

CVM UNIVERSITY
FACULTY OF BUSINESS STUDIES
COURSE OF STUDY
DEGREE OF BACHELOR COMMERCE [BCOM] (HONOURS)
(Under Choice Based Credit Scheme Semester Degree Programme)

R. UGBCOM(H) 1: Candidates for the Degree of Bachelor of Commerce [BCOM] must have passed HSC/12th or equivalent statutory Examining Body recognized as equivalent thereto in accordance.

R. UGBCOM(H) 2: A student who has passed an equivalent examination from any other board or examining body and is seeking admission to a college affiliated to this University shall not be admitted without producing an Eligibility Certificate from the CVM University.

R. UGBCOM(H) 3:

(1) Students will be required to earn stipulated credits per course per semester for obtaining degree of Bachelor of Commerce [BCOM] as shown below:

Semesters	I	II	III	IV	V	VI	Total
Credits	24	24	27	27	27	27	156

(2) The credit per course is determined as one credit equivalent to one hour of study for the duration of fifteen weeks.

(3) The Workload of a faculty shall be determined considering the total number of hours of study.

(4) Four credits per subject would mean 3 hours of direct teaching and one hour of tutorials/seminar/presentation/viva voce etc.

R. UG BCOM(H) 4: For appearing at the First and subsequent semester external of Bachelor of Commerce [BCOM] Degree examination, a students should have -

(i) Kept at least 75% of attendance in the respective semester at a College recognized for teaching courses of study by the University,

(ii) Obtained at least 30% marks in aggregate in each of the papers in the internal tests conducted by the college,

(iii) Presented themselves for medical examination, if conducted by the College or University.

R. UG BCOM(H) 5: For the purpose of deciding final results at the semester Examination, the ratio between internal assessment and final University examination shall be 40:60. For the purpose of internal assessment, the college concerned will conduct at least one test in each semester. The College may also arrange quizzes, term papers, assignments etc. The 40 marks of internal assessment shall be distributed as follows—Written test 25 marks, assignment/seminar/project work 10 marks and attendance 5 marks. The concerned College may have its own policy for giving attendance marks out of 5. The college shall have to maintain necessary daily records for attendance. The duration of University external examination shall be of TWO hours.

R. UGBCOM(H) 6: In order to study of Bachelor of Commerce [BCOM], a student should have undertaken Specialized Electives courses over four semesters.

R. UG BCOM(H) 7: Candidates desirous of appearing at the Semester Examinations must forward their applications in the prescribed form accompanied by a certificate of attendance to the Registrar through the Principal of the college on or before the date prescribed for the purpose under the relevant ordinance/s.

R. UGBCOM(H) 8: Standard of passing:

To Pass the Semester Examination, candidate must obtain

- (i) At Least 35% marks in the University Examination in each paper, and
- (ii) At Least 35% marks in the total of Internal and the University Examination in each paper.

Award of Class:

- (a) Those of the successful candidates will be placed in the **SECOND CLASS** who obtain at Least 45% but less than 60% of total marks of all the subjects in the internal and external examination put together.
- (b) Those of the successful candidates will be placed in the **FIRST CLASS** who obtain at Least 60% of the total marks of all the subjects in the internal and external examination put together.
- (c) Those of the successful candidates will be placed in the **First Class with Distinction** who obtain at Least 70% of marks of all the subjects in the internal and external examination put together.
- (d) The class shall be awarded at the end of 6 semesters considering all semester examinations.

R.UGBCOM(H) 9: A.T.K.T.

1. A student who fails at the Semester Examination in any of the papers will be permitted to keep terms for the next Semester Courses.
2. A student, who is failing in any of the papers and allowed to keep terms in the subsequent Semester Courses, can take the examination in the Courses in which he/she is failing at the end of respective semester examination. A student can have maximum 5 attempts after 6 Semesters excluding the attempt he/she has made at the end of 6th Semester.
3. A student failing in any of the papers at a Semester Examination passes out such papers by 6 Semesters, such attempts will be considered as First Attempt.
4. A student getting ATKT will be exempted from appearing in the External examinations in such papers which he/she has passed out.
5. A student failing up to three subjects can appear for the on demand examination as per university rules.

SEMESTER I

CVM University
Programme: Bachelor of Commerce (Honours)
Semester :I
Proposed Course Structure

Course	Name of Course	Credit	T/P	Exam Duration in hrs	Component of Marks		
					Internal	External	Total
					Total /Passing	Total /Passing	Total /Passing
Ability-Enhancement Compulsory Course	Introduction to English language - I	3	T	2	40/14	60/21	100/35
Skill - Enhancement Elective Course	Environmental Studies	2	T	2	40/14	60/21	100/35
Core Course	Accountancy –I	3	T	2	40/14	60/21	100/35
(Any Three)	Business Organisation & Management –I	3	T	2	40/14	60/21	100/35
	Company Management –I	3	T	2	40/14	60/21	100/35
	Business Mathematics -I	3	T	2	40/14	60/21	100/35
	Fundamentals of Banking and Insurance	3	T	2	40/14	60/21	100/35
	Computer Applications in Business-I	3	T/P	2	40/14	60/21	100/35
Discipline Specific Elective (Any One Discipline)							
Accounting & Auditing	Accounting for Firms	4	T	2	40/14	60/21	100/35
Financial Management	Business Finance	4	T	2	40/14	60/21	100/35
Marketing Management	Principles of Marketing	4	T	2	40/14	60/21	100/35
Generic Elective	Principles of Economics-I	3	T	2	40/14	60/21	100/35

CVM UNIVERSITY
Programme: Bachelor of Commerce (Honours)
Semester: I
Syllabus with effect from: JUNE 2020

Paper Code:	Total Credit: 3
TITLE OF PAPER: Introduction to English Language – I	

Objectives:

This course will enable student:

1. To use grammatically correct language
2. To Listen to and respond appropriately
3. To comprehend written text in various forms
4. To articulate thoughts and feelings
5. To express thoughts and ideas in writing
6. To understand basics of communication
7. To practice business correspondence

Unit	Description in detail	Weightage
I	Text: Glimpses of Life. An Anthology of Short Stories. Board of Editors. Orient Longman (Selected Five Stories) <ol style="list-style-type: none"> 1. An Astrologer’s Day by R K Narayana 2. Between the Mosque and the Temple by <i>Boman Desai</i> 3. The Gift of Magi by <i>O. Henry</i> 4. The Child by <i>Premchand</i> <li style="padding-left: 20px;">The Last Salvation by <i>R P Sisodia</i> 	25%
II	Grammar & Vocabulary: <p>A. Grammar:</p> <ol style="list-style-type: none"> 1. Sentence Structure 2. Tenses & Voice 3. Verbs & Modals 4. Connectives & Prepositions <p>B. Vocabulary:</p> <ol style="list-style-type: none"> 1. Just Name it (Nouns & Pronouns) 2. Describe it (Adjectives & Adverbs) 3. Etymology & Affixes (Prefixes & Suffixes) <li style="padding-left: 20px;">Idioms & One word substitute (Selected) 	25%
III	<p>A. Communication</p> <ol style="list-style-type: none"> 1. Concept , Nature & Definition of Communication 2. Process of Communication (Diagrams & Models) 3. Characteristics of Business Communication 4. Principles of Communication: correctness, completeness, conciseness, clarity, courtesy, control and coordination <p>B. Business Correspondence</p>	25%

	Parts of Layout: Letterhead/Heading, Date & Reference, Inside Address, Subject line, Salutation, Complimentary Close & Signature, Copies & Enclosures. (Short notes may be asked)	
IV	Letter Writing A. Inquiry & Reply Inquiry regarding catalogue, price, quotations, discounts, credit, mode of delivery, terms of sale, mode of payment, transportation etc. B. Order & Execution of orders (Reply) - Letters of new order, routine order, postponing the order, orders with conditions and cancellations of order - Letters of delay in execution, requesting extension of time, partial execution, offering substitute goods, cancellation of orders (Two Letters may be asked)	25%

Practical: Listening & Speaking	
Listening:	
1. Keep up your English BBC (Audio)	
Speaking:	
1. <u>Lesson 1 to 5</u> (PART – I) of the book: Spoken English, by Kamlesh Sadananda and Sushila Punitha , A Foundation Course.	
2. Functions & Notions: Opinions, Advice, Suggestion, Complaints, likes-dislikes, emotions, past events, assuming, inferring, giving reasons, future plans, intentions, purposes, arrangements, uncertainty, possibility, probability, necessity, ability etc.	
3. Small Speech/ Oral Expressions on given topic	

Outcome:

By the end of this course student will be able to:

1. Use standard English in spoken and written form
2. Understand varieties of spoken English
3. Read, understand and analyze written forms of English
4. Express ideas and thoughts in spoken form
5. Write, describe and explain thoughts and ideas in writing
6. Understand basic of business communication
7. Write formal business correspondence

Recommended Pedagogy:

1. Classroom Interaction
2. Activities based on LSRW in Language Lab.
3. Workbook Exercises

Evaluation Scheme:

1. Internal 40
2. External 60

Evaluation Components:

- Written Tests, Listening tests, Viva Voce and Journal Writing

Reference Books:

1. P. Kiranmai Dutt & Geetha Rajeevan. Basic Communication Skills. Foundation (with CD)
2. J P Parikh, Anshu Surve, Swarnabharati, Asma Bahrainwala. Business Communication: Basic Concepts and Skills. Orient Blackswan
3. Jayashree Murthy. English Guide cum Workbook. Himalaya Publishing House
4. Longman Essential Activator. Put your ideas into words. Longman Corpus Network.
5. Grant Taylor. English Conversation Practice. Tata McGraw Hill Publishing Company Ltd. New Delhi.
6. L. Gartside. Revised by Shirley Taylor. Model Business Letters. ELBS with Pitman Publishing. British Government.
7. Urmila Rai & S M Rai. Business Communication. 9th Revised Edition, Himalaya Publishing House
8. Rajendra Pal & J S Korlahalli. Essentials of Business Communication. Sultan Chand & Sons.

CVM UNIVERSITY
Programme: Bachelor of Commerce (Honours)
Semester: I
Syllabus with effect from: JUNE 2020

Paper Code:	Total Credit: 2
TITLE OF PAPER: ENVIRONMENTAL STUDIES	

Objectives:

1. To learn and gain knowledge about environment, its resources and availability
2. Create concern about the changing environment of our mother earth along with the basic concept of natural resources, its types and forms.
3. How our ecosystem functions as well as how biodiversity varieties help in our survival and who all are parts of it as well as how humans harm them.

Unit	Description in detail	Weightage
I	INTRODUCTION TO ENVIRONMENT <ul style="list-style-type: none"> ▪ Meaning, Biotic & Abiotic Resources, ▪ Components of Environment ▪ Renewable & Non Renewable Resources : <ul style="list-style-type: none"> ▪ Forest Resources, ▪ Water Resources, ▪ Mineral Resources & Land Resources 	25%
II	NATURAL RESOURCES <ul style="list-style-type: none"> ▪ Spheres of Earth ▪ Role of Individual in Conserving Natural Resources. ▪ Energy Resources – Conventional & Non-Conventional (Advantages & Limitations) ▪ Case Studies of Various Resources over Utilization Problems in India 	25%
III	ECOSYSTEMS <ul style="list-style-type: none"> ▪ Concept, Structure & Functions ▪ Types Characteristics & Threats to Forest, Grassland, and Desert & Aquatic Ecosystems. ▪ Role of Individual in Sustaining the Ecosystems 	25%
IV	BIODIVERSITY <ul style="list-style-type: none"> ▪ Introduction, Types – Genetic, Species, Ecosystems ▪ Biodiversity at Global, National & Local Levels ▪ Threats to Biodiversity ▪ Methods of Conserving of Biodiversity. 	25%

Outcome:

1. Students will have a deeper understanding of how our environment functions.
2. A better learning of all the natural resources availability and how we use it. Along with it how do humans threaten the natural resources existence on earth?
3. Students will gain knowledge about ecosystems existence in India as well as how rich biodiversity exists in India.
4. The large no. of variety of species found in environment and its uses for our survival and how humans are threatening their existence by over utilization of resources.

Evaluation Scheme:

- | | |
|-------------|----|
| 1. Internal | 40 |
| 2. External | 60 |

Reference Books:

1. Environmental Studies by Erach Barucha
2. Basics of Environmental Studies – S.Chand Publication by Er.Reena Popawala
3. Fundamental concepts in Environmental Studies – S.Chand Publication by Dr.D D Mishra

CVM UNIVERSITY
Programme: Bachelor of Commerce (Honours)
Semester: I
Syllabus with Effect From: June-2020

Paper Code:	Total Credit:3
Title Of Paper: Accountancy – I	

Objective: The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions

Unit	Description in Detail	Weightage
I	Business Income 1. Measurement of business income – Net income: The Accounting Period, The continuity doctrine and matching concept. Objectives of measurement. 2. Revenue recognition: Recognition of expenses. 3. The nature of depreciation: The Accounting concept of depreciation. Methods of computing depreciation: Straight Line Method and Diminishing Balance Method; Change of method; Disposal of depreciable assets. 4. Inventories: Meaning, Significance of inventory valuation. Inventory Record Systems: periodic and perpetual. Methods: FIFO, LIFO and Weighted Average. Salient features of Indian Accounting Standard (IND-AS) 2.	25%
II	Final Accounts Capital and revenue expenditures and receipts: Preparation of financial statements of non – corporate business entities.	25%
III	Accounting for Dissolution of Partnership Firm: Accounting of Dissolution of the Partnership firm including insolvency of one partner, two partners and three partners. Piecemeal distribution.	25%
IV	Sale of Partnership firm to a limited company: (In the book of the firm) Introduction, Ascertaining the purchase consideration, Distribution of shares and Debentures, Journal entries and ledger accounts.	25%

Outcome: Students will able to understand various natures of business transactions.

Evaluation Scheme:

- | | |
|-------------|----|
| 1. Internal | 40 |
| 2. External | 60 |

Basic Text & Reference Books:-

1. Advanced Accounting I: M. C. Shukla, T. S. Grewal and S. C.Gupta.
2. Financial Accounting: S. N. Maheshwari and S. K.Maheshwari.
3. Financial Accounting: Deepak Sehgal.
4. Financial Accounting: P. C.Tulsian.

CVM UNIVERSITY
Programme: Bachelor of Commerce (Honours)
Semester: I
Syllabus with effect from: JUNE 2020

Paper Code:	Total Credit: 3
TITLE OF PAPER: Business Organization & Management - I	

Objectives:

1. The students will understand the basics of management
2. The students will know the practical aspects of planning and decision making
3. The students get the insight of organizing and controlling in organizations

Unit	Description in detail	Weightage
I	Management Meaning and Definition, Features, Objectives, Process of management, Managerial Functions (POSDCORB), Significance, Managerial Roles & Skills.	25%
II	Planning & Decision Making Planning :Meaning and Definition, Features, Importance, Limitations, Types/elements of plans, Steps in Planning Process. Decision Making: Meaning& Characteristics, Steps in Decision Making (Process), Types of Decisions.	25%
III	Organizing Concept, Process, Principles of organization, Delegation of Authorities: meaning, importance & process, Centralization & Decentralization, Types of Organisation: line, functional, line and staff.	25%
IV	Controlling Concept, Nature, Importance, Steps in control process, Types of control, Techniques of Control:(A) Budgetary control-meaning, objectives, advantages& limitations (B) Break Even Analysis-concept, uses & limitations.	25%

Outcome: The students will understand the working of management aspects such as functions of management, planning, decision making, organizing and controlling.

Evaluation Scheme:

1. Internal 40
2. External 60

Reference Books:

1. Business Organization & Management by C B Gupta
2. Principles & Practices of Management by L M Prasad
3. Modern Business Organization & Management by S A Sherlekar & V S Sherlekar
4. Management by Koontz and Weighrich

CVM UNIVERSITY
Programme: Bachelor of Commerce (Honours)
Semester: I
Syllabus with effect from: JUNE 2020

Paper Code:	Total Credit: 3
TITLE OF PAPER: Company Management - I	

Objectives:

1. The students will understand in detail about a company.
2. The students will understand the importance of director in the company and powers of director.
3. The students will understand how to start a company and convert private company into public company.
4. The students will understand the importance of various company meetings and statutory provisions associated to it.

Unit	Description in detail	Weightage
I	Company: Definition, Features, Types of Company, Liabilities of a company, Formation of a Company, Advantages of a company, Limitations of a company	25%
II	Company Management: Director- position, qualification, disqualification, appointment, duties, powers. Managing Director-qualification and appointment.	25%
III	Joint Stock Company: Definition, Features, Formation of the company, Liabilities, Nationality & Public interest, Advantages, Limitations, Procedure to convert Private Limited Company into Public Limited Company and Public Limited Company into Private Limited Company.	25%
IV	Company's Meetings: Meaning, Needs, Types of meeting, Statutory Meetings, Annual General Meeting, Extra Ordinary General Meeting, Notice, Agenda, Quorum, Proxy, Resolution, Minutes.	25%

Outcome: The students will be able to understand about a company, Joint stock company, various aspects of a director & company meetings.

Evaluation Scheme:

1. Internal 40
2. External 60

Reference Books:

1. Company Law & Secretarial Practices by M J Mathew
2. Company Law By N D Kapoor
3. Modern India company law by M C Kuhal
4. Secretarial Practices by B S Shah

CVM UNIVERSITY
Programme: Bachelor of Commerce (Honours)
Semester: I
Syllabus with effect from: JUNE 2020

Paper Code:	Total Credit: 3
TITLE OF PAPER: BUSINESS MATHEMATICS-I	

Objectives:

- To provide college students with reinforcement of mathematical computations.
- This course is designed to provide the students a strong foundational introduction to the fundamental concepts in Mathematics.

Unit	Description in detail	Weightage
I	Mathematical Concepts: Arithmetic operator, percentage, ratio, rate, proportion, constant, variables, Log and antilog, functions, Linear and nonlinear functions, Indices, powers or exponents, Arithmetic Progression (A.P.) Geometric Progression (G.P.), Mathematical symbols/notations, Linear Equation, graph of a function	25%
II	Set theory: Concept of Sets, types of sets (empty, singleton, finite, infinite, universal, complement, Subsets, power) Set operations: Equality, union and intersection, difference and symmetric difference of two sets, Laws of algebra of sets, Venn diagram up to three sets. (Only examples). Determinants: Determinants of order two and three, its properties, Solving a system of linear equations using Cramer's rule for two variables.	25%
III	Matrix: Meaning, Difference between determinants and Matrix, Types of Matrices, Matrix operations (Addition, Subtraction, scalar multiplication, multiplication and Equality), Inverse of a Matrix (up to order three) using ad-joint of a matrix, Solution of Equations by Inverse of Matrix.	25%
IV	Mathematics in finance: Simple and Compound Interest: Interest compounded once a year, k-times in a year, continuous, nominal and effective rate of interest, Annuity-Present and future value, sinking funds.	25%

Outcome: Students will able to

- understand and employ equations, formulae, and mathematical expressions in a variety of contexts.
- solve business problems through functions and matrices.
- demonstrate skills required in mathematically intensive areas of commerce such as Finance and Economics.
- show critical thinking and problem solving skills in a variety of contexts.

Evaluation Scheme:

- Internal 40
- External 60

Reference Books:

- Kapoor, V.K.: Business Mathematics, sultan Chand and Sons, New Delhi
- PetrZimba and Robert L. Brown: Mathematics of Finance, Schaum's series (Second edition), Tata McGraw Hill
- Singh, J. K.: Business Mathematics, Himalaya Publishing House

CVM UNIVERSITY
Programme: Bachelor of Commerce (Honours)
Semester: I
Syllabus with effect from: JUNE 2020

Paper Code:	Total Credit: 3
Title of Paper: Fundamentals of Banking and Insurance	

Objectives: To make students gain knowledge in the fields related to banking, Insurance and other.

Unit	Topic	Weightage
I	Introduction to Banking and Functions of Commercial Banking <ul style="list-style-type: none"> - Meaning and Origin of the word “Bank” and Evolution of Banking In the West and in India. - Types of Banks and Role of Banks in Economic Development. - Meaning and function of commercial banks. - Different types of accounts – Current, Saving, Fixed Deposits, NRI.- Methods of Remittances – Demand Drafts, Telegraphic Transfers, Travellers Cheque, SWIFT. 	25%
II	Banker – Customer Relationship and Negotiable Instruments <ul style="list-style-type: none"> - Definition and meaning of Banker – customer relationship. - Banker’s Disclosure, Termination of Relationship. - Bankers right of Lien and Set-off. - Meaning and characteristics of Negotiable Instruments – Cheque, Bills of Exchange and Promissory Notes. 	25%
III	Introduction to Insurance <ul style="list-style-type: none"> - Meaning of Risk, Peril & Hazard and Categories of Risks. - Definition, Purpose and Need of insurance. - Significance of insurance in development of industry and commerce. - Insurance as a Social Security Tool. - Limitations of insurance. - Present insurance scenario including growth of insurance industry in India. 	25%
IV	Principles, Types and Functions of Insurance <ul style="list-style-type: none"> - Principles of Probability and large numbers - General Principles – Utmost Good Faith, Insurable Interest, Indemnity, Subrogation,-Contributors’ Proximate cause - Types of Insurance Policies.-Functions – Primary & Secondary 	25%

Outcome: The students will learn

1. The Basics of Indian Financial Systems and understand the functioning of Money Market and Capital Market
2. Understand Practices on Banking Technology
3. Understand of Core Banking& Insurance

Evaluation Scheme:

1. Internal 40
2. External 60

Reference Books:

1. Mishra M.N. : Life Insurance Corporation of India, Vol. I, II, III – Raj Books, Jaipur
2. Insurance: Fundamentals, Environment & Procedures Bodla, MC Gaeg, K.P.Singh, Published by Deep & Publications Pvt.Ltd. New Delhi
3. Insurance Products & Services Published by Indian Institute of Bankers, Published By Taxmann's
4. Publications of Insurance Institute of India & ICFAI University, Hyderabad.
Leading journals in Insurance. Viz. Insurance Chronicle by ICFAI, Hyderabad

CVM UNIVERSITY
Programme: Bachelor of Commerce (Honours)
Semester: I
Syllabus with effect from: JUNE 2020

Paper Code:	Total Credit: 3 (Practical Labs: 6)
TITLE OF PAPER: Computer Applications in Business – I	

Objectives: Students will gain basic computer knowledge.

Unit	Description in detail	Weightage
I	Introduction To Presentation Tool: Introduction to Presentation Tool, Needs of Presentation Tool, Advantages and Limitations of Presentation Tool, Navigation and views of Presentation Tool, Creation of Presentation	25%
II	Developing and Formatting a Presentation: Presentation Type, Adding text to Slides, Object Manipulation, Font, Paragraph, Bullets and Numbering, Spelling and Grammar Checking, In-Built Designing facility, Customize slide formatting	25%
III	Working with graphic objects into Presentations Inserting, Editing and Formatting: Picture, Graph, Table, Smart Art, Header and Footer, Slide Number	25%
IV	Advanced Presentation facilities Animation, Transition, Adding Sound and Video, Slide Master, Setup the show, Linking within the Slides, Linking with External Resource	25%

Outcome: The students will learn to create impressive professional presentations.

Evaluation Scheme:

1. Internal 40
2. External 60

Reference Books:

1. R K Taxali: PC Software For Windows 98 Made Simple
2. Relevant Manuals of the Tools

CVM UNIVERSITY
Programme: Bachelor of Commerce (Honours)
Semester: I
Syllabus with effect from: JUNE 2020

Paper Code:	Total Credit:4
Title Of Paper: Accounting for Firms	

Objective: To enable the students to acquire the basic knowledge of the Hire Purchase Accounting, Branch Accounting, Farm Accounting, Accounting for professionals, Single Entry System and Accounts of Non Trading concerns.

Unit	Description of Detail	Weightage
I	Accounting relating to Hire Purchase: (Theory & Examples) (Excluding Hire Purchase Trading Account) Introduction, difference between Hire Purchase System and Installment Purchase system Examples based on calculation of Interest: when interest is not included in installment, when interest is included in installment, when rate of interest is not given (Accounting records in the books of purchaser and vendor)	17%
II	Branch Accounting: (Theory & Examples) (Dependent Branch, excluding foreign branch) Accounts in the books of head office: • Branches selling goods for cash only • Branches selling goods both for cash and credit • Branches supplied goods at an invoice price • Remittance in transit and Goods in Transit	17%
III	Farm Accounting(Theory & Examples) Introduction Importance of farm accounting in India Farm account or farm profit& loss accounts Final accounts of farm	17%
IV	Accounting for Professionals Introduction, Methods of keeping accounts -Cash System and Mercantile System, Solicitor's accounts, Books of accounts of a solicitors and Chartered Accountants, Examples based on Solicitor and Chartered Accountants' accounts	17%
V	Accounts of Non-trading concerns(Theory & Examples) Distinction between Capital and Revenue Expenses, Distinction between Receipt and Payment Account and Income and Expenditure Account. Revenue Income, Capital Income. Preparation of Income and Expenditure Account, Receipt and Payment Account and Balance Sheet.	16%
VI	Accounts from Incomplete Records (Theory & Examples) Definitions, salient features, limitations, calculation of profit of Incomplete records (Conversion Method, calculation of missing figures etc.)	16%

Outcome: Students will able to understand accounting procedure of specialized businesses.

Evaluation Scheme:

1. Internal 40
2. External 60

Basic Text & Reference Books:

1. Advanced Accounting I: M. C. Shukla, T. S. Grewal and S. C.Gupta.
2. Financial Accounting: S. N. Maheshwari and S. K.Maheshwari.
3. Advanced Accounting: S. N. Maheshwari and S. K.Maheshwari.
4. Financial Accounting: Deepak Sehgal.
5. Financial Accounting: P. C.Tulsian.

CVM UNIVERSITY
Programme: Bachelor of Commerce (Honours)
Semester: I
Syllabus with effect from: JUNE 2020

Paper Code:	Total Credit: 4
TITLE OF PAPER: Business Finance	

Objectives: To familiarize the students with principles and practices of financial management and to create awareness about the Indian Securities market

Unit	Description in detail	Weightage
I	Financial Management: Meaning, Scope, Goals of Finance Management – Profit maximization, Wealth maximization, Finance Functions & Its Classification <ul style="list-style-type: none"> • Managerial/Executive Functions (Financial Decisions) Investment Decisions, Financing Decisions, Dividend Decisions and Liquidly Decisions • Routine Functions 	17%
II	Capital Budgeting Meaning, Characteristics, Types, Process, Techniques (Theory & Examples) Simple and Discounted Payback Period Average/Accounting rate of return Discounted cash Flow Techniques – NVP,PI, IRR	17%
III	Cost of capital Concept, Importance, Classification of Costs, Calculation of cost of debt, preference shares, equity, retained earnings, Weighted Average Cost of Capital (including examples)	17%
IV	Leverages Concept, Types and Implications of leverages (including examples)	17%
V	An overview of Indian Securities Market Meaning, Functions, Intermediaries, Role of Primary Market – Methods of Flotation of capital – Problems of New issues market – IOP's – Investor protection in primary market — SEBI measures for primary market	16%
VI	Secondary Market Meaning, Functions of Secondary Market – Organization and Regulatory framework for stock exchange in India – Defects in working of Indian stock exchanges – SEBI measures for secondary market – overview of major stock exchange in India.	16%

Outcome: Students will know the basics of financial management and will be able to understand the Indian Securities Market.

Evaluation Scheme:

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|-------------|----|
| 1. Internal | 40 |
| 2. External | 60 |

Basic Text & Reference Books:

1. I M Pandey, Financial Management, Vikas Publishing House
2. Khan & Jain, Financial Management, Tata McGraw. Hill,
3. S N Maheshwari, Financial Management, S. Chand
4. V.A. Avadhani, Investment and Securities Market in India, Himalaya Publishing House
5. Financial Markets and Institutions - Dr.S.Guruswamy
6. Financial Institutions and Markets - Dr.Mukund Mahajan, Nirali Prakashan
7. Financial Markets and Services - E.Gordon, Dr.K.Natrajan, Himalaya Publishing House.

CVM UNIVERSITY
Programme: Bachelor of Commerce (Honours)
Semester: I
Syllabus with Effect From: June - 2020

Paper Code:	Total Credit:4
Title of Paper: Principles of Marketing	

Objective: The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing.

Unit	Description of Detail	Weightage
I	Conceptual Framework Conceptual Framework: Meaning & Concept Core Concepts, Marketing Philosophies, Functions of Marketing, concept of Marketing Mix Consumer Behaviour: Meaning & Concept, Factors Influencing Consumer Behaviour, Buying Decision Process.	17%
II	Product Decisions Product: Meaning-Concept, Product Mix Decisions Product Life Cycle(PLC):Meaning-Concept-Stages of PLC. New Product Development: Meaning-Concept, New Product Development Process	17%
III	Pricing Decisions Pricing Decisions: Meaning-Concept, objectives Steps of the Price Determination Procedure Pricing Objectives Pricing Methods Pricing Policies	17%
IV	Promotion Decision Meaning, Elements of Promotion Advertising Decisions: Meaning, Functions, Objectives, Advertising Medias, Sales Promotion: Meaning-Concept-Tools	17%
V	Market Segmentation, Targeting & Positioning: Market Segmentation: Meaning-Levels-Procedure-Bases of Market Segmentation	16%
VI	Marketing Of Services Marketing of Services: Meaning of Services-Concept of Services-Classification of Services –Importance of Services Marketing	16%

Outcome:-Students will learn the basics of marketing mix which comprises of 4 P's

Evaluation Scheme:

- | | |
|-------------|----|
| 1. Internal | 40 |
| 2. External | 60 |

Reference Books:

1. Lancaster G. & Jobber D.,2004, Selling & Sales Management; Macmillan India Ltd; Mumbai Kotler P, Kevin Keller & Jha.,2007.
2. Marketing Management, Analysis, Planning, Implementation & Control, Prentice Hall, New Delhi.
3. Kotler P, 2004, Understanding foundations of Marketing Management, Analysis, Planning, Implementation & Control, Prentice Hall, New Delhi.
4. Ramaswamy V.S. & Namakumari S.,2008.Marketing Management Macmillan; Mumbai

CVM UNIVERSITY
Programme: Bachelor of Commerce (Honours)
Semester: I
Syllabus with effect from: JUNE 2020

Paper Code:	Total Credit: 3
TITLE OF PAPER: Principles of Economics I	

Objectives: To acquaint undergraduate students of commerce with fundamental Principles of Economics.

Unit	Description in detail	Weightage
I	NATURE AND SCOPE OF ECONOMICS Introduction to Economics Definitions of Economics with criticism Nature of Economics Subject Matter of Economics	25%
II	BASIC ECONOMIC CONCEPTS, BASIC PROBLEMS OF AN ECONOMY AND ROLE OF PRICE MECHANISM Basic Concepts - Economic and non -economic activity, goods and services, utility and types of utility, price and value, wealth, welfare, equilibrium, Production, Consumption, Entrepreneur Basic problems of an economy, Economics Systems – Capitalism, Socialism and Mixed Economic System	25%
III	Product Pricing Meaning of demand, determinants of demand, law of demand, change in demand, meaning of supply, determinants of supply, the law of supply, change in supply, Equilibrium price, Effect of Time element on pricing	25%
IV	Factor Pricing Marginal productivity theory of distribution; Theories of wage determination; Wages and collective bargaining; Wage differentials; Rent — Scarcity rent; Differential rent; Quasi rent; Interest — Classical and Keynesian theories; Profits — Innovation, risk and uncertainty theories.	25%

Outcome:

1. Explain the Meaning of Economics, describe the Meaning and Nature of Economics and describe the Scope of Economics.
2. Explain the Basic Problems faced by an Economy, describe how Different Economies Solve their Basic Economic Problems and explain the Role of Price Mechanism in Solving the Basic Problems of an Economy.
3. Explain the Meaning of Demand, describe what Determines Demand, explain the Law of Demand and the difference between Movement along the Demand Curve and Shift of the Demand Curve.
4. Explain the meaning of supply, explain specific examples of determinants of supply, describe the law of supply and distinguish between movements on the supply curve and shift of the supply curve.
5. Explain the principles of factor pricing and understand underlying theories.

Evaluation Scheme:

1. Internal 40
2. External 60

Reference Books:

1. Lipsey, R.G. and K.A. Chrystal (1999), Principles of Economics (9th Edition), Oxford University Press, Oxford.
2. Samuelson, P.A. and W.D. Nordhaus (1998), Economics, Tata McGraw Hill, New Delhi.
3. H.L.Ahuja (2008), Advance Economic Theory , 17th Revised Edition, S Chand & Co Ltd, New Delhi.
4. Thomas W, Gor A, (2012), Micro Economics , Shri Gajanan Press, Surat, Gujarat

SEMESTER II

CVM University
Programme: Bachelor of Commerce (Honours)
Semester :II
Proposed Course Structure

Course	Name of Course	Credit	T/P	Exam Duration in hrs	Component of Marks		
					Internal	External	Total
					Total /Passing	Total /Passing	Total /Passing
Ability-Enhancement Compulsory Course	Introduction to English language - II	3	T	2	40/14	60/21	100/35
Skill - Enhancement Elective Course	Climate Change & Sustainable Development	2	T	2	40/14	60/21	100/35
Core Course	Accountancy-II	3	T	2	40/14	60/21	100/35
(Any Three)	Business Organisation & Management –II	3	T	2	40/14	60/21	100/35
	Company Management -II	3	T	2	40/14	60/21	100/35
	Business Mathematics -II	3	T	2	40/14	60/21	100/35
	Fundamentals of Strategic Planning and Development	3	T	2	40/14	60/21	100/35
	Computer Applications in Business-II	3	T	2	40/14	60/21	100/35
Discipline Specific Elective (Any One Discipline)							
Accounting & Auditing	Corporate Accounting	4	T	2	40/14	60/21	100/35
Financial Management	Introduction to Financial Markets & Services	4	T	2	40/14	60/21	100/35
Marketing Management	Advertising Management	4	T	2	40/14	60/21	100/35
Generic Elective	Principles of Economics-II	3	T	2	40/14	60/21	100/35

CVM UNIVERSITY

Programme: Bachelor of Commerce (Honours)

Semester: II

Syllabus with effect from: December 2020

TITLE OF PAPER: Introduction to English Language – II	Total Credit: 3
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Objectives:

This course will enable student:

1. To use grammatically correct language
2. To Listen to and respond appropriately
3. To comprehend written text in various forms
4. To articulate thoughts and feelings
5. To express thoughts and ideas in writing
6. To understand basics of communication
7. To practice business correspondence

Unit	Description in detail	Weightage
I	Text: Glimpses of Life. An Anthology of Short Stories. Board of Editors. Orient Longman (Selected Five Stories) A Slip of the Tongue by <i>F. E. B. Gray</i> The Voter by <i>Chinua Achebe</i> The Eyes are not Here by <i>Ruskin Bond</i> The Cabuliwallah by <i>Rabindranath Tagore</i> The Diamond Necklace by <i>Guy de Maupassant</i>	25%
II	Grammar & Vocabulary: Grammar: Conditionals Comparison Concord- Subject Verb Agreement Syntax Vocabulary: Phrasal Verbs Analogy Words Often Confused <i>A workbook to be prescribed for students to practice exercises on these topics:</i>	25%
III	Communication Objectives of Communication Channels of Communication: Upward, Downward, Horizontal, Grapevine and Consensus Barriers to Communication	25%

IV	Letter Writing A. Complaint & Adjustment: Complaints regarding delay in the delivery, wrong goods, damaged goods, defective goods, inferior quality goods. B. Collection letter Letters of reminder stage, requests for payment, discussion stage, warning for legal action. (Two Letters may be asked)	25%
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Outcome:

By the end of this course student will be able to:

1. Use standard English in spoken and written form
2. Understand varieties of spoken English
3. Read, understand and analyze written forms of English
4. Express ideas and thoughts in spoken form
5. Write, describe and explain thoughts and ideas in writing
6. Understand basic of business communication
7. Write formal business correspondence

Recommended Pedagogy:

1. Classroom Interaction
2. Activities based on LSRW in Language Lab.
3. Workbook Exercises

Evaluation Scheme:

1. Internal Marks: 40
2. External Marks: 60

Evaluation Components:

- Written Tests, Listening tests, Viva Voce and Journal Writing

Practical: Listening & Speaking

Listening:

Keep up your English BBC (Audio)

Speaking:

Lesson 6 to 10 (PART – II) of the book: **Spoken English, by KamleshSadananda and SushilaPunitha**, A Foundation Course.

Functions & Notions: Opinions, Advice, Suggestion, Complaints, likes-dislikes, emotions, past events, assuming, inferring, giving reasons, future plans, intentions, purposes, arrangements, uncertainty, possibility, probability, necessity, ability etc.

Small Speech/ Oral Expressions on given topic

Reference Books:

1. P. Kiranmai Dutt & GeethaRajeevan. Basic Communication Skills. Foundation (with CD)
2. J P Parikh, AnshuSurve, Swarnabharati, AsmaBahrainwala. Business Communication: Basic Concepts and Skills. Orient Blackswan
3. Jayashree Murthy. English Guide cum Workbook. Himalaya Publishing House
4. Longman Essential Activator. Put your ideas into words. Longman Corpus Network.
5. Grant Taylor. English Conversation Practice. Tata McGraw Hill Publishing Company Ltd. New Delhi.

6. L. Gartside. Revised by Shirley Taylor. Model Business Letters. ELBS with Pitman Publishing. British Government.
7. Urmila Rai & S M Rai. Business Communication. 9th Revised Edition, Himalaya Publishing House
8. Rajendra Pal & J S Korlahalli. Essentials of Business Communication. Sultan Chand & Sons.

CVM UNIVERSITY
Programme: Bachelor of Commerce (Honours)

Semester: II
Syllabus with effect from: December 2020

TITLE OF PAPER: CLIMATE CHANGE & SUSTAINABLE DEVELOPMENT	Total Credit: 2
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Objectives:

1. To raise awareness of climate change impact, mitigation and adaptation strategies
2. To help students understand energy crisis, acute shortage of food and water, and threat of natural calamities loom large.
3. To make the students understand the opportunities to acquire the knowledge, values, attitudes, commitment and skills needed to protect and improve the environment.
4. To foster an awareness and concern about the changing environment of our mother earth along with the basic concept of natural resources.
5. To create new patterns of behaviors of individuals, groups and society as a whole towards the Environment.
6. To make the students understand the opportunities to acquire the knowledge, values, attitudes, Commitment and skills needed to protect and improve the environment

Unit	Description in detail	Weightage
I	POLLUTION Definition Causes and Effects of Air Pollution, Water Pollution, Soil Pollution, Marine Pollution & Noise Pollution. Role of an individual in Prevention of Pollution. Disaster Management: Floods, Earthquakes, Cyclones & Landslides	25%
II	SOCIAL ISSUES& SUSTAINABLE DEVELOPMENT: From Unsustainable to Sustainable Development. Urban Problems Related to Energy. Water Conservation, Rainwater Harvesting and Watershed Management. Resettlement & Rehabilitation of People : Its Problems & Concerns	25%
III	CLIMATE CHANGE& MITIGATION STRATEGIES: Climate Change, Global Warming, Acid Rain, Ozone Layer Depletion, Nuclear Accidents & Nuclear Holocaust Kyoto Protocol & Role of UNFCCC Mitigation Strategies	25%
IV	INNOVATIVE PRACTICES TO REDUCE GLOBAL WARMING 3 R Practical Concept, Usages of 3 R IN INDIA	25%

	<p>Gov. Schemes for Energy Conservation, Benefits provided by Gov. to SSI & MSI for various environment protection methods Companies implementing methods for conservation of environment –case study.</p>	
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Outcome:

1. Students will have a deeper understanding of what factors are affecting our environment and which are the most important sources of pollution.
2. A better learning of different methods of storing rain water, its effectiveness and how can we sustain our energy resources
3. All the major factors which are affecting our ozone layer and factors responsible for ozone depletion and how can we reduce.
4. The role of population affecting our environment and it what form the technology helps in protecting environment and human health.

Evaluation Scheme:

- | | |
|--------------------|----|
| 1. Internal Marks: | 40 |
| 2. External Marks: | 60 |

Reference Books:

- a. Environmental Studies by ErachBarucha
- b. Basics of Environmental Studies – S.Chand Publication by Er.ReenaPopawala
- c. Fundamental concepts in Environmental Studies – S.Chand Publication by Dr.D D Mishra

CVM UNIVERSITY
Programme: Bachelor of Commerce (Honours)

Semester: II

Syllabus with Effect From: November/December-2020

Title Of Paper: Accountancy - II	Total Credit:3
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Objective: The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions

Unit	Description in Detail	Weighting(%)
I	Structure of Balance Sheet Meaning of Balance Sheet, functions, objectives and limitations of Balance Sheet, Arrangement of Assets & Liabilities in the Balance Sheet. Computation of the following items from balance sheet: Owner's fund, Capital Employed, Gross Working Capital and Net working Capital	25%
II	Issue of Shares Types of Shares and Share Capital, Shares issued at Par, Premium and at Discount. Over subscription of shares, calls in arrears, calls in advance, Right shares & Provision regarding issue of right shares. Examples on issue & allotment of shares including pro-rata allotment	25%
III	Financial Statement: An Analysis and interpretation Meaning and Characteristic of Financial Statement. Purposes and Limitations of Financial statement. Methods of analysis of Financial statement. Comparative statements, Trend Analysis and Common size Statements	25%
IV	Company final Accounts: (Vertical form as per schedule III of Company Act 2013) Simple adjustment. (Excluding calculation of managerial remuneration & Calculation Provision for Tax). Preparation of Profit and Loss Account, Profit and Loss Appropriation Account and Balance Sheet.	25%

Outcome: Students will able to understand basics of Corporate Accounting.

Evaluation Scheme:

1. Internal Marks: 40
2. External Marks: 60

Basic Text & Reference Books:-

1. Advanced Accounts: Shukla M C And Grawal TS
2. Advanced Accounting 2- Sehgal Ashok And Sehgal Deepak
3. Company Accounts: Gupta R L And RadhaswamyM
4. Rathmans CompanyAccounts Theory Problems and Solutions: Rathman PV And RajuDR

CVM UNIVERSITY
Programme: Bachelor of Commerce (Honours)

Semester: II
Syllabus with effect from: December 2020

TITLE OF PAPER: Business Organization & Management II	Total Credit: 3
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Objectives:

1. The students will gain the theoretical knowledge on directing and leadership.
2. The students will be able to relate the theoretical aspects of motivation and communication into real life.
3. The students will understand the importance of human resource management and industrial relations in the organization.

Unit	Description in detail	Weightage
I	Directing and Leadership (A) Directing: Meaning and Definition, Elements, Importance, Principles of Direction. (B) Leadership: Meaning and Definition, Nature, Importance, Style of Leadership: Autocratic, Democratic, Free rein, Quality of a good leader.	25%
II	Motivation and Communication (A) Motivation: Concept, Importance, Theories of Motivation : Maslow Theory ,Herzberg Theory, McGregor’s Theory. (B) Communication: Concept, Importance, Process, Types of communication, Barriers of communication, Measures for Effective Communication.	25%
III	Introduction to Human Resource Management Concept, Objectives, Functions : Managerial & Operational, HR Planning- Concept & Process, HR Policies- Meaning & Development.	25%
IV	Employer & Employee Relations Meaning, Parties, Importance, Trade Union- Functions & Problems, Industrial Disputes: Meaning, Causes & Preventive measures. Collective Bargaining: Meaning & Process.	25%

Outcome:

The students will understand the importance of directing, leadership, motivation, communication and employee relations in the organization.

Evaluation Scheme:

1. Internal Marks: 40
2. External Marks: 60

Reference Books:

1. Business Organization & Management by C B Gupta
2. Principles & Practices of Management by L M Prasad
3. Modern Business Organization & Management by S A Sherlekar & V S Sherlekar
4. Management by Koontz and Weighrich

CVM UNIVERSITY
Programme: Bachelor of Commerce (Honours)
Semester: II

Syllabus with effect from: December 2020

TITLE OF PAPER: Company Management II	Total Credit: 3
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Objectives:

1. The students will understand the modes of winding up of company.
2. The students will generate insight about various modes of alteration of share capital and types of debentures.
3. The students will understand the procedure for allotment and forfeiture of shares.
4. The students will generate the importance of listing of securities and different types of mutual

Unit	Description in detail	Weightage
I	<p>Winding up/Liquidation of the Company: Meaning and modes of winding up and liquidation of the company- Provisions regarding compulsory liquidation, meaning and procedure of voluntary winding up of a company-Provisions regarding company's voluntary winding up by members and creditors –appointment –Powers and duties of liquidator.</p>	25%
II	<p>Alteration in Share & Debenture Alteration in Share: Modes of alteration share capital as per Company Law procedure and provisions of reduction in share capital-Legal provisions for Right Shares and Bonus Shares and its Guiding Principles. Debenture: Meaning and types of debenture –procedure and legal provisions of Company law Board to issue debenture-Methods of redemption of debenture</p>	25%
III	<p>Allotment & Forfeiture of Shares Allotment of Shares: Meaning-Procedure-regular and irregular allotment – secretary's duties regarding allotment of shares –procedure of allotment when shares are oversubscribed. Calls: Meaning of calls –Provisions of Company Law regarding share calls procedure of demanding call of share. Forfeiture of Shares: Meaning-legal provisions for forfeiture of shares procedure of forfeiture of share-effects of forfeiture of share-procedure of reissue of forfeited shares-secretary's duties.</p>	25%
IV	<p>Listing of Securities and Mutual Fund Listing Securities: Meaning-legal provisions for listing of securities- Documents required for listing of securities-Advantages of listing of securities. Mutual Fund: Definition-Types-Advantages and Disadvantages.</p>	25%

funds.

Outcome:

The students will be able to understand about winding up of a company, alteration of shares, debentures, allotment of shares, forfeiture of shares, mutual fund and importance of listing of securities.

Evaluation Scheme:

- | | |
|--------------------|----|
| 1. Internal Marks: | 40 |
| 2. External Marks: | 60 |

Reference Books:

1. **Company Law & Secretarial Practices by M J Mathew**
2. **Company Law By N D Kapoor**
3. **Modern India company law by M C Kuhal**
4. **Secretarial Practices by B S Shah**

CVM UNIVERSITY
Programme: Bachelor of Commerce (Honours)

Semester: II
Syllabus with effect from: December 2020

TITLE OF PAPER: BUSINESS MATHEMATICS-II	Total Credit: 3
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Objectives:

1. To provide college students with reinforcement of mathematical computations.
2. This course is designed to provide the students a strong foundational introduction to the Fundamental concepts in Mathematics.

Unit	Description in detail	Weightage
I	Interpolation: Introduction and concept, Forward and Backward difference operators. Newton's formula for Equal and Unequal intervals: -Forward difference formula -Backward difference formula -Divided difference formula	25%
II	Permutations and Combinations: Meaning, Fundamental principle of counting, Theorem based (without proof) on permutation and combination, Permutations of things not all different, Permutations when repetition is allowed, Circular permutations, Examples of permutation and combination.	25%
III	Derivatives and Its Applications: Introduction and Concept: Derivatives of constant function, logarithmic functions, polynomial and exponential function, Rules of derivatives: addition, multiplication, quotient, Second order derivatives, Business and economics Functions: Demand, Supply, Cost, Revenue And Profit Application of Derivatives: Maxima, Minima, Average Cost and Marginal Cost. Total revenue, Marginal revenue, Average revenue. Average and Marginal profit. Price elasticity of demand.	25%
IV	LPP: Introduction, Meaning, Assumptions and Applications. Mathematical Formulation of LPP, Solution of LPP by Graphical method. Transportation Problems: Meaning and Mathematical Form. Methods to find initial basic feasible solution: North – West Corner Method, Least Cost Method and Vogel's Approximation Method.	25%

Outcome:

Students will able to

1. Understand and employ equations, formulae, and mathematical expressions in a variety of contexts.
2. Solve business problems through functions and matrices.

3. Demonstrate skills required in mathematically intensive areas of commerce such as Finance and Economics.
4. show critical thinking and problem solving skills in a variety of contexts

Evaluation Scheme:

1. Internal Marks: 40
2. External Marks: 60

Reference Books:

1. Kapoor, V.K.: Business Mathematics, Sultan Chand and Sons, New Delhi
2. S C Gupta: Fundamentals of Statistics, Himalaya Publishing House
3. N.D. Vohra: Quantitative Techniques in Management, Tata McGraw Hill, New Delhi.
4. Petr Zima and Robert L. Brown: Mathematics of Finance, Schaum's series (Second edition), Tata McGraw Hill
5. Singh, J. K.: Business Mathematics, Himalaya Publishing House.

CVM UNIVERSITY
Programme: Bachelor of Commerce (Honours)
Semester: II
Syllabus with effect from: December 2020

Title of Paper: Fundamentals of Strategic Planning and Development	Total Credit: 3
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Objectives: To make students understand strategy planning

Unit	Description in detail	Weightage
I	Introduction Strategic Management An Introduction Evolution of business policy as a discipline Concept of strategic management Characteristics of strategic management Defining strategy	25%
II	Formulation Strategy formulation Stakeholders in business Vision, mission and purpose Business definition objectives and goals Environmental appraisal Types of strategies Guidelines for crafting successful business strategies	25%
III	Analysis and Framework Strategic analysis and choice Environmental Threat and Opportunity Profile (ETOP) Organizational Capability Profile Strategic Advantage Profile Corporate Portfolio Analysis SWOT Analysis Synergy and Dsynergy GAP Analysis Porter's Five Forces Model of competition Mc Kinsey's 7s Framework - GE 9 Cell Model Distinctive competitiveness Selection of matrix	25%
IV	Structure and Strategy implementation Issues in implementation Project implementation Procedural implementation Resource Allocation Budgets Organization Structure Matching structure and strategy	25%

Outcome:

Students will learn to formulate business strategy, analysis of framed business strategy and implementation of business strategy.

Evaluation Scheme:

- | | |
|--------------------|----|
| 1. Internal Marks: | 40 |
| 2. External Marks: | 60 |

Reference Books:

1. Business Policy, 2nd Ed. - AzharKazmi
2. Strategic Management, 12th Ed. - Concepts and Cases - Arthur A. Thompson Jr. and A.J.Strickland Management Policy and Strategic Management (Concepts, Skills and Practices) - R.M.Shrivastava
3. Business Policy and Strategic Management - P.SubbaRao
4. Strategic Management – Pearce
5. Strategy & Business Landscape - PankajGhemawat
6. Strategic Planning Formulation of Corporate Strategy - Ramaswamy

CVM UNIVERSITY
Programme: Bachelor of Commerce (Honours)

Semester: II
Syllabus with effect from: December 2020

TITLE OF PAPER: Computer Applications in Business – II	Total Credit: 3 (Practical Labs: 6)
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Objectives: To help the student prepare letters, documents and reports.

Unit	Description in detail	Weightage
I	Introduction To Word Processing Tool: Introduction to Word Processing Tool, Needs of Word Processing Tool, Navigation and views of a Tool, Creation of Document	25%
II	Editing and Formatting a Document: Editing of a document, Font, Paragraph, Bullets and Numbering, Borders and Shading, Page Number, Spelling and Grammar Checking, Header and Footer	25%
III	Graphic objects in Word Processing Tool Inserting, Editing and Formatting: Picture, Shape, Textbox, Table, Symbol, Page Setup, Page Border	25%
IV	Word Processing Tool - Advanced facilities Sort, Mail Merge, Printing of options, Additional features	25%

Outcome:

The student will learn how to prepare letters, documents and reports.

Evaluation Scheme:

1. Internal Marks: 40
2. External Marks: 60

Reference Books:

1. R K Taxali: PC Software For Windows 98 Made Simple
2. Relevant Manuals of the Tools

CVM UNIVERSITY
Programme: Bachelor of Commerce BCOM (Honours)
Semester: II
Syllabus with Effect From: November/December-2020

Title Of Paper: Corporate Accounting	Total Credit: 4
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Objective: To enable the students to acquire the basic knowledge of the Issue and Redemption of Preference Shares and Debentures, Accounting Standards and Accounting Ratio.

Unit	Description of Detail	Weightage(%)
I	Redemption of Preference Shares and Issue Bonus Shares Redemption of Preference shares: Procedure, Provision of Companies Act 1956. Accounting entries, Balance Sheet after redemption of Preference Shares. Issue of Bonus Shares: Guidelines, Sources, Accounting Entries. Combined examples of redemption of Preference shares and Issue of Bonus Shares (Excluding quantum Bonus)	17%
II	Issue and redemption of Debentures Examples based on Accounting entries of issue and redemption of debenture Writing of debenture discount Redemption of Debentures (Including purchase of own debenture and conversion of debenture into shares) Debenture Redemption Fund Method.	17%
III	Accounting Standards Concept of Accounting Standards, Utility of Accounting Standards, Procedure for issue of Indian Accounting Standards. Accounting Standards AS 1 (Disclosure of Accounting Inventories) AS 2 (Valuation of Inventors) AS 6 (Depreciation Accounting)	17%
IV	Accounting Ratio Classification of Accounting Ratio, Advantages & Limitations of Accounting Ratio. Computation and interpretation of the following ratios (Based on Balance Sheet of Two Years) (1) Gross Profit Ratio (2) Net Profit Ratio (3) Operating Ratio (4) Stock Turnover Ratio (5) Current Ratio (6) Liquid Ratio (7) Debtors Ratio (8) Debt-Equity Ratio (9) Return on capital employed (10) Return on shareholders fund (11) Earning per share	17%
V	Valuation of Goodwill Goodwill: Definition, factors affecting goodwill, Need for valuation of goodwill, Methods of Valuation of Goodwill, Examples on valuation of Goodwill, Methods - Average Profit Method and Super Profit Method.	16%
VI	Valuation of Equity Share Shares Need for valuation of shares, factors affecting value of shares, Examples of valuation of shares, Methods of valuation of shares - Intrinsic value, Yield value, and Fair Value.	16%

Outcome: Students will able to understand corporate reporting.

Basic Text & Reference Books:-

1. Advanced Accounting I: M. C. Shukla, T. S. Grewal and S. C.Gupta.
2. Financial Accounting: S. N. Maheshwari and S. K.Maheshwari.
3. Advanced Accounting: S. N. Maheshwari and S. K.Maheshwari.
4. Financial Accounting: Deepak Sehgal.
5. Financial Accounting: P. C.Tulsian.

CVM UNIVERSITY
Programme: Bachelor of Commerce (Honours)
Semester: II
Syllabus with effect from: December 2020

	Total Credit: 4
TITLE OF PAPER: Introduction to Financial Markets & Services	

Objectives: To familiarize the students with the Indian Financial System & its constituents

Unit	Description in detail	Weightage
I	The Indian Financial System Overview of Financial systems in India – Structure, Components Regulations Role and Functions of Financial System, Flow of funds matrix; Financial system and economic development; an overview of Indian Financial system	17%
II	Financial Services: Meaning, Features, Importance, Scope of financial services, Factors retarded the growth of financial services sector, Causes for financial innovation, Innovative financial instruments, Challenges facing the financial services sector.	17%
III	Money Market Money Market – functions, organization and instruments, Role of Central bank in money markets.	17%
IV	Capital Market An overview Capital Markets – Functions, Organization and instruments, Indian debt market; Indian equity market – primary and secondary markets; Role of Stock exchange in India.	17%
V	Financial Services I: Mutual funds, Venture capital, Leasing, Merchant Banking	16%
VI	Financial Services II: Insurance, Factoring, Forfaiting, Depositories, Securitization.	16%

Outcome: Students will have theoretical knowledge of Indian Money & Capital market.

Evaluation Scheme:

1. Internal 40
2. External 60

Basic Text & Reference Books:-

1. Financial Markets and Institutions - Dr.S.Guruswamy
2. Financial Institutions and Markets - Dr.Mukund Mahajan, Nirali Prakashan
3. Financial Services and Markets - Dr.S.Guruswamy
4. Financial Markets and Services - E.Gordon, Dr.K.Natrajan, Himalaya Publishing House.

CVM UNIVERSITY
Programme: Bachelor of Commerce (Honours)
Semester: II
Syllabus with Effect From: December 2020

Paper Code:	Total Credit:4
Title Of Paper: Advertising Management	

Objective: The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing.

Unit	Description of Detail	Weightage
I	INTRODUCTION OF ADVERTISING Definitions and Features of Advertising, Objectives of Advertising, Importance of advertising, Benefits of Advertising	17%
II	ADVERTISING DECISIONS Advertising Decisions, Mission, Money, Message, Media and Measurement	17%
III	ROLE OF COMMUNICATION IN ADVERTISEMENT Ethical, Social and Moral Issues In Advertising Management Importance of communication, AIDA Model	17%
IV	STRUCTURE OF AN AD COPY-I Message, Types and structure, Headlines, Basics of writing headlines Functions of headlines, Essential of a good headline, Different forms of headlines, Features of a good ad copy	17%
V	STRUCTURE OF AN AD COPY-II Print Copy Ad Preparation Process, Appeal Types of appeals-Rational, Moral, Emotional, Essential of advertisement appeal, Layout, Format of layout, Components of a layout	16%
VI	EVALUATION OF ADVERTISEMENT Evaluation of Advertising Post-Measurement Techniques, Testing methods-recall and recognition.	16%

Outcome: Students will compare and assess practical knowledge about the different types of advertising media and will be able to formulate and create a comprehensive advertising campaign.

Evaluation Scheme:

1. Internal 40
2. External 60

Basic Text & Reference Books:

1. Advertising and Promotions An Imc Perspective, Kruti Shah, Alen D.
2. Basis of Marketing Management, Dr.R.B.Rudani
3. Marketing Communications-An Integrated Approach, P R Smith
4. Advertising & Integrated Brand Promotion, O'Guinn, Allen, Semenik

CVM UNIVERSITY
Programme: Bachelor of Commerce (Honours)

Semester: II
Syllabus with effect from: December 2020

TITLE OF PAPER: Principles of Economics II	Total Credit: 3
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Objectives:

To make an undergraduate student aware of the basic theoretical framework underlying the field of macroeconomics especially impact of labor market, money market and foreign exchange on working of an economy and understand the modern tools of macro-economic analysis.

Unit	Description in detail	Weightage
I	Introduction Introduction – Concepts and variables of macroeconomics, Income, Expenditure and the circular flow (three sector economy), Components of expenditure. Consumption, Saving and investment and S-I approach, Multiplier.	25%
II	Economy in the Short Run Meaning, Objectives and instruments of fiscal and monetary policy, AD-AS approach, Determination of aggregate demand, Shifts in aggregate demand, Aggregate supply in the short run and long-run, Aggregate demand- Aggregate supply analysis. Economy in the short run- IS– LM framework.	25%
III	Demand and Supply of money Demand for money- Quantity Theory of Money (Fisher’s Transactions approach), Keynesian theory of demand for money, Baumol-Tobin Transaction approach, Tobin’s Portfolio Balance approach. Supply of money- Measures of money supply by RBI, Money multiplier.	25%
IV	Inflation, Unemployment and Labor Market Inflation-Causes and effects, Demand pull and cost push inflation. Measures to control inflation. Unemployment – Natural rate of unemployment, Frictional and wait unemployment. Labour market and its interaction with production system. Phillips curve, Tradeoff between inflation and unemployment, Sacrifice ratio.	25%

Outcome: After completing the course, the student shall be able to:

1. Describe the nature and scope of Macro Economics, Income, Expenditure and their components and determinants.,
2. Explain fiscal and monetary policy implications through IS-LM framework in short run and long run
3. Comprehend various theories of demand for and supply of money approach and working of money multiplier;

4. Discuss causes and effects of different types of inflation and trade-off between inflation and unemployment.

Evaluation Scheme:

1. Internal Marks: 40
2. External Marks: 60

Reference Books:

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4. Salvatore, Dominick. International Economics. John Wiley & Sons Singapore.
5. Mithani D M, Money, Banking, International Trade and Public Finance, New Delhi, 2012