

VIMALA COLLEGE (AUTONOMOUS)

(NAAC Re-accredited (3rd 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

(2022 ADMISSION ONWARDS)

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

**VIMALA COLLEGE (AUTONOMOUS), THRISSUR REGULATIONS GOVERNING
BACHELOR OF COMMERCE DEGREE PROGRAMME
UNDER CBCSSUG 2022 EFFECTIVE FROM ACADEMIC YEAR 2022-23**

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 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:

- 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.
- Equip Students with solid foundation to pursue professional careers such as CA, ICWA, CFA, ACS and MBA as well as research.

6.0 Courses of study

Total number of courses (other than audit courses) for the whole B.Com Programme is 31. It is divided into courses namely:-

- ✓ Common courses
- ✓ Core courses
- ✓ Complementary courses and,
- ✓ 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	BCM1A01 (English)	4	3	15	60	75
Common	BCM1A02 (English)	5	3	15	60	75
Common	BCM1A07 (Language)	5	4	20	80	100
Core	BCM1B01 Business Management	6	4	20	80	100
Compl.	BCM1C01 Managerial Economics	5	4	20	80	100
	Total	25	18	90	360	450

Semester II

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Common	BCM2A03 (English)	4	4	20	80	100
Common	BCM2A04 (English)	5	4	20	80	100
Common	BCM2A08 (Language)	5	4	20	80	100
Core	BCM2B02 Financial Accounting	6	4	20	80	100
Compl.	BCM2C02 Marketing Management	5	4	20	80	100
	Total	25	20	100	400	500

Semester III

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Common	BCM3A11 Basic Numerical Methods	5	4	20	80	100
Common	BCM3A12 Professional Business Skills	5	4	20	80	100
Core	BCM3B03 Business Regulations	4	4	20	80	100
Core	BCM3B04 Corporate Accounting	6	4	20	80	100
Compl.	BCM3C03 Human Resources Management	5	4	20	80	100
	Total	25	20	100	400	500

Semester IV

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Common	BCM4A13 Entrepreneurship Development	5	4	20	80	100
Common	BCM4A14 Banking and Insurance	5	4	20	80	100
Core	BCM4B05 Cost Accounting	6	4	20	80	100
Core	BCM4B06 Corporate Regulations	4	4	20	80	100
Compl.	BCM4C04 Quantitative Techniques for Business	5	4	20	80	100
	Total	25	20	100	400	500

Semester V

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Core	BCM5B07 Accounting for Management	5	4	20	80	100
Core	BCM5B08 Business Research Methods	4	4	20	80	100
Core	BCM5B09 Income Tax Law and Accounts	5	4	20	80	100
Core	BCM5B10 Course in Specialisation	4	4	20	80	100
Core	BCM5B11 Course in Specialisation	4	4	20	80	100
Open	BCM5D01 Open Course (For students from other Departments)	3	3	15	60	75
	Total	25	23	115	460	575

Semester VI

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Core	BCM6B12 Income Tax and GST	6	4	20	80	100
Core	BCM6B13 Auditing and Corporate Governance	5	4	20	80	100
Core	BCM6B14 Course in Specialisation	5	4	20	80	100

Core	BCM6B15 Course in Specialization	5	5	20	80	100
Core Project	BCM6B16 (PR) Three Weeks Project and Viva-Voce	4	2	15	60	75
	Total	25	19	90	380	475

Core Courses in the area of Specialization:

Finance

1. Financial Markets and Services
2. Financial Management
3. Fundamentals of Investments
4. Financial Derivatives

Open Courses (For students from other departments)

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

Four Common Courses (BCM3A11 Basic Numerical Methods, BCM3A12 Professional Business Skills, BCM4A13 Entrepreneurship Development BCM4A14 Banking and Insurance), all the Core Courses, Complementary and Open Courses for B.Com Programme shall be taught by Commerce Faculty only.

7.0 Project Report

For doing the project, the student may choose any topic areas from the subjects he/ she have 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 12) 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 three students (maximum) on the same topic and present the report. However, the project supervisor should make sure that each student constructively contributes to the completion of the project. For this purpose the supervisor shall keep a diary in which the chronological record of the students visit to the supervisor for the project discussions shall be maintained. 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 another 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 the project work shall be 3weeks.

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 supervising teacher / organization (for having done the project work) Declaration of the student

Acknowledgements

Contents:-

Chapter I : Introduction (Organization profile, Research problem, Objectives of the study, Research methodology etc.)

Chapter II : Review of Literature

Chapter III : Theoretical Framework

Chapter IV : Data Analysis

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.)

7.1 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 is done jointly by the internal examiner and the external examiners appointed by Vimala College (Autonomous), Thrissur 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.
2. Marks secured for the project will be awarded to candidates, combining the internal and external Marks.
3. The internal to external components is to be taken in the ratio 1:4. Assessment of different components may be taken as below:

Internal (20% of total)		External (80% of Total)	
Components	% of Marks	Components	% of Marks
Punctuality	20	Relevance of the Problem, Objectives of the study, Research methodology used, etc.,	20
Use of Data	20	Quality of analysis, Statistical tools used, Findings, Recommendations and conclusion	30
Scheme/Organization Report	30	Viva-Voce	50
Viva-Voce	30		
Total	100	Total	100

1. 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.
2. The student should get a minimum of 40 % marks in the aggregate and 40% separately for external for pass in the project.
3. There shall be no improvement chance for the Marks obtained in the Project Report.
4. 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 Vimala College (Autonomous), Thrissur examinations.

7.2 Viva-Voce

At the end of sixth semester candidate shall attend a project based 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 6.1 for the award of marks.

7.3 Industrial Visit

The fourth semester students of affiliated colleges shall be taken under the supervision of faculty members to business or industrial units so as to enable them to have first-hand knowledge about the 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 considered as one of the assignments of the course Entrepreneurship Development or any other course in the fourth semester.

SYLLABUS OF BACHELOR OF COMMERCE DEGREE PROGRAMME UNDER CBCSSUG EFFECTIVE FROM THE 2022-23 BATCH B.COM ADMISSIONS

CORE COURSES

BCM1B01 BUSINESS MANAGEMENT

Lecture Hours per week: 6

Credits-4

Internal –20

External – 80

Examination 2.5Hours

Objectives:

- To understand the process of business management and its functions.
- To familiarize the students with current management practices
- To understand the importance of ethics in business
- To acquire knowledge and capability to develop ethical practices for effective management.

Course Outcomes:

- Demonstrate the roles, skills and functions of management.
- Apply the emerging management concepts for the success of business organizations.
- Acquire knowledge and capability to develop ethical practices for effective management.

Module I

Concepts of Management – Characteristics of management – Schools of management thought
Management and administration – Management by objectives – Management by participation –
Management by exception – Management by motivation - Functions of management – Planning–
Organizing - Staffing -Departmentation – Delegation – Controlling.

(25 Hours, 20 marks)

Module II

Functions of Management:–Motivation:–concept and importance Contributions of
McGregor, Maslow and Herzberg – Leadership – Concept and styles – Leadership traits -
Communication – process and barriers – Control – concept -steps– tools – Coordination – Concept,
Principles, Techniques.

(20 Hours, 15marks)

Module III

Business Ethics:– Ethics and Morality – Theories of ethics: Teleological theory – Deontological
theory –Virtue theory – Types of ethics – Meaning and scope of business ethics - Characteristics –
Objectives of Business Ethics - Factors influencing business ethics– Arguments for and against
business ethics – Different views of business ethics - The Separatist View, The Unitarian View, The
Integration View, Ethical issues in global business.

(20 Hours, 20 marks)

Module IV

Corporate Social Responsibility (CSR): Meaning and definition - History of CSR activities – Concept of Corporate citizenship - Need and importance of CSR – Stakeholders of CSR – Steps in the implementation of CSR activities – CSR and business ethics - CSR and corporate governance –CSR initiatives in India.
(18 hours, 15marks)

Module V

Emerging concepts in management – Kaizen – TQM – TPM – MIS – ISO – Change management – Stress management – Fish bone (ISHIKAWA) Diagram – Holacracy - Rank & Yank - 20% time - Gamification- Flexi-working - Business eco system – Logistic management.

(13 Hours, 10marks)

Reference Books:

1. Boatwright. John R: Ethics and the Conduct of Business, Pearson Education, NewDelhi.
2. Gupta. CB; Business management, Sultan Chand & sons
3. Koontz, H and Wechrick, H: Management, McGraw Hill Inc, NewYork.
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, NewDelhi.
7. R.S Davar; Management Process
8. Rustom & Davan, Principles and Practice of Management.
9. Srinivasan & Chunawalla, Management Principles and Practice.
10. S. V. S. Murthy. Essentials of Management.
11. Stoner, Freeman & Gilbert, Jr.: *Management*, PrenticeHall of India Private Limited, NewDelhi
12. Tripathy & Reddy: *Principles of Management*, TataMcGraw-Hill Publications, NewDelhi.
13. Stephen P. Robbins: *Organizational Behaviour*, Prentice Hall of India Private Limited, NewDelhi.
14. UdaiPareek: *Understanding Organizational Behaviour*, Oxford University Press, NewDelhi.
15. S. S. Khanka: *Organizational Behaviour: Text and Cases*, S.Chand Company Limited, NewDelhi.

BCM2B02 FINANCIAL ACCOUNTING

Lecture Hours per week: 6

Internal: 20

External: 80

Credits: 4

Examination 2.5 Hours

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

Single Entry System of Accounting: Definition–Objectives-Advantages-Limitations-Distinction between Double entry and Single entry-Types of Single entry-Books and Accounts maintained - Determination of Profit or Loss under single entry- Statement of Affairs/ Capital comparison method-Distinction between Balance Sheet and Statement of Affairs- Distinction between Profit and loss account and Statement of Profit and Loss-Conversion method-Practical Problems.

(16Hours, 15 marks)

Module II

Company Accounts- Issue of Shares: Introduction- Books of accounts maintained by companies- Share Capital- Phases of capital- Difference between Reserve capital and Capital Reserve- Shares and types of shares- Equity and Redeemable Preference shares - Convertible Cumulative Preference Shares (CCP shares) Sweat Equity shares- Employees Stock Option Scheme (Theory only)- Private Placement of shares- Issue of shares- Procedures- Minimum Subscription- Shares issued for consideration- Shares issued for consideration other than cash- Issue of shares at par and premium (issue at discount, not to be taught)- Treatment of Fraction shares- Application, Allotment and Calls on Shares- Share capital allotment- Calls in arrears and calls in advance- Interest on calls in arrears and calls in advance- Difference between calls in arrears and calls in advance- Oversubscription and under subscription- Pro-rata allotment- Forfeiture and reissue of shares- Annulment of forfeiture- Surrender of shares- Distinction between forfeiture and surrender- Journal entries-Practical problems.

(30 Hours, 25 marks)

Module III

Accounting for issue of Debentures: Definition – Types of debentures- Issue of Debentures- For cash, for consideration other than cash and issued as collateral security- Fraction debentures- Distinction between share and debenture- Terms of issue of debentures- Interest on debentures- Journal entries- Practical problems.

(10 Hours,10marks)

Module IV

Convergence to International Financial Reporting Standards: Meaning of Accounting Standards- need and importance of global accounting standards- Role of IASB in developing IFRS – components of IFRS (IAS,IFRS,IFRIC and SIC)- process of setting IFRS –Conceptual Framework and its contents – Definition of elements in financial statements- Criteria or principles of recognition, measurement, presentation and disclosure- convergence to IFRS- Emergence of Ind AS – Standard setting process in India– Role of NFRA –Entities required to adopt Ind AS- Role of FASB in developing US GAAP- Difference between Ind AS and IFRS.

(18 Hours, 15marks)

Module V

Ind. AS / IFRS complied Financial Statements of Companies (Ind AS1): Preparation of final accounts

under new format (SOPL, SOCE and SOFP – excluding SOCF) - Treatment of adjustment items such as Corporate Dividend Tax- Transfer to Reserve- Provision for taxation- TDS on Interest income, implied adjustment of interest on loans and other usual adjustment items such as depreciation, Closing stock, provisions, outstanding, prepaid, accrued, and received in advance–Practical problems.

(22 Hours, 15 marks)

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

Reference Books:

1. S.N. Maheshwari: Financial Accounting.
2. M.C. Shukla, T.S. Grewal and S.C. Gupta, Advanced Accounts, S. Chand & Co., New Delhi.
3. Naseem Ahmed, Nawab Ali Khan and M.L. Gupta: Fundamental of Financial Accounting, Ane Books Pvt. Ltd, New Delhi.
4. Grewal and Gupta: Advanced Accounting
5. Dr Goyal V.K., Financial Accounting, Excel Books, New Delhi.
6. R.L. Gupta and Radhaswamy, Advanced Accounting, Sultan Chand & Sons, New Delhi.
7. R.K. Malhotra: Financial Management in Hotels and Restaurant Industry, Anmol Publishers
8. S.Kr. Paul: Advanced Accounting
9. B.S. Raman, Advanced Accountancy.
10. Jain & Narang: Financial Accounting
11. Ashok Sehgal and Deepak Sehgal: *Advanced Accounting, Volume I*, Taxmann, New Delhi.
12. Chintal Patel, Bhupendra Mantri, India Accounting Standards, Taxmann Publications.
13. T.P. Ghosh, Illustrated Guide to India Accounting Standards, Taxmann Publications.

BCM3BO3 BUSINESS REGULATIONS

Lecture Hours per week: 4

Credits: 4

Internal: 20

External: 80

Examination 2.5 Hours

Objectives:

- To familiarize the students with certain statutes concerning and affecting business organizations in their operations.

Course outcomes:-

- The learners will be able to interpret the fundamental legal principles behind contractual agreements in daily life.
- To analyse the various modes of dispute resolution in business transactions
- To describe the rules related contract of agency and sale of goods act
- To interpret 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. **(20 Hours, 30 marks)**

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, 18 marks)**

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 **(10 Hours, 12 marks)**

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. **(7 Hours, 10 marks)**

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. **(7 Hours, 10 marks)**

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. Chandha P.R, Business Law.
5. S.S. Gulshan, Business Laws.
6. B. Sen and Mitra, Business and Commercial Laws.
7. Chandha P.R, Business Law, Galgotia, New Delhi.
8. Balchandani, Business Laws.
9. Desai T.R., Indian Contract Act, Sale of Goods Act and Partnership Act, S.C. Sarkar & Sons Pvt.Ltd. Kolkata.

BCM3BO4 CORPORATE ACCOUNTING

Lecture Hours perweek:6

Credits: 4

Internal:20

External:80

Examination 2.5 Hours

Objectives:

- 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
- To prepare of accounts for banking and insurance companies

Module I

- Redemption of Debentures: Meaning- Writing off of Discount on issue and loss on issue of debenture- Methods of redemption- Annual drawings out of profit and capital (New regulation to be taught)- Debenture redemption reserve- Lump sum payment- Sinking funds and Insurance Policy (Theory only)- Purchase of own debentures- For cancellation, Investment and Reissue- Ex- interest and Cum-interest- Redemption by conversion- Journal Entries.
- Redemption of Preference Shares: Provisions for redemption- Sources used for redemption- Capital redemption reserve-Journal entries
- Bonus Shares: Cash Bonus- Capital bonus- provisions for the issue of bonus shares- Sources of bonus issue- Advantages of bonus issue- Journal entries.
- Buy back of shares: Meaning- Provisions for issue- Sources of buyback- Advantages of buyback- Book building - Journal entries.
- Right Issue: Right of pre-emption – Calculation of value of right

(30 Hours, 25 marks)

Module II

Banking Companies: Meaning of banking- Slip system of ledger posting- Important terms used- Revenue recognition in banks- Rebate on bills discounted with problems- Interest on doubtful debts with problems- Non-Performing Assets- Classification- Provisions for NPA(problems) - Final accounts of banking companies in the new form- Practical Problems.

(18 Hours, 15 marks)

Module III

Accounts of Life Insurance: Meaning of life insurance- Features- Types of life insurance- Important terms used- Adjusting entries- Calculation of Life fund with problems- Determination of profit of life business and net bonus payable- Problems- Preparation of final accounts of life business in the new form-Practical Problems.

(18 Hours, 15marks)

Module IV

Consolidated Financial Statements (Ind AS 110): Group Companies and Group Structures – Real life

Examples– need for consolidation – Calculation of pre-acquisition Calculation of profit-Post-acquisition profit- Calculation of Non-Controlling Interest – Calculation of Cost of Control (Goodwill) or Capital Reserve- Preparation of Consolidated Balance Sheet without adjustments (simple problems)
(20 Hours, 15marks)

Module V

Important Disclosure based accounting standards: Earnings per share(Basic and Diluted) Ind AS 33 – Segment Reporting Ind AS 108- Events after Reporting Period (Adjusting and Non adjusting) Ind AS 10- Related party transactions Ind AS 24 - Changes in accounting policies, accounting estimates and errors Ind AS 8- Interim Financial Reporting Ind AS34.
(10 Hours, 10 marks)

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

Reference Books:

1. Chintal Patel, BhupendraMantri, India Accounting Standards, Taxmann Publications.
2. T.P. Ghosh, Illustrated Guide to India 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. Maheshwari and S.K. Maheshwari, 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, Kalyani Publishers.
8. Jain and Narang, Financial Accounting, Kalyani Publishers.
9. B.S. Raman, Advanced Accountancy.
10. P.C. Tulasian, Introduction to Accounting, Pearson Education.

BCM4B05 COST ACCOUNTING

Lecturer Hours per week: 6

Credits: 4

Internal: 20

External: 80

Examination 2.5 Hours

Objectives:

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

Course Outcomes:

- Students shall explain the various types of business costs.
- Students shall identify and analyse the various cost elements pertaining to a product or service.
- Students shall apply various cost accounting methods and techniques in cost ascertainment and control.

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

(10 Hours, 5marks)

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.

(18 Hours,15marks)

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, 20marks)

Module IV

Methods of Costing: Specific order costing: Job costing - Contract costing – Continuous operation costing: Unit Costing - Process Costing (with adjustments of normal and abnormal losses and gains only) - Service costing (Transport costing & Hospital costing)

(30 Hours, 30 marks)

Module V

Cost control Techniques:

- A. Budgetary Control: – Budget – Budgeting – Budgetary control - Importance – Need for the preparation of budgets - Types of budgets –Preparation of Cash budget only–ZBB
- B. Standard costing – Standard cost and actual cost – Variance analysis– Types of variances – Cost control by the use of standard costing (only theory – no problems expected).

(13 hours, 10 marks)

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

Reference Books:

1. Jain &Narang :Cost Accounting
2. Nigam & Sharma :Cost Accounting
3. Khanna Pandey &Ahuja :Cos tAccounting
4. M.L Agarwal :Cost Accounting
5. N.K. Prasad :Cost Accounting
6. S.P. Iyengar: Cost Accounting
7. S.N. Maheswari :CostAccounting
8. Horngren : Cost Accounting : A Managerial Emphasis.
9. M.N.Arora: Cost Accounting
10. Dutta:Cost Accounting

BCM4BO6 CORPORATE REGULATIONS

Lectures Hours perweek:4

Credit – 4

Internal:20

External:80

Examination 2.5 Hours

Objectives:

- To familiarise the students with corporate law and 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

- Demonstrate an understanding of the company law in India and the concept of company and shares.
- Apply the basic legal knowledge to business transactions.

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. **(08 Hours, 10 marks)**

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. **(13 Hours, 18marks)**

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. **(18 Hours, 20marks)**

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.

(13 Hours, 17marks)

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. (12 Hours, 15marks)

Reference Books:

1. M.C. Shukla & Gulshan: Principles of Company Law.
2. N.D. Kapoor : Company Law and Secretarial Practice.
3. Manual of Companies Act, Corporate Laws and SEBI Guidelines", Bharat Law House, New Delhi.
4. M.C. Bhandari: Guide to Company Law Procedures.
5. Tuteja: Company Administration and Meetings.
6. S.C. Kuchal: Company Law and Secretarial Practice.
7. Dr. P.N. Reddy and H.R. Appanaiah : Essentials of Company Law and Secretarial Practice, Himalaya Publishers.
8. M.C. Kuchal: Secretarial Practice.
9. Ashok Bagrial: Secretarial Practice.

BCM5B07 ACCOUNTING FOR MANAGEMENT

Lectures Hours per week: 5

Credit-4

Internal: 20

External: 80

Examination 2.5 Hours

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.
- Explain 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)
- Develop the 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, 5 marks)

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, 10marks)

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, 25marks)

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).

(25 hours, 25marks)

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.

(15 Hours, 15 marks)

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

Reference Books:

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

BCM5B08 BUSINESS RESEARCH METHODS

Lectures Hours per week: 4

Credit – 4

Internal:20

External:80

Examination 2.5Hours

Objectives:

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

Course Outcomes;

- At the end of the course, the learners will be able to distinguish between different research designs.
- The learners will be able to prepare questionnaires and know to collect data using different data collection methods.
- The learners will be able to analyze data using different techniques.
- Upon the completion of the course, students will be able to prepare a project report.

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. **(10 Hours, 15marks)**

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, 15marks)**

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, 20marks)

Module IV

Data Processing: Processing stages - Editing - Coding and data entry – Validity of data – Qualitative Vs quantitative data analysis – Frequency table - Contingency table - Graphs - Measures of central tendency and index number – Testing of Hypothesis - Bivariate and multivariate statistical techniques

– Factor analysis – Discriminant analysis- Cluster analysis– Interpretation.

(15 Hours, 20marks)

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- Qualities of a good Researcher.

(09 Hours, 10 marks)

Reference Books:

1. Donald R.Cooper and Pamela S, Schindler: Business Research Methods. LatestEdition,Irwin McGraw- Hill International Editions, NewDelhi.
2. John Adams, Hafiz T.A. Khan Robert Raeside, David white: Research Methods for Graduate Business and Social Science Students, Response Books. NewDelhi-110044.
3. Neresh K. Malhotra: Marketing Research, Latest edition. PearsonEducation.
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 inManagement,Himalaya.
9. Dipakkumar Bhattacharyya. Research Methodology. Excel Books, NewDelhi.
10. R. Paneerselvan: Research Methodology, Prentice-HallofIndia
11. Ajai S Gaur &Sanjaya S Gaur: Statistical Methods for Practice &.Research, Response Books, NewDelhi.
12. Kultar Singh: Quantitative Social Research Methods. Response Books, NewDelhi.

BCM5 B09 INCOME TAX LAW AND ACCOUNTS

Lecture Hours perweek:5

Credits: 4

Internal:20

External:80,

Examination 2.5 Hours

Objectives:

- To impart basic knowledge and equip students with application of principles and provisions Income - tax Act, 1961 amended upto date.

Course Outcomes:

- Students will be able to analyze and solve their tax payment calculations easily
- Students will be capable of recommending tax saving methods by applying the different loopholes within the law, which is demanded by the companies'

Module I

Basic Concepts: Income - Agricultural income - Person - Assessee - Assessment Year - Previous

Year - Gross total income - Total income –old and new regime of tax - Residential status - Scope of total income on the basis of residential status **(10 Hours,15marks)**

Module II

Computation of Income under Different Heads: Salaries - Allowances - Perquisites – Profit in lieu of salary-Gratuity–Pension. **(20 Hours, 20marks)**

Module III

Income from house property: Annual Value of House property - Computation under different circumstances - Deduction from annual value. **(15 Hours, 15 marks)**

Module IV

Profits and Gains of Business or Profession: Definition - Computation - Allowable expenses and non-allowable expenses - General deductions - Provisions relating to Depreciation. **(17 Hours, 15 Marks)**

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. **(18Hours, 15marks)**

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

Reference Books:

1. Dr. VinodK. Singhanian : Direct Taxes - Law and Practice,Taxmanpublication.
2. Dr.Mehrotra and Dr. Goyal:Direct Taxes -Law and Practice, Sahitya Bhavan Publication.
3. B.B. Lai: Direct Taxes, Konark Publisher(P)ltd.
4. BhagwathiPrasad : Direct Taxes - Law and Practice.Wishwa Prakashana.
5. DinakarPagare : Law and Practice of Income Tax. Sultan Chandandsons
6. Gaur & Narang : IncomeTax.

BCM6 B12 INCOME TAX AND GST

Lecture Hours perweek:6

Credits:4

Internal:20

External:80

Examination 2.5Hours

Objectives:

- To impart basic knowledge and equip students with application of principles and provisions Income - tax Act, 1961 and GSTAct2016

Course Outcomes:

- Understand the recording and analyzing the transactions for compliance under GST, in supply chain & distribution
- Illustrate different types of incomes with its taxability and expenses with its deductibility

- Understand 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, 25marks)

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 20marks)**

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 **(17 Hours, 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 **(17 Hours, 10marks)**

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.

(17 Hours, 10 marks)

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

Reference Books:

1. Taxmann's Direct Taxes Law & Practice – Taxmann's Flagship Commentary, Explaining the Law Lucidly along-with its Practical Application | A.Y. 2021-22 & 2022-23
2. Taxmann's GST Law & Practice – A Compendium of CGST/IGST Acts along with a Gist of Relevant Rules/Circulars/Notifications & Case Laws | 2021 Edition
3. H.C. Mehrotra and V.P. Agarwal; Goods and Services Tax GST (4th Edition)
4. Sanjay Malhotra, Baljit Singh Khara; Handbook on GST Audit by Tax Authorities, Second edition

BCM6B13 AUDITING AND CORPORATE GOVERNANCE

Lecture hours perweek:5

Credits: 4

Internal:20

External:80

Examination 2.5 Hours

Objective:

- To provide knowledge of auditing principles and techniques and to familiarize the students with the understanding of issues and practices of corporate governance in the global and Indian context.

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
- Analyze 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 – Management audit – Proprietary audit – Performance audit – Tax audit – Social audit – Environmental audit - Audit Planning – Qualities of an auditor – Advantages and limitations of audit
(10 hours, 10marks)

Module II

Audit Procedures and Audit evidence: Vouching - Definition - Features -Audit sampling and other means of testing- audit of specific items - 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
(20 hours, 20marks)

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 - Internal audit and governance- Differences between external audit and internal audit -work of others- Not-for-profit organizations - Special Areas of Audit: Tax audit and Management Audit - Recent trends in auditing - Computer-assisted audit techniques- Relevant Auditing and Assurance Standards (AASs) - Rights duties and liabilities of auditor - Audit committee - Auditor's Report - Contents and types –Auditors certificate- Review and reporting : Subsequent events- Going concern- Audit finalization and the final review
(20 hours, 25marks)

Module IV

Conceptual Framework of Corporate Governance: Meaning, Theories, Models and Benefits of Corporate Governance; Board Committees and their Functions; Insider Trading; Rating Agencies;

Green Governance/E-governance; Clause 49 of Listing Agreement; Class Action; Whistle Blowing; Shareholders Activism
(20 hours, 15marks)

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, 10marks)

Reference Books:

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- GrawHill Publishing Co. Ltd., New Delhi.
4. Ghatalia, S.V., Practical Auditing, Allied Publishers Private Ltd., New Delhi.
5. Singh, A.K. and Gupta Lovleen, Auditing Theory and Practice, Galgotia Publishing 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, New Delhi.
8. Bob Tricker, Corporate Governance-Principles, Policies, and Practice (Indian Edition), Oxford University Press, New Delhi.
9. Sharma, J.P., Corporate Governance, Business Ethics, and CSR, Ane Books Pvt Ltd, New Delhi.

Core courses in the area of Specialization-Finance

BCM5B10 FINANCIAL MARKETS AND SERVICES

Lecture Hours per week: 4

Credits: 4

Internal: 20

External: 80

Examination 2.5 Hours

Objectives:

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

Course Outcomes: Students will be able to,

- Explain the role and function of the financial system in reference to the macro economy.
- Explain 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. **(10 hours, 12 marks)**

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 **(15 Hours, 20 marks)**

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 – Angel Financing. **(20 Hours, 23 marks)**

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) **(14 Hours, 15 marks)**

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. **(5 Hours, 10 marks)**

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 Publishing House.
4. Machiraju.R.H: Indian Financial System, Vikas Publishing House.
5. Khan M.Y: Indian Financial System, Tata McGrawHill.
6. Varshney, P.M., & D. K. Mittal, D.K.: Indian Financial System, Sulthan Chand&Sons
7. Gordon E. &Natarajan K.: Financial Markets & Services, Himalaya Publishing House.
8. Pathak. V. Bharati: Indian Financial System. Pearson Education. (Theory and problems may be in the ratio of 50% and50%respectively)
9. Home, J.C. Van: "Financial Management and Policy". Prentice Hall of India,New Delhi.
10. Khan and Jain: "Financial Management Text and Problems", Tata McGraw Hill, New Delhi.
11. Pandey, I.M: "Financial Management",Vikas Publications.
12. Bhalla, V.K.: "Financial Management &Policy," Anmol Publications.Delhi.

13. Chandra, P: "Financial Management - Theory and Practice", Tata McGrawHill.
14. Singh, J.K.: "Financial Management- Text and Problems". Dhanpat Rai and Company. Delhi.
15. R. S. Kulshrestha: Financial Management.Sahitya Bhawan.
16. R.P.Rastogi: Fundamentals of Financial Management, Galgotia Publications. New Delhi.
17. Ravi M Kishore: Fundamentals of Financial Management. Taxman Publications.).
18. Battacharya, Hrishikas: Working Capital Management - Strategies andTechniques, Prentice Hall of India,NewDelhi.

BCM5 B11 FINANCIAL MANAGEMENT

Lecture Hours perweek:4

Credits: 4

Internal: 20

External:80

Examination 2.5Hours

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:

- At the end of the course, learners should be able to understand the concept, tools and practices of financial management.
- Learners should be able to 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, **(10 Hours, 15 marks)**

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, Sensitivity Analysis-Statistical approaches: probability distribution approach, standard deviation and coefficient of variation- decision tree analysis (a brief overview only)

(18 Hours, 20marks)

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. **(18 Hours, 20 marks)**

Module IV

Dividend Decision: Relevance and irrelevance of dividend decision - Cash and stock dividends - Dividend policy in practice. **(8 Hours, 10marks)**

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. (10 Hours, 15marks)

Reference Books:

1. Home, J.C. Van: "Financial Management and Policy". Prentice Hall of India , New Delhi.
2. Khan and Jain: "Financial Management Text and Problems", Tata McGraw Hill, New Delhi.
3. Pandey, I.M: "Financial Management", Vikas Publications.
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.: "Financial Management- Text and Problems". DhanpatRai and Company. 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 man Publications.).
10. Battacharya, Hrishikas: WorkingCapitalManagement-StrategiesandTechniques, Prentice Hall of India, New Delhi

BCM6B14 FUNDAMENTALS OF INVESTMENTS

Lecture Hours per week: 5

Credits: 4

Internal: 20

External: 80

Examination 2.5 Hours

Course Objectives

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

Course Outcomes

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

Module I

Introduction to Investment - Meaning of Investment – essential features of Investment- Investment _____

Alternatives- Investment Environment (brief description on elements such as Financial Securities, Financial Markets, Financial Services, Financial Intermediaries, Regulators, and Investors) – Investment Management Process –Sources of Financial Information- Calculation of return on investment and expected return-Calculation of expected return under CAPM- Types of risk- Calculation of Standard deviation- calculation of beta under correlation and regression methods (Simple Problems).
(15 Hours, 18 marks)

Module II

Security Valuation:

- a) Valuation of Fixed Income Securities: Bonds- Essential Features- Types of Bonds- Types of bond risks- estimating Bond Yields-Bond valuation (redeemable and irredeemable) -Valuation of Preference Shares (redeemable and irredeemable).
- b) Valuation of Equity- Dividend Yield Method- Dividend Yield plus growth method (single- stage growth and multi-stage growth) - Discounted Cash Flow method-P/E multiple approach.

(20 Hours, 20Marks)

Module III

Approach to Security Analysis: Security Analysis- Fundamental Analysis – EIC analysis – Tools for company analysis- Technical Analysis- stock charts(line, bar, candle stick and point and figure charts)- Support and Resistance levels- Trends and Trend Reversals – Patterns -continuation patterns(Triangles, Rectangles, Flags and Pennants) -reversal patterns(head and shoulders, double tops and double bottom, wedges)- Indicators -a brief description on leading and lagging indicators)- brief description of DOW theory and Elliot Wave theory – Random Walk Theory.
(20 Hours, 20Marks)

Module IV

Portfolio Analysis: Concept of portfolio – need and importance- portfolio diversification- a brief description of Markowitz model, Efficient Market Hypothesis, Efficient Portfolio -Calculation of Portfolio Risk with two securities (Covariance, Correlation, Standard deviation)- Portfolio Return
(15 Hours, 12Marks)

Module V

Investor Protection: Role of SEBI & Stock Exchanges in investor protection – Investor Education & Awareness Measures- Investor grievances and their redressal system – SCORES – Prohibition of Insider trading practices - UPSI-Rights and Duties of Investors– Investor activism.

(10 Hours, 10marks)

(Theory and problems may be in the ratio of 50% and 50% 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. Machi Raju, H.R.: Working of Stock Exchanges in India, Wiley Eastern Ltd, New Delhi.

BCM6B15 FINANCIAL DERIVATIVES

Lecture hours: 5

Credits: 5

Internal: 20

External: 80

Examination 2.5 Hours

Objectives

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

Course Outcomes:

- Explain and give an account of the derivative market in general
- Explain and give a detailed idea about derivative instruments prevailing in the market
- Explain and analyze the risks associated with trading in derivatives

Module I

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

(12 Hours, 10 marks)

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 frame work for derivatives trading in India.

(15 Hours, 20 marks)

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, 20marks)

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, 20 marks)

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.

(13 Hours, 10marks)

Reference Books:

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.MBhole , 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

SYLLABI FOR COMPLEMENTARY COURSES

BCM1C01 MANAGERIAL ECONOMICS

Lecture Hours per week: 5

Credits: 4

Internal: 20

External 80

Examination 2.5 Hours

Objectives:

- The objective of the course is to acquaint students with the basic principles of micro and macroeconomics for developing the understanding of theory of the firm, markets and the macro environment, which would help them in managerial decision making processes.

Course Outcomes:-

- Acquire conceptual knowledge about the basics of Managerial Economics.
- Describe the different theories of economics that can be applied in business.
- Identify the different problems of Indian Economy.

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, 10 marks)

Module II

Theory of consumer behaviour: - 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.

(20 Hours, 20marks)

Module III

Market structure:-

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

(20 Hours, 20marks)

Module IV

An overview of Indian economy - Indian economy since 1991 - Basic characteristics of Indian economy - Factors that led to the opening up of Indian economy - Indian economy under WTO regime - Issues in Indian economy: Problems of growth, unemployment, poverty, inequality in income distribution, inflation – The role of parallel economy – The role of Government in a market economy.

(15 Hours, 15Marks)

Module V

Structure and direction of India's foreign trade and India's trade regulation and promotion- Exchange rate policy – Intellectual Property Rights - Foreign capital and MNCs in India, Trade reforms - An overview of Kerala economy - Trade and commerce in Kerala - Industrial development of the state - the role of small scale industries in Kerala economy.

(15 Hours, 15 marks)

Reference Books:

1. R.L. Varshney and K.L. Maheswari, Managerial Economics
2. 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 KDewett: 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 BusinessEconomics
13. Barry Keating and J. Holton Wilson: ManagerialEconomics

BCM2C02 MARKETING MANAGEMENT

Lecture Hours per week: 5

Credits: 4

Internal: 20

External: 80

Examination

2.5

Hours

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.
- To expose the students to the latest trends in marketing.

Course Outcomes

- Explain the various concepts of marketing and consumer behaviour.
- Describe the different marketing and communication channels.
- Acquire knowledge about E. Commerce and E. Marketing practices.

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.

(20 Hours, 20marks)

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 Mix - 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, 20marks)

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

(10 Hours, 10marks)

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, 15 marks)

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-Electronic Tokens – E-Purse -Security issues in Ecommerce.

(15 Hours, 15marks)

Reference Books:

1. Philip Kotler, Kevin Lane Keller, “*Marketing Management*” (15e), Pearson India Education Services Pvt Ltd
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 House Pvt Ltd
4. 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

BCM3C03 HUMAN RESOURCES MANAGEMENT

Lecture Hours per week: 5

Credits: 4

Internal: 20,

External: 80

Examination 2.5 Hours

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

- Students shall describe the importance and scope of human resource management in modern places of work.
- Students shall explain the methods involved in the acquisition, development, and retention of human resources in an organisation.

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 - E-HRM - Operational E-HRM - Relational E-HRM – Transformational E-HRM. **(20 Hours, 20marks)**

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.

(18 Hours, 18 marks)

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.

(12 Hours, 12marks)

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

(12 hours, 15 marks)

Module V

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

(18 Hours, 15marks)

Reference Books:

1. Human Resource Management- Text and Cases—VSPRao
2. Human Resource Management – Pravin Durai
2. Human Resource Management—Snell, Bohlander
3. Personal Management and Human Resources—Venkata Ratnam.Srivasthava.
4. A Hand Book of Personnel Management Practice—Dale Yolder

BCM4C04 QUANTITATIVE TECHNIQUES FOR BUSINESS

Lecture Hours perweek:5

Credits: 4

Internal:20

External:80

Examination 2.5Hours

Objectives:

- To familiarize student with the use quantitative techniques in managerial decision making.

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
- Understand the basic concept of research and carry out a simple sample survey, analyze the results, and present the findings

Module I

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

(10 Hours, 10 Marks)

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, 20 Marks)

Module III

Set Theory - Venn Diagrams - 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, 15Marks)

Module IV

Theoretical Distribution: Basic assumptions and characteristics - Probability distribution - Fitting of probability distribution - Binomial distribution - Fitting of binomial distribution- Poisson distribution - Fitting of Poisson distribution - Normal distribution – Features and properties–Standard normal curve.

(20 Hours, 20 Marks)

Module V

Quantitative approach to decision making- Types and steps in decision making-Decision tree analysis-Different types of models-Model building steps - Linear programming- concepts - Mathematical formulation - Solution of LPP using graphic method

(15 Hours, 15 Marks)

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 Management", Tata McGraw Hill, 2003.
5. J.K. Sharma, "Business Statistics", Pearson, 2004
6. Anderson Sweeney Williams, "Statistics for Business and Economics", Thomson.
7. R.P.Hooda, "Statistics for Business", McMillan.
8. Levine Krebiel & Bevenson, "Business Statistics", Pearson edition, Delhi.
9. J K Sharma, Quantitative Methods- Theory and applications, MacMillan
10. P.C. Tulsian & Vishal Pandey, Quantitative techniques- Theory and Problems, Pearson
11. V.K Kapoor and Sumant Kapoor- OR Techniques for management- Sultan Chand & Sons

SYLLABI FOR OPEN COURSES (For Students from Other Departments)

BCM5D01 E-COMMERCE

Lecture Hours per week: 3

Credits: 3

Internal: 15

External: 60

Examination 2 Hours

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.

(20 Hours, 20 marks)

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.

(18 Hour,10marks)

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, 10marks)

Reference Books:

1. Turban, Efraim, David King et.al.: 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
4. Smantha Shurety,:E-Business with Net Commerce, Addison -Wesley,Singapore.
5. Rich, Jason R: Stalling an E-Commerce Business, IDGBooks,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.
8. Willam Stallings: Business Data Communications. Pearson Education, NewDelhi.

BCM5D02-BASICS OF ENTREPRENEURSHIP AND MANAGEMENT

Lecture Hours perweek:3

Credits: 3

Internal:15

External:60

Examination 2 Hours

Objective:

- To enable the students to have an understanding of the basics of business, entrepreneurship and organizational management.

Course Outcomes

- By the end of this course, the students will be able to explain the significance of business as an occupation and will be familiarised with the commencement and managing of business enterprise.
- The learners will also be able to describe the concept of entrepreneur and entrepreneurship, registration procedure of Sole proprietorship and partnership units.

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

(18 Hours, 15marks)

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, 10 marks)

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 organization –Line, Staff and Functional- Centralisation Vs. decentralization –Authority Vs. responsibility - Staffing – Elements of Staffing - Directing - Leadership - Leadership styles - Controlling - Steps in controlling - preparation of project report.

(20 Hours, 15marks)

Reference Books:

1. Poornima M Charantimath, Entrepreneurship Development and Small Business Enterprise, Pearson Education
2. Manjeeth Kalra, Entrepreneurship Development and Planning, AITBS Publishers
3. S.Anil Kumar, Entrepreneurship Development , NewAgePublishers
4. E Gordon & K Natarajan, Entrepreneurship Development, Himalaya Publishing House
5. Basu, Business Organisation and Management, Tata McGrawHill.
6. Gupta. C.B, Modern Business Organisations, MayurPaperBacks.
7. Mishra, N, Modern Business Organisation,Sahitya Bhawan
8. Singh, B.P., T.N. Chhabra , Business Organisation and Management, DhanpatRai&Co.
9. Prasad. L.M., Principles and Practice of Management. Sultan Chand & Sons.
10. Rao. V.S.P, Narayana.P.S., Principles and Practice of Management, Sultan Chand&Sons
11. Koontz, H and Wehrick, H , Management, McGrawHillInc.
12. Khanka.S.S. Entrepreneurship Development ,Sultan Chand

BCM5D03 BASIC ACCOUNTING

Lecture Hours perweek:3

Credits: 3

Internal:15

External:60

Examination 2 Hours

Objectives:

- To enable the students to acquire knowledge of Accounting Principles and Practice

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

- The learners will be able to explain different concepts of accounting.
- The learner will be able to distinguish between financial accounting and management accounting
- The learners will be able to prepare a simple final account.

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 **(20 Hours,15marks)**

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 **(18 Hours, 15 marks)**

Module III

Final Accounts of sole trading concerns: Trading and Profit & Loss Account - Balance Sheet-Problems with simple adjustments. **(10 Hours, 10 marks)**

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

Reference Books:

1. Grewal T.S., Double Entry Book Keeping
2. Jain and Narang , Advanced Accountancy.
3. Shukla and Grewal, Advanced Accountancy.
4. Gupta and Radhaswamy, Advanced Accountancy.
5. Gupta. R.L, Advanced Accountancy.

COMMON COURSES

BCM3A11 BASIC NUMERICAL METHODS

Lecture Hours perweek:5

Credits: 4

Internal:20

External:80

Examination 2.5 Hours

Objectives:

- To enable the students to acquire knowledge of numerical equations, matrices progressions, financial mathematics and descriptive statistics
- At the end of this course, the students will be able to understand, numerical equations, matrix, progression, financial mathematics, descriptive statistics and their applications.

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

Numerical expressions and Equations: Simultaneous linear equations (up to three variables), Quadratic equations in one variable-factorization and quadratic formula

(10 Hours, 10 marks)

Module II

Matrices: introduction - type of matrices – trace and transpose and determinants – matrix operations –

adjoint and inverse –rank- solving equations by matrices: Cramer’s Rule (not more than three variables).
(15 Hours,15marks)

Module III

Sequence, Series and Progression : Concepts and differences - Arithmetic progression- n th term and sum of n terms of an AP - Insertion of Arithmetic means in AP - Geometric progression- n th term and sum of n terms of an GP - Insertion of Geometric Mean in GP –Harmonic progression.

(20 Hours, 15marks)

Module IV

Interest and Time value: Concept of interest-Types of interest: Simple interest and compound interest – nominal, real and effective rate of interest - Future value and Present Value; Annuity and Perpetuity - Computing future and present values of annuity (regular and immediate) - multi and growing period perpetuity - Compound annual growth rate - computation of Equated Monthly Instalments (EMI).

(15 Hours,15marks)

Module V

Descriptive Statistics: Measures of Central Tendency – Mean: Arithmetic mean, Geometric mean and Harmonic Mean- Median, Mode and other position values - Measures of Dispersion: mean deviation, quartile deviation, standard deviation and coefficient of variation Measures of Skewness and Kurtosis.

(20 Hours, 25marks)

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

Reference Books

1. Business Mathematics and Statistics- N G Das & J K Das (TataMcGrawHill)
2. Basic Mathematics and its Application in Economics – S. Baruah(Macmillan)
3. Mathematics for Economics and Business – R. S. Bhardwaj(ExcelBooks)
4. Business Statistics – G. C. Beri (TataMcGrawHill)
5. Fundamentals of Statistics – S.C.Gupta (Himalaya Publishing House) 6.SP Gupta
6. ,Statistical Methods, Sultan Chand
7. Dinesh Khattar-The Pearson guide to quantitative aptitude for competitive examinations.
8. Dr. Agarwal.R.S – Quantitative Aptitude for Competitive Examinations, S.Chandand Company Limited.
9. AbhijitGuha, Quantitative Aptitude for Competitive Examinations, TataMcgrawHill,

BCM3A12 PROFESSIONAL BUSINESS SKILLS

Lecture Hours perweek:5

Credits 4

Internal:20

External:80

Examination 2.5 Hours

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:

- Understand the concept of Professionalism and professional communication methods
- Understand the concept of Online learning techniques and the ethical practices in the digital world
- Understand the mechanism of conducting business transactions through electronic media.

Module I

Professionalism: Meaning-Definition-Characteristics-Traits and Qualities of a good professional - Professionalism in business - Professional Skills: important soft skills for business success- Professionalism in Communication: Verbal Communication: Professional Presentation - Different Presentation Postures- Written Communication: Email - Significance of Email in business – Email etiquette: format - rules – dos and don'ts – Technical Documentation: Standards–Types

(15 Hours,15marks)

Module II

E-Learning :Introduction of electronic learning - benefits and drawbacks of e-Learning - Online education - Digital age learners - Knowledge resources on internet - E-books, Audio, Video and other means for e-learning- Introduction to e-content development and tools - Online libraries – MOOCs - The e-Learning as a service Industry - major technologies used in e-earning- different approaches for E-Learning delivery - E-learning in India

(12 Hours, 12 marks)

Module III

Business Data Analysis: Features of New Generation Computers – Concept of data analysis– Business Data Analysis – Data Analyst – Types of analysts - organisation and source of data, importance of data quality, dealing with missing or incomplete data- Social Networking Analysis – Big Data Analysis - Role of Data Scientist in Business & Society - Role of Artificial Intelligence and Intelligent Agents in e-business - Ethical and Legal considerations in Business Analytics

(18 Hours,18marks)

Module IV

Socio - Cyber Informatics: IT and society - Digital Divide – Digital natives-Cyber space- New opportunities and threats - Cyber ethics - Cyber-crimes -Types - Cyber Laws – Organisations related with cyber laws-Cyber addictions- Information overload - Health issues - e-waste and Green Computing –Recent E-governance initiatives in India

(15 Hours, 15marks)

Module V

Digital Marketing : Introduction to Digital marketing Environment –meaning & Concept– Need for digital marketing – Advantages and disadvantages of digital marketing -Trends in digital marketing- Types of digital marketing – Business models in digital marketing Business to Business (B2B), Business to Customer (B2C), Customer to Customer (C2C), Business to Employees (B2E), Business to Government (B2G) - Online advertising - types of online advertising - Top e-commerce websites around the world and its scenario in India. PPC (Pay per Click) advertising – Search engine Analytics – search engine ads – social media channels and ads

(20 Hours,20marks)

Reference Books:

1. Professional Business Skills – Lee Pelitz 2nd Edition
2. Peter Norton, Introduction to Computers, Tata McGraw Hill Private Limited, New Delhi, 2009.
3. Alan Evans, IITL ESL, Leslie Lamport, Dolores Etter, Darren George,
4. Kenneth C Laoudon, Gary Rogers, Rainer Handel, INFORMATICS -Technology in Action, Pearson Education, Delhi, 2009.
5. V.Rajaraman, Introduction To Information Technology, PHI Learning Private Limited, New Delhi, 2009.
6. Daniel Minoli & Emma Minoli, Web Commerce Technology Hand Book, Tata McGrawHill, New Delhi, 2009
7. Godfrey Parkin, Digital Marketing: Strategies for online success, New Holl and publishers Ltd, 2009
8. Damian Ryan, Understanding Digital marketing: Marketing strategies for Engaging the Digital generation, Koganpage, 3rd Edition, 2014
9. Jonah Berger, Contagious Why things catch on, Simon & Schuster, 2013
10. Turban E, Armson, JE, Liang, TP & Sharda, Decision support and Business Intelligence Systems, 8th Edition, John Wiley & Sons, 2007
11. Frank J. Ohlhorst, Big Data Analytics, 1st Edition, Wiley, 2012.
12. Efraim Turban, Ramesh Sharda, Jay Aronson, David King, Decision Support and Business Intelligence Systems, 9th Edition, Pearson Education, 2009
13. Microsoft Office 2007 Business Intelligence -Reporting, Analysis, and Measurement from the Desktop, Doug Harts, TATA McGraw-Hill Edition, 2008
14. Data Mining for Business Intelligence: Concepts, Techniques, and Applications in Microsoft Office Excel with XLMiner, Galit Shmueli, Nitin R. Patel, Peter C. Bruce, Wiley Publication, 2010
15. Data Mining: Concepts and Techniques, Morgan Kaufmann Publication, 3rd Edition, 2011
Data Science for Business – What you need to know about data mining and data-analytic thinking, Foster Provost, Tom Fawcett, O' Reilly Media Publication, 2013

BCM4A13 ENTREPRENEURSHIP DEVELOPMENT

Lecture Hours per week: 5

Credits: 4

Internal: 20

External: 80

Examination 2.5 Hours

Objectives:

- To familiarize the students with the concept of entrepreneurship.
- To identify and develop the entrepreneurial talents of the students.
- To generate innovative business ideas in the emerging industrial scenario.

Course Outcomes

- Explain the functions of the entrepreneur and also the different applications of entrepreneurship.
- Identify the various Entrepreneurship assisting agencies and the institutional support and incentives given by them.
- Prepare a project report.

Module I

Concepts of entrepreneur: Entrepreneur- Definitions - Characteristics of entrepreneur- Classification of entrepreneur-Entrepreneurial traits -Entrepreneurial functions - role of entrepreneurs in the economic development - Factor effecting entrepreneurial growth – Entrepreneurship – Meaning – definition - Entrepreneur vs Intrapreneur - Women Entrepreneurs - Recent development – Problems - Entrepreneurial Development Programmes- Objectives of EDP - Methods of training – Phases of EDP.
(15Hours, 15 marks)

Module II

Institutional support and incentives to entrepreneurs- Functions of Department of Industries and Commerce (DIC) - Activities of Small Industrial Development Corporation (SIDCO)- Functions of National Small Industries Corporation(NSIC)- Functions of Small Industries Development Bank of India (SIDBI) - Khadi Village Industry Commission (KVIC)-Small Industries Service Institute (SISI)- Functions and services of Kerala Industrial Technical Consultancy Organisation (KITCO)-Activities of Science and Technology Entrepreneurship Development Project (STEDP)-Strategies of National entrepreneurship Development Board (NEDB) -Objectives of National Institute for entrepreneurship and small business development (NIESBUD) - Techno park-Functions of techno park Incentives-Importance- Classification of incentives – Subsidy – Types of Subsidy
(17 Hours,15marks)

Module III

Micro Small and Medium Enterprises- Features- Objectives- Importance- Role of SME in the economic development- MSME Act 2006- Salient features- Credit Guarantee Fund Trust Scheme for MSMEs - Industrial estates-Classification-Benefits- Green channel- Bridge capital- Seed capital assistance-Margin money schemes –Single Window System- Sickness- Causes–Remedies-Registration of SSI
(15 Hours, 15marks)

Module IV

Setting up of Industrial unit-(Only Basic study) Environment for Entrepreneurship – Criteria for selecting particular project- Generating project ideas-Market and demand analysis- Feasibility study-Scope of technical feasibility- Financial feasibility- Social cost benefit analysis-Government regulations for project clearance-Import of capital goods- approval of foreign collaboration-Pollution control clearances- Setting up of micro small and medium enterprises-Location decision-Significance.
(18 Hours,20marks)

Module V

Project Report - Meaning-Definition - Purpose of project reports-Requirements of good report - Methods of reporting - General principles of a good reporting system - Performa of a project report - Sample project report. (The preparation of sample project report shall be treated as an assignment of this course).
(15 Hours,15marks)

Reference Books:

1. Shukla M.B. Entrepreneurship and small Business Management, KitabMahalAllahabad.
2. Sangram Keshari Mohanty, Fundamentals of entrepreneurship,PHI,NewDelhi.

3. Nandan H. Fundamentals of Entrepreneurship, PHI, New Delhi.
4. Small-Scale Industries and Entrepreneurship, Himalaya Publishing, Delhi
5. C.N. Sontakki, Project Management, Kalyani Publishers, Ludhiana.
6. Sangam Keshari Mohanty. Fundamentals of Entrepreneurship, PHI, New Delhi
7. Peter F. Drucker- Innovation and Entrepreneurship.
8. Vasanth Desai, Small Business Entrepreneurship, Himalaya Publications.
9. MSME Act 2006.

BCM4A14 BANKING AND INSURANCE

Lecture Hours per week: 5

Credits: 4

Internal: 20

External: 80,

Examination 2.5 Hours

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: The learners will be able to,

- Understand different emerging trends in banking sector
- Understand the concept and compare negotiable instruments and their characteristics.
- Understand the different e-banking instruments and its applications
- Understand the concept and applications of different types of insurance

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- Neobank- India Post Payment Bank (IPPB).

Activity: List out the name of banks as per their different category
Assignment: Procedure for creating an account in a bank
(15 Hours, 15 marks)

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.

Activity / Assignment:

- Writing of cheque, writing of challan for Demand Draft
- Procedures for a Bank Loan.

(15 Hours, 15 marks)

Module III

E-Banking-centralized online real time electronic banking (CORE)-Electronic Clearing service (ECS) - Electronic Fund Transfer - 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 - Tele-banking - financial inclusion - recent initiatives in financial inclusion.

Activity / Assignment:

- Challan filling for RTGS, EFT and NEFT
- Different types of Cards, the Procedure for application of different cards and the Procedure for blocking cards
- Procedure for application or activation of net banking, m-banking and tele-banking.

(20 Hours, 20 marks)

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 vehicle insurance) - features-life insurance Vs. general insurance.

Activity / Assignment: List out different names of insurance companies

(15 Hours, 15 marks)

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.

Case Study: Preparation of a proposal for life insurance and how to claim insurance in case of any accident, death or damage.

(15 Hours,15marks)

Reference Books:

1. Sheldon H.P: Practice and Law of Banking.
2. Bedi. H.L : Theory and Practice of Banking.
3. Maheshwari. S.N. : Banking Law and Practice.
4. Shekar. K.C : Banking Theory Law and Practice.
5. Pannandikar&Mithami': Banking in India.
6. Radhaswamy&Vasudevan: Text Book of Banking.
7. Indian Institute of Bankers (Pub) Commercial Banking Vol-I/Vol-II (part I&II)Vol-III.
8. Varshaney: Banking Law and Practice.
9. Dr. P. Periasamy: Principles and Practice of Insurance Himalaya Publishing House,Delhi.
10. Inderjit Singh, Rakesh Katyal & Sanjay Arora: Insurance Principles and Practices,Kalyani Publishers,Chennai.
11. M.N. Mishra: Insurance Principles and Practice, S. Chand & Company Ltd,Delhi.
12. G. Krishnaswamy : Principles & Practice of Life Insurance
13. Kothari &Bahl: Principles and Practices of Insurance
14. B.S. Khubchandani, "Practice and Law of Banking",MacMillanIndiaLtd
15. K.C. Nanda," Credit Banking", Response Book, SagePublication,1999

Annexure-1 Method of Indirect Grading

Evaluation (both internal and external) is carried out using Mark system. The Grade on the basis of total internal and external marks will be indicated for each course, for each semester and for the entire programme.

Indirect Grading System in 10 -point scale is as below:

Ten Point Indirect Grading System

Percentage of Marks (Both Internal & External put together)	Grade	Interpretation	Grade point Average (G)	Range of grade points	Class
95 and above	O	Outstanding	10	9.5-10	First Class with Distinction
85 to below 95	A+	Excellent	9	8.5-9.49	
75 to below 85	A	Very good	8	7.5-8.49	
65 to below 75	B+	Good	7	6.5-7.49	First Class
55 to below 65	B	Satisfactory	6	5.5-6.49	
45 to below 55	C	Average	5	4.5-5.49	Second Class
35 to below 45	P	Pass	4	3.5-4.49	Third Class
Below 35	F	Failure	0	0	Fail
Incomplete	I	Incomplete	0	0	Fail
Absent	Ab	Absent	0	0	Fail

Example – 1 SGPA Calculation

Semester I Course Code	Course Name	Grade Obtained	Grade point (G)	Credit (C)	Credit point (CXG)
xxxxxxx	Xxxxxxx	A	8	4	32
xxxxxxx	Xxxxxxxxx	C	5	3	15
xxxxxxx	Xxxxxxxxx	A+	9	4	36
xxxxxxx	Xxxxxxxxx	B+	7	3	21
xxxxxxx	Xxxxxxxxx	P	4	3	12
xxxxxxx	Xxxxxxxxx	C	5	4	20

SGPA= Sum of the Credit points of all courses in a semester

Total Credits in that semester **SGPA**

$$= \frac{32+15+36+21+12+20}{21} = \frac{136}{21}$$

$$\frac{32}{21} + \frac{15}{21} + \frac{36}{21} + \frac{21}{21} + \frac{12}{21} + \frac{20}{21} = \frac{136}{21}$$

SGPA = 6.476

Percentage of marks of semester I = (SGPA/10) x 100 = 64.76 %

Note: The SGPA is corrected to three decimal points and the percentage of marks shall be approximated to two decimal points.

Example: 2

Semester II Course Code	Course Name	Grade Obtained	Grade point (G)	Credit (C)	Credit point (CXG)
xxxxxxx	Xxxxxxx	A	8	4	32
xxxxxxx	Xxxxxxxxx	C	5	3	15
xxxxxxx	Xxxxxxxxx	A+	9	4	36
xxxxxxx	Xxxxxxxxx	B+	7	3	21
xxxxxx*	Xxxxxxxxx	F	0	3	0
xxxxxxx	Xxxxxxxxx	C	5	4	20

*Failed course

Note: In the event a candidate failing to secure 'P' grade in any Course in a semester, consolidation of SGPA and CGPA will be made only after obtaining 'P' grade in the failed Course in the subsequent appearance.

CGPA Calculation

Total Credit points obtained in six semesters

CGPA=

Total Credits acquired (120)

Example

$$CGPA = \frac{136 + 145 + 161 + 148 + 131 + 141}{120} = \frac{862}{120}$$

$$CGPA = 7.183$$

$$\text{Total percentage of marks} = (CGPA/10) * 100 \quad \text{Total \% of marks} = (7.183/10) * 100 = 71.83$$

Total Credit points obtained for Core Courses

CGPA of Core Courses=

Total Credits acquired for Core Courses

Similarly CGPA of Complementary courses, Open courses, English Common courses and Additional Language Common courses may be calculated and the respective percentage may be calculated. All these must be recorded in the Final Grade Card.

ANNEXURE II

Guidelines for the Evaluation of Projects

1. PROJECT EVALUATION-Regular

- Evaluation of the Project Report shall be done under Mark System.
- **The evaluation of the project will be done at two stages:**
 - a. Internal Assessment (supervising teachers will assess the project and award internal Marks)
 - b. External evaluation (external examiner appointed by the Board of Studies from the panel of examiners)
 - c. Grade for the project will be awarded to candidates, combining the internal and external marks.

The internal to external component's is to be taken in the ratio 1:4. Assessment of different components may be taken as below.

Internal (20% of total)		External (80% of Total)	
Components	Percentage of internal marks	Components	Percentage of external marks
Originality & Punctuality	20	Relevance of the Topic, Statement of Objectives, Research methodology	20
Use of data and Methodology	20	Quality of analysis, Tools used for analysis. Findings, Suggestions and conclusion Findings and Recommendations	30
Scheme/Organisation of Report	30		
Viva – Voce	30	Viva – Voce	50
Total	100	Total	100

External Examiners will be appointed by the Board of Studies from the Panel in consultation with the Chairperson of the Board.

- The Chairman of the VI semester examination should form and coordinate the evaluation teams and their work.
- Internal Assessment should be completed 2 weeks before the last working day

of VI Semester.

- Internal Assessment marks should be published in the Department.
- The Chairman Board of Examinations, may at his discretion, on urgent requirements, make certain exception in the guidelines for the smooth conduct of the evaluation of project.

2. PASS CONDITIONS

- 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 fail to submit the Project Report for external evaluation.
- The student should get a minimum P Grade in aggregate of External and Internal.
- There shall be no improvement chance for the Marks obtained in the Project Report.
- In the extent of student failing to obtain a minimum of Pass Grade, the project work may be re-done and a new internal mark may be submitted by the Parent Department. External examination may be conducted along with the subsequent batch.

Annexure-III

Scheme of Examinations:

The external QP with 80 marks and internal examination is of 20 marks. Duration of each external examination is 2.5 Hrs. The pattern of External Examination is as given below. The students can answer all the questions in Sections A & B. But there shall be Ceiling in each section.

Section A Short answer type	2 marks	15 questions	Ceiling - 25
Section B Paragraph/ Problem type	5 marks	8 questions	Ceiling - 35
Section C Essay type	10 marks	2 out of 4	2X10=20

Internal Assessment

20% of the total marks in each course are for internal examinations. The marks secured for internal assessment to be sent to the Controller of Exams, Vimala College (Autonomous), Thrissur. The internal assessment shall be based on a predetermined transparent system involving written tests, Class room participation based on attendance in respect of theory courses. Internal assessment of the project will be based on its content, method of presentation, final conclusion and orientation to research aptitude. Components with percentage of marks of Internal Evaluation of Theory Courses are- **Test paper 40%, Assignment 20%, Seminar 20% and Class room participation based on attendance 20%.**

To ensure transparency of the evaluation process, the internal assessment marks awarded to the

students in each course in a semester shall be notified on the notice board at least one week before the commencement of external examination. There shall not be any chance for improvement for internal marks. The course teacher(s) shall maintain the academic record of each student registered for the course, which shall be forwarded to the Controller of Exams, Vimala College (Autonomous), Thrissur after obtaining the signature of both Course Teacher and Head of the Department. The Split up of marks for Test paper and Class Room Participation (CRP) for internal evaluation are as follows.

Split up of marks for Test paper

Range of Marks in test paper Out of 8 (Maximum internal marks is 20)	Range of Marks in test paper Out of 8 (Maximum internal marks is 20)
Less than 35%	1
35%-45%	2
45%-55%	3
55%-65%	4
65%-85%	6
85%-100%	8

Split up of marks for Class Room Participation

Range of CRP Out of 4 (Maximum internal marks is 20)	Range of CRP Out of 4 (Maximum internal marks is 20)
$50\% \leq \text{CRP} < 75\%$	1
$75\% \leq \text{CRP} < 85\%$	2
85% and above	4