

Course contents

B COM 5th Semester

BC – 501: Compulsory English

5:2:29 (16)
COMPULSORY ENGLISH for B.Com 5th semester

Paper II
(Compulsory English)

(15)
1
part 8
be held.

100 Marks

PAPER I ?

20 marks

A. Biographies

4. N.R.Narayana Murthy
5. Henry Ford

Prescribed Text: *NEHU Anthology of Short Plays and Biographies* (Shillong Forum for English Studies)

B. English for Business Purposes

Introduction to Business Communication
Summarizing annual report of companies. Writing minutes of meetings.

Business Correspondence and Drafting

Personnel: Letters calling candidates for written test, drafting interview letters, offer of appointment, provisional appointment orders, final order of appointment, employee disciplinary matters, show cause notices, charge sheets, letters of dismissal and discharge.

Inter-departmental Communication: Internal memos, office circulars, office orders, office notes, communication with regional / branch offices.

Miscellaneous: Correspondence with agents and transport companies, public notices and invitations, representations to trade associations and chambers of commerce, e-correspondence

Business Terms

10 Marks

Grammar

Tenses; parts of speech; subject-verb agreement; correction of errors in sentences; confusing pair words

Suggested Reading:

1. Gupta, Nilanjana (1998) *English for All*, Chennai: Macmillan.
2. Tickoo, Champa and Sasikumar, Jaya (2000) *Writing with a Purpose*, Delhi: OUP
3. Seely, John (2002) *The Oxford Guide to Writing & Speaking*, Delhi: OUP
4. Ashley, A (1996) *A Handbook of Commercial Correspondence*, Delhi: OUP.
5. Jones, Leo. *Advanced English*. Delhi: CUP, 2005.

BC – 502: COST ACCOUNTING

Objective: *This course exposes the students to the basic concepts and the tools used in cost accounting*

UNIT – I: Cost Concepts and Accounting for Materials

Cost Concepts and Cost Classification, Objectives of Cost Accounting, Cost Accounting in contrast with other branches of accounting, Cost Centers and Activities.

Accounting for Materials - Stores Records, Inventory Control, Pricing of Materials, Inventory Valuation for Annual accounts and Accounting for Losses.

UNIT – II: Accounting for Labour and Overheads

Accounting for Labour - Computation of Labour cost, Labour cost management, Methods of remuneration, Cost and Effect of Labour turnover.

Accounting for Overheads - Overhead Classification, Distribution of Overhead.

UNIT – III: Methods of Costing

Unit Costing, Job and Contract Costing, Process Costing (Except inter-Process Profit and Equivalent Production).

UNIT – IV: Marginal Costing related Applications

Marginal Costing (MC) - Concept of MC, Difference between MC & Absorption Costing, Application of MC, Methods of segregating semi-variable costs into fixed and variable component.

CVP and Break Even Analysis – Break Even Point, Margin of Safety, Angle of incidence, Various Types of Break Even Charts; Key Factor based decisions.

UNIT – V: Cost Analysis for Control

Budgetary Control – Concepts and Types, Functional Budgets (Sales, Production, Raw Material and Labour), Cash Budget, Flexible Budget, and Master Budget.

Standard Costing and Variance Analysis - Material, and Labour.

Books (Latest Edition):

- Agrawal & Jain, *Cost Accounting – Concepts & Methods*, Asian Books P. Ltd., New Delhi.
- Alex, K, *Cost Accounting*, Pearson – India, New Delhi.
- Banerjee, Bhabatosh, *Cost Accounting*, PHI, New Delhi.
- Bhattacharyya, AK, *Principles & Practice of Cost Accounting*, PHI, New Delhi.
- Kishore, RM, *Advanced Cost Accounting & Cost Systems*, Taxmann, New Delhi.
- Lal, Jawahar, *Cost Accounting*, Tata McGraw Hill, New Delhi.
- Madegowda, J, *Cost Accounting*, Himalaya Publishing House, New Delhi.
- Rao, Tukaram, *Cost Accounting*, New Age International Publishers, New Delhi.
- Saxena & Vashist, *Advanced Cost & Management Accounting*, Sultan Chand & Sons, New Delhi.

BC – 503: FINANCIAL SERVICES

Objective: *To acquaint students with various fund based and fee based financial services and to understand their role in the overall financial system.*

UNIT – I: Introduction

Financial services: Meaning, nature and need for financial services; Various types of financial service: Fund based and Non-Fund based;

Characteristics and role of financial intermediaries; Scope of financial Services; Overview of Financial Services Industry in India.

UNIT – II: Banking and Insurance Services

Financial Services and banking system; Traditional and Innovative banking services;

Insurance organization their function and role, Insurable and non-insurable risk;

Insurance products; Traditional and Innovative insurance services.

UNIT – III: Financial services of other depository Institutions

Non-Banking Finance Companies and Mutual Fund, and Pension Funds: Functions and Role.

UNIT – IV: Market related Financial Services

Stock Exchange their operation and role; Broking, Merchant Banking, Custodian services, Credit Rating, Forex Management, Portfolio / Wealth Management.

UNIT – V: Other Financial Services

Merger and acquisition, Venture Capital, Factoring, Lease financing and Hire Purchase, Securitisation, Asset Reconstruction.

Books (Latest Editions):

- Khan, MY, *Financial Services*, Tata McGraw Hill, New Delhi.
- Bhalla, VK, *Management of Financial Services*, Anmol, New Delhi.
- Gordan, & Natrajan, *Emerging Scenario of Financial Services*, HPH, Mumbai.
- Tripathy, NP, *Financial Instruments and Services*, PHI, New Delhi.
- Avadhani, VA, *Marketing of Financial Services*, HPH, Mumbai.
- Madura, *Financial Institutions and Markets*, Cengage, New Delhi.

BC – 504: SERVICE MANAGEMENT

Objective: *To develop the understanding of the service and its management.*

UNIT – I: Introduction

Evolution of Service Sector, Definition, Concept, Nature and Characteristics of Services, Role, Importance and Types of Services, 7Ps of Services, Ethics in services.

UNIT – II: Service Operations and Processes

Job Design, Safety and Physical Environment, Automation in services, Operation standard and work measurement, Service Blueprinting, Service Process, Service Process Matrix, Service Guarantee, Managing Waiting line

UNIT – III: Service Marketing

Service Encounter; Segmentation, Targeting and Positioning for services; Forecasting service demand; Service Product, New Service Development, Service Life Cycle, Branding; Positioning and Pricing of services; Service Promotion

UNIT – IV: Service Delivery

Dynamics of service delivery system, Scheduling for services personnel and vehicles, Service Channel Process, Service Quality and Dimensions, Service Quality Models, Response Time, Services through Intermediaries; Managing Service Scape and Physical Evidence; Managing Service Failure and Recovery

UNIT – V: Contemporary issues in Service Management

Global Services and Internationalization of Services, Use of Technology in Services, Information Technology Enabled Services, Managing Service Profit Chain, Service Outsourcing, Affiliate Marketing and Social Media, Emerging Services in India.

Books (Latest Edition):

- Jauhari, Vinni & Dutta, Kirti, *Services – Marketing, Operations & Management*, Oxford University Press, New Delhi.
- Kadampully, *Services Management*, Pearson – India, New Delhi.
- Haksever, Render, Russell, & Murdick, *Service Management & Operations*, Pearson – India, New Delhi.
- Zeithal, Valarie A, & Bitner, Mary Jo, *Service Marketing*, McGraw Hill International Edition.
- Fitzsimmons & Fitzsimmons, *Service Management*, Tata McGraw Hill, New Delhi.
- Glynn & Barnes (eds), *Understanding Services Management*, PHI, New Delhi.

BC – 505: BANK MANAGEMENT

Objective: *To expose students to the different aspects of bank management and their techniques.*

UNIT – I: Introduction

Indian Banking System: Structure and Organisation of Banks, Regulations regarding Bank Management in Banking Regulation Act, 1949; RBI Regulations and Statutory Norms; Corporate Governance in Banks.

UNIT – II: Management in Banks

Different Functional areas of Bank Management; Financial Management - Scope and Nature; Personnel Management - Manpower Planning, Recruitment, Training and Promotions in Banks, Board of Directors and its composition; Performance Budgeting.

UNIT – III: Fund Mobilisation

Sources of Fund: Factors affecting Fund Mobilisation, Types of Deposit and their relevance, Deposit mobilisation; Share Capital and Other Sources, Capital Adequacy Ratio: Meaning and Importance.

UNIT – IV: Fund Deployment

Statutory Requirements for different Sectoral Loans - Principles of Sound Lending, Loan Agreements, Types of Advances and Types of Security against Loans and Advances; Loan Recovery - NPA in Banks - Causes and Remedies; Investment: Types and Norms - Liquidity vs. Profitability.

UNIT – V: Risk Management

Types of Risk, Sources of Risk, Credit Risk: Meaning, Sources and Simple Measurement Techniques, Market Risk: Meaning, Sources and Simple Measurement Techniques, Operational Risk: Meaning, Sources and Simple Measurement Techniques.

Books (Latest Editions):

- *Bhattacharya, KM, Risk Management in Indian Banks, Himalaya Publishing House, New Delhi.*
- *Desai, V, Bank Management, Himalaya Publishing House, New Delhi.*
- *Indian Institute of Banking & Finance, Bank Financial Management, Taxmann, New Delhi.*
- *Indian Institute of Banking & Finance, Legal & Regulatory Aspects of Banking, MacMillan, New Delhi.*
- *Khanna, PK, Management of Banks, Himalaya Publishing House, New Delhi.*
- *Khubchandani, Practice & Law of Banking, Macmillan, New Delhi.*
- *MacDonald & Koch, Bank Management, Thomson, New Delhi.*
- *MacDonald, Management of Banking, Cengage, New Delhi.*
- *Panandikar, & Mithani, Banking in India, Orient Longman, New Delhi.*
- *Srivastava, & Nigam, Management of Financial Institutions, Himalaya Publishing House, New Delhi.*
- *Suresh, & Paul, Management of Banking & Financial Services, Pearson, New Delhi.*

BC – 506: RURAL & AGRICULTURAL MARKETING

***Objective:** To help the students understand the importance of marketing in agriculture and the application of marketing tools so as to improve the rural economy.*

UNIT – I: Introduction

Marketing – Concept & Significance in Developing Economy, Marketing – its Challenges and Changing Role in Agriculture and Rural Economy, Market Reforms and Progressive Measures: Developing Competitive Market Infrastructure - Marketing Research and Information Networks - Institutional Credit - Virtual Serve.

UNIT – II: Rural and Agricultural Marketing

Meaning of Rural Market, Role and Importance, Regulated Market – Nature and Significance, Legislation on Agriculture Marketing: APMC Act, Professional Private Market Yards, Direct Purchasing Centres, Farmer's and Consumer Markets, Promotion of Public Private Partnership (PPP) in Marketing Management.

UNIT – III: Cooperative Societies and Competitive Agricultural Markets

Cooperative Societies, Direct Marketing, Contracting Farming: Role & Structure, Agri-business Strategies: Community Internet Access, Context Appropriate Business Models: e-choupal, Rural Bazar, Rythu Market; Contribution of FMCGs: LG, HUL, ITC, Nestle India, EID Parry, Marico; Rural Market Communication: Folk Media, Word-of-Mouth, Open Theatre - Video Projector - Kiosks, Digital Inclusion.

UNIT – IV: Storage, Warehousing, Pricing and Distribution

Storage and Warehousing facilities for Agricultural Products, Functions of State and Central Warehousing Corporations, ICT Services: AGRISNET – AGMARKNET, India Agriline, Price-risk Management of Agricultural Products, Distribution Channels for Agricultural Products: Wholesaling, Retailing.

UNIT – V: Commodity Marketing

Dairy Marketing, Grain Marketing, Live Stock Marketing, Marketing of Processed Food, Recent Developments in Agricultural Marketing in India.

Books (Latest Edition):

- Dantwala, ML, et.al, *Indian Agricultural Development Since Independence*, Oxford & IBH, New Delhi.
- Kohls, Richard L, *Marketing of Agricultural Products*, PHI, New Delhi. India,
- Krishnamacharyulu, & Ramkrishnan, *Rural Marketing – Text & Cases*, Pearson - India, New Delhi.
- Memoria, CB, *Principles & Practice of Marketing in India*, Himalaya Publishing House, Mumbai.