

# VIMALA COLLEGE (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**  
(2018 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 2018-19

#### 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.

#### 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:-

### 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 Business Management	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 Human Resources Management	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	4	4	20	80	100
Core	VCO5B08 Business Research Methods	4	4	20	80	100
Core	VCO5B09 Income Tax Law and Accounts	5	4	20	80	100
Elective	VCF5E01 Course in Specialization (Financial Markets and Services)	5	4	20	80	100
Elective	VCF5E02 Course in Specialization (Fundamentals of Investments)	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 Marks
Core	VCO6B10 Income Tax and GST	6	4	20	80	100
Core	VCO6B11 Auditing and Corporate Governance	5	4	20	80	100
Elective	VCF6E03 Course in Specialisation (Financial Derivatives)	5	5	20	80	100
Elective	VCF6E04 Course in Specialisation (Financial Management)	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
Total			31	26	80

### 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 Markets and Services

VCF5E02 Fundamentals of Investments

VCF6E03 Financial Derivatives

VCF6E04 Financial Management

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

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

#### **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 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 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.

### **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
- Field work 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 for 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 guide

Acknowledgements 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

Bibliography : (books, journal articles etc. used for the project work).

Appendix : (Questionnaire, specimen copies of forms, other exhibits etc.)

### 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 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.

Internal (10 Marks)		External (40 Marks)	
Components	Marks	Components	Marks
Punctuality	2	Relevance of the Topic, Statement of Objectives, Methodology (Reference/	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

3. 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.
4. The student should get a minimum of 40 % marks in the aggregate and 40% separately for external for pass in the project
5. There shall be no improvement chance for the Marks obtained in the Project Report
6. In an instance of 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 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.

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 curriculum. Study tour to an industrial/business centre will form part of 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 are not specified in this regulation, the common regulation under CUCBCSSUG 2014 will be applicable.

## CORE COURSES

### VCO1B01 BUSINESS MANAGEMENT

**Instructional Hours per week: 6 Credits: 4 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 Outcomes:**

- Explain relevant theories and principles associated with the environment of business;
- Evaluate legal and ethical principles in business and apply them to organizational decision making
- To acquire a basic knowledge about the emerging trends in business

#### **Module I**

Concepts of Management – Characteristics of management – Schools of management thought - Management and administration – Functions of management – Management by objectives – Management by participation – Management by exception – Management by motivation

**15 Hours**

#### **Module II**

Functions of Management: Planning – concept and importance - Decision making – barriers to effective planning – Organizing – concept and importance – different organization models – Span of management – Departmentation – Delegation.

**20 Hours**

#### **Module III**

Functions of Management: Motivation: – concept and importance – Contributions of McGregor, Maslow and Herzberg – Leadership: – Concept and styles – Leadership traits - situational theory of leadership-Communication:–processandbarriers–Control:–conceptsteps–tools – Coordination: Concept – Principles–Techniques

**20 Hours**

## Module IV

Business Ethics: Meaning and scope – Types of ethics – Characteristics – Factors influencing business ethics – Arguments for and against business ethics – Basics of business ethics - Corporate social responsibility - Environmental issues in business – Ethics in advertising – Globalization and business ethics. **20 Hours**

## Module V

Emerging concepts in management – Kaizen – TQM – TPM – MIS – ISO – Change management– Stress management – Fish bone (ISHIKAWA) Diagram – Business eco system – Logistic management. **15 Hours**

### Reference Books:

1. Boatwright, John R: Ethics and the Conduct of Business, Pearson Education, New Delhi.
2. Gupta, CB; Business management, Sultan Chand & sons
3. Koontz, H and Wehrick, H: Management, McGraw Hill Inc, New York.
4. Prasad, LM; Principles and Practice of Management; Sultan Chand & sons
5. Stoner, AF and Freeman RE; Management; Prentice Hall of India
6. Drucker, Peter, F., Management: Tasks, Responsibilities and Practices, Allied Publishers, New Delhi.
5. R.S Davar; Management Process
6. Rustum & Davan, Principles and Practice of Management.
7. Srinivasan & Chunawalla, Management Principles and Practice.
8. S. V. S. Murthy. Essentials of Management.

## VCO2B02 FINANCIAL ACCOUNTING

**Instructional Hours per week: 6 Credits: 4 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**

Preparation of Financial Statements of Non Corporate Entities not covered by IFRS  
Convergence: Preparation of Financial Statements of sole trader - Single Entry: Meaning -  
Methods of profit determination - Capital comparison method - Conversion method -  
Depreciation accounting- **25 Hours**

### **Module II**

Accounting for Branch and Departments: Branch Accounts: Features -Types of branches -  
Dependent branches: Methods of accounting - Debtors system, Stock and Debtors system -  
Independent Branches: Features -Preparation of Consolidated Profit and Loss Account and  
Balance Sheet -Department Accounts: Features -Basis of allocation of expenses -Inter  
departmental transfers -Provision for Unrealised Profit -Preparation of Departmental Profit And  
Loss Account. **20 Hours**

### **Module III**

Accounting For Banking Companies: Bank accounts - Concept of Non-Performing Assets (NPA)  
-Preparation of Profit and Loss Account - Asset classification - Preparation of Balance Sheet.  
**15 Hours**

### **Module IV**

Accounting For Insurance Companies: Insurance Accounts – types of insurance accounts-Final  
accounts of life Insurance - Profit determination of life insurance **15 Hours**

### **Module V**

Accounting Standards for Financial Reporting: Objectives and uses of financial statements for  
users-Role/objectivesofaccountingstandards-DevelopmentofaccountingstandardsinIndia  
- 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. **15 Hours**

### 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. M.C. Shukla, T.S. Grewal and S. C. Gupta, Advanced Accounts, S. Chand & Co., New Delhi.
4. S.N. Maheswari and S.K. Maheswari, Financial Accounting.
5. R.L. Gupta and Radhaswamy, Advanced Accounting, Sultan Chand & Sons, New Delhi.
6. Dr. Goyal V.K., Financial Accounting, Excel Books, New Delhi.
7. Ashok Sehgal and Deepak Sehgal, Advanced Accounting, Volume I, Taxmann, New Delhi.
8. Jain and Narang, Financial Accounting, Kalyani Publishers.
9. B.S. Raman, Advanced Accountancy.
10. P.C. Tulasian, Introduction to Accounting, Pearson Education.

### VCO3B03 BUSINESS REGULATIONS

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

#### Objective:

- 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 Information Technology.

#### Course outcomes:-

- Demonstrate an understanding of the Legal Environment of Business.
- Understand the fundamental legal principles behind contractual agreements.
- Understand various modes of dispute resolution in business transactions
- Understand the rules related to sale of goods act
- Analyse the features of partnership and company
- Understand the LLP act 2008, LLP agreement and its formation, registration and dissolution.

## **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 bailor and bailee, pledger and pledgee - Contract of Agency - Creation of agency - Delegation of authority - Duties and liabilities of principal and agent -Termination of agency.

**20 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.

**10Hours**

## **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 limited liability partnership Act 2008 – Salient features – Distinction with partnership and company – LLP agreement – partners and designated partners – incorporation document – Extent and limitation of liability of LLP and partners.

**15 Hours**

### **Reference Books:**

1. Singh Avtar, The Principles of Mercantile Law , Eastern Book Company,Lucknow.



2. Kuchal M.C, Business Law , Vikas Publishing House, NewDelhi
3. Kapoor N.D, Business Law , Sultan Chand & Sons, NewDelhi.
4. ChandhaP.R ,BusinessLaw.
5. S.S. Gulshan, Business Laws.
6. B. Senand Mitra, Business and CommercialLaws.
7. Chandha P.R, Business Law, Galgotia, NewDelhi.
8. Balchandani, Business Laws.
10. Desai T.R., Indian Contract Act, Sale of Goods Act and Partnership Act, S.C. Sarkar& Sons Pvt. Ltd. Kolkata.

### VCO3B04 CORPORATE ACCOUNTING

**Instructional Hours perweek:6**

**Credits:4**

**Internal:20**

**External:80**

#### **Objective:**

- To help the students to acquire conceptual knowledge of the fundamentals of the 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 Standards for Assets, Liabilities and Revenue:** Inventories (IAS 2 and Ind AS2) - 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 IndAS37). **20 Hours**

## **Module II**

Accounts of Corporate Entities not Covered by IFRS Convergence: Issue of shares and debentures, Forfeiture of shares (An overview) - Preparation of financial statements of Joint stock companies

**20 Hours**

## **Module III**

**Accounting For Joint Stock Companies:** Accounting for Government grants (IAS20 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 IV**

**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 (SOFP)- Statement of Profit or Loss (SOPL) - Statement of Changes in Equity (SOCE) – Cash Flow Statement (SOCF) (IAS 7 and IndAS7).

**15 Hours**

## **Module V**

**Business Combinations And Consolidated Statements (IFRS 3,10,13 and Ind AS103, 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.

**20 Hours**

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

## **Reference Books:**

1. Chintan Patel, BhupendraMantri, Indian Accounting Standards, TaxmannPublications.
2. T. P, Ghosh, Illustrated Guide To Indian Accounting Standards, TaxmannPublications.
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, New Delhi.
11. Ashok Sehgal and Deepak Sehgal, Advanced Accounting, Volume I, Taxmann, New Delhi.
12. Jain and Narang, Financial Accounting, Kalyani Publishers.
13. B.S. Raman, Advanced Accountancy,
14. P.C. Tulasian, Introduction to Accounting, Pearson Education.
15. B. D, Chatterjee, Illustrated Guide To Indian Accounting Standards, Taxmann Publications.
16. Dolphy D'Souza, Vishal Bansal, Indian Accounting Standards, Snow White Publications.
17. ICAI, Study material of ICAI – Financial Reporting (Final level).
18. IASB, IFRS (Red Book).

### **VCO4B05 COST ACCOUNTING**

**Instructional Hours per week: 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. **05Hours**

## **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. **20Hours**

## **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. **20Hours**

## **Module IV**

Methods of Costing: Unit Costing - Job Costing - Contract Costing - Process Costing - Process Losses - Normal Loss, Abnormal Loss and Abnormal Gain -Service Costing (only Transport) **25Hours**

## **Module V**

Cost Control Techniques: Budgetary Control and Standard Costing- Material and Labour; Budget and Budgetary Control - Need and Importance -Types of Budgets- Preparation of Financial Budget - Flexible Budget and Fixed Budget - ZBB - Programme and Performance Budgets. **20Hours**

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

### **Reference Books:**

1. N.K. Prasad : Cost Accounting
2. Nigam & Sharma : CostAccounting

3. KhannaPandey&Ahuja : CostAccounting
4. M.L Agarwal : CostAccounting
5. Jain &Narang : CostAccounting
6. S.P. Iyengar: CostAccounting
7. S.N. Maheswari: CostAccounting
8. Horngren:Cost Accounting : AManagerialEmphasis.
9. M.N.Arora: CostAccounting
10. Dutta: CostAccounting

### VCO4B06 CORPORATE REGULATIONS

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

#### **Objective:**

- To familiarize the students with corporate law and the latest Govt. regulations with regard to Companies Act2013.
- To make them aware of the importance of corporate governance in the management of organizations.

#### **Course Outcomes:**

After the completion of the course, Students will be able to

- Know about the concept of company and shares.
- Know about the company law in the India.
- Understand the use of the memorandum of association and article of association in a company, and the legal provisions relating to documents of a company.
- Understand the legal provisions relating to the management of a company.
- Understand the various modes of winding up of a 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. **05Hours**

## **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 - De materialization and re materialization of shares - Transfer and transmission of shares - Transfer under Depository system. **15Hours**

## **Module IV**

Management of Companies : Board and Governance - Board Committee and its functions 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 CompanyLaw.
2. N.D. Kapoor : Company Law and SecretarialPractice.
3. MannualofCompaniesAct,CorporateLawsandSEBIGuidelines",BharatLawHouse, NewDelhi.
4. M.C. Bhandari: Guide to Company LawProcedures.
5. Tuteja :Company Administration andMeetings.
6. S.C. Kuchal :Company Law and SecretarialPractice.
7. Dr.P.N.Reddyand H.R.Appanaiah: EssentialsofCompanyLawandSecretarial Practice, Himalaya Publishers.
8. M.C. Kuchal: SecretarialPractice.
9. Ashok Bagrial: SecretarialPractice.

### VC05B07 ACCOUNTING FOR MANAGEMENT

**Instructional Hours perweek:4 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 Outcomes

- On the completion of the course the participants will be able to Analyze and Interpret the financial statements of a company
- As the course unfolds, participants will develop a skill in interpreting the financials of the company, and this ability of analyzing will enable the— participants to deal more effectively with strategic options for their businesses with the help of cost volume profit analysis.
- Understand the nature and role of the four principal financial statements (i.e., the Income Statement, the Statement of Financial Position, the Statement of Cash Flows, and the Statement of Changes in Equity) ;

- Ability to read, interpret and analyse financial statements; combine financial analysis with other information to assess the financial performance and position of a company through ratio analysis.

### **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).

**05 Hours**

### **Module III**

Ratio Analysis: Meaning - Nature - uses and limitations of Ratios- Liquidity, Profitability, Turnover, Solvency, 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:

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

**20 Hours**



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

**Reference Books:**

1. Dr. S.N. Maheswari:ManagementAccounting.
2. Saxena : ManagementAccounting.
3. Made Gowda : ManagementAccounting.
4. Dr. S. N. Goyal and Manmohan : ManagementAccounting.
5. B.S.Raman: ManagementAccounting.
6. R.S.N. Pillai and Bagavathi:ManagementAccounting.
7. Sharma andGupta: ManagementAccounting.
8. J. Batty : ManagementAccounting.
9. Foster: Financial Statement Analysis, PearsonEducation.
10. P.N. Reddy &Appanaiah:Essentials of ManagementAccounting.

**VCO5B08 BUSINESS RESEARCH METHODS**

**Instructional Hours perweek: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;**

- To understand basic knowledge required for carrying out business researches.
- To understand various styles of report writing to be used in business researches.

**Module I**

Business Research: – Definition and significance - Features of business research – The research process – Variable - Proposition - Types of research – Exploratory and causal research Theoretical and empirical research - Basic and applied research - Descriptive research - Phases of business research – Research Hypothesis – Characteristics – Research in an evolutionary perspective – Role of theory in research - Theory building - Induction and Deduction Theory.

**15 Hours**

## Module II

Research Design – Definition – Types of research design – Exploratory and causal research design - Descriptive and experimental design – Types of experimental design – Validity of findings – Internal and external validity – Variables in research – Measurement and scaling – Different scales – Construction of instrument - Validity and reliability of instrument -

**15 Hours**

## Module III

Data Collection: - Types of data – Primary Vs secondary data – Methods of primary data collection – Survey Vs observation – Experiments – Construction of questionnaire and instrument – Validation of questionnaire – Sampling plan – Sample size – Sampling methods - Determinants of optimal sample size – Sampling techniques – Probability Vs non probability sampling methods.

**15 Hours**

## Module IV

Data Processing: Processing stages - Editing - Coding and data entry – Validity of data – Qualitative Vs quantitative data analysis – Frequency table - Contingency table - Graphs – Descriptive and Inferential Analysis – Univariate and Bivariate Analysis. **15 Hours**

## Module V

Research Report: Different types – Contents of report – Need of executive summary – Chapterisation – Contents of chapter - Report writing stages – The role of audience – Readability – Comprehension – Tone – Final proof – Report format – Title of the report – Ethics in research – Subjectivity and objectivity in research. **15 Hours**

## Reference Books:

1. Donald R.Cooper and Pamela S, Schindler: Business Research Methods. Latest Edition, Irwin McGraw- Hill International Editions, New Delhi.
2. John Adams, Hafiz T.A. Khan Robert Raeside, David white: Research Methods for Graduate Business and Social Science Students, Response Books. New Delhi-110044.
3. Neresh K. Malhotra: Marketing Research, Latest edition. Pearson Education.
4. William G. Zikmund, Business Research Methods, Thomson
5. Wilkinson T.S. and Bhandarkar P.L.: Methodology and Techniques of Social Research,

Himalaya.

6. S N Murthy &. U Bhojanna: Business Research Methods, Excel Books, NewDelhi.
7. Jan Brace: Questionnaire Design, Kogan PageIndia
8. Michael V.P. Research Methodology in Management,Himalaya.
9. Dipakkumar Bhattacharyya. Research Methodology. Excel Books, NewDelhi.
10. R. Paneerselvan: Research Methodology, Prentice-Hall of India
11. AjaiSGaur&SanjayaSGaur:StatisticalMethodsforPractice&.Research,Response Books, NewDelhi.
12. KultarSingh: Quantitative Social Research Methods. Response Books,New Delhi.

### **VCO5B09 Income Tax Law and Accounts**

**Instructional Hours perWeek:5      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 incomes.

**10 Hours**

#### **Module II**

Computation of Income under Different Heads: Salaries - Allowances - Perquisites -Profit in lieu of salary - Gratuity– Pension.

**20Hours**

### **Module III**

Income from house property: Annual Value of House property - Computation under different circumstances - Deduction from annual value.

**15 Hours**

### **Module IV**

Profits and Gains of Business or Profession: Definition - Computation - Allowable expenses and non allowable expenses - General deductions - Provisions relating to Depreciation.

**15 Hours**

### **Module V**

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.

**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. Singhania : Direct Taxes - Law and Practice, Taxman publication.
2. Dr.MehrotraandDr.Goyal:DirectTaxes-LawandPractice,SahityaBhavanPublication.
3. B.B. Lai: Direct Taxes, Konark Publisher (P)ltd.
4. BhagwathiPrasad : Direct Taxes - Law and Practice. WishwaPrakashana.
5. DinakarPagare : Law and Practice of Income Tax. Sultan Chand andsons
6. Gaur &Narang : IncomeTax.

## **VCO6B10 Income Tax and GST**

**Instructional Hours perweek: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 and GST Act 2016 amended up to date.

### Course Outcomes:

- Gain an insight on the recording and analyzing the transactions for compliance under GST especially in supply chain & distribution
- Students will be able to explain different types of incomes and their taxability and expenses and their deductibility
- Students will be able to learn various direct and indirect taxes and their implication in practical situations.

### Module I

Income Tax Contd: Deemed Incomes and Clubbing of income – Set- off and carry forward of losses - Deductions to be made in computing total income – Computation of total Income of individuals- Computation of Tax liability of individuals – Rebate and relief of tax.

**25 hours**

### Module II

Income tax authorities – Powers and functions – Provisions of advance payment of tax – Tax payment – Deduction and payment of tax at source – Recovery of tax.  
Procedure of assessment of income tax – Filing of returns of income – Voluntary return of income – Statutory obligations in filing of returns – Return of loss – Belated returns – Revised returns – Defective returns – PAN – Different types of assessment – Self assessment – Assessment on the basis of return – Best judgment assessment – Regular assessment – Reassessment – Protective assessment.

**20 Hours**

### Module III

**Goods and Services Tax:** Brief history behind the emergence of GST – The scope of GST – Definitions and meaning - Central Goods and Services Tax Act–Integrated Goods and Services Tax Act - State Goods and Services Tax Act - Levy and Collection of Central/State Goods and Services Tax - Taxable person - Power to grant exemption from tax - Time and value of supply of goods - Time of supply of services

**15 Hours**

### Module IV

Registration - Amendment of registration - Cancellation of registration - Revocation of cancellation of registration - tax invoice, credit and debit notes – Returns - First Return - Annual return - Final return - Tax Return Preparers - Levy of late fee - Notice to return defaulters

**15 Hours**

## **MODULE V**

Payment of tax, interest, penalty and other amounts - Interest on delayed payment of tax - Tax deduction at source - transfer of input tax credit - refund of tax - accounts and records - demands and recovery I - Inspection, search, seizure and arrest - offences and penalties - Audit by tax authorities - Special audit - Power of CAG to call for information.

**15 Hours**

(The syllabus of GST will be revised after the rules and regulations relating to GST Act are framed)

### **References:**

1. CA- IPCC Study Material issued by Institute of Chartered Accountants of India for May & Nov 2018 examinations
2. Beginner's Guide to GST by Dr. Yogendra Bangar & Dr. Vandana Bangar Corporate Law Reference Books
3. Taxmann's Companies Acts with Rules – Edition 2018
4. Companies Act, 2013 – Edition 2018 by Bharat Publications

## **VCO6B11 AUDITING AND CORPORATE GOVERNANCE**

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

### **Objectives:**

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

### **Course Outcomes**

- Understand the concept of auditing and its classifications
- Understand the concept of vouching and verification
- Understand the concept of internal check and internal control
- Analyse the conceptual framework of corporate governance
- Evaluate the major corporate governance failures

### **Module I:**

Auditing – Meaning – Objects - Basic Principles and Techniques – Auditing and investigation - Classification of Audit - Audit Planning – Qualities of an auditor – Advantages and limitations

ofaudit

**10hours**

## **Module II**

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 and Valuation of different assets and liabilities

**20hours**

## **Module III**

Internal Control - Internal Check - Internal Audit --Definitions - Necessity - Difference between internal check and internal control - Fundamental Principles of internal check - Difference between internal check and internal audit - Special Areas of Audit: Tax audit and Management Audit - Recent trends in auditing - Relevant Auditing and Assurance Standards (AASs) - Rights duties and liabilities of auditor - Audit committee - Auditor's Report - Contents and types – Auditors certificate.

**20 hours**

## **Module IV**

Conceptual Framework of Corporate Governance: Meaning, Theories, Models and Benefits of Corporate Governance; Ministry of Corporate Affairs (MCA) filing requirements and Maintenance of Mandatory registers and documents; Green Governance/E-governance; Clause 49 of Listing Agreement ;Class Action.

**20hours**

## **Module V**

Major Corporate governance failures - BCCI (UK) - Maxwell Communication (UK) - Enron (USA) - Satyam Computer Services Ltd - TATA Finance - Kingfisher Airlines - Common Governance Problems Noticed in various Corporate Failures - Codes and Standards on Corporate Governance

**10 hours**

## **References**

1. Institute of Chartered Accountants of India, Auditing and Assurance Standards, ICAI, New Delhi.
2. Relevant Publications of ICAI on Auditing(CARO).

3. Gupta, Kamal and Ashok Arora, Fundamentals of Auditing, Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi.
4. Ghatalia, S.V., Practical Auditing, Allied Publishers Private L td., NewDelhi.
5. Singh,A.K.andGupta Lovleen,AuditingTheoryandPractice,GalgotiaPublishing Company.
6. Mallin, Christine A., Corporate Governance (Indian Edition), Oxford University Press, New Delhi.
7. Rani, Geeta D., and R.K. Mishra, Corporate Governance- Theory and Practice, Excel Books, NewDelhi.
8. Bob Tricker, Corporate Governance-Principles, Policies, and Practice (Indian Edition), Oxford University Press, NewDelhi.
9. Sharma,J.P.,CorporateGovernance,BusinessEthics,andCSR,AneBooksPvtLtd,New Delhi.

### **Core Courses in the area of Specialization: Finance**

#### **VCF5E01 FINANCIAL MARKETS AND SERVICES**

**Instructional Hours perWeek:5 Credits: 4 Internal:20 External:80**

#### **Objective:**

- 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:**

- Understand the role and function of the financial system in reference to the macro economy.
- Demonstrate an awareness of the current structure and regulation of the Indian financial services sector.
- Evaluate and create strategies to promote financial products and services.

#### **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 **15Hours**

## 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. 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) **15 Hours**

## 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. **10 Hours**

### Reference Books:

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

## VCF5E02 FUNDAMENTALS OF INVESTMENTS

**Instructional Hours per Week:5    Credits:4    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

- Students will understand the characteristics of different financial assets.
- Demonstrate and apply knowledge for taking investment decisions

### 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 **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 **10 Hours**

### Module III

Approaches to Security Analysis: Fundamental Analysis - Technical Analysis and Efficient Market Hypothesis - Dividend capitalization models - Price Earnings Multiple Approach to equity valuation. **20 Hours**

### Module IV

Portfolio Analysis: Portfolio and Diversification - Portfolio Risk and Return –portfolio with more than two securities. Markowitz model - efficient portfolio – optimal portfolio – single index model– multi index model. **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- Whistle Blowing **10Hours**

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

### References:

1. Donald E. Fisher and Ronald J. Jordan: Securities Analysis and Portfolio Management, Prentice Hall, New Delhi.
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. Machi Raju, H.R.: Working of Stock Exchanges in India, Wiley Eastern Ltd, New Delhi.

## VCF6E03 FINANCIAL DERIVATIVES

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

### Objective:

- To acquire knowledge about financial derivatives and their features.
- To know about various risks associated with derivatives.

### Course Outcomes:

- To give an account of the derivative market in general
- To give a detailed idea about derivative instruments prevailing in the market

### Module I

Financial Derivatives: Introduction - Meaning – Types of financial derivatives: Forwards – Futures- Options – Swaps – Economic functions of derivative contracts. **10 Hours**

### Module II

Derivative Markets: History of financial derivative market – Participants in a derivative market – Cash market Vs derivative market – Stock market derivatives in India – Other derivatives in India – The regulatory framework for derivatives trading in India. **15 Hours**

### Module III

Forward Contracts : Features – Limitations of forward markets – Introduction to Futures – Meaning and definition - Features of futures – Difference between forwards and futures – Futures terminology – Types of future contracts - Financial futures – Stock futures – Currency

futures - Interest rate futures – Index futures - Commodity futures – Futures pay-offs – Trading strategies in stock futures **20 Hours**

#### **Module IV**

Options: Meaning – Definition – Need - Difference between options and futures – Fundamental option strategies – Types of options contracts - Call – Put – options – Intrinsic value Vs Time value of options - Trading strategies in stock options. **20 Hours**

#### **Module V**

Swaps: Meaning – Definition - Features of swaps – Terms used in swaps – Types of swaps: Interest rate swap - Currency swap - Commodity swap - Equity swap – Difference between Swaps and Futures. **15 Hours**

#### **References:**

1. Hull John. C, Options, Futures and Other Derivatives, Pearson Educations Publishers, New Delhi (Latest Edition).
2. S.L.Gupta, Prentice Hall of India Private Ltd, New Delhi.
3. L.M Bhole , Financial Institutions and Markets – Structure, Growth and Innovations , Tata McGraw Hill Publishing Co. Ltd. New Delhi.
4. D.C. Patwari & A. Bhargava , Options and Futures, An Indian Perspective , JAICO Publishing

### **VCF6E04 FINANCIAL MANAGEMENT**

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

#### **Objectives:**

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

#### **Course Outcomes:**

- Understand the concept, tools and practices of financial management.
- Demonstrate and apply knowledge for taking investment decisions, financing decisions and dividend decisions.

#### **Module I**

Introduction: Nature, scope and objectives of financial management - Time value of

money and mathematics of finance - Concept of risk and return.

**15 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 Discount Rate.

**20Hours**

## **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 - 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.

**10 Hours**

## **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. Home, J.C. Van: "Financial Management and Policy". Prentice Hall of India , NewDelhi.
2. KhanandJain:"FinancialManagementTextandProblems",TataMcGrawHill,NewDelhi.
3. Pandey, I.M: "Financial Management", VikasPublications.
4. Bhalla, V.K.: "Financial Management & Policy," Anmol Publications. Delhi.
5. Chandra, P: "Financial Management - Theory and Practice", Tata Me GrawHill.
6. Singh,J.K.: "FinancialManagement-TextandProblems".DhanpatRaiandCompany.Delhi.
7. R. S. Kulshrestha: Financial Management. SahityaBhawan.
8. R.P.Rastogi: Fundamentals of Financial Management, Galgotia Publications. New Delhi.
9. Ravi M Kishore: Fundamentals of Financial Management. Tax manPublications.).

10 Battacharya, Hrishikas: Working Capital Management - Strategies and Techniques, Prentice Hall of India, 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:** On successful completion of this module learners will be able to,

- Employ appropriate mathematical tools to solve problems
- Calculate and interpret numerous statistical values and appreciate their value to the business manager

#### 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. **15Hours**

#### 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. **15 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)

### References:

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 study.

### 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. **15 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 - Cyber ethics - Cyber crimes - 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**

Programmes for Office Management : Introduction to Linux - Linux systems - Linux distributions - Operating systems and Linux - History of Linux and UNIX - Open source software - Linux software - Software Repositories - Third party Linux Repositories - Linux Office and Data base software - Internet servers - Development resources -Setting the Desktop - The GNOME Desktop environment - Using the Meta city Window Manager - Using GNOME Panels - Change in the GNOME preferences - Exiting GNOME - Working with words and



images - Desktop Publishing in Linux - Using Open Office. Org office suit.

**20 Hours**

### References:

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. Alex Leon, The Complete Reference Linux Sixth Edition, Tata McGraw Hill Private Limited, New Delhi, 2009.
6. Christopher Mathews Leon, Fundamentals of Information technology, Leon Vikas, Chennai, 2009.
5. Richard Peterson Negus, Linux Bible, Wiley India Private Limited, 2009.
7. Mike McGrath, Linux In Easy Steps, Dream Tech Press, New Delhi, 2009
8. Daniel Minoli & Emma Minoli, Web Commerce Technology Hand Book, Tata McGraw Hill, New Delhi, 2009

### 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. **15Hours**

### **Module III**

**Project Management:** Feasibility and Viability Analysis – Technical – Financial – Network– Appraisal and evaluation – Project Report preparation. **30 Hours**

### **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. NewDelhi
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*, SultanChand.
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**

**E- 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 – Any Time Money – ATM s –Credit card – Debit card- Smart card – Internet banking – Mobile banking –Telebanking.

**20 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 – Life and 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 inIndia

**15 Hours**

## Reference Books:

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

## 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

Managerial Economics:- – Definition and characteristics – Nature and Scope - Economics Vs Managerial Economics - Decision making and forward planning – Relationship of managerial economics with other disciplines - Basic economic tools in management economics – The role of managerial economist.

**10 Hours**

## Module II

Basic concepts of Demand and cost:- Demand function, Demand curve, Elasticity of Demand, Demand forecasting – Production, production function, law of variable proportions, returns to scale, isoquants, isocost, optimum combination of inputs, economies and diseconomies of scale – costs, types of costs, cost minimization, profit maximization **10 Hours**

## Module III

Theory of consumer behavior: - Cardinal analysis - Law of diminishing marginal utility – consumer surplus; Ordinal approach – indifference curve analysis – consumer equilibrium – income consumption curve and price consumption curve – Hicksian decomposition of price effect in to substitution effect and income effect – Demand curve for normal, inferior and giffen goods – concept of elasticity of demand – measurement of various elasticities – Elasticity of supply. **25Hours**

## Module IV

Market structure:-

- Perfect competition: – profit maximization and equilibrium of firm and industry – short run and long term supply curves – price and output determination.
- Monopoly: – Price determination under monopoly – equilibrium of firm – comparison between perfect competition and monopoly – price discrimination.
- Monopolistic competition: price and output determination – product differentiation – comparison with perfect competition – excess capacity under monopolistic competition.
- Oligopoly: indeterminate pricing and output – classical models of oligopoly – price leadership – collusive oligopoly – kinked demand curve. **20Hours**

## Module V

Macro economics: Indian economy – Basic characteristics of Indian economy – Issues in Indian economy: Problems of growth, unemployment, poverty, inequality in income distribution, inflation – Concept of parallel economy- Indian economy under WTO regime. **15 Hours**

## Reference Books:

- R.L. Varshney and K.L. Maheswari, Managerial Economics
- Ahuja. HL; Business Economics, S. Chand &co.

3. D.N. Dwivedi, Managerial Economics
4. Dr. S. Sankaran, Managerial Economics
5. DM Mithani: Business Economics
6. Seth M L Text Book of Economic Theory
7. K K Dewett: Economic Theory
8. Dutt & Sundaram: Indian Economy
9. Petersen &. "Lewis: Managerial Economics
10. Mote V L peul. S & Gupta G S: Managerial Economics
11. H. Craig Petersen & W. Crislewis: Managerial Economics
12. Dr. P.N. Reddy and H.R, Appanaiah : Essentials of Business Economics
13. Barry Keating and J. Holton Wilson: Managerial Economics

## 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 Management: The value of marketing–Core marketing concepts–The new marketing realities–Philosophy of marketing - Creating long term loyalty relationships – Marketing

management tasks –Analyzing consumer markets-Factors influencing consumer behaviour-  
Buying decision process - market segmentation; bases for segmenting consumer markets –  
market targeting marketing of services - rural marketing in India; potential, challenges and  
strategies. **20Hours**

## **Module II**

Creating and Capturing Value: The fundamentals of product management; product levels;  
customer value hierarchy– Classification of product–Managing brands and brand equity-  
Product and Services differentiation-Product and brand relationships - Product Life Cycle  
Marketing Strategies New product development-Packaging, labeling, Warranties and  
Guarantees. Pricing to capture value; setting the price; methods of pricing; pricing strategies;  
pricing for rural markets. **20 Hours**

## **Module III**

Delivering Value: Distribution -marketing channels and value networks-role of marketing  
channels-channel design and management decision-channel integration and system-conflict,  
cooperation and competition-Managing retailing, wholesaling and logistics-Direct and online  
marketing **10Hours**

## **Module IV**

Communicating Value: Integrated Marketing Communications; role of marketing  
communication; developing effective communication; marketing communication mix -  
managing advertising; deciding on media and measuring effectiveness ; communicating to rural  
audience- Sales Promotion-Personal selling; principles of personal selling-Events and  
experiences-Public relation-Interactive marketing-word of mouth marketing. **15 Hours**

## **Module V**

E-commerce and E-marketing: Concept and nature; Reason for growth of e-marketing - E-  
commerce marketing practices; types of E-commerce; E-commerce business models; E-  
commerce marketing strategies - M-commerce marketing practices- Electronic Payment  
System-Security issues in E commerce. **15 Hours**

## **Reference Books:**

1. Philip Kotler, Kevin Lane Keller, “*Marketing Management*” (15e), Pearson India  
Education Services PvtLtd

2. V S Ramaswamy & S Namakumari, “*Marketing Management*” (Latest Edition)- McGraw Hill Education ( India) Private Limited, New Delhi
3. S.A. Sherlekar, “*Marketing Management-Concepts and Cases*”, Himalaya Publishing
4. House Pvt Ltd William J Stanton, “*Fundamentals of Marketing*”, McGraw Hill Publishing Co, New York
5. Lamb. Hair, McDaniel, “*Marketing*”, Cengage Learning Inc USA.
6. Rayport, Jeffrey F and Jaworski. Bernard J, “*Introduction to E-Commerce*”, Tata McGraw Hill, New Delhi

### **VCO3CM3 HUMAN RESOURCES MANAGEMENT**

**Instructional Hours: 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—Importance--scope and objectives of HRM- Evolution of the concept of HRM- Approaches to HRM- Personal management Vs Human Resource Management-HRM and competitive advantage- Traditional Vs Strategic human resource management.

**15 Hours**

#### **Module II**

Human resource planning, Recruitment and selection—Job analysis---process of job analysis-



job discretion- job specification-- methods of job analysis-- Conventional Vs strategic planning—job evaluation—Recruitment--source of recruitment-methods.

**15 Hours**

### **Module III**

Placement, Induction and Internal mobility of human resource. Training of employees—need for training-objectives- approaches --methods-training environment- areas of training- Training evaluation.

**15Hours**

### **Module IV**

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.

**15 Hours**

### **Module V**

Compensation management and grievance redressal. Compensation planning objectives- Wage systems- factors influencing wage system-. Grievance redressal procedure- discipline- approaches- punishment-essentials of a good discipline system. Labour participation in management.

**15Hours**

### **References:**

1. Human Resource Management- Text and Cases-- VSPRao
2. Human Resource Management – PravinDurai
2. Human Resource Management—Snell,Bohlander
3. Personal Management and Human Resources—VenkataRatnam.Srivasthava.
4. A Hand Book of Personnel Management Practice—DaleYolder

## **VCO4CM4 QUANTITATIVE TECHNIQUES FOR BUSINESS**

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

### **Objective:**

- 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:** On successful completion of this module learners will be able to,

- Identify the source of a quantifiable problem, recognize the issues involved and produce an appropriate action plan
- Carry out a simple sample survey, analyze the results and present the findings to the class

### **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 co-efficient 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. **20 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, –  
**50| Page** *B.Com (Academic Year 2018-19) Onwards)*

- 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 Statistics*., 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**

#### Objective:

- 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 - Financial Accounting Vs Management Accounting - Double Entry book keeping - Rules of debit and credit - Preparation of Journal and Ledger accounts - Problems.

**15 Hours**

## Module II

Subsidiary Books : Cash Book - Types of Cash Book - problems - Purchase Book -Sales Book- Sales Return Book - Purchases Return Book - Journal Proper - Trial Balance

**15 Hours**

## Module III

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

**10 Hours**

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

### References:

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*

## VC05D02 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 - 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. **15 Hours**

## **Module II**

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. **15 Hours**

## **Module III**

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**

### **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, NewDelhi.
4. SmanthaShurety,: 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 GuercioTraver : E-Commerce business. Technology. Society, Pearson Education,Delhi.
7. Stamper David A. and Thomas L.Case: Business Data Communications, Pearson Education, NewDelhi.

## VCO5D03 BASICS OF ENTREPRENEURSHIP AND MANAGEMENT

**Instructional Hours perWeek: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 – Industry, Trade and Commerce – Classification of Industry, Types of trade and Aids to trade – Forms of Business enterprises- Sole trader – Partnership - Joint-stock Companies – Cooperative organisations – One man company. Factors to be considered while setting up of a business - Social Responsibility of business.

**15 Hours**

### **Module II**

Entrepreneurship: Concept of entrepreneur - Characteristics of entrepreneur - Functions of an entrepreneur - Difference between entrepreneur and manager – Micro, Small and Medium Enterprises, Definition, Registration procedure of Sole proprietorship and partnership units.

**10 Hours**

### **Module III**

Management Concepts: Meaning - Nature and characteristics of management - Management as science, art and profession - Levels of management –Henry Fayol’s Principles of management. Functions of Management : Planning - Steps in planning – Organising - Types of organisation – Line, Staff and Functional- Centralisation Vs decentralisation - Authority Vs responsibility - Staffing – Elements of Staffing - Directing - Leadership - Leadership styles - Controlling - Steps in controlling .

**15 Hours**

### **References :**

1. Basu, Business Organisation and Management, Tata McGrawHill.



2. Gupta. C.B, Modern Business Organisations, Mayur PaperBacks.
  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 HillInc.
  8. Khanka.S.S. Entrepreneurship Development , SultanChand
  9. Vasant Desai, Small Scale Industries and Entrepreneurship, HimalayaPublications
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