

**CHRIST COLLEGE (AUTONOMOUS),  
IRINJALAKUDA**

**IRINJALAKUDA, THRISSUR - PIN 680 125**



**DEGREE OF  
BACHELOR OF COMMERCE  
(CHOICE BASED CREDIT AND SEMESTER SYSTEM)**

**UNDER THE**

**FACULTY OF COMMERCE**

**SYLLABUS**

**(FOR THE STUDENTS ADMITTED FROM THE ACADEMIC YEAR 2017 ONWARDS)**

**BOARD OF STUDIES IN COMMERCE (UG)**

**IRINJALAKUDA, THRISSUR - PIN  
680 125 KERALA, 673 635, INDIA**

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**REGULATIONS GOVERNING BACHELOR OF COMMERCE DEGREE**  
**PROGRAMME UNDER CUCBCSSUG EFFECTIVE FROM THE ACADEMIC**  
**YEAR 2017-18**

**1.0 Title of the Programme**

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

**2.0 Eligibility for admission**

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

**3.0 Duration of the programme**

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

**4.0 Medium of Instruction**

The medium of instruction and examination shall be English.

**5.1 Courses of study**

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

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

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

**Semester I**

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Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Common	BC1A01	4	4	20	80	100
Common	BC1A02	5	3	20	80	100
Common	BC1A07	5	4	20	80	100
Core	BCIB01 Business Management	6	4	20	80	100
Compl.	BCIC01 Managerial Economics	5	4	20	80	100
	Total	25	19	100	400	500

### Semester II

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Common	BC2A03	4	4	20	80	100
Common	BC2A04	5	3	20	80	100
Common	BC2A08	5	4	20	80	100
Core	BC2B02 Financial Accounting	6	4	20	80	100
Compl.	BC2C02 Marketing Management	5	4	20	80	100
	Total	25	19	100	400	500

### Semester III

Course	Title	Contact Hours	Credits	Internal	External	Total
Common	BC3A11 Basic Numerical Skills	5	4	20	80	100
Common	BC3A12 General Informatics	5	4	20	80	100
Core	BC3B03 Business Regulations	5	4	20	80	100
Core	BC3B04 Corporate Accounting	6	4	20	80	100
Compl.	BC3C03 Human Resources Management	4	4	20	80	100
	Total	25	20	100	400	500

### Semester IV

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Common	BC4A13 Entrepreneurship Development	5	4	20	80	100
Common	BC4A14 Banking and Insurance	5	4	20	80	100
Core	BC4B05 Cost Accounting	6	4	20	80	100
Core	BC4B06 Corporate Regulations	4	4	20	80	100
Compl.	BC4C04 Quantitative Techniques for Business					100
	Total					500

**Semester V**

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Core	BC5B07 Accounting for Management	4	4	20	80	100
Core	BC5B08 Business Research Methods	4	4	20	80	100
Core	BC5B09 Income Tax Law and Accounts	5	4	20	80	100
Core	BC5B10 Financial Markets and Services	5	4	20	80	100
Core	BC5B11 Fundamentals of Investments	5	4	20	80	100
Open	BC5D01 Basic Accounting (Open Course for students from other Departments)	2	2	10	40	50

**Semester VI**

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Core	BC6B12 Income Tax and GST	6	4	20	80	100

Core	BC6B13 Auditing and Corporate Governance	5	4	20	80	100
Core	BC6B14 Financial Derivatives	5	5	20	80	100
Core	BC6B15 Financial Management	5	5	20	80	100
Core Projec	BC6B16 (PR) Three Weeks Project and Viva-Voce	4	2	10	40	50
	Total	25	20	90	360	450

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

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**A. Finance**

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

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***Open Courses (For students from other departments)***

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1. E- Commerce
- 5.2 Four Common Courses (BC3A11 Basic Numerical Skills, BC3A12 General Informatics, BC4A13 Entrepreneurship Development BC4A14 Banking and Insurance), all the Core Courses, Complementary and Open Courses for B.Com Programme shall be taught by Commerce Faculty.

**6.0 Attendance**

A candidate shall attend at least a minimum of 75% of the number of classes actually held for each of the courses in a year to be eligible for appearing for examination in that course. If the candidate has shortage of attendance in any course in a year he shall not be allowed to appear for any examination in that year. However the College may condone shortage if the candidate applies for it as laid down in College procedures and if the Principal is satisfied with the reasons cited by the candidate for his absence in classes.

**7.0 Internal Assessment**

All courses shall have internal assessment. Provisions of the clause 9.2 and 9.3 of the common regulation are applicable in the case of internal assessment.

**8.1 External Examination.**

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

**9.1 Project Report**

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

**9.3** The candidate shall prepare and submit a project report to the Department.

**9.4** The report shall be in English with not less than 30 pages, printed or typed (A4 size paper, 1.5 line spacing, Times New Roman font, font size 14) and spiral bound.

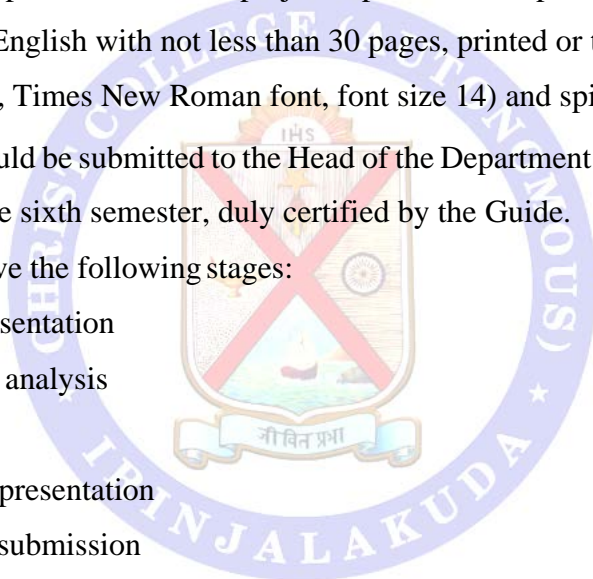
The project report should be submitted to the Head of the Department one week before the last working day of the sixth semester, duly certified by the Guide.

**9.5** 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

**9.6** 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.

**9.7** 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.



**98** Duration of project work

The duration for project work is 3 weeks.

**99** 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.

**910** Structure of the report

Title page

Certificate from the supervising teacher / organization (for having done the project work)

Acknowledgements

Contents

Chapter I : Introduction (Organization profile, Research problem, Objectives of the study, Research methodology etc.) Chapter II : Review of Literature Chapters III and IV: Data Analysis (2 or 3 chapters) Chapter V : Findings, Suggestions and Conclusion.

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

Bibliography: (books, journal articles etc. used for the project work). 9.10

Evaluation of project report

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

1. Evaluation of the Project Report shall be done under Mark System.

Marks secured for the project will be awarded to candidates, combining the internal and external Marks

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

Internal (20% of total)	External (80% of Total)
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Components	% of Marks	Components	% of Marks
Punctuality	20	Relevance of the Topic, Statement of Objectives, Methodology (Reference/Bibliography)	20
Use of Data	20	Presentation, Quality of Analysis/Use of Statistical tools, Findings and recommendations	30
Scheme/Organization of Report	30	Viva-Voce	50
Viva-Voce	30		100



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

#### 10.0 VivaVoce

At the end of sixth semester candidate shall attend a comprehensive viva voce. The external evaluation of 12 to 15 students per day is to be conducted with one external examiner and one internal examiner. The examiners shall consult each other and award the grades according to the same criteria specified in 9.10 for the award of marks.

#### 11.0 Requirement for passing the course

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

12. The fourth/fifth semester students of regular colleges shall be taken under the supervision of faculty members to business or industrial units so as to enable them to have firsthand knowledge about location, layout, managerial functions, H R management or any area of study as per curriculum. Study tour to an industrial/business centre will form part of curriculum. The report submitted by the student in this respect shall be considered as one of the assignment of any one of the courses in the concerned semester.

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**CORE COURSES**

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**BCIB01 BUSINESS MANAGEMENT**

**Lecture Hours per week: 6**

**Credits: 4**

**Internal: 20, External: 80**

**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.

**Module I**

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

15 Hours

**Module II**

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

20 Hours

**Module III**

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

20 Hours

**Module IV**

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

20 Hours

### **Module V**

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

15 Hours

### **Reference Books:**

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

**BC2B02 FINANCIAL ACCOUNTING**

**Lecture Hours per week: 6**

**Credits: 4**

**Internal: 20, External: 80**

**Objectives:**

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

**Module I**

**Preparation of Financial Statements of Non Corporate Entities not covered by IFRS**

**Convergence:** Preparation of Financial Statements of sole trader - Single Entry: Meaning - Methods of profit determination - Capital comparison method - Conversion method - Depreciation accounting -

25 Hours

**Module II**

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

20 Hours

**Module III**

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

15Hours

**Module IV**

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

15 Hours

**Module V**

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

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

**Reference Books:**

**15 Hours**

1. Chintan Patel, BhupendraMantri, Indian Accounting Standards, TaxmannPublications.
2. T. P, Ghosh , Illustrated Guide To Indian Accounting Standards, TaxmannPublications.
3. M.C. Shukla, T.S. Grewal and S. C. Gupta, Advanced Accounts, S. Chand &Co., New Delhi.
4. S.N. Maheswari and S.K. Maheswari, Financial Accounting.
5. R.L. Gupta and Radhaswamy, Advanced Accounting, Sultan Chand & Sons,New Delhi.
6. Dr. Goyal V.K., Financial Accounting, Excel Books, New Delhi.
7. Ashok Sehgal and Deepak Sehgal, Advanced Accounting, VolumeI,Taxmann, New Delhi.
8. Jain and Narang, Financial Accounting, Kalyani Publishers.
9. B.S. Raman, Advanced Accountancy.
10. P.C. Tulasian, Introduction to Accounting, Pearson Education.

**BC3BO3 BUSINESS REGULATIONS**

**Lecture Hours per week: 5 Credits: 4**

**Objectives:**

**Internal: 20, External: 80**

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

**Module I**

Business Laws : Introduction - Nature of Business Law - Meaning and definition -**Indian Contract Act, 1872: Contract - Definition - Essentials of valid contracts - Classification of contracts - Offer**

and acceptance - Consideration - Capacity to contract - Free consent -Coercion - Undue influence  
- Misrepresentation - Fraud - Mistake - Void agreements -Discharge of contract - Breach of  
contract and remedies - Contingent contracts -Quasi contracts.

25 Hours

### **Module II**

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

20 Hours

### **Module III**

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

10 Hours

### **Module IV**

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

10 Hours

### **Module V**

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

15 Hours

#### Reference Books:

1. Singh Avtar, The Principles of Mercantile Law , Eastern Book Company, Lucknow.
2. Kuchal M.C, Business Law , Vikas Publishing House, 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.
10. Desai T.R., Indian Contract Act, Sale of Goods Act and Partnership Act, S.C. Sarkar & Sons Pvt. Ltd. Kolkata.

### **BC3 BO4 CORPORATE ACCOUNTING**

**Lecture Hours per week: 6**

**Credits: 4**

**Internal: 20, External: 80**

#### **Objectives:**

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

#### **Module I**

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

20 Hours

#### **Module II**

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

15 Hours

#### **Module III**

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

15 Hours

#### **Module IV**

**Business Combinations And Consolidated Statements** (IFRS 3,10,13 and Ind AS103, Ind AS 27, Ind AS 28): Acquisition method for business combination -Consolidated Statement of Financial Statements - Statement of Financial position /Balance sheet - Summary of consolidation procedures - Non controlling interests -Goodwill arising on consolidation - Intra group trading - Intra group trading of Non-current assets - Pre-acquisition profits - Fair values in acquisition accounting -Consolidated Statement of Profit or Loss and Other Comprehensive Income – Intragroup dividends.

25 Hours

#### **Module V**

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

15 Hours

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

#### **Reference Books:**

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

9. R.L. Gupta and Radhaswamy, Advanced Accounting, Sultan Chand & Sons, New Delhi.
10. Dr. Goyal V.K., Financial Accounting, Excel Books, New Delhi.
11. Ashok Sehgal and Deepak Sehgal, Advanced Accounting, Volume I, Taxmann, New Delhi.
12. Jain and Narang, Financial Accounting, Kalyani Publishers.
13. B.S. Raman, Advanced Accountancy,
14. P.C. Tulasian, Introduction to Accounting, Pearson Education.
15. B. D, Chatterjee, Illustrated Guide To Indian Accounting Standards, Taxmann Publications.
16. Dolphy D'Souza, Vishal Bansal, Indian Accounting Standards, Snow White Publications.
17. ICAI, Study material of ICAI – Financial Reporting (Final level).
18. IASB, IFRS (Red Book).

### **BC4B05 COST ACCOUNTING**

Lecturer Hours per week: 6

Credits: 4

Internal: 20, External: 80 Objectives:

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

#### **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

#### **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.

20 Hours

#### **Module III**

Labour and Overheads: Importance of Labour cost control - Time Keeping and Time Booking - Idle Time - Over Time - Computation of Labour cost - Remuneration Systems and Incentive Schemes. Overheads : Definition - Overhead Allocation - Apportionment - Re-Apportionment - Direct

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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 .

20 Hours

### Module IV

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

25 Hours

### Module V

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

15 Hours

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

### Reference Books:

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

## BC4BO6 CORPORATE REGULATIONS

Lecture Hours per week: 4

Credit: 4

Internal: 20, External: 80

**Objectives:**

- > To familiarise the students with corporate law and to make them aware of the importance of corporate governance in the management of organizations.

**Module I**

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

05 Hours

**Module II**

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

20 Hours

**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.**

15 Hours

**Module IV**

**Management of Companies : Board and Governance - Directors: Appointment - Position - Powers - Rights - Duties and liabilities - Qualification - Disqualification - Removal of directors - Key Managerial Personnel - Introduction to Corporate Governance - Need and importance of Corporate Governance - Corporate social responsibility. Securities and Exchange Board of India Act 1992 -**

Object - Establishment and management of SEBI -Powers and functions of SEBI - Securities Appellate Tribunal (SAT).

20 Hours

**Module V**

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

10 Hours

**Reference Books:**

1. M.C. Shukla & Gulshan :Principles of Company Law.
2. N.D. Kapoor : Company Law and Secretarial Practice.
3. Mannual 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.

**BC5B07 ACCOUNTING FOR MANAGEMENT**

**Lectures Hours per week: 4**

**Credits: 4**

**Internal: 20, External: 80**

**Objectives:**

- > To enable the students to understand the concept and relevance of Management Accounting.
- > To provide the students an understanding about the use of accounting and costing data for planning, control, and decision making.

**Module I**

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

05 Hours

**Module II**

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

05 Hours

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

25 Hours

**Module III**

Fund Flow and Cash Flow Analysis:

A. Fund Flow Statements: Meaning and concept of Fund - Current and Non Current Accounts

- **Flow of fund** - Preparation of Fund Flow statement - Uses and Significance.

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

20 Hours

### **Module-V**

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

20 Hours

(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.

**BC5B08 BUSINESS RESEARCH METHODS**

**Lecture Hours per week: 4**

**Credits: 4**

**Internal: 20, External: 80**

**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.

**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

**Module II**

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

15 Hours

**Module III**

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

15 Hours

**Module IV**

**Data Processing:** **Processing stages** - Editing - Coding and data entry – **Validity of data** –

**Qualitative Vs quantitative data analysis** – Frequency table - Contingency table - Graphs - Measures of central tendency and index number – **Testing of Hypothesis** - Bivariate and multi variate statistical techniques – Factor analysis – Discriminant analysis- Cluster analysis – Interpretation.

15 Hours

### **Module V**

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

15 Hours

### **Reference Books:**

1. Donald R.Cooper and Pamela S, Schindler: Business Research Methods. Latest Edition, Irwin McGraw- Hill International Editions, New Delhi.
2. John Adams, Hafiz T.A. Khan Robert Raeside, David white: Research Methods for Graduate Business and Social Science Students, Response Books. New Delhi- 110044.
3. Neresh K. Malhotra: Marketing Research, Latest edition. Pearson Education.
4. William G. Zikmund, Business Research Methods, Thomson
5. Wilkinson T.S. and Bhandarkar P.L.: Methodology and Techniques of Social Research, Himalaya.
6. S N Murthy &. U Bhojanna: Business Research Methods, Excel Books, New Delhi.
7. Jan Brace: Questionnaire Design, Kogan Page India
8. Michael V.P. Research Methodology in Management, Himalaya.
9. Dipak kumar Bhattacharyya. Research Methodology. Excel Books, New Delhi.
10. R. Paneerselvan: Research Methodology, Prentice-Hall of India
11. Ajai S Gaur & Sanjaya S Gaur: Statistical Methods for Practice &. Research, Response Books, New Delhi.
12. Kultar Singh: Quantitative Social Research Methods. Response Books, New

Delhi.

**BC5 B09 INCOME TAX LAW AND ACCOUNTS**

**Lecture Hours per week: 5**

**Credits: 4**

**Internal: 20, External: 80 Objectives:**

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

**Module I**

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

10Hours

**Module II**

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

20 Hours

**Module III**

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

15Hours

**Module IV**

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

20 Hours

**Module V**

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

**20 Hours**

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

to be expected)

**Reference Books:**

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

**BC6 B12 INCOME TAX AND GST Lecture Hours**

**perweek: 5**

**Credits: 4**

**Objectives:**

**Internal: 20, External: 80**

- > To impart basic knowledge and equip students with application of principles and provisions Income - tax Act, 1961 and GST Act 2016

**Module I**

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

25 hours

**Module II**

**Income tax authorities** – Powers and functions – Provisions of advance payment of tax – Tax payment – Deduction and payment of tax at source – Recovery of tax.

**Procedure of assessment of income tax – Filing of returns of income – Voluntary return of income –**

**Statutory obligations in filing of returns** – Return of loss – Belated returns – Revised returns –

Defective returns – PAN – **Different types of assessment** – Self assessment – Assessment on the basis of return – Best judgment assessment – Regular assessment – Reassessment – Protective assessment.

15 Hours

**Module III**

**Goods and Services Tax:** Brief history behind the emergence of GST – The scope of GST –

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Definitions and meaning - Central Goods and Services Tax Act-Integrated Goods and Services Tax Act - State Goods and Services Tax Act - Levy and Collection of Central/State Goods and Services Tax - Taxable person - Power to grant exemption from tax - Time and value of supply of goods - Time of supply of services

15 Hours

### Module IV

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

15 Hours

### MODULE V

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

10 Hours

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

## BC6B13 AUDITING AND CORPORATE GOVERNANCE

Lecture Hours per week: 5

Credits: 4 Internal: 20, External: 80

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.

Module I:

Auditing – Meaning – Objects - Basic Principles and Techniques – Auditing and investigation - Classification of Audit - Audit Planning – Qualities of an auditor – Advantages and limitations of audit - 10 hours

Module II

**Audit Procedures:** Vouching - Definition - Features - Examining vouchers -Vouching of cash book - Vouching of trading transactions - **Verification and valuation of assets and liabilities:** Meaning - Definition and objects - Vouching v/s verification - Verification and Valuation of different assets and liabilities – 20 hours

### Module III

**Internal Control - Internal Check - Internal Audit** --Definitions - Necessity - Difference between internal check and internal control - **Fundamental Principles of internal check** - Difference between internal check and internal audit - **Special Areas of Audit:** Tax audit and Management Audit - Recent trends in auditing - **Relevant Auditing and Assurance Standards (AASs)** - Rights duties and liabilities of auditor - Audit committee - Auditor's Report - Contents and types - Auditors certificate. -20 hours

Module IV: **Conceptual Framework of Corporate Governance:** Meaning, Theories, Models and Benefits of Corporate Governance; 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

### 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

**Suggested Readings:**

1. Institute of Chartered Accountants of India, Auditing and Assurance Standards, ICAI, New Delhi.
2. Relevant Publications of ICAI on Auditing (CARO).
3. Gupta, Kamal and Ashok Arora, Fundamentals of Auditing, Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi.
4. Ghatalia, S.V., Practical Auditing, Allied Publishers Private L td., 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.

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*Core courses in the area of Specialization-Finance*

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**BC5B10 FINANCIAL MARKETS AND SERVICES**

**Lecture Hours per week: 5**

**Credits: 4**

**Internal: 20, External: 80**

**Objectives:**

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

**Module I**

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

15 Hours

**Module II**

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

15 Hours

**Module III**

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

25 Hours

**Module IV**

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

15 Hours

**Module V**

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

10 Hours

**Reference Books:**

1. Kohn, Meir: Financial Institutions and Markets, Tata McGraw Hill.
2. Bhole L.M: Financial Institutions and Markets, Tata McGraw Hill.
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 McGraw Hill.
6. Varshney, P.M., & D. K. Mittal, D.K.: Indian Financial System, Sulthan Chand & Sons
7. Gordon E. & Natarajan K.: Financial Markets & Services, Himalaya PublishingHouse.
8. Pathak. V. Bharati: Indian Financial System. Pearson Education.

**BC5B11 FUNDAMENTALS OF INVESTMENTS**

**Lecture Hours/ week : 5**

**Credits : 4**

**Maximum Marks : 100 (External : 80, Internal :20)**

**Duration of Examination : 3 Hours**

**Course Objectives**

- To familiarize the students with the world of investments.

- To provide a theoretical framework for the analysis and valuation of investments.

### **Module I**

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

20 Hours

### **Module II**

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

10 Hours

### **Module III**

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

20 Hours

### **Module IV**

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

20 Hours

### **Module V**

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

(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, New Delhi.
2. S. Kevin: Security Analysis and Portfolio Management.
3. Sourain. Harry; Investment Management, Prentice Hall of India.
4. Francis and Archer: Portfolio Management, Prentice Hall of India.
5. Gupta L.C.: Stock Exchange Trading in India, Society for Capital Market Research and Development, Delhi.
6. Machi Raju, H.R.: Working of Stock Exchanges in India, Wiley Eastern Ltd, New Delhi.

**BC6B14-FINANCIAL DERIVATIVES**

Lecture Hours/ week : 5

Credits : 5

Maximum Marks : 100 (External : 80, Internal :20)

Duration of Examination : 3 Hours

**Course Objectives**

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

**Module I**

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

10 Hours

**Module II**

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

15 Hours

**Module III**

**Forward Contracts :** Features – Limitations of forward markets – **Introduction to Futures** – Meaning and definition - Features of futures – Difference between forwards and futures – **Futures**

**terminology – Types of future contracts** - Financial futures – Stock futures – Currency futures - Interest rate futures – Index futures - Commodity futures – Futures pay-offs – Trading strategies in stock futures .

20 Hours

**Module IV**

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

20 Hours

**Module V**

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

15Hours

**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.M Bhole , Financial Institutions and Markets – Structure, Growth and Innovations , TataMc Graw Hill Publishing Co. Ltd. New Delhi.
4. D.C. Patwari&A.Bhargava , Options and Futures, An Indian Perspective , JAICO Publishing

**BC6 B15 FINANCIAL MANAGEMENT**

**Lecture Hours per week: 5**

**Credits: 5**

**Internal: 20, External: 80**

**Objectives:**

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

### Module I

Introduction: Nature, scope and objectives of financial management - Time value of money and mathematics of finance - Concept of risk and return.

15 Hours

### Module II

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

20 Hours

### Module III

Financing Decision: Cost of capital and financing decision - Estimation of components of cost of capital : Equity capital - Retained earnings - Debt and Preference capital - Weighted average cost of capital and Marginal cost of capital - Sources of long term financing - Capital structure - Operating and financial leverage - Determinants of capital structure.

20 Hours

### Module IV

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

10 Hours

### Module V

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

15 Hours

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

### Reference Books:

1. Home, J.C. Van: "Financial Management and Policy". Prentice Hall of India ,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 Graw Hill.
6. Singh, J.K.: "Financial Management- Text and Problems". Dhanpat Rai and Company. Delhi.
7. R. S. Kulshrestha: Financial Management. Sahitya Bhawan.
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: Working Capital Management - Strategies and Techniques, Prentice Hall of India, New Delhi.

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***SYLLABI FOR COMPLIMENTARY COURSES***

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**BC1C01 MANAGERIAL ECONOMICS**

**Lecture Hours per week: 5**

**Credits: 4**

**Internal: 20, External: 80**

**Objectives:**

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

**Module I**

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

10 Hours

### **Module II**

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

10 Hours

### **Module III**

Theory of consumer behavior: - **Cardinal analysis - Law of diminishing marginal utility** – consumer surplus; Ordinal approach – indifference curve analysis – **consumer equilibrium** – income consumption curve and price consumption curve – Hicksian decomposition of price effect into 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

### **Module IV**

Market structure:-

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

20 Hours

### **Module V**

**Macro economics:** Indian economy – Basic characteristics of Indian economy – **Issues in Indian economy:** Problems of growth, unemployment, poverty, inequality in income

distribution, inflation – Concept of parallel economy- Indian economy under WTO regime.

15 Hours

**Reference Books:**

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 K Dewett: Economic Theory
8. Dutt & Sundaram: Indian Economy
9. Petersen &. "Lewis: Managerial Economics
10. Mote V L peul. S & Gupta G S: Managerial Economics
11. H. Craig Petersen & W. Cris lewis: Managerial Economics
12. Dr. P.N. Reddy and H.R, Appanaiah : Essentials of Business Economics
13. Barry Keating and J. Holton Wilson: Managerial Economics

**BC2C02 MARKETING MANAGEMENT**

**Lecture Hours per week: 5**

**Credits: 4**

**Internal: 20, External: 80**

**Objectives:**

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

**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

### **Module II**

Creating and Capturing Value: **The fundamentals of product management**; product levels; customer value hierarchy– **Classification of product**–Managing brands and brand equity–Product and Services differentiation–Product and brand relationships - Product Life Cycle Marketing Strategies - **New product development**–Packaging, labeling, Warranties and Guarantees.

Pricing to capture value; setting the price; methods of pricing; pricing strategies; pricing for rural markets.

20 Hours

### **Module III**

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

10 Hours

### **Module IV**

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

15 Hours

### **Module V**

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

15 Hours

### **Reference Books:**

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

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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 Jaworksi. Bernard J, “*Introduction to E-Commerce*”, Tata Mc Graw Hill, New Delhi

### BC3C03 Human Resources Management

**Lecture Hours per week: 4**

**Credits: 4**

**Internal: 20, External: 80**

#### Objectives:

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

#### Module I

**Introduction to Human Resource Management**—Importance--scope and objectives of HRM. Evolution of the concept of HRM- **Approaches to HRM**- Personal management Vs Human Resource Management-HRM and competitive advantage- Traditional Vs Strategic human resource management. 15 Hours

#### Module II

**Human resource planning, Recruitment and selection**—Job analysis---process of job analysis-job discretion- job specification-- methods of job analysis-- Conventional Vs strategic planning—job evaluation—**Recruitment--source of recruitment-methods.** 20 Hours

#### Module III

**Placement, Induction and Internal mobility of human resource.** Training of employees—need for training-objectives- approaches --methods-training environment- areas of training- Training evaluation. 15 Hours

**Module IV**

**Performance appraisal and career planning.** Need and importance- objectives process- methods and problems of performance appraisal- . Concept of career planning –features- methods –uses career development. 15 Hours

**Module V**

**Compensation management and grievance redressal.** Compensation planning objectives- Wage systems- factors influencing wage system-. Grievance redressal procedure- discipline-approaches- punishment-essentials of a good discipline system. Labour participation in management. 15 Hours

**References:**

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

**BC4C04 QUANTITATIVE TECHNIQUES FOR BUSINESS**

**Lecture Hours per week: 5**

**Credits: 4**

**Internal: 20, External: 80**

**Objectives:**

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

### Module I

Quantitative Techniques - Introduction - Meaning and definition - Classification of Q.T QT and other disciplines -Application of QT in business -Limitations. 05 Hours

### Module II

Correlation and Regression Analysis : Meaning and definition of Correlation - Karl Pearson's coefficient of correlation - Rank correlation - Regression - Types -Determination of simple linear regression - Coefficient of determination. 20 Hours

### Module III

Set Theory - Probability: Concept of probability - Meaning and definition - Approaches to probability - Theorems of probability - Addition Theorem - Multiplication Theorem -Conditional probability- Inverse probability- Baye'sTheorem. 15 Hours

### Module IV

Theoretical Distribution: Binomial distribution - Basic assumptions and characteristics -Fitting of binomial distribution - Poisson distribution - characteristics - Fitting of Poisson distribution - Normal distribution - Features and properties - Standard normal curve. 15 Hours

### Module V

Statistical Inference : Testing of hypothesis - Procedure - Error in testing - Two tail tests and one tail tests - Non parametric tests (Chi-square test only) - Parametric tests - Z test -Test of significance of large samples-Test for two sample means-Small sample mean tests - Students t test - Analysis of Variance - F test - One way ANOVA . 20 Hours

### Reference Books:

1. Richard I. Levin and David S. Rubin, Statistics for Management, Prentice Hall of India, latest edition.
2. S.P.Gupta, Statistical Methods, Sultan Chand, latest edition
3. Sanchetti and Kapoor, Statistics, Sultan Chand.
4. G.C.Beri, "Statistics For Managemet",Tata Me Graw Hill, 2003.
5. J.K. Sharma, "Business Statstics:, Pearson,2004
6. Anderson Sweeney Williams, "Statistics for Business and Economics", Thomson.

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7. R.P.Hooda, "Statistics for Business", Me Millan.
8. Levine Krebiel & Bevenson, "Business Statistics", Pearson edition, Delhi.

### SYLLABI FOR OPEN COURSES (For Students from Other Departments)

#### BC5D03 BASIC ACCOUNTING

Lecture Hours per week: 2

Credits : 2

Internal: 10, External: 40

#### Objectives:

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

#### Module I

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

15 Hours

#### Module II

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

15 Hours

#### Module III

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

(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.10 Hours

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**COMMON COURSES**

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**BC3A11 BASIC NUMERICALSKILLS**

**Lecture Hours per week: 5**

**Credits: 4**

**Internal: 20, External: 80**

**Objectives:**

- > To enable the students to acquire knowledge of Mathematics and Statistics.
- > At the end of this course, the students should have understood set operations, matrix and Mathematics of finance, Statistical tools and their applications.

**Module I**

**Sets and Set Operation** - Venn Diagrams - Elements of Co-ordinate system - **Matrices**

-Fundamental ideas about matrices and their operational rules - Matrix multiplication - Inversion of square matrices of not more than 3rd order - Solving system of simultaneous linear equations.

15 Hours

**Module II**

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

10 Hours

**Module III**

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

15 Hours

**Module IV**

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

15 Hours

**Module V**

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

20 Hours

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

**Reference Books:**

1. Sundaresan and Jayaseelan - An Introduction to Business Mathematics and Statistical Methods.
2. Dr. A K Arte & R V Prabhakar - A Text Book of Business Mathematics.
3. Sanchethi and Kapoor- Business Mathematics.
4. Gupta S. P- Statistical Methods
5. Navaneethan P- Business Mathematics
6. R.S.N. Pillai, Mrs. Bhagavathi - Statistics
7. P.R. Vittal - Business Mathematics and Statistics.

## BC3A12 GENERAL INFORMATICS

**Lecture Hours per week: 5**

**Credits: 4**

**Internal: 20, External: 80 Objectives:**

- > To update and expand basic Informatics skills of the students.
- > To equip the students to effectively utilize the digital knowledge resources for their study.

### Module I

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

10 Hours

### Module II

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

15 Hours

### Module III

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

15Hours

### Module IV

**Social Informatics** : IT and society - Issues and concerns - Digital Divide - Free Software Movement - IT and industry - New opportunities and threats - Cyber ethics - Cyber crimes -

## BCom 2017 Onwards

Security - Privacy issues - Cyber Laws - Cyber addictions - Information overload - Health issues -  
**Guidelines for proper usage of computers and internet** - e-waste and Green Computing  
- Unicode - IT and regional languages.

15 Hours

### Module V

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

20 Hours

### References Books:

1. Peter Norton, Introduction to Computers, Tata McGraw Hill Private Limited, New Delhi, 2009.
  2. Alan Evans, ITL ESL, Leslie Lamport, Dolores Etter, Darren George, Kenneth C Laoudon, Gary Rogers, Rainer Handel, INFORMATICS -Technology in Action, Pearson Education, Delhi, 2009.
  3. V.Rajaraman, Introduction To Information Technology, PHI Learning Private Limited, New Delhi, 2009.
  4. Alex Leon, The Complete Reference Linux Sixth Edition, Tata McGraw Hill Private Limited, New Delhi, 2009.
  6. Christopher Mathews Leon, Fundamentals of Information technology, Leon Vikas, Chennai, 2009.
  5. Richard Peterson Negus, Linux Bible, Wiley India Private Limited, 2009.
  7. Mike McGrath, Linux In Easy Steps , Dream TechPress, New Delhi, 2009
  8. Daniel Minoli & Emma Minoli, Web Commerce Technology Hand Book, Tata McGraw Hill, New Delhi, 2009
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### **BC4A13 ENTREPRENEURSHIP DEVELOPMENT**

**Lecture Hours per week: 5**

**Credits : 4**

**Internal: 20, External: 80**

#### **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.

#### **Module I**

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

20 Hours

#### **Module II**

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

10 Hours

#### **Module III**

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

**Module IV**

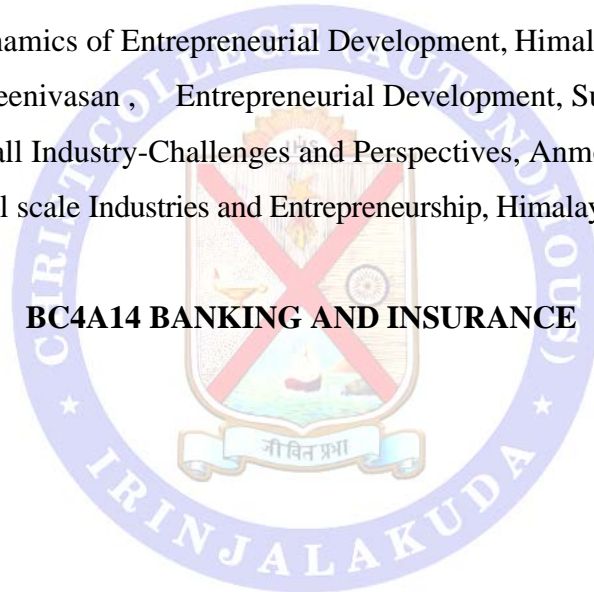
Identification of Business Opportunities in the Context of Kerala: Rate of ED Clubs -Industrial Policies - Skill development for entrepreneurs - Business Incubation : Meaning - Setting up of Business Incubation Centres.

15 Hours

**Reference Books:**

1. S.S. Kanka , Entrepreneurial Development, Sultan Chand.
2. Prasanna Chandra , Project Planning, Analysis, Selection, Implementation and Review, Tata McGraw Hill.
3. Vasantha Desai , Dynamics of Entrepreneurial Development, Himalaya.
4. C.B.Gupta & N.P. Sreenivasan , Entrepreneurial Development, Sultan Chand.
5. Nirmal K Gupta, Small Industry-Challenges and Perspectives, Anmol Publications.
6. Vasantha Desai, Small scale Industries and Entrepreneurship, Himalaya.

**BC4A14 BANKING AND INSURANCE**



Lecture Hours per week: 5

Credits: 4

Internal: 20, External: 80

**Objectives:**

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

**Module I**

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

15 Hours

**Module II**

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

15 Hours

**Module III**

**E-Banking** - Centralised Online Real time Electronic Banking (CORE) - Electronic Clearing Service (ECS) - Electronic Fund Transfer (EFT) - Real Time Gross Settlement (RTGS) - National Electronic Fund Transfer (NEFT) - Society for Worldwide Interbank Financial Telecommunication (SWIFT) - E-cheque - Any Time Money - ATM s -Credit card - Debit card - Smart card - Internet banking - Mobile banking - Tele-banking.

15 Hours

**Module IV**

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

15 Hours

**Module V**

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

15 Hours

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", Mac Millan India Ltd ,2000.
15. K.C. Nanda, "Credit Banking", Response Book, Sage Publication, 1999

