

# **VIMALACOLLEGE(AUTONOMOUS)**

(NAAC Re-accredited (3<sup>rd</sup> Cycle): A Grade, CGPA-3.50)

**College with potential for Excellence**  
(Affiliated to University of Calicut)



## **DEGREE OF BACHELOR OF COMMERCE (B.Com) (Choice Based Credit and Semester System-VCCBCSS)**

### **SYLLABUS and SCHEME**

**(2017 ADMISSION ONWARDS)**

**VIMALA COLLEGE  
ENGINEERING COLLEGE P O, THRISSUR  
KERALA- 680009  
INDIA**

# **VIMALA COLLEGE (AUTONOMOUS), THRISSUR**

## **B.COM SYLLABUS**

### **FACULTY OF COMMERCE REGULATIONS OF B.COM DEGREE PROGRAMME PROPOSED TO BE IMPLEMENTED FROM ACADEMIC YEAR 2017-18.**

#### **1.0 Title of the Programme**

This DEGREE shall be called BACHELOR OF COMMERCE (B.Com).

#### **2.0 ELIGIBILITY FOR ADMISSION**

Any candidate who has passed the Plus Two of the Higher Secondary Board of Kerala or Pre Degree of Calicut University or that of any other University or Board of Examinations in any state recognized as equivalent to the Plus Two of the Higher Secondary Board in Kerala, with not less than 45% marks in aggregate is eligible for admission. However, SC/ST, OBC and other eligible communities shall be given relaxation as per University rules.

#### **3.0 Duration of the Programme**

The duration of the B.Com programme of study is three academic years with six semesters.

#### **4.0 Medium of Instruction**

The medium of instruction and examination shall be English.

#### **5.0 Programme Objectives & Outcome**

##### **Programme Objectives:**

- To build a strong Knowledge base to develop the skills to apply in commerce
- To inculcate an attitude for working effectively and efficiently in a business atmosphere.
- To provide adequate basic understanding about accounting & financial education to the students.

##### **Programme Specific Outcome:** Graduates will be able to,

- Apply basic statistical and analytical skills necessary for investigating a range of problems in Commerce and Economics
- Exhibit knowledge in all areas of accounting and finance to generate realistic solutions as an Entrepreneur/ Business Executive.

## Courses of Study

Total number of courses for the whole B.Com Programme is 31 each. It is divided in to

Courses namely:-

1. Common courses
2. Core courses
3. Complementary courses and
4. Open courses

The course of study leading to the award of B.Com shall comprise the following:-

### 5.1

#### Semester I

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Common	VEG1A01	4	4	20	80	100
Common	VEG1A02	5	3	20	80	100
Common	VML1ACM1/VHD1ACM1	5	4	20	80	100
Core	VCO1B01 Management Concepts and Business Ethics	6	4	20	80	100
Compl.	VCO1CM1 Managerial Economics	5	4	20	80	100
<b>TOTAL</b>		<b>25</b>	<b>19</b>	<b>100</b>	<b>400</b>	<b>500</b>

#### Semester II

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Common	VEG2A03	4	4	20	80	100
Common	VEG2A04	5	3	20	80	100
Common	VML2ACM2/VHD2ACM2	5	4	20	80	100

Core	VCO2B02 Financial Accounting	6	4	20	80	100
Compl.	VCO2CM2 Marketing Management	5	4	20	80	100
<b>TOTAL</b>		<b>25</b>	<b>19</b>	<b>100</b>	<b>400</b>	<b>500</b>

### Semester III

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Common	VG3CM01 Basic Numerical Skills	5	4	20	80	100
Common	VG3CM02 General Informatics	5	4	20	80	100
Core	VCO3B03 Business Regulations	4	4	20	80	100
Core	VCO3B04 Corporate Accounting	6	4	20	80	100
Compl.	VCO3CM3 E-Commerce	5	4	20	80	100
<b>TOTAL</b>		<b>25</b>	<b>20</b>	<b>100</b>	<b>400</b>	<b>500</b>

### Semester IV

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Common	VG4CM03 Entrepreneurship Development	5	4	20	80	100
Common	VG4CM04 Banking and Insurance	5	4	20	80	100
Core	VCO4B05 Cost Accounting	6	4	20	80	100

Core	VCO4B06 Corporate Regulations	4	4	20	80	100
Complementary	VCO4CM4 Quantitative Techniques for Business	5	4	20	80	100
<b>TOTAL</b>		<b>25</b>	<b>20</b>	<b>100</b>	<b>400</b>	<b>500</b>

### Semester V

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Core	VCO5B07 Accounting for Management	5	4	20	80	100
Core	VCO5B08 Business Research Methods	4	4	20	80	100
Core	VCO5B09 Human Resource Management	4	4	20	80	100
Elective	VCF5E01 Course in Specialization (Financial Reporting)	5	4	20	80	100
Elective	VCF5E02 Course in Specialization (Financial Management)	5	4	20	80	100
Open	VCO5D01 Open Course ( For students from other Departments)	2	2	10	40	50
<b>TOTAL</b>		<b>25</b>	<b>22</b>	<b>110</b>	<b>440</b>	<b>550</b>

### Semester VI

Course	Title	Contact Hours	Credits	Internal	External	Total Mark
Core	VCO6B10 Income Tax Law and Practice	6	4	20	80	100
Core	VCO6B11 Auditing	5	4	20	80	100

Elective	VCF6E03 Course in Specialisation (Financial Markets & Services)	5	5	20	80	100
Elective	VCF6E04 Course in Specialisation (Fundamentals of Investments)	5	5	20	80	100
Core Project	VCO6(PR) Three Weeks Project and Viva-Voce	4	2	10	40	50
<b>TOTAL</b>		<b>25</b>	<b>20</b>	<b>90</b>	<b>360</b>	<b>450</b>

### QUESTION PAPER PATTERN FOR B.COM DEGREE

Section	Nature of Question	Marks	Total Number of Questions	Number of Questions to be Answered	Total Marks
<b>A</b>	Multiple Choice	1 Each	5	5	5
	Fill in the blanks / True or False	1 Each	5	5	5
<b>B</b>	Short Answer	2 Each	10	8	16
<b>C</b>	Short Essay	4 Each	8	6	24
<b>D</b>	Long Essay	15 Each	3	2	30
<b>Total</b>			<b>31</b>	<b>26</b>	<b>80</b>

### Scheme of Evaluation (Internal Marks)

Sl. No.	Component	Marks
1	Attendance	5
2	Test papers: I	5
3	Test papers: II	5
4	Assignment & Seminar/ Viva voce	5
<b>Total Marks</b>		<b>20</b>

## CALCULATION OF ATTENDANCE COMPONENT

	% of attendance	Marks
1	Above 90%	5
2	85-89%	4
3	80-84%	3
4	76 -79%	2
5	75%	1
6	Below 75%	0

## Seven Point Indirect Grading System

% of Marks	Grade	Interpretation	Grade Point Average	Range of Grade Points	Class
90 and above	A+	Outstanding	6	5.5-6	First Class with distinction
80 to below 90	A	Excellent	5	4.5-5.49	First class
70 to below 80	B	Very Good	4	3.5 – 4.49	First class
60 to below 70	C	Good	3	2.5 – 3.49	First class
50 to below 60	D	Satisfactory	2	1.5 – 2.49	Second Class
40 to below 50	E	Pass/ Adequate	1	0.5 – 1.49	Pass
Below 40	F	Fail	0	0 – 0.49	Fail

Paper Summary						
Sl. No.	Type of Paper	No of Papers in the Course	Credits	Credit %	Marks	Mark %
1	Common Course – English	4	14	11.67	400	13.33
2	Common Course – Commerce	4	16	13.33	400	13.33

3	Common Course – Language other than English	2	8	6.67	200	6.67
4	Complementary Course	4	16	13.33	400	13.33
5	Core Course:	11	44	36.67	1100	36.67
6	Elective	4	18	15	400	13.33
7	Project & Viva	1	2	1.67	50	1.67
8	Open course	1	2	1.67	50	1.67

### Core Courses in the Area of Specialization:

#### A. Finance

VCF5E01 Financial Reporting

VCF5E02 Financial Management

VCF6E03 Financial Markets and Services

VCF6E04 Fundamentals of Investments

#### Open Course (For students from other departments)

1. Basic Accounting
2. E-Commerce
3. Basics of Entrepreneurship and Management

#### 5.2 Four Common Courses

(VG3CM01 Basic Numerical Skills, VG3CM02 General Informatics, VG4CM03 Entrepreneurship Development VG4CM04 Banking and Insurance), all the Core Courses, Complementary and Open Courses for B.Com Programme shall be taught by Commerce Faculty.

#### 6.0. Attendance

A candidate shall attend at least a minimum of 75% of the number of classes actually held for each of the courses in a year to be eligible for appearing for examination in that course. If the candidate has shortage of attendance in any course in a year she shall not be allowed to appear for any examination in that year. However the University may condone shortage if the candidate



applies for it as laid down in University procedures and if the Vice-Chancellor is satisfied with the reasons cited by the Candidate for her absence in classes.

## **7.0 Internal Assessment**

All courses shall have an internal assessment as specified in the common regulations for CBCSSUG 2014. Provisions of the clause 9.2 and 9.3 of the common regulations are applicable in the case of internal assessment.

## **8.0 External Examination.**

The College shall conduct semester examinations as specified in the common regulations for CUCBCSSUG 2014. The duration of the examination shall be three hours for each course; Provisions of clause 9.5, 9.6, 9.7, and 9.8 of the common regulation for CUCBCSSUG 2014 will be applicable for external examinations.

## **9.0 Project Report**

During the sixth semester, every student shall do a project. The student may choose any topic from the subjects he/she has studied.

The candidate shall prepare and submit a project report to the department.

The report shall be in English with not less than 30 pages, printed or typed (A4 size paper, 1.5 line spacing, Times New Roman font, font size 14), and spiral bound. The project report should be submitted to the Head of the Department one week before the last working day of the sixth semester, duly certified by the Guide.

Project work shall have the following stages:

- Project proposal presentation
- Fieldwork and data analysis
- Report writing
- Draft project report presentation
- Final project report submission

The project can be done individually or as a group of two students. But the project report should be in different areas. In no case, the project reports of two students shall be identical. The work of each student shall be guided by one Faculty member.

The candidate shall prepare at least two copies of the report; one copy for submission to the Department and one copy for the student which he/she has to bring with him/her at the time

of viva-voce. More copies may be prepared if the organization or the guide or both ask for.

Duration of project work

The duration of project work is 3 weeks.

A certificate showing the duration of the project work shall be obtained from the supervising teacher or from the organization for which the project work was done and it shall be included in the project report.

Structure of the report

Title page

Certificate from the organization (For having done the project work)

Certificate from the guide

Acknowledgments Contents

- Chapter I : Introduction (Organization profile, Research problem, Objectives of the study, Research methodology, etc.)
- Chapter II : Review of Literature
- Chapter III & IV : Data Analysis (2 or 3 chapters)
- Chapter V : Findings, Suggestions and conclusion
- Appendix : (Questionnaire, specimen copies of forms, other exhibits etc.)
- Bibliography : (books, journal articles etc. used for the project work).

## 9.1 Evaluation of Project Report

The project report shall be subject to internal and external evaluation. The internal evaluation shall be carried out by the supervising teacher and external evaluation done jointly by the internal examiner and the external examiners appointed by the University inclusive of the Viva-voce examination. The marks should be awarded on the basis of the following:-

1. Evaluation of the Project Report shall be done under Mark System. Marks secured for the project will be awarded to candidates, combining the internal and external Marks
2. The internal to external components is to be taken in the ratio 1:4. Assessment of different components may be taken as below.

<b>Internal (10 Marks)</b>	<b>External (40 Marks)</b>
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Components	Marks	Components	Marks
Punctuality	2	Relevance of the Topic, Statement of Objectives, Methodology (Reference/ Bibliography)	8
Use of Data	2	Presentation, Quality of Analysis/Use of Statistical tools, Findings and recommendations	12
Scheme/Organization	3		
Viva-Voce	3	Viva -Voce	20
Total	10	Total	40

- The submission of the Project Report and presence of the student for viva are compulsory for internal evaluation. No marks shall be awarded to a candidate if she/he fails to submit the Project Report for external evaluation.
- The student should get a minimum of 40 % marks in the aggregate and 40% separately for external for pass in the project
- There shall be no improvement chance for the Marks obtained in the Project Report
- In an instance of the inability of obtaining a minimum of 40% marks, the project work may be re-done and the report may be re-submitted along with subsequent exams through the department, as per the existing rule of the University examinations.

## 10.0 Viva Voce

At the end of the sixth semester candidate shall attend a comprehensive viva voce. The external evaluation of 12 to 15 students per day is to be conducted with one external examiner and one internal examiner. The examiners shall consult each other and award the grades according to the same criteria specified in 9.1 for the award of marks.

## 11.0 Requirement for passing the course

For a pass in each course the student has to secure aggregate 40% marks or E grade in internal and external. An aggregate of 40% marks ( E grade with 120 credits )is required for a pass in the B.Com degree programme.

**12.0**Fourth /fifth-semester students of regular colleges shall be taken under the supervision of faculty members to business or industrial units so as to enable them to have firsthand knowledge about location, layout, managerial functions, H R management, or any area of study as per the curriculum. A study tour to an industrial/business center will form part of the curriculum. The report submitted by the student in this respect shall be kept in the teaching department.

In all other matters regarding the conduct of B.Com under Choice Based Credit Semester System which is not specified in this regulation, the common regulation under CUCBCSSUG 2014 will be applicable.

## CORE COURSES

### VCO1B01 MANAGEMENT CONCEPTS AND BUSINESS ETHICS

**Instructional Hours per week:6      Credits4      Internal:20      External:80**

#### **Objectives:**

- To understand the process of business management its functions and current practices
- To understand the importance of ethics in business and develop ethical practices for effective management.

#### **Course outcome:**

- To equip the students with basic knowledge and skills regarding management principles and concepts

#### **Module I**

***Nature and Scope of Management:*** Evolution of Management - Schools of management thought - F.W.Taylor and Henry Fayol - Principles of Management - Management as a science and an art - Management process.

**15 Hours**

#### **Module II**

***Functions of Management:*** Planning- Types of plan - Planning process – Organizing: Span of control - Line and staff functions - Centralization and decentralization –Delegation - Staffing: Manpower planning: Recruitment - Selection and placement -Directing: Principles of direction – Co-ordinating and controlling.

**30 Hours**

#### **Module III**

***Manager Vs Leader:*** Leadership and motivation: leadership styles -Theories of motivation- MBO - Management of performance - Understanding and managing group processes - Characteristics of a workgroup - Workgroup behaviour and productivity - Team creation and management.

**15 Hours**

#### **Module IV**

***Ethics, Culture and Values:*** Importance of culture in organizations - Indian ethos and value systems - Model of management in the Indian socio political environment – Work ethos - Indian heritage in production and consumption.

**15 Hours**

## Module V

**Business Ethics:** Relevance of values in management – Holistic approach for managers in decision making - Ethical Management: Role of organisational culture in ethics - structure of ethics management - Ethics Committee.

**15 Hours**

### Reference Books:

1. Boatwright. John R: *Ethics and the Conduct of Business*, Pearson Education, New Delhi.
2. SathishModh: *Ethical Management*, Macmillan.
- 3 Koontz, H and Wechrick, H: *Management*, McGraw Hill Inc, New York.
- 4 Drucker, Peter, F., *Management: Tasks, Responsibilities and Practices*, Allied publishers, New Delhi.
- 5 Prasad L M: *Principles of Management*. Tata Mcgraw Hill Education Private Limited-
- Davar R S; *Management Process*, VikasPublishers

## VCO2B02 FINANCIAL ACCOUNTING

**Instructional Hours perweek:6      Credits4      Internal:20      External:80**

### Objectives:

- To equip the students with the skills of preparing financial statements for various type of organizations.
- To enable the students to acquire knowledge about financial reporting standards and to understand corporate accounting methods.

**Course Outcomes:** By the end of this course, a student should be able to:

- Acquire conceptual knowledge of basics of accounting
- Develop the skill of recording financial transactions and preparations of reports in accordance with accounting standards.

## Module I

**Accounting Standards for Financial Reporting:** Objectives and uses of financial statements for users - Role/objectives of accounting standards - Development of accounting standards in India - Requirements of international accounting standards - international organizations engaged in accounting

harmonization - IASB – FASB- Role of IASB in developing IFRS - IFRS adoption or convergence in India - Implementation plan in India - Ind AS - Differences between Ind AS and IFRS - Conceptual framework - Definition of financial elements - Principles of recognition, measurements, presentation and disclosure.

**10 Hours**

## **Module II**

**Accounting Standards for Assets, Liabilities and Revenue:** Inventories (IAS 2 and Ind AS 2) - Accounting for tangible non-current assets (IAS 16 and Ind AS 16) - Accounting for intangible assets (IAS 38 and Ind AS 38) - Accounting for impairment of assets (IAS 36 and Ind AS 36) - Accounting for borrowing costs (IAS 23 and Ind AS 23) - Investment property (IAS 40 and Ind AS 40) - Revenue from contracts with customers (IFRS 15 and Ind AS 115) - Income tax (IAS 12 and Ind AS 12) - Employee benefits (IAS 19 and Ind AS 19) - Provisions, contingent liabilities and contingent assets (IAS 37 and Ind AS 37).

**15 Hours**

## **Module III**

**Preparation of Financial Statements of Non Corporate Entities not Covered by IFRS Convergence:** Preparation of Financial Statements of sole trader and Not-for-profit organization - Depreciation accounting - Single Entry: Meaning - Methods of profit determination - Capital comparison method - Conversion method.

**25 Hours**

## **Module IV**

**Accounts of Corporate Entities not Covered by IFRS Convergence:** Issue of shares and debentures - Forfeiture of shares - Preparation of financial statements of Joint stock companies

**15 Hours**

## **Module V**

**Presentation of Single Entity Financial Statements Covered by IFRS Convergence (IAS 1 and Ind AS 1):** Accounting policies, accounting estimates (IAS 8 and Ind AS 8)- Events after reporting date (IAS 10 and Ind AS 10) - Structure and contents of financial statements - Preparation of financial statements: Statement of Financial Position (SOFPI)- Statement of Profit or Loss (SOPL) - Statement of Changes in Equity (SOCE) - Cash Flow Statement (SOCF) (IAS 7 and Ind AS7).

**15 Hours**

## **Reference Books :**

1. Chintan Patel, BhupendraMantri, Indian Accounting Standards, Taxmann Publications.

2. T. P, Ghosh, Illustrated Guide To Indian Accounting Standards, Taxmann Publications.
3. B.D,Chatterjee,IllustratedGuideToIndianAccountingStandards,Taxmann Publications.
4. Dolphy D’Souza, Vishal Bansal, Indian Accounting Standards, Snow White Publications.
5. ICAI, Study material of ICAI – Financial Reporting (Finallevel).
6. IASB, IFRS (RedBook).
6. M.C. Shukla, T.S. Grewal and S. C. Gupta, Advanced Accounts, S. Chand & Co., NewDelhi.
8. S.N. Maheswari and S.K. Maheswari, financial accounting.
9. R.L. Gupta and Radhaswamy, Advanced Accounting, Sultan Chand & Sons, NewDelhi.
10. Dr. Goyal V.K., Financial Accounting, Excel Books, NewDelhi.
11. Ashok Sehgal and Deepak Sehgal, Advanced Accounting, volume, Taxmann, NewDelhi.
12. Jain and Narang, Financial Accounting, KalyaniPublishers.
13. B.S. Raman, AdvancedAccountancy.
14. P.C. Tulasian, Introduction to Accounting, PearsonEducation.

### **VCO3B03 BUSINESS REGULATIONS**

**Instructional Hours per week: 4    credits: 4    Internal:20    External:80**

#### **Objectives:**

- To familiarize the students with certain statutes concerning and affecting business Organizations in their operations.
- To familiarize the students about the latest Govt. regulations with regard to Consumer Protection and InformationTechnology

#### **Course Outcomes:**

- They will be able to demonstrate the relationship between law and economic activity by developing in the student an awareness of legal principles involved in economic relationships and business transactions.
- Students will be aware about the latest provisions of IT act and consumer protection act and they can apply it in their daily life.



## Module I

**Business Laws:** Introduction – Nature of Business Law – Meaning and definition –Indian Contract Act, 1872: Contract – Definition – Essentials of valid contracts – Classification of contracts – Offer and acceptance – Consideration – Capacity to contract – Free consent –Coercion – Undue

influence – Misrepresentation – Fraud – Mistake – Void agreements Discharge of contract – Breach of contract and remedies – Contingent contracts -Quasi contracts. **25 Hours**

## Module II

**Special Contracts:** Contract of Indemnity: Meaning - Nature – Right of indemnity holder and indemnifier – Contract of Guarantee: Meaning – Nature - Rights and liabilities of surety – Discharge of surety from liability – Contract of Bailment and Pledge: Rights and duties of bailer and bailee, pledger and pledgee – Contract of Agency – Creation of agency – Delegation of authority - Duties and liabilities of principal and agent – Termination of agency.

**12 hours**

## Module III

**Sale of Goods Act 1930 :** Contract for sale of goods – Essentials of a contract of sale – Conditions and Warranties – Caveat emptor – Sale by non owners – Rules as to delivery Of goods – Un- paid seller and his rights.

**08 Hours**

## Module IV

**The Consumer Protection Act 1986:** Objects and scope – Definition of consumer and consumer dispute – Complaint – Goods - Service - Unfair trade practices – Restrictive trade practices - Rights of consumers – Consumer Protection Council – Consumer Disputes Redressal Agencies

**10 Hours**

## Module V

**The Information Technology Act 2000:** Scope and extent – Digital signature – Digital signature certificate – Electronic records and governance – Certifying authorities – Cyber-crimes – Offences and penalties under IT Act, 2000.

**05 Hours**

## Reference Books:

1. Singh Avtar, *The Principles of Mercantile Law*, Eastern Book Company, Lucknow.
2. Kuchal M.C, *Business Law*, Vikas Publishing House, New Delhi
3. Kapoor N.D, *Business Law*, Sultan Chand & Sons, New Delhi.
4. Desai T.R., Indian Contract Act, Sale of Goods Act and Partnership Act, S.C. Sarkar & Sons Pvt. Ltd. Kolkata
5. Sen B and Mitra, *Business and Commercial Laws*. World Press, 1966
6. Government of India, Information Technology Act, 2000

### VCO3B04 CORPORATE ACCOUNTING

**Instructional Hours per week:6**

**Credits:4**

**Internal:20**

**External:80**

#### **Objective:**

- To help the students to acquire conceptual knowledge of the fundamentals of corporate accounting and the techniques of preparing the financial statements.

#### **Course Outcomes:**

- The ability to prepare consolidated accounts for a corporate group
- Demonstrate a thorough knowledge of Important Disclosure based accounting standards and the ability to apply them to solve practical problems
- A comprehensive understanding about the preparation of accounts for banking and insurance companies

#### **Module I**

**Accounting For Joint Stock Companies:** Accounting for Government grants (IAS 20 and Ind AS 20) - Accounting for leases (IAS 17 and Ind AS 17) - Share based payments (IFRS 2 and Ind AS 102) - Accounting for Bonus and Right issue - Redemption of Preference shares - Redemption of Debentures - Buyback of shares - Alteration of Share capital.

**15 Hours**

#### **Module II**

**Business Combinations And Consolidated Statements** (IFRS 3,10,13 and Ind AS 103, Ind AS 27, Ind AS 28): Acquisition method for business combination - Consolidated Statement of Financial Statements - Statement of Financial position / Balance sheet - Summary of consolidation procedures - Non controlling interests - Goodwill arising on consolidation - Intra group trading - Intra group trading of Non current assets - Pre-acquisition profits - Fair values in acquisition accounting - Consolidated Statement of Profit or Loss and Other Comprehensive Income - Intra group dividends.

**25 Hours**

### **Module III**

**Accounting For Banking Companies:** Bank accounts - General information - Legal requirements affecting final accounts - Concept of Non-Performing Assets (NPA) – Preparation of Profit and Loss Account - Asset classification - Preparation of Balance Sheet.

**15Hours**

### **Module IV**

**Accounting For Insurance Companies:** Insurance Accounts - Final accounts of life insurance - Profit determination of life insurance - Final accounts of general insurance.

**15 Hours**

### **Module V**

**Accounting For Electricity Companies:** Concept of Double account system - Difference between double entry and double account - Final accounts of electricity companies.

**10 Hours**

( Theory and Problems may be in the ratio of 40% and 60% respectively )

### **Reference Books :**

1. Chintan Patel, Bhupendra Mantri, Indian Accounting Standards, Taxmann Publications.
2. T. P, Ghosh, Illustrated Guide To Indian Accounting Standards, Taxmann Publications.
3. B.D, Chatterjee, Illustrated Guide To Indian Accounting Standards, Taxmann Publications.
4. Dolphy D'Souza, Vishal Bansal, Indian Accounting Standards, Snow White Publications.
5. ICAI, Study material of ICAI – Financial Reporting (Final level).
6. IASB, IFRS (Red Book).
7. M.C. Shukla, T.S. Grewal, and S. C. Gupta, Advanced Accounts, S. Chand & Co., New Delhi.
8. S.N. Maheswari and S.K. Maheswari, financial accounting.
9. R.L. Gupta and Radhaswamy, Advanced Accounting, Sultan Chand & Sons, New Delhi.

10. Dr. Goyal V.K., Financial Accounting, Excel Books, NewDelhi.
11. Ashok Sehgal and Deepak Sehgal, Advanced Accounting, volume, Taxmann, NewDelhi.
12. Jain and Narang, Financial Accounting, KalyaniPublishers.
13. B.S. Raman, AdvancedAccountancy,
14. P.C. Tulasian, Introduction to Accounting, PearsonEducation.

### **VCO4B05 COST ACCOUNTING**

**Instructional Hours perweek:6      Credits:4      Internal:20      External:80**

#### **Objectives:**

- To familiarize the students with the various concepts and elements of cost.
- To create cost consciousness among the students.

#### **Course Outcomes:**

- Describe the cost concepts, cost behaviors, and cost accounting techniques that are applied to manufacturing and service businesses
- Determine the costs of products and services.

#### **Module I**

**Introduction:** Definition – Meaning and scope – Objectives – Functions –Merits and Demerits – Cost Accounting and Financial Accounting – Cost classification – Elements of cost – Cost units – Cost centre – Types - Methods and Techniques of Costing.

**15 Hours**

#### **Module II**

**Materials:** Importance of Material cost control – Purchase Procedure – Store control – Types of Store - Stores Records – Perpetual Inventory – ABC Analysis - VED Analysis – JIT Inventory – Stock levels – EOQ - Issue of materials – FIFO, LIFO, Simple and Weighted Average methods.

**15 Hours**

#### **Module III**

**Labour and Overheads:** Importance of Labour cost control – Time Keeping and Time Booking – Idle

Time – Over Time – Computation of Labour cost - Remuneration Systems and Incentive Schemes.  
Overheads: Definition – Overhead Allocation – Apportionment – Re-Apportionment – Direct distribution -  
Step Ladder – Reciprocal Service methods – Repeated Distribution and Simultaneous Equation methods –  
Absorption of overheads – Methods of Absorption - Labour Hour Rate and Machine Hour Rate.

**25 Hours**

#### **Module IV**

**Methods of Costing:** Unit Costing – Job Costing – Contract Costing – Process Costing -Process Losses –  
Service Costing (only Transport)

**15 Hours**

#### **Module V**

**Cost Control Techniques:** Budgetary Control and Standard Costing Budget and Budgetary Control  
– Need and Importance – Types of Budgets –Preparation of Financial Budget – Flexible Budget and Fixed  
Budget – ZBB – Programme and Performance Budgets.

**15 Hours**

(Theory and Problems may be in the ratio of 40% and 60% respectively)

#### **Reference Books:**

1. N.K, Prasad. *Cost Accounting*, Book Syndicate.
2. Nigam & Sharma. *Theory and Techniques of Cost Accounting*, Himalaya Publishing House.
3. Khanna Pandey & Ahuja. *Cost Accounting*, S Chand & Co.
4. M.L. Agarwal. *Cost Accounting*, Sahitya Bhawan Publications.
5. Jain & Narang. *Cost Accounting*, Kalyani Publishers.
6. S.P. Iyengar. *Cost Accounting*, S Chand.
7. S.N. Maheswari. *Elements of Cost Accounting (2015)*, Shree Mahavir Book depot  
Publisher.
8. Horngren. *Cost Accounting, A Managerial Emphasis*, Prentice Hall
9. M.N. Arora. *Cost Accounting*, Vikas Publishing House
10. Manash Dutta. *Cost Accounting: Principles and Practice*, Pearson Education India,

## VCO4B06 CORPORATE REGULATIONS

**Instructional Hours per Week:4**

**Credits:4**

**Internal: 20**

**External:80**

### Objectives:

- To familiarize the students with corporate law and the latest Govt. regulations with regard to Companies Act 2013.
- To make them aware of the importance of corporate governance in the management of organizations.

### Course Outcomes:

- Students will be able to understand the basic concepts and provisions of Indian Companies Act 2013.
- It will create a general awareness amongst students about the legal provisions regarding the formation of a new company.

### Module I

**Introduction to Companies Act 2013:** Objects of the Act – Salient features of the Act, Meaning and definition of company, Features, Kinds of companies, Private company, Public company, Associate Company, Dormant Company, One Person Company, Small company, Government Company - Lifting of corporate veil.

**05 Hours**

### Module II

**Formation of Companies:** Promotion – Role of promoters, Incorporation, Capital subscription, Commencement of business – Pre-incorporation and provisional contracts. Document of companies: Memorandum of Association, Definition, Contents, and alteration - Doctrine of Ultravires, Articles of Association, Definition, Contents, and alteration, Distinction between Memorandum and Articles Constructive notice of Memorandum and Articles – Doctrine of Indoor management – Prospectus – Contents, Statement in lieu of prospectus, Liabilities for misstatement.

**20Hours**

### Module III

**Share Capital:** Shares – Kinds of shares, Public issue of shares – Book building, Allotment of shares, Irregular allotment, Issue prices of shares – Listing of shares - Employees stock option scheme - Sweat equity shares - Right shares – Bonus shares - Shares with differential rights – Share certificate and share warrant - Calls - Forfeiture – Surrender of shares – Buyback of shares – Dematerialisation and re-materialization of shares – Transfer and transmission of shares – Transfer under Depository system.

## 15 Hours

### Module IV

**Management of Companies:** Board and Governance – Directors: Appointment, Position – Powers, Rights, Duties and liabilities, Qualification, Disqualification, Removal of directors – Key Managerial Personnel – Introduction to Corporate Governance, Need and importance of Corporate Governance – Corporate social responsibility. Securities and Exchange Board of India Act 1992 – Object – Establishment and management of SEBI – Powers and functions of SEBI – Securities Appellate Tribunal (SAT).

## 20 Hours

### Module V

**Company Meetings and Winding up :** Requisites of a valid meeting, Statutory meeting, Annual general body meeting, Extra ordinary meeting, Board meetings, Resolutions – Types - Company Secretary : Qualification, appointment, duties -, Winding up : Meaning, Modes of winding up, Winding up by Tribunal, Members' voluntary winding up, Creditors' voluntary winding up, Liquidator: Powers - Duties and liabilities, Consequences of winding up.

15 Hours

### Reference Books:

1. M.C. Shukla & Gulshan . “*Principles of Company Law*”. Sultan Chand & Sons, New Delhi.
2. N.D. Kapoor . “*Company Law and Secretarial Practice*”. Sultan Chand & Sons, New Delhi.
3. Manual of Companies Act. “*Corporate Laws and SEBI Guidelines*”, Bharat Law House, New Delhi. M.C. Bhandari . “*Guide to Company Law Procedures*”. vol.1.2010.
4. S.C. Kuchal .*Company Law and Secretarial Practice*. Vikas Publishing House
5. Dr. P.N. Reddy and H.R. Appanaiah .*Essentials of Company Law and Secretarial Practice*. Himalaya Publishers.
6. M.C. Kuchal. Secretarial Practice.
7. Ashok Bagrial. Secretarial Practice.

## VCO5B07 ACCOUNTING FOR MANAGEMENT

Instructional Hours per week:5

Credits:4

Internal:20

External:80

### Objectives:

- To enable the students to understand the concept and relevance of Management Accounting.

- To provide the students an understanding about the use of accounting and costing data for planning, control, and decision making.

#### **Course Outcome:**

- Critically analyze and provide recommendations to improve the operations of organizations through the application of management accounting techniques

#### **Module I**

**Management Accounting:** Nature and Scope - Difference between cost Accounting, Financial accounting and Management accounting - Recent trends in Management Reporting.

**05 Hours**

#### **Module II**

**Analysis and Interpretation of Financial Statements:** Meaning - Types and Methods of Financial Analysis – Comparative Statements - Trend Analysis – Common size Statements (a general discussion only).

**10 Hours**

#### **Module III**

**Ratio Analysis:** Meaning - Nature - uses and limitations of Ratios - Liquidity, Profitability, Turnover, Solvency, and Leverage. Market test Ratios. Construction of Financial Statements from ratios - Judgment of financial stability through ratios- (Focus to be given to problems solving and Interpretation skills)

**25 Hours**

#### **Module IV**

**Fund Flow and Cash Flow Analysis:**

A. Fund Flow Statements: Meaning and concept of Fund - Current and Non Current Accounts - Flow of fund - Preparation of Fund Flow statement - Uses and Significance.

B. Cash Flow Statement: Difference between Fund flow Statement and Cash flow Statement - Preparation of Cash Flow Statement as per AS - 3 Norms - Direct and Indirect methods (Stress to be given to Problems).

**20 Hours**

#### **Module-V**

**Managerial Decision making with the help of CVP Analysis:** Marginal Costing – Fixed Cost - Variable Cost - Contribution - P/V Ratio - Break Even Analysis -Algebraic and Graphic presentation-Decision making: Fixation of Selling Price-Exploring new markets-Make or Buy



- Key Factor - Product Mix - Operate or Shut down.

**20 Hours**

(Theory and Problems may be in the ratio of 40% and 60% respectively)

**Reference Books:**

1. S K Maheshwari S N Maheshwari. *A Textbook of Accounting for Management*, Vikas Publishing House PvtLtd.
2. V.K Saxena and C.D Vashist .*Management Accounting*. Sultan Chand & Sons, New Delhi
3. J. Made Gowda. *Management Accounting*. Himalaya Publishing House, New Delhi
4. B. S. Raman :*Management Accounting*. United Publishers, Mangalore.
5. R.S.N. Pillai and Bagavathi ,*Management Accounting*. S Chand Ltd
6. Foster, George. *Financial Statement Analysis* , 2<sup>nd</sup> Edition. Pearson Education. Delhi
7. I.M Pandey. *Essentials of Management Accounting*. Vikas Publishing House. New Delhi.

**VCO5B08 BUSINESS RESEARCH METHODS**

**Instructional Hours per week:4**

**Credits: 4**

**Internal:20**

**External:80**

**Objective:**

- To enable students for acquiring basic knowledge in business research methods.
- To develop basic skills in students to conduct survey researches and case studies

**Course Outcomes:**

Students will be able to

- Evaluate and conduct research
- Demonstrate knowledge and understanding of data analysis and interpretation in relation to the research process
- Formulate and present effective research report.

**Module I**

**Business Research:** Meaning and definition - Features of business research - Theory

building -Induction and Deduction Theory - Concept - Operational definition - Variable - Proposition –

Hypothesis - Types of business research: Basic and applied – Exploratory - Descriptive and causal - Phases of business research.

**10 Hours**

## **Module II**

**Exploratory Research:** Objectives - Methods - Experience survey - Secondary data analysis - Case study - Pilot study by focus group interview - Process of problem definition - Understand background of the problem - Determination of unit of analysis, Determine the relevant variables and state the research questions - Hypothesis and research objectives.

**10 Hours**

## **Module III**

**Meaning of Research Design:** Methods of descriptive and causal research - Survey - Experiments - Secondary data studies and observation - Sampling design: Simple random sampling - Restricted random sampling – Stratified - Cluster and systematic – Non random sampling - Convenient and judgment sampling - Sampling error and non sampling error.

**10 Hours**

## **Module IV**

**Measurement and Scaling:** Nominal - Ordinal - Interval and ratio scale - Criteria for good measurement - Reliability and validity - Designing questionnaire - Means of survey data collection - Personal interview - Telephonic mail and internet.

**10 Hours**

## **Module V**

**A. Data Processing:** Processing stages - Editing - Coding and data entry – Descriptive analysis under different types of measurements - Percentages - Frequency table - Contingency table - Graphs - Measures of central tendency and index number - Interpretation. Introduction to SPSS and computerized analytical techniques.

**B. Preparation of Research Report:** Format - Report writing stages - Gathering material and data - Make overall format - Make detailed outline - Write first draft – Re write - Final word processing and publishing.

**20Hours**

## **Reference Books:**

1. Donald R.Cooper and Pamela S, Schindler: *Business Research Methods*. Latest Edition, Irwin McGraw- Hill International Editions, New Delhi.
2. Neresh K. Malhotra: *Marketing Research*, Latest edition. Pearson Education.
3. Wilkinson T.S. and Bhandarkar P.L.: *Methodology and Techniques of Social Research*, Himalaya.
4. S N Murthy &. U Bhojanna: *Business Research Methods*, Excel Books, New Delhi.
5. Jan Brace: *Questionnaire Design*, Kogan Page India
6. Michael V.P. *Research Methodology in Management*, Himalaya.
7. Dipakkumar Bhattacharyya. *Research Methodology*. Excel Books, New Delhi.
8. R. Paneerselvan: *Research Methodology*, Prentice-Hall of India

### **VCO5B09 HUMAN RESOURCES MANAGEMENT**

**Instructional Hours per Week: 4      Credits:4      Internal:20      External:80**

#### **Objectives:**

- To familiarize the students with the different aspects of managing human resources in an organization.
- To equip the students with basic knowledge and skills required for the acquisition, development and retention of human resources.

#### **Course Outcomes:**

- Demonstrate an understanding of key terms, theories/concepts and practices within the field of HRM;
- Demonstrate competence in development and problem-solving in the area of HR Management;
- Provide innovative solutions to problems in the fields of HRM;
- Be able to identify and appreciate the significance of the ethical issues in HR.

#### **Module I**

**Introduction to Human Resource Management:** Concept – Scope – Importance – Objectives and functions of Human Resource Management –Personnel Management Vs Human Resource Management - Human resource planning, Recruitment and Selection: Man power planning – Concept and objectives – Process of manpower Planning – Methods of manpower planning – Conventional Vs Strategic planning – Recruitment: Meaning – Sources of recruitment – Modern trends in recruitment - Selection: Meaning and

importance – Steps in selection procedure – Interviews – Types of interview – Test – Types of test – Induction – Job changes – Transfer – Promotion – Demotion – Separation. **20Hours**

## Module II

**Human Resource Development:** Training – Concept – Need for training – Objectives – Approaches – Methods of training – Training environment – Areas of training – Training evaluation – Executive development – Process and techniques.

**15 Hours**

## Module III

**Performance Appraisal and Career Planning:** Need and importance – Objectives – Process – Methods and problems of performance appraisal – Concept of career planning – Features – Methods – Uses – Career development.

**15Hours**

## Module IV

**Compensation Management:** Compensation planning – Objectives – Wage systems – Factors influencing wage system – Components of employee remuneration – Basic wage – Dearness Allowance – Bonus – Fringe benefits and incentives

**15Hours**

## Module V

**Grievance redressal:** Meaning and causes of grievances – Procedure of Grievance handling – Absenteeism – Discipline – Essentials of good discipline system.

**10hours**

## Reference Books :

1. Bernardin. John H, *Human Resource Management*. Tata McGraw Hill. New Delhi.
2. Arthur M, *Career Theory Handbook*, Prentice Hall Inc. Englewood Cliff.
3. Belkaoui, A.R. and Belkaoui J.M, *Human Resource Valuation: A Guide to Strategies and Techniques*, Quarum Books, Greenwood, 1995.
4. Dale, B, *Total Quality and Human Resources: An Executive Guide*. Blackwell, Oxford.
5. Greenhaus, J.H.. *Career Management*, Dryden, New York.
6. Mabey, C and Salama, G., *Strategic Human Resource Management*. Blackwell. Oxford.
7. Aswathappa, K., *Human Resource Management*

## VCO6B10 INCOME TAX LAW AND PRACTICE

**Instructional Hours per week:6      Credits:4      Internal:20      External:80**

### Objectives:

- To impart basic knowledge about Provisions of Income - tax Act, 1961 amended up to date
- To equip students with application of principles and Provisions of Income - tax Act, 1961 amended up to date.

### Course Outcomes:

- Students will be able to solve their own tax payment calculations easily
- Students will be capable of advising tax saving methods by applying the different loopholes within the law, which will be the main demand by the companies

### Module I

**Basic Concepts:** Income - Agricultural income - Person - Assessee – Assessment Year - Previous Year - Gross total income - Total income - Maximum marginal rate of tax - Residential status - Scope of total income on the basis of residential status - Exempted income under section 10.

**10 Hours**

### Module II

**Computation of Income under Different Heads:** Salaries - Allowances - Perquisites - Profit in lieu of salary - Gratuity – Pension and commuted pension – Encashment of leave salary- retrenchment compensation- compensation on voluntary retirement-Income from house property: Annual Value of House property - Computation under different circumstances - Deduction from annual value

**25Hours**

### Module III

**Profits and Gains of Business or Profession:** Definition - Computation – Allowable expenses and not allowable expenses - General deductions - Provisions relating to Depreciation.

**15 Hours**

### Module IV

**Capital Gains:** Definition of Capital Assets - Long term and Short term - Transfers – Cost of acquisition - Cost of improvement - Exempted Capital gains. Income from Other Sources: Definition - Computation - Grossing up - Deductions and other relevant provisions.

**20 Hours**

### Module V

**Total Income and Tax Computation:** Income of other persons included in assessee's total income - Aggregation of income and set-off and carry forward of losses – Deductions from gross total income- Computation of Total Income of individuals-computation of tax liability of Individuals.

**20 Hours**

(Theory and problems may be in the ratio of 40% and 60% respectively. Only simple problems are to be expected)

### Reference Books :

1. Dr. Vinod K. Singhanian : *Direct Taxes - Law and Practice*, Taxman publication, *Latest edition*.
2. B.B. Lal : *Direct Taxes*, Konark Publisher (P) Ltd, *Latest edition*.
3. Bhagwathi Prasad : *Direct Taxes - Law and Practice*. Wishwa Prakashana, *Latest edition*.
4. Dr. Mehrotra and Dr. Goyal : *Direct Taxes - Law and Practice*, Sahitya Bhavan Publication, *Latest edition*.
5. Dinakar Pagare : *Law and Practice of Income Tax*. Sultan Chand and sons, *Latest edition*
6. Gaur & Narang : *Income Tax*, Kalyani publishers. *Latest edition*

## VCO6B11 AUDITING

**Instructional Hours per week: 5    Credits: 4    Internal: 20    External: 80**

### Objective:

- To familiarise the students with the auditing principles
- To impart knowledge about auditing techniques in accordance with current legal requirements and professional standards.

### Course Outcomes:

Students will be able to:

- Demonstrate the basic knowledge in auditing practices
- Interrelate the legal, ethical and societal role and responsibilities of the auditor

### Module I

**Introduction** : Meaning – Objects - Basic principles - Auditing and Investigation - Auditing and Assurance Standards and Techniques - Classification of audit – Audit planning – Qualities of an auditor - Advantages and limitations of an audit.

**10 Hours**

## **Module II**

**Internal Control, Internal Check and Internal Audit:** Introduction – Necessity – Definitions - Internal check : Definitions - Difference between internal check and internal control - Fundamental Principles of internal check - Difference between internal check and internal audit

**20 Hours**

## **Module III**

**Audit Procedures** : Vouching – Definition – Features - Examining vouchers - Vouching of cash book - Vouching of trading transactions - Verification and valuation of assets and liabilities: Meaning - Definition and objects - Vouching v/s verification – Verification -Valuation of different assets and liabilities

**15 Hours**

## **Module IV**

**Audit Approach** : EDP and mechanical systems - Use of computers - Nature of EDP -Internal control in EDP - Evaluating internal control in an EDP system – Auditing with the aid of computers - Audit of limited companies: Company auditor - Qualification and disqualification – Appointment – Removal – Remuneration – Rights - Duties and liabilities - Audit committee - Auditor's Report - Contents and types - Auditors certificates.

**20 Hours**

## **Module V**

**Special Areas of Audit** : Tax audit and Management Audit - Recent trends in auditing - basic considerations of Audit in EDP environment.

**10Hours**

## **Reference Books:**

1. Jha, Aruna : “*A Student’s guide to Auditing*”, Taxmann
2. Tandon, B N, Sudarsanan S. and. Sundarabahu S. “*A handbook of practical auditing*”, S Chand and Co. Ltd. NewDelhi.
3. Pagare ,Dinkar : “*Principles ad Practice of Auditing*”, Sultan Chand and sons, New delhi.  
Institute of Chanrtered Accountant of India, “*Auditing and Assurance Standards*”,New Delhi
4. Gupta, Kamal and AokArora : “*Fundamentals of auditing*”, Tata MC Grew Hill Publishing Co. Ltd. NewDelhi.

## Core Courses in the area of Specialization: Finance

### VCF5E01 FINANCIAL REPORTING

**Instructional Hours per Week: 5    Credits: 4    Internal: 20    External: 80**

#### Objective:

- To enable the students to have a basic knowledge of the latest financial reporting standards.

**Course Outcomes:** Upon successful completion of the course, a student will be able to:

- Explain the conceptual framework for financial reporting under both the U.S. generally accepted accounting principles (GAAP) and international financial reporting standards (IFRS).
- Describe and apply the time value of money concepts.
- Prepare an income statement and detect issues dealing with its content, presentation, and disclosure.
- Prepare and interpret a classified balance sheet.
- Identify and explain the five steps in the revenue recognition process.
- Specify the measurement and valuation issues and the related income statement effects of transactions involving cash, accounts receivable, and inventories, including the key similarities and differences between GAAP and IFRS

#### Module I

**Basics Of Financial Reporting:** Objectives and uses of financial statements for users Role/objectives of accounting standards - Development of accounting standards in India - Requirements of international accounting standards - International organizations engaged in accounting harmonization - IASB - FASB - Role of IASB in developing IFRS - IFRS adoption or convergence in India - Implementation plan in India - Ind AS - Differences between Ind AS and IFRS - Conceptual framework - Definition of financial elements - Principles of recognition, measurements, presentation and disclosure.

**10 Hours**



## Module II

**Assets Based Accounting Standards:** Accounting for tangible non-current assets (IAS 16 and Ind AS 16) - Accounting for intangible assets (IAS 38 and Ind AS 38) - Accounting for impairment of assets (IAS 36 and Ind AS 36) – Inventories ( IAS 2 and Ind AS 2) - Accounting for borrowing costs (IAS 23 and Ind AS23).

**15 Hours**

## Module III

**Revenue And Liabilities Based Accounting Standards:** Revenue from contracts with customers (IFRS 15 and Ind AS 115) - Income tax (IAS 12 and Ind AS 12) - Employee benefits (IAS 19 and Ind AS 19) - Provisions, contingent liabilities and contingent assets (IAS 37 and Ind AS 37) - Share based payments (IFRS 2 and Ind AS– Accounting for taxation (IAS12).

**15 Hours**

## Module IV

**Other Reporting Standards:** Accounting for financial and operating leases (IAS 17 and Ind AS 17) - Accounting for basic and diluted earnings per share (IAS 33 and Ind AS 33) - Accounting for agriculture (IAS 17 and Ind AS 41) - Disclosure of related party transactions (IAS 24 and Ind AS 24) - Interim reporting (IAS 34 and Ind AS34) Operating segments (IFRS 8 and Ind AS108).

**15 Hours**

## Module V

**Preparation Of Single Entity Financial Statements:** Presentation of financial statements (IAS 1 and Ind AS 1) - Accounting policies, accounting estimates (IAS 8 and Ind AS 8) - Events after reporting date (IAS 10 and Ind AS 10) - Structure and content of financial statements - Preparation of financial statements : Statement of Financial Position (SOFP) - Statement of Profit or Loss (SOPL) - Statement of Changes in Equity (SOCE) - Cash Flow Statement (SOCF) (IAS 7 and Ind AS 7).

**20 Hours**

(Basic knowledge in Accounting Standards and simple problems only are expected.  
Theory and Problems may be in the ratio of 40% and 60% respectively)

## Reference Books:

1. Chintan Patel, BhupendraMantri, Indian Accounting Standards, Taxmann Publications.
2. T. P, Ghosh , Illustrated Guide To Indian Accounting Standards, Taxmann Publications.
3. B.D,Chatterjee,IllustratedGuideToIndianAccountingStandards,Taxmann Publications.
4. Dolphy D’Souza, Vishal Bansal, Indian Accounting Standards, Snow White Publications.
5. ICAI, Study material of ICAI – Financial Reporting (Finallevel).

6. IASB, IFRS (RedBook).

## VCF5E02 FINANCIAL MANAGEMENT

**Instructional Hours per Week: 5      Credits:4      Internal:20      External:80**

### Objectives:

- To familiarize the students with the concepts, tools and practices of Financial management
- To learn about the decisions and processes of financial management in a business firm.

**Course Outcomes:** On completion of the requirements for this course, students will be able to:

- Student would possess a base level of finance knowledge.
- Give Student the ability and confidence to tackle common financial problems in practice.
- Explain time value of money and determine the present and future values of cash flows.
- Compute capital budgeting for capital investment decisions.

### Module I

**Introduction:** Nature, scope and objectives of financial management - Time value of money and mathematics of finance - Concept of risk and return (including capital Asset Pricing Method)

**10 Hours**

### Module II

**Investment Decision:** Capital budgeting process - Estimation of relevant cash flows - Payback Period method - Accounting Rate of Return - Net Present Value - Net Terminal Value - Internal Rate of Return - Profitability Index - Capital budgeting under risk - Certainty Equivalent Approach and Risk Adjusted DiscountRate.

**20 Hours**

### Module III

**Financing Decision:** Cost of capital and financing decision - Estimation of components of cost of capital : Equity capital - Retained earnings - Debt and Preference capital - Weighted average cost of capital and

Marginal cost of capital - Sources of long term financing - Capital structure Capital Structure Theories – Optimum capital Structure – NI approach, NOI approach, Traditional approach & Modigliani Miller approach - Operating and financial leverage - Determinants of capital structure.

**20 Hours**

#### **Module IV**

**Dividend Decision:** Relevance and irrelevance of dividend decision - Cash and stock dividends - Dividend policy in practice.

**10Hours**

#### **Module V**

**Working Capital Management:** Meaning and nature of working capital - Determination of working capital requirement - A brief overview of Cash management, Inventory management and Receivables management.

**15 Hours**

(Theory and problems may be in the ratio of 50% and 50% respectively)

#### **Reference Books:**

1. Horne, J.C. Van: *Financial Management and Policy* New Delhi Prentice Hall of India latest edition.
2. Khan and Jain: *Financial Management*, New Delhi, Tata McGraw Hill, latest edition.
3. Pandey, I.M: *Financial Management*, New Delhi. Vikas Publications.
4. Bhalla, V.K.: *Financial Management & Policy*, Delhi Anmol Publications.
5. Chandra, P: *Financial Management - Theory and Practice*, Tata McGraw Hill.
6. Singh, J.K.: *Financial Management- Text and Problems*. Dhanpat Rai and Company. Delhi.
7. R. S. Kulshrestha: *Financial Management*. Sahitya Bhawan

### **VCF6E03 FINANCIAL MARKETS AND SERVICES**

**Instructional Hours per Week: 5    Credits: 4    Internal: 20    External: 80**

#### **Objectives:**

- To provide basic knowledge about the structure, organization and working of financial system in India.
- To provide basic knowledge about regulatory institutions in the financial system

## Course Outcomes:

- Identify legal issues that impact financial and other risks affecting business.
- Interpret statutory law for purposes of risk avoidance, and to establish control mechanisms

### Module I

**Financial System:** Meaning and Significance - Functions of the financial system - Financial concepts - Financial Assets - Financial markets – Classification – Financial instruments -Weakness of Indian Financial System. Financial services-Meaning –Types. **15 Hours**

### Module II

**Money Market:** Definition – Features – Objectives - Features of a developed .money market - Importance of Money market - Composition of Money market - Operations and Participants - Money market Instruments - Features of Indian money market – Recent developments **12 Hours**

### Module III

**Capital Market:** New issue market – meaning – functions - methods floating new issue - intermediaries in the new issue market - Merchants bankers and their functions – Recent trends in new issue market - Stock Exchanges – Functions - Structure of Stock Exchanges – BSE - NSE - Listing of securities - Advantages of listing - Methods of trading in stock exchanges - On line trading - Stock indices. Recent developments in stock market operations. Venture Capital - Concept and meaning. **25 Hours**

### Module IV

**Financial Institutions:** Commercial banks - Development financial institutions - Non- Banking Financial Corporations - Mutual Funds, Insurance Companies - Objectives and functions- Lease Financing-meaning- Factoring and forfeiting (only a brief outline) **15Hours**

### Module V

**Regulatory Institutions** - RBI - Role and Functions - The Securities and Exchange Board of India: Objectives - Functions - Powers - SEBI Guidelines for primary and secondary market. **08 Hours**

## Reference Books:

1. Kohn, Meir: *Financial Institutions and Markets*, Tata McGraw Hill, 1999.
2. Bhole L.M: *Financial Institutions and Markets*, Tata McGraw Hill, 2004
3. Desai, Vasantha: *The Indian Financial System*, Himalaya Publishing House, 1999
4. Machiraju.R.H: *Indian Financial System*, Vikas Publishing House, 1998.
5. Khan M.Y: *Indian Financial System*, Tata McGraw Hill, 2013.
6. Varshney, P.M., & D. K. Mittal, D.K.: *Indian Financial System*, Sulthan Chand & Sons, 2007.
7. Gordon E. & Natarajan K.: *Financial Markets & Services*, Himalaya Publishing House, 1999.
8. Pathak. V. Bharati: *Indian Financial System*. Pearson Education, revised edition 2014.

### **VCF6E04 FUNDAMENTALS OF INVESTMENTS**

**Instructional Hours per Week: 5    Credits: 5    Internal: 20,    External: 80**

#### **Objectives:**

- To familiarize the students with the world of investments.
- To provide a theoretical framework for the analysis and valuation of investments.

**Course Outcomes:** On completion of the requirements for this course, students will be able to:

- Define the major avenues of investment, various financial securities and features of those securities
- Explain how financial securities are traded
- Calculate and compare various measures of risk and return
- Calculate bond values and yields and explain various bond investment strategies
- Calculate equity values using alternative valuation models

#### **Module I**

The Investment Environment: The investment decision process - Types of Investments - Commodities, Real Estate and Financial Assets - Security market indices - Sources of financial information - Concept of return and risk of investments.

**20 Hours**

#### **Module II**

Fixed Income Securities: Bond - Features - Types of bonds - Estimating bond yields - Types of bond risks - Default risk and credit rating - Bond valuation.

**08 Hours**

#### **Module III**

Security Analysis: Fundamental Analysis - Equity valuation - Dividend capitalisation models - Dividend

Growth model - Price to Earnings ratio – Valuation of preference shares - Technical Analysis - Security market theories – Efficient Market Theory – Random Walk Theory – Elliott Waves Theory.

**20 Hours**

#### **Module IV**

Portfolio Analysis and Financial Derivatives: Portfolio and Markowitz Diversification - Portfolio Risk and Return - Introduction to Financial Derivatives: Meaning and need - Exchange Traded Financial Derivatives in India – Participants – Functions – Types of derivatives – Forward – Futures – Options – Swaps – The regulatory frame work of derivative trading in India.

**20 Hours**

#### **Module V**

Investor Protection: SEBI & role of stock exchanges in investor protection - Investor grievances and their redressal system - Insider trading - Investors' awareness and activism.

**07 Hours**

( Theory and problems may be in the ratio of 40% and 60% respectively)

#### **Reference Books:**

1. Donald E. Fisher and Ronald J. Jordan: Securities Analysis and Portfolio Management, Prentice Hall, NewDelhi.
2. S. Kevin: Security Analysis and Portfolio Management.
3. Sourain. Harry; Investment Management, Prentice Hall of India.
4. Francis and Archer: Portfolio Management , Prentice Hall of India.
5. Gupta L.C.: Stock Exchange Trading in India, Society for Capital Market Research and Development, Delhi.
6. MachiRaju, H.R.: Working of Stock Exchanges in India, Wiley Eastern Ltd, New Delhi.

### **COMMON COURSES**

#### **VG3CM01 BASIC NUMERICAL SKILLS**

**Instructional Hours per week: 5**

**Credits: 4**

**Internal: 20**

**External: 80**

#### **Objectives:**

- To enable the students to acquire knowledge of Mathematics
- To enable the students to acquire knowledge of business application of Statistics.

#### **Course Outcomes:**

- Students will be able to do simple mathematical operations which will act as basis for higher studies
- Students will be easily complete their project design and analysis part using the knowledge of statistics

### Module I

**Sets and Set Operation** – Venn Diagrams – Elements of Co-ordinate system – Matrices – Fundamental ideas about matrices and their operational rules – Matrix multiplication – Inversion of square matrices of not more than 3rd order – Solving system of simultaneous linear equations.

**15 Hours**

### Module II

**Theory of Equations** : Meaning - types of equations – Simple linear and Simultaneous equations (only two variables) eliminations and substitution method only – Quadratic equation factorization and formula method ( $ax^2 + bx + c = 0$  form only) - Problems on business applications.

**10 Hours**

### Module III

**Progressions** : Arithmetic Progressions - Finding the 'n'th term of an AP and also sum to 'n' terms of an AP - Insertion of Arithmetic means in given terms of AP and representation of AP - Geometric Progression : Finding 'n'th term of GP - Insertion of GMs in given GP and also representation of GP – Mathematics of Finance – Simple and compound interest (Simple problems only)

**15 Hours**

### Module IV

**Meaning and Definition of Statistics** - Scope and limitations – Statistical enquiries – Scope of the problem – Methods to be employed – Types of enquiries – Presentation of data by Diagrammatic and Graphical Method – Formation of Frequency Distribution.

**15 Hours**

### Module V

**Measures of Central Tendency** – Arithmetic Mean – Median – Mode - Geometric and Harmonic Mean - Measures of variation and standard, mean and quartile deviations Skewness and Kurtosis and Lorenz curve. Analysis of Time Series: Methods of measuring – Trend and Seasonal variations – Index number – Unweighted indices – Consumer price and cost of living indices.

**20 Hours**

(Theory and problems may be in the ratio of 20% and 80% respectively. An overview of the topics is expected and only simple problems shall be given)

### Reference Books:

1. Sundaresan and Jayaseelan – *An Introduction to Business Mathematics and Statistical Methods*. S.S.chand& Sons, 1992, 3rd edition
2. Dr. A K Arte & R V Prabhakar - *A Text Book of Business Mathematics*.
3. Sanchethi and Kapoor - *Business Mathematics*.
4. Gupta S.P. - *Statistical Methods*-S.S.chand&Sons,1970.
5. Navaneethan P. - *Business Mathematics*-S.S.chand&Sons,2008.
6. R.S.N. Pillai, Mrs. Bhagavathi – *Statistics* S. Chand Publishing, 1987
7. P.R. Vittal - *Business Mathematics and Statistics*, Margham Publications 6 edition (2012).

### VG3CM02 GENERAL INFORMATICS

**Instructional Hours per week: 5      Credits: 4      Internal: 20      External: 80**

#### Objectives:

- To update and expand basic Informatics skills of the students.
- To equip the students to effectively utilize the digital knowledge resources for their s t u d y .

#### Course Outcomes:

- Provide basic knowledge in the field of IT and enable them to apply these knowledge in their daily life
- Students will be aware about the security issues and their solutions

#### Module I

**Computers and Operating Systems** : Features of New Generation Personal Computers and Peripherals - Computer networks - Types of networks - Components of networks – Topology – Internet - Uses of internet - Introduction to Software – License – Open source - Overview of operating systems and major application software.

**10 Hours**

#### Module II

**Basics of IT** : Information – Pre-requisites and needs - IT and its components - IT and Internet – IT Applications - E-Governance - IT for National Integration – IT Applications in Health Care, Business, Commerce and Resource Management - Emerging Trends in IT: Electronic Data Inter change - Mobile Computing – SMS –MMS - Wireless Applications – Blue Tooth - Global Positional System - Infra Red



Communication - Smart Card - DNA Computing - Cloud computing

**15 Hours**

### Module III

**Knowledge Skills for Higher Education** : Data, Information and Knowledge – Knowledge Management - Internet as a knowledge repository - Academic search techniques – Case study of academic websites - Basic concepts of IPR – Copy rights and Patents. Introduction to use of IT in teaching and learning. Case study of educational software - Academic Service – INFLIBNET NICENET-BRNET **15Hours**

### Module IV

**Social Informatics** : IT and society - Issues and concerns - Digital Divide - Free Software Movement – IT and industry - New opportunities and threats - Cyberethics – Cybercrimes – Security – Privacy issues - Cyber Laws - Cyber addictions – Information overload - Health issues - Guidelines for proper usage of computers and internet – e waste and Green Computing – Unicode - IT and regional languages.

**15 Hours**

### Module V

**Internet:** Exploring Cyber world Internetworking concepts, Devices, Internet Basics History & Architecture -ISP TCP/IP Basics- Domain Name System (DNS) -Wireless internet Mobile IP Mobile TCP GPRS WAP Web services Search Engines - searching, downloading and saving webpages Web browsers Internet Explorer-Mozilla Fire Fox- controlling browser options - Book marks Favourites RSS Internet Terminology -Blogging Podcast

**20 Hours**

### References Books:

1. Peter Norton, *Introduction to Computers*, Tata McGraw Hill Private Limited, New Delhi, 2009.
2. Alan Evans, ITL ESL, Leslie Lamport, Dolores Etter, Darren George, Kenneth C Laoudon, Gary Rogers, Rainer Handel, *INFORMATICS –Technology in Action*, Pearson Education, Delhi, 2009.
3. V.Rajaraman, *Introduction To Information Technology*, PHI Learning Private Limited, New Delhi, 2009.
4. Christopher Mathews Leon, *Fundamentals of Information technology*, Leon Vikas, Chennai, 2009.
5. Daniel Minoli & Emma Minoli, *Web Commerce Technology Hand Book*, Tata McGraw Hill,

New Delhi, 2009.

6. Barbara Kasser, *Using the Internet*: Prentice Hall of India Pvt. Ltd.
7. Margaret Lavine Young, *The Complete Reference on Internet*: Tata McGraw Hill Edition

### VG4CM03 ENTREPRENEURSHIP DEVELOPMENT

**Instructional Hours per week: 5    Credits:4    Internal:20,    External:80**

#### **Objectives:**

- To familiarize the students with the concept of entrepreneurship and present industrial scenario.
- To identify and develop the entrepreneurial talents of the students.

#### **Course Outcomes:**

- Demonstrate a fundamental comprehension of business opportunity evaluation, from the perspective of a prospective investor.
- Identify the most recognized sources of potential funding and financing for business start-ups and/or expansion.

#### **Module I**

***Entrepreneur and Fundamentals of Entrepreneurship:*** Entrepreneurial competencies –Factors affecting entrepreneurial growth–Role of entrepreneur in economic development –Women Entrepreneurship- Challenges of women entrepreneurs. Women Entrepreneurship in Kerala

**20 Hours**

#### **Module II**

***Micro, Small and Medium Enterprises:*** Legal Framework – Licenses – Role of promotional institutions with special reference to KINFRA, KITCO, MSME & DICs – Concessions – Incentives and subsidies.

**10Hours**

#### **Module III**

***Project Management:*** Feasibility and Viability Analysis – Technical – Financial – Network– Appraisal and evaluation – Project Report preparation.

**30Hours**

#### **Module IV**

***Identification of Business Opportunities in the Context of Kerala:*** Role of ED Clubs – Industrial Policies

– Skill development for entrepreneurs – Business Incubation: Meaning - Setting up of Business Incubation Centers.

**15Hours**

**Reference Books:**

1. Kanka S.S, *Entrepreneurial Development*, Sultan Chand. New Delhi
2. Prasanna Chandra, *Project Planning, Analysis, Selection, Implementation and Review*, Tata McGrawHill.
3. VasanthaDesai ,*Dynamics of Entrepreneurial Development*, Himalaya.
4. Gupta . C.B &. Sreenivasan N.P, *Entrepreneurial Development*, Sultan Chand.
5. Nirmal K Gupta ,*Small Industry –Challenges and Perspectives*, AnmolPublications.
6. VasanthaDesai ,*Small scale Industries and Entrepreneurship*, Himalaya.

**VG4CM04 BANKING AND INSURANCE**

**Instructional Hours per Week: 5    Credits: 4    Internal: 20,    External: 80**

**Objectives:**

- To enable the students to acquire knowledge about basics of Banking and Insurance .
- To familiarize the students with the modern trends in banking.

**Course Outcomes:**

- A knowledge of the economic roles and structure of banks in our economy;
- Knowledge and understanding of the different types of monetary measures that banks take to control money flow;
- Knowledge and understanding of banking concepts;
- Demonstrate knowledge of the operation and management of insurance entities, and the economic implications of organizational design and structure.
- Develop skills to facilitate insurance product cost and pricing, marketing, and distribution.

**Module I**

**Introduction to Banking** : Meaning and definition - Origin and development of banking – Customer of a bank - Structure of banking in India – Banks and economic development –Functions of commercial banks (conventional and innovative functions) – Central bank –RBI – Functions – Emerging trends in banking.

**15 Hours**

**Module II**

**Negotiable Instruments** : Definition - Characteristics – Types – Parties to negotiable instruments – Cheques – Types of cheques – Crossing of cheques – Drafts – Cheque vs .Draft - Endorsement Significance – Regularity of endorsement – Liability of endorser –Electronic payments.

**15 Hours**

### Module III

**Banking** – Centralised Online Real time Electronic Banking (CORE) – Electronic Clearing Service (ECS) – Electronic Fund Transfer (EFT) – Real Time Gross Settlement (RTGS) – National Electronic Fund Transfer (NEFT) – Society for Worldwide Interbank Financial Telecommunication(SWIFT)–E-cheque–AnyTimeMoney–ATMs–Creditcard–Debitcard–Smart card – Internet banking – Mobile banking – Telebanking.

**15 Hours**

### Module IV

**Introduction to Insurance:** Concept - Need of insurance - Insurance as a social security tool Insurance and economic development - Principles of insurance - various kinds of insurance – Lifeand General insurance (Fire, Marine, Medical, Personal Accident, Property and Motor Vehicles Insurance) – Features – Life Insurance Vs General Insurance.

**15 Hours**

### Module V

**Life Insurance** - Law relating to life Insurance - General Principles of Life Insurance Contract; Proposal and Policy - Assignment and Nomination - Title and claims – General Insurance - Law relating to General Insurance - IRDA – Powers and functions Insurance business in India

**15 Hours**

### Reference Books:

1. Maheshwari. S.N. : *Banking Law and Practice*, Jain book Agency, New Delhi
2. Shekar. K. C: *Banking Theory Law and Practice*, Vikas publishers limited, New Delhi
3. Radhaswamy&Vasudevan: *Text Book of Banking*. S.Chand& Company New. Delhi, 1979.
4. Varshaney p: *Banking Law and Practice*, Sultan Chand and sons , New Delhi
5. Dr. P. Periasamy: *Principles and Practice of Insurance*, Himalaya Publishing House, NewDelhi
6. Inderjit Singh, RakeshKatyal& Sanjay Arora: *Insurance Principles and Practices*, Kalyani Publishers, Chennai.

7. Mishra M.N: *Insurance Principles and Practice*, S. Chand & Company Ltd, Delhi.
8. Krishnaswamy G: *Principles & Practice of Life Insurance*, Excel Books

## COMPLEMENTARY COURSES

### VCO1CM1 MANAGERIAL ECONOMICS

**Instructional Hours per Week: 5 Credits: 4 Internal: 20, External: 80**

#### Objectives:

- To enable the students to understand micro and macroeconomic concepts relevant for business decisions.
- To help the students to understand the Application of economic principles in business management.

#### Course Outcomes:

- Design competition strategies, including pricing, product differentiation, research & development, and marketing, according to the natures of products and the structures of the markets.
- Analyse real-world business problems with a systematic theoretical framework.

#### Module I

**Introduction** - Definition of managerial economics- Objectives - Characteristics - Uses - Decision making and forward planning - Basic economic tools in management economics.

**08 Hours**

#### Module II

**The Concept of Demand and Elasticity of Demand** - Demand curve: Individual demand curve - Market demand curve - Movement along Vs shifts in the Demand curve - Elasticity of Demand: Price, Income and cross - Demand estimation and demand forecasting - Concept of Revenue: Average Revenue and Total Revenue – Marginal Revenue and Incremental Revenue.

**12 Hours**

#### Module III

**Production: Fixed and Variable inputs** - Production function - Total, Average and Marginal Product -

Law of variable proportions - Linear homogeneous production function - Production isoquant - Marginal rate of technical substitution – Optimal combination of resources - Return to scale - Cost of production - Social and private cost of production - Difference between economic and accounting cost - Long run and short run cost of production - Economies and diseconomies of scale. **20Hours**

#### Module IV

**Price and Output Decisions Under Different Market Structures:** Price and output decisions under perfect competition, monopoly and monopolistic competition - Pricing under oligopoly - Kinked demand curve - Price leadership – Pricing under collusion. **10Hours**

#### Module V

**A. Pricing Policies and Practices:** Factors governing prices - Objectives of pricing policy - Role of cost in pricing - Demand factor in pricing - Consumer psychology and pricing - Pricing methods: Cost-plus or full-cost pricing - Target pricing – Marginal cost pricing - Going rate pricing - Follow up pricing - Barometric pricing – Customary prices - Pricing of new products: Penetrating pricing – Price skimming.

**B. Macro Economics and Business Decisions:** Phases of Business cycle - Evil effects of cyclical fluctuations on business firms - Minimising effects of Business cycles - Economic Forecasting for business: Economic and Business forecasting - Uses of economic forecasts - Methods of economic forecasting - Selecting a forecast - Evaluating forecasts.

**25 Hours**

#### Reference Books:

1. Varshney .R.L and Maheswari K.L. ,” *Managerial Economics*”, Sulthanchand and sons publishers
2. Dwivedi D.N *Managerial Economics* , Vikas Publishing
3. Sankaran S *Managerial Economics* , margham publications
4. Mithani DM: *Business Economics* , Himalaya Publication
5. Seth M L *Text Book of Economic Theory* , Pragathi Publications
6. Dewett . K K: *Economic Theory*, S. Chand Publisher.
7. Petersen &. "Lewis: *Managerial Economics* , Prentice-Hall publishing
8. Motepeul. V L S & Gupta G S: *Managerial Economics*, McGraw Hill Education,
9. Craig. H. Petersen &. Cris Lewis W: *Managerial Economics* , Prentice-Hall
10. Reddy. P.N and Appanaiah H.R, : *Essentials of Business Economics* Himalaya Publication
11. Barry Keating and J. Holton Wilson: *Managerial Economics* , Atomic Dog; 2 edition

## VCO2CM2 MARKETING MANAGEMENT

**Instructional Hours per Week: 5   Credits:4   Internal:20,   External:80**

### **Objectives:**

- To provide basic knowledge about the concepts, principles, tools and techniques of marketing.
- To impart necessary knowledge which help the student to choose a career in the field of marketing.

### **Course Outcomes:**

Upon completion of this program, Management Marketing Option graduates will be able to:

- Describe key marketing concepts, theories and techniques for analysing a variety of marketing situations.
- Identify and demonstrate the dynamic nature of the environment in which marketing decisions are taken and appreciate the implications for marketing strategy determination and implementation.
- Analyze an organization's activities to develop/implement a marketing strategy.

### **Module I**

**Marketing: Meaning and definition** - Scope and importance - Evolution of marketing concepts - Modern concept of marketing - Marketing mix - Marketing environment - Consumer behaviour - Buying motives - Consumer buying process - Factors influencing consumer buying decision - Market segmentation - Basis-target marketing – Product positioning - Importance and bases

**20 Hours**

### **Module II**

**Product: Meaning and importance** – Classification - Concept of product mix – Packaging Branding - Brand loyalty and brand equity – Labeling - Product life cycle - New product development – Pricing - Factors influencing product price - Pricing policies and strategies

**15 Hours**

### **Module III**

**Physical distribution:** Meaning and importance - Levels of marketing channels - Wholesaling and retailing - Types of retailing - Factors influencing choice of distribution  
Channel

**10 Hours**

### **Module IV**

**Promotion: Meaning and importance** - Promotion mix – Advertising - Personal selling – Sales promotion - Public relation - Factors affecting promotion mix decisions

**10 Hours**

### **Module V**

**Rural Marketing : Growing importance** - Unique features of rural markets - Market mix planning for rural market - Service marketing Vs. product marketing - Green marketing - Social marketing - Relationship marketing – Niche marketing

**15 Hours**

### **Module VI**

**Marketing:** Traditional marketing Vs. E-marketing - Internet marketing - E- advertising - New trends in internet marketing – E-branding - E-payment systems and security features in internet.

**05 Hours**

### **Reference Books:**

1. S.A. Sherlakar. “ *Marketing Management*”. Himalaya Publishing House New Delhi.
2. William J Stanton. “*Fundamentals of Marketing*” Me Graw Hill Publishing Co. New York
3. Me Dannel – Thomson. “*Marketing by Lamb*”. Hair
4. Biztantra. *Marketing by Evans &. Berman*
5. William M Pride., *Marketing - Concepts., strategies.* O C Fewell. Biztantra.
6. Ramaswamy&Namakumari. “*Marketing Management*”. Macmillan.
7. Arun Kumar &Meenakshi. “ *MarketingManagemen*”t. VikasPublishers.NewDelhi.
8. Philip Kotler. “*Principles of Marketing*”. Armstrong, Pearson Education.



### VCO3CM3 E-COMMERCE MANAGEMENT

**InstructionalHours:75**

**Credits:4**

**Internal: 20, External:80**

#### **Objectives:**

- To enable the student to understand the basics of E - Commerce
- To Gain a practical orientation towards E-Commerce and E- Business Management.

#### **Course Outcomes:**

- Students will be equipped to perform online transactions
- Students will be aware about security issues and solutions in respect of online payment
- Provide basic knowledge in the field of IT and enable them to apply these knowledge in their daily life

#### **Module I**

**Introduction to E- Commerce** : Meaning and concept - E – commerce V/s Traditional Commerce - E-Business & E- Commerce - History of E - Commerce - Importance, features & benefits of E- Commerce - Impacts. Challenges & Limitations of E Commerce- Supply Chain Management & E – Commerce- Emerging Trends in IT: EDI- Mobile Computing- Wireless Applications-Cloud Computing- Global Positional system

**15 Hours**

#### **Module II**

**Business Models of E - Commerce:** Business to Business - Business to customers -Customers to customers - Business to Government- Business to employee - E- Commerce strategy Influencing factors of successful E- Commerce - E-Business Infrastructure –The internet -Intranets and Extranets - World Wide Web - Voice over IP (VoIP) - The Internet Standards - The HTTP Protocol - Audio and Video Standards - Managing E- Business Infrastructure - Web services - New access devices - Future of the internet infrastructure.

**25 Hours**

#### **Module III**

**Marketing strategies & E- Commerce:** Website - Components of website - Concept & Designing website for E- Commerce - Corporate Website - Portal - Search Engine - Internet Advertising - Emergence of the internet as a competitive advertising media - Models of internet advertising - Weakness in Internet advertising - Mobile Commerce.

**15 Hours**

#### **Module IV**

**Electronic Payment System:** Introduction - Online payment systems - Prepaid and postpaid paymentsystems-E-cash-E-Cheque-SmartCard-CreditCard-DebitCard-Electronicpurse  
- Security issues on electronic payment system - Solutions to security issues - Biometrics - Types of biometrics.

**15 Hours**

#### **Module V**

**Setting up of E-Commerce Business:** Web Development-Promotion of the web sites-Trust building-Loyalty building-Marketing and branding - Online transactions Management and control- Product delivery Settlement

**05 Hours**

#### **Reference Books:**

1. Turban, Efraim, David King et. el., *Electronic Commerce: A Managerial Perspective*, Pearson Education Asia, Delhi.
2. Dave Chaffey, *E-Business and E-Commerce Management*, Pearson Education.
3. Kalakota, Ravi, *Frontiers of Electronic Commerce*, Addison – Wesley, Delhi.
4. Rayport, Jeffrey F and Jaworksi, Bernard J, *Introduction to E-Commerce*, Tata McGraw Hill, NewDelhi.
5. SmanthaShurety, *E-Business with Net Commerce*, Addison - Wesley, Singapore.
6. Rich, Jason R, *Starting an E-Commerce Business*, IDG Books, Delhi.
7. Laudon, Kenneth C and Carol GuercioTraver, *E-Commerce Business, Technology*,
8. Society, Pearson Education,Delhi.
9. Stamper David A, and Thomas L.Case, *Business Data Communications*, Pearson Education, NewDelhi.
10. William Stallings, *Business Data Communications*, Pearson Education, New Delhi.
11. Kamalesh K Bajaj and DebjaniNag,*E-Commerce, the Cutting Edge of Business*, TMH

## VCO4CM4 QUANTITATIVE TECHNIQUES FOR BUSINESS

**Instructional Hours per Week:5   Credits:4   Internal:20,   External:80**

### Objectives:

- To familiarize student with the use quantitative techniques in managerial decision making.
- To make students learn the process of applying appropriate quantitative techniques for validating findings and interpreting results.

### Course Outcomes:

- Students will be able to apply statistical tools for analyzing the business related issues
- Students can apply the appropriate statistical tools for their project work to solve their research problem

### Module I

**Quantitative Techniques** – Introduction - Meaning and definition – Classification of QT - QT and other disciplines – Application of QT in business – Limitations.

**05 Hours**

### Module II

**Correlation and Regression Analysis:** Meaning and definition of Correlation – Karl Pearson's coefficient of correlation - Rank correlation - Regression – Types - Determination of simple linear regression - Coefficient of determination.

**20 Hours**

### Module III

**Set Theory** - Probability: Concept of probability - Meaning and definition – Approaches to probability - Theorems of probability - Addition Theorem - Multiplication Theorem -Conditional probability - Inverse probability - Baye's Theorem.

**15 Hours**

### Module IV

**Theoretical Distribution:** Binomial distribution – Basic assumptions and characteristics – Fitting of

binomial distribution – Poisson distribution – characteristics - Fitting of Poisson distribution – Normal distribution – Features and properties – Standard normal curve. **15 Hours**

### Module V

**Statistical Inference** : Testing of hypothesis – Procedure – Error in testing – Two tail tests and one tail tests – Non parametric tests (Chi-square test only) - Parametric tests – Z test – Test of significance of large samples – Test for two sample means – Small sample mean tests – Students t test – Analysis of Variance – F test – One way ANOVA

**20Hours**

### Reference Books :

1. Richard I. Levin and David S. Rubin, *Statistics for Management*, Prentice Hall of India, latest edition.
2. S.P.Gupta, *Statistical Methods*, Sultan Chand, latest edition
3. Sanchetti and Kapoor, *Statistics*, Sultan Chand.
4. G.C.Beri, *Statistics For Managemet*, TataMcGraw Hill, 2003.
5. S.C. Gupta and V.K. Kapoor, *Fundamentals of Mathematical statistics*, Sultan Chand, 10<sup>th</sup> Edition. 2000
6. J.K. Sharma, *Business Statstics*., Pearson, 2004
7. Anderson Sweeney Williams, *Statistics for Business and Economics*, Thomson.
8. R.P.Hooda, *Statistics for Business*, McMillan.
9. Levine Krebiel & Bevenson, *Business Statistics*, Pearson edition, Delhi.

### Open Course for Students from Other Departments

#### SYLLABI FOR OPEN COURSES

#### VCO5D01 BASIC ACCOUNTING

**Instructional Hours per Week: 2      Credits: 2      Internal: 10,      External: 40**

#### Objectives:

- To enable the students to acquire knowledge of Accounting Principles and Practice
- To familiarise students in preparation of financial statements

**Course Outcomes:** By the end of this course, a student should be able to:

- Develop the ability to use a basic accounting system to create (record, classify, and summarize) the data needed to solve a variety of business problems.
- Develop the ability to use accounting concepts, principles, and frameworks to analyze and effectively communicate information to a variety of audiences.
- Develop the ability to use accounting information to solve a variety of business problems. Develop the ability to interact well with team members.

### Module I

**Basic Accounting Concepts:** Kinds of accounts – Double Entry book keeping – Rules of debit and credit – Preparation of Journal and Ledger accounts – Problems

**8Hours**

### Module II

**Subsidiary Books:** Cash Book – Types of Cash Book – problems – Purchase Book – Sales Book – Sales Return Book – Purchases Return Book – Journal Proper (theory and format only).

**8 Hours**

### Module III

**Trial Balance:** Errors – Types of errors with simple examples– bank reconciliation statement (excluding overdraft) –Simple problems.

**8Hours**

### Module IV

**Final Accounts of sole trading concerns:** Trading and Profit & Loss Account – Balance Sheet – Problems with simple adjustments.

**12Hours**

(Theory and Problems may be in the ratio of 30% and 70% respectively)

(The scheme of question paper is subject to change according to university pattern)

### Reference Books:

1. Grewal T.S., *Double Entry Book Keeping*, SultanChand, latest edition.
2. Jain and Narang, *Advanced Accountancy*, Kalyani Publishers, latest edition
3. Shukla and Grewal, *Advanced Accountancy*, Sultan Chand, latest edition
4. Gupta and Radhaswamy, *Advanced Accountancy*, Sultan Chand, 2014
5. Gupta. R.L, *Advanced Accountancy*. Sultan Chand, 2012

## VCO5D02 E-COMMERCE

**Instructional Hours per Week: 2      Credits: 2      Internal:10      External:40**

### Objectives:

- To enable the students to understand basics of E- Commerce.
- To Gain a practical orientation to E-Commerce and E- Business management.

### Course Outcomes:

- Students will be equipped to perform online transactions
- Students will be aware about security issues and solutions in respect of online payment
- Provide basic knowledge in the field of IT and enable them to apply these knowledge in their daily life

### Module I

**Introduction to E-Commerce:** Meaning and concept - E-Commerce v/s Traditional Commerce - E-Business &. E-Commerce – History of E- Commerce - EDI - Importance, features & benefits of E-Commerce - Impacts, challenges & limitations of E-Commerce - Supply chain management & E-Commerce - E- Commerce infrastructure.

**5 Hours**

### Module II

**Business Models of E - Commerce:** Business to business - Business to customers -customers to customers - Business to government - Business to employee - E – Commerce strategy -Influencing factors of successful E- Commerce.

**8 Hours**

### Module III

**Marketing Strategies & E – Commerce:** Website - Components of website - Concept &Designing website for E- Commerce - Corporate website - Portal - Search Engine – Internet advertising - Emergence of the internet as a competitive advertising media - Models of internet advertising - Weakness in internet advertising -Mobile commerce.

**8Hours**

### Module IV

**Electronic Payment System :** Introduction - Online payment systems - prepaid and postpaid payment

systems - E-cash - E- cheque - Smart card - Credit card - Debit card - Electronic purse - Security issues on electronic payment system - Solutions to security issues - Biometrics - Types of biometrics.

**10 Hours**

## Module V

**Legal and Ethical Issues in E- Commerce** : Security issues in E- Commerce – Regulatory frame work of E-Commerce.

**5 Hours**

### Reference Books:

1. Turban, Efraim, David King et. el.: Electronic Commerce: A Managerial Perspective, Pearson Education Asia, Delhi.
2. Kalakota, Ravi: Frontiers of Electronic Commerce, Addison - Wesley, Delhi.
3. Rayport, Jeffrey F and Jaworksi. Bernard J: Introduction to E-Commerce, Tata McGraw Hill, New Delhi.
4. Smantha Shurety,,: E-Business with Net Commerce, Addison - Wesley, Singapore.
5. Rich, Jason R: Stalling an E-Commerce Business, IDG Books, Delhi.
6. Laudon, Kenneth C and Carol Guercio Traver : E-Commerce business. Technology. Society, Pearson Education, Delhi.
7. Stamper David A. and Thomas L. Case: Business Data Communications, Pearson Education, New Delhi.

## VCO5D03 BASICS OF ENTREPRENEURSHIP AND MANAGEMENT

**Instructional Hours per Week: 2**

**Credits: 2**

**Internal: 10**

**External: 40**

### Objective:

- To enable the students to have an understanding of the basics of entrepreneurship.
- To familiarize the students about organisational management concepts.

### Course Outcomes:

- Understand the concept of business and social responsibilities of business
- Understand the concept of entrepreneur and registration procedure of Sole proprietorship and partnership units.
- Understand the concept of management ,principles and functions of management

## Module I

**Foundation of Business:** Concept of business - Commerce and Industry – Basic considerations in setting up a business enterprise - Social responsibility of business - Forms of business organisations - Sole trader – Partnership - Joint-stock Companies – Cooperative organisations - State enterprises.

**10 Hours**

## Module II

**Entrepreneurship:** Concept of entrepreneur - Characteristics of entrepreneur - Types and functions of an entrepreneur - Difference between entrepreneur and manager - Role and importance of Entrepreneurship Development Programme (EDP).

**05 Hours**

## Module III

**Management Concepts:** Meaning - Nature and characteristics of management -Management as science, art and profession - Management and administration – Levels of management –Henry Fayol’s Principles of management.

**8 Hours**

## Module IV

**Functions of Management :** Meaning and importance of Planning - Steps in planning - Types of plan - Nature and purpose of Organisation - Types of organisation – Centralisation Vs decentralisation - Authority Vs responsibility - Span of control- Meaning of Directing and Leadership - Theory X and Y - Leadership styles – Concept of Control - Steps in controlling .

**13 Hours**

## Reference Books :

1. Basu, Business Organisation and Management, Tata McGraw Hill.
2. Gupta. C.B, Modern Business Organisations, MayurPaper Backs.
3. Mishra, N, Modern Business Organisation, SahityaBhawan,
4. Singh, B.P., T.N. Chhabra , Business Organisation and Management, DhanpatRai&Co.
5. Prasad. L.M., Principles and Practice of Management., Sultan Chand & Sons.
6. Rao. V.S.P, Narayana.P.S., Principles and Practice of Management, Sultan Chand & Sons
7. Koontz, H and Wehrick, H , Management, McGraw Hill Inc.
8. Khanka.S.S. Entrepreneurship Development , Sultan Chand
9. Vasant Desai, Small Scale Industries and Entrepreneurship, Himalaya Publications



