

CHRIST COLLEGE (AUTONOMOUS), IRINJALAKUDA



DEGREE OF B.COM

BACHELOR OF COMMERCE

(CHOICE BASED CREDIT AND SEMESTER SYSTEM FOR UNDERGRADUATE CURRICULUM)

UNDER THE FACULTY OF COMMERCE

SYLLABUS

(FOR THE STUDENTS ADMITTED FROM THE ACADEMIC YEAR 2019 – 20 ONWARDS)

BOARD OF STUDIES IN COMMERCE (UG)

CHRIST COLLEGE (AUTONOMOUS), IRINJALAKUDA - 680125, KERALA, INDIA

JUNE, 2019

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COMPOSITION OF BOARD OF STUDIES

DESIGNATION	NAME
CHAIRPERSON (HOD)	Dr. Josheena Jose Assistant Professor, Christ College (Autonomous), Irinjalakuda.
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SUBJECT EXPERT FROM OUTSIDE PARENT UNIVERSITY - 2	Dr. Venugopal K V Associate Professor, Research and P G Dept of Commerce, St. Peter's College, Kolenchery
REPRESENTATIVE FROM INDUSTRY	Mr. Pradeep Chandrasekaran Director, Fin mark Trainers India Ltd
POSTGRADUATE MERITORIOUS ALUMNUS	Prof. Elizabeth Paul Assistant Professor, St. Joseph's College (Autonomous), Irinjalakuda.
STUDENT REPRESENTATIVE	Francis Joshy (M Com)
ENTIRE FACULTY	P. A. Varghese Shine Paul Dr. Tom Jacob Dr. Arun Balakrishnan M B Jebin K Davis Muvish K M Renson John

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	Swathy Chandran
	Sreelakshmi K

1. Programme Structure

The B. Com is a three year under graduate programme offered in regular mode under Choice Based Credit Semester System with specialization in Finance. The programme is usually spread over six semesters during which the student is taught Common Courses in English and an Additional Language (Hindi/Sanskrit/French), Core Courses, Elective Core Courses, Complimentary Courses and an Open Course making a total of 30 courses. The total credit of the Programme is 120. The programme is structured in such a way that five courses are to be taught in first four semesters but six in fifth semester and four in sixth semester. Two Common Courses in English and an Additional Language (Hindi/Sanskrit/French) are to be

taught only in each of the first two semesters. One Complementary Course is included in each of the first four semesters and an Open Course in the fifth semester. The remaining all courses are Core Courses and Elective Core Courses. During the sixth semester, every student should do a Core Project under the supervision of a Project Guide from the Department.

2. 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. Core Courses

The Core Courses included in the syllabus are Business Management, Financial Accounting, Business Regulation, Corporate Accounting, Cost Accounting, Corporate Regulations, Accounting for Management, Business Research Methods, Income Tax Law and Accounts, Income Tax and GST and Auditing and Corporate Governance. The Elective Core Courses are Financial Markets and Services, Financial Management, Fundamentals of Investments and Financial Derivatives.

4. Complementary Courses

The Complementary Courses include Managerial Economics, Marketing Management, Human Resources Management and Quantitative Techniques for Business.

5. Open Course

The Open Course offered by the Department of Commerce of the institution is Basic Accounting.

REGULATIONS GOVERNING BACHELOR OF COMMERCE DEGREE PROGRAMME UNDER CBCSSUG 2019 EFFECTIVE FROM ACADEMIC YEAR 2019-20

1.0 Title of the Programme

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

2.0 Eligibility for admission

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

3.0 Duration of the Programme

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

4.0 Medium of Instruction

The medium of instruction and examination shall be English.

5.0 Courses of study

Total number of courses (other than audit 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
4. Open Courses

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

5.1 Semester I

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Common	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 regulation	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 Financial Markets and Services	4	4	20	80	100
Core	BCM5B11 Financial Management	4	4	20	80	100
Open	BCM5D01 Basic Accounting (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 Fundamentals of Investments	5	4	20	80	100
Core	BCM6B15 Financial Derivatives	5	5	20	80	100
Core Project	BCM6B16 (PR) Three Weeks Project and Viva-Voce	4	2	15	60	75
	Total	25	19	95	380	475

Core Courses in the area of Specialization:

A. Finance

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

Open Courses (For students from other departments)

Basic accounting

5.2 Four Common Courses (BCM3A11 Basic Numerical Skills, BCM3A12 General Informatics, 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.

6.0 Project Report

6.1 For doing the project, the student may choose any topic areas from the subjects he/she has studied.

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

6.3 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.

6.4 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.

6.5 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

6.6 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 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.

6.7 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.

6.8 Duration of project work: The duration of the project work shall be 3weeks.

6.9 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 itshall be included in the project report.

6.10 Structure of the report

Title page

Declaration of the student

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

Chapter III : Theoretical Framework

Chapter IV : Data Analysis

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).

6.11 Evaluation of project report

The project report shall be subject to internal and external evaluation. Theinternal 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 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 andexternal Marks.
2. The internal to external components is to be taken in the ratio 1:4. Assessmentof different components may be taken as below:

Internal (20% of total)		External (80% of Total)	
Components	% of Marks	Components	% of Marks 80
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

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.

19.11 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 for the award of marks.

19.12. 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.

SEMESTER 1

BCM1B01: BUSINESS MANAGEMENT

Contact Hours per Week: 6

Number of Credits: 4

Course Evaluation: Internal – 20 Marks + External – 80 Marks

Course Outline

Module I : (25hours)

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 - Departmentation – Delegation

Module II : (20hours)

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.

Module III : (20hours)

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.

Module IV : (18hours)

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.

Module V : (13hours)

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.

Reference Books:

1. Boatwright. JohnR: Ethics and the Conduct of Business, Pearson Education, New Delhi.

2. Gupta. CB; Business management, Sultan Chand & sons Koontz, H and Wechrick, H: Management, McGraw Hill Inc, New York.
3. Prasad. LM; Principles and Practice of Management; Sultan Chand & sons
4. Stoner. AF and Freeman RE; Management; Prentice Hall of India
5. Drucker, Peter, F., Management: Tasks, Responsibilities and Practices, Allied Publishers, New Delhi.
6. R.S Davar; Management Process
7. Rustum & Davan, Principles and Practice of Management.
8. Srinivasan & Chunawalla, Management Principles and Practice.
9. S. V.S. Murthy. Essentials of Management.
10. Stoner, Freeman & Gilbert, Jr.: Management, Prentice Hall of India Private Limited, New Delhi.
11. Tripathy & Reddy: Principles of Management, Tata McGraw-Hill Publications, New Delhi.
12. Stephen P. Robbins: Organizational Behaviour, Prentice Hall of India Private Limited, New Delhi.
13. Udai Pareek: Understanding Organizational Behaviour, Oxford University Press, New Delhi.
14. S. S. Khanka: Organizational Behaviour: Text and Cases, S. Chand & Company Limited, New Delhi.

SEMESTER 2

BCM2B02: FINANCIAL ACCOUNTING

Contact Hours per Week: 6

Number of Credits: 4

Course Evaluation: Internal – 20 Marks + External – 80 Marks

Course Outline

Module I : (15 hours)

Single Entry System of Accounting: Definition – Objectives - Advantages- Limitations- Distinction between Double entry and Single entry- Types of Single entry- 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.

Module II : (30 hours)

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.

Module III : (10 hours)

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.

Module IV : (18 hours)

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 USGAAP- Difference between Ind AS and IFRS.

Module V : (22 hours)

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.

(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, Anand & Sons Pvt. Ltd, New Delhi.

4. Grewal and Gupta: Advanced Accounting
5. Dr Goyal V.K., Financial Accounting, Excel Books, NewDelhi.
6. R.L. Gupta and Radhaswamy, Advanced Accounting, Sultan Chand & Sons, NewDelhi.
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 1, 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.

SEMESTER 3

BCM3B03: BUSINESS REGULATIONS

Contact Hours per Week: 4

Number of Credits: 4

Course Evaluation: Internal – 20 Marks + External – 80 Marks

Course Outline

Module I : (20hours)

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.

Module II : (20hours)

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

Module III : (10hours)

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 is rights.

Module IV : (7hours)

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.

Module V : (7hours)

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.

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, BusinessLaw.
5. S.S. Gulshan, Business Laws.
6. 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.

SEMESTER 3

BCM3B04: CORPORATE ACCOUNTING

Contact Hours per Week: 6

Number of Credits: 4

Course Evaluation: Internal – 20 Marks + External – 80 Marks

Course Outline

Module I : (30hours)

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

Module I : (18hours)**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.

Module III : (18hours)

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.

Module IV : (20hours)

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

Module V : (10hours)

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 AS 34.

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

Reference Books:

1. Chintal Patel, Bhupendra Mantri, India Accounting Standards, Taxmann Publications Ltd.

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.

SEMESTER 4

BCM4B05: COST ACCOUNTING

Contact Hours per Week: 6

Number of Credits: 4

Course Evaluation: Internal – 20 Marks + External – 80 Marks

Course Outline

Module I : (10hours)

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 .

Module II : (18hours)

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.

Module III : (25hours)

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.

Module IV : (30hours)

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 (only Transport costing).

Module V : (13hours)

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).

(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 : Cost Accounting
- 4. M.L Agarwal : Cost Accounting
- 5. N.K. Prasad : 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

SEMESTER 4

BCM4B06: CORPORATE REGULATIONS

Contact Hours per Week: 4

Number of Credits: 4

Course Evaluation: Internal – 20 Marks + External – 80 Marks

Course Outline

Module I : (8hours)

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.

Module II : (13hours)

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 form is statement.

Module III : (18hours)

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.

Module IV : (13hours)

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.

Module V : (12hours)

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.

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.

SEMESTER 5

BCM5B07: ACCOUNTING FOR MANAGEMENT

Contact Hours per Week: 5

Number of Credits: 4

Course Evaluation: Internal – 20 Marks + External – 80 Marks

Course Outline

Module I : (5hours)

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

Module II : (10hours)

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

Module III : (25hours)

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).

Module IV : (25hours)

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).

Module V : (15hours)

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.

(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 & Appanaih : Essentials of Management Accounting.

SEMESTER 5

BCM5B08: BUSINESS RESEARCH METHODS

Contact Hours per Week: 4

Number of Credits: 4

Course Evaluation: Internal – 20 Marks + External – 80 Marks

Course Outline

Module I : (10hours)

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.

Module II : (15hours)

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.

Module III : (15hours)

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.

Module IV : (15hours)

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.

Module V : (9hours)

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.

Reference Books:

1. Donald R. Cooper and Pamela S, Schindler: Business Research Methods. Latest Edition, IrwinMcGraw-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.

SEMESTER 5

BCM5B09: INCOME TAX LAW & ACCOUNTS

Contact Hours per Week: 5

Number of Credits: 4

Course Evaluation: Internal – 20 Marks + External – 80 Marks

Course Outline

Module I : (10hours)

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.

Module II : (20hours)

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

Module III : (15hours)

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

Module IV : (17hours)

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

Module V : (18hours)

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.

(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.

SEMESTER 6

BCM6B12: INCOME TAX & GST

Contact Hours per Week: 6

Number of Credits: 4

Course Evaluation: Internal – 20 Marks + External – 80 Marks

Course Outline

Module I : (25hours)

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.

Module II : (20hours)

Income tax authorities – Powers and functions – Provisions of advance payment of tax – Taxpayment – 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.

Module III : (17hours)

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.

Module IV : (17hours)

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.

Module V : (17hours)

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.

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

SEMESTER 6

BCM6B13: AUDITING & CORPORATE GOVERNANCE

Contact Hours per Week: 4

Number of Credits: 4

Course Evaluation: Internal – 20 Marks + External – 80 Marks

Course Outline

Module I: (10hours)

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.

Module II : (20hours)

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.

Module III : (20hours)

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.

Module IV: (20hours)

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.

Module V : (10hours)

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

References:

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

SEMESTER 5 **SPECIALISATION - FINANCE**

BCM5B10: FINANCIAL MARKETS & SERVICES

Contact Hours per Week: 4

Number of Credits: 4

Course Evaluation: Internal – 20 Marks + External – 80 Marks

Course Outline

Module I : (10hours)

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.

Module II : (15hours)

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

Module III : (20hours)

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.

Module IV : (14hours)

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).

Module V : (5hours)

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

Reference Books:

1. Kohn, Meir: Financial Institutions and Markets, Tata Mc GrawHill.
2. Bhole L.M: Financial Institutions and Markets, Tata Mc GrawHill.
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 Mc GrawHill.
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% and 50% respectively)

SEMESTER 5
SPECIALISATION - FINANCE

BCM5B11: FINANCIAL MANAGEMENT

Contact Hours per Week: 4

Number of Credits: 4

Course Evaluation: Internal – 20 Marks + External – 80 Marks

Course Outline**Module I : (10hours)**

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

Module II : (18hours)

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.

Module III : (18hours)

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.

Module IV : (8hours)

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

Module V : (10hours)

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.

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. New Delhi.
5. Chandra, P: "Financial Management - Theory and Practice", Tata McGraw Hill.
6. Singh, J.K.: "Financial Management- Text and Problems". Dhanpat Rai and Company. Delhi.
7. R. S. Kulshrestha: Financial Management. Sahitya Bhawan.
8. R. P. Rastogi: Fundamentals of Financial Management, Galgotia Publications. New Delhi.
9. Ravi M Kishore: Fundamentals of Financial Management. Taxman Publications.).
10. Battacharya, Hrishikas: Working Capital Management - Strategies and Techniques, Prentice Hall of India, New Delhi.

SEMESTER 6 **SPECIALISATION - FINANCE**

BCM6B14: FUNDAMENTALS OF INVESTMENTS

Contact Hours per Week: 5

Number of Credits: 4

Course Evaluation: Internal – 20 Marks + External – 80 Marks

Course Outline

Module I : (15hours)

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).

Module II : (20hours)

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.

Module III : (20hours)

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.

Module IV : (15hours)

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

Module V : (10hours)

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

SEMESTER 6

SPECIALISATION - FINANCE

BCM6B15: FINANCIAL DERIVATIVES

Contact Hours per Week: 5

Number of Credits: 5

Course Evaluation: Internal – 20 Marks + External – 80 Marks

Course Outline

Module I : (12hours)

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

Module II : (15hours)

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.

Module III : (20hours)

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.

Module IV : (20hours)

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.

Module V : (13hours)

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.

Reference Books:

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

SEMESTER 1 COMPLEMENTARY COURSES

BCM1B01: MANAGERIAL ECONOMICS

Contact Hours per Week: 5

Number of Credits: 4

Course Evaluation: Internal – 20 Marks + External – 80 Marks

Course Outline

Module I : (10hours)

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.

Module II : (20hours)

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.

Module III : (20hours)

Market structure:-

Perfect competition: – profit maximization and equilibrium of firm and industry– shortrun 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.

Module IV : (15hours)

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.

Module V : (15hours)

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.

Reference Books:

1. R.L. Varshney and K.L. Maheswari, Managerial Economics
2. Ahuja. H.L.; Business Economics, S. Chand & Co.
3. D.N. Dwivedi, Managerial Economics
4. Dr. S. Sankaran, Managerial Economics
5. D.M. 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.

SEMESTER 2 **COMPLEMENTARY COURSES** **BCM2B02: MARKETING MANAGEMENT**

Contact Hours per Week: 5

Number of Credits: 4

Course Evaluation: Internal – 20 Marks + External – 80 Marks

Course Outline

Module I : (20hours)

Marketing Management: The value of marketing–Core marketing concepts–The newmarketing 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.

Module II : (20hours)

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 CycleMarketing 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.

Module III : (10hours)

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

Module IV : (15hours)

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.

Module V : (15hours)

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- ElectronicPayment System-Security issues in Ecommerce.

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”, HimalayaPublishing House Pvt Ltd
4. William J Stanton, “Fundamentals of Marketing”, McGraw Hill Publishing Co,New York
5. Lamb. Hair, Mc Daniel,–Marketing”, Cengage Learning Inc USA.
6. Rayport, Jeffrey F and Jaworksi. Bernard J, “Introduction to E-Commerce”, Tata McGraw Hill, Delhi.

SEMESTER 3

COMPLEMENTARY COURSES

BCM3C03: HUMAN RESOURCES MANAGEMENT

Contact Hours per Week: 5

Number of Credits: 4

Course Evaluation: Internal – 20 Marks + External – 80 Marks

Course Outline

Module I : (20hours)

Introduction to Human Resource Management—Importance--scope and objectives ofHRM. Evolution of the concept of HRM- Approaches to HRM- Personal management VsHuman Resource Management-HRM and competitive advantage- Traditional VsStrategic Human Resource Management - E-HRM - Operational E-HRM - Relational E- HRM – Transformational E-HRM.

Module II : (18hours)

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.

Module III : (12hours)

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

Module IV : (12hours)

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

Module V : (18hours)

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.

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—Venkata Ratnam. Srivasthava.

SEMESTER 4
COMPLEMENTARY COURSES

BCM4C04: QUANTITATIVE TECHNIQUES FOR BUSINESS

Contact Hours per Week: 5

Number of Credits: 4

Course Evaluation: Internal – 20 Marks + External – 80 Marks

Course Outline

Module I : (10hours)

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

Module II : (20hours)

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

Module III : (15hours)

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.

Module IV : (20hours)

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.

Module V : (15hours)

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

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 Mc GrawHill,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", Mc Millan.
8. Levine Krebiel & Bevenson, "Business Statistics", Pearson edition, Delhi.
9. J K Sharma, Quantitative Methods- Theory and applications, Mc Millan
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

SEMESTER 5

OPEN COURSES

BCM5D03: BASIC ACCOUNTING

Contact Hours per Week: 5

Number of Credits: 4

Course Evaluation: Internal – 20 Marks + External – 80 Marks

Course Outline

Module I : (20hours)

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.

Module II : (18hours)

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

Module III : (10hours)

Final Accounts of sole trading concerns: Trading and Profit & Loss Account - BalanceSheet- 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.

SEMESTER 3
COMMON COURSE

BCM3A11: BASIC NUMERICAL METHODS

Contact Hours per Week: 5

Number of Credits: 4

Course Evaluation: Internal – 20 Marks + External – 80 Marks

Course Outline

Module I : (10hours)

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

Module II : (15hours)

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).

Module III : (20hours)

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.

Module IV : (15hours)

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 Installments (EMI).

Module V : (20hours)

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.

(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 (Tata Mc Graw Hill)

2. Basic Mathematics and its Application in Economics – S. Baruah (Macmillan)
3. Mathematics for Economics and Business – R. S. Bhardwaj (Excel Books)
4. Business Statistics – G. C. Beri (Tata Mc Graw Hill)
5. Fundamentals of Statistics – S. C. Gupta (Himalaya Publishing House)
6. SP Gupta, 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. Chand and Company.
9. Abhijit Guha, Quantitative Aptitude for Competitive Examinations, Tata Mc Graw Hill.

SEMESTER 3

COMMON COURSE

BCM3A12: PROFESSIONAL BUSINESS SKILLS

Contact Hours per Week: 5

Number of Credits: 4

Course Evaluation: Internal – 20 Marks + External – 80 Marks

Course Outline

Module I : (15hours)

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.

Module II : (12hours)

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-learning- different approaches for e-Learning delivery - E-learning in India.

Module III : (18hours)

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

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

Module V : (20hours)

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.

References Books:

1. Professional Business Skills – Lee Pelitz 2nd Edition
2. Peter Norton, Introduction to Computers, Tata Mc Graw Hill Private Limited, New Delhi,2009.
3. Alan Evans, ITL 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 Mc Graw Hill, New Delhi,2009
7. Godfrey Parkin, Digital Marketing: Strategies for online success, New Holland publishers Ltd,2009
8. Damian Ryan, Understanding Digital marketing: Marketing strategies for Engaging the Digital generation, Kogan page, 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
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 Mc Graw-Hill Edition,
14. Data Mining for Business Intelligence: Concepts, Techniques, and Applications in Microsoft Office Excel with XL Miner, 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.

SEMESTER 4 **COMMON COURSE**

BCM4A13: ENTERPREUNERSHIP DEVELOPMENT

Contact Hours per Week: 5

Number of Credits: 4

Course Evaluation: Internal – 20 Marks + External – 80 Marks

Course Outline

Module I : (15hours)

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.

Module II : (17hours)

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

Module III : (15hours)

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

Module IV : (18hours)

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.

Module V : (15hours)

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

References:

1. Shukla M.B. Entrepreneurship and small Business Management, Kitab Mahal Allahabad.
2. Sangram Keshari Mohanty, Fundamentals of entrepreneurship, PHI, New Delhi.
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.

SEMESTER 4 COMMON COURSE

BCM4A14: BANKING AND INSURANCE

Contact Hours per Week: 5

Number of Credits: 4

Course Evaluation: Internal – 20 Marks + External – 80 Marks

Course Outline

Module I : (15hours)

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.

Activity: List out the name of banks as per their different category

Assignment: Procedure for creating an account in a bank

Module II : (15hours)

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 -Electronicpayments.

Activity / Assignment:

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

Module III : (20hours)

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:

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

Module IV : (15hours)

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

Module V : (15hours)

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.

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
15. K.C. Nanda, "Credit Banking", Response Book, Sage Publication, 1999

MODEL QUESTION PAPER
Christ College (Autonomous), Irinjalakuda
B. Com First Semester Examination April.....
BMC1B01 Business Management

Maxmarks-80

Time -Two and Half hours

Section A - Answer all questions. (2 marks each) (Max. 25 Marks)

1. Discuss the importance of CSR.
2. Why organizations need policies?
3. What is delegation?
4. Write any two features of MBO
5. Write a short note on any two types of plan
6. Define informal organization.
7. Are decentralization and departmentation are the same? If not how they are different?
8. Write any two assumptions of theory
9. Who is a democratic leader?

10. Are morals and ethics same concepts?
11. Explain eudemonism.
12. What do you mean by corporate citizenship?
13. What are human reactions to change?
14. Briefly explain Utilitarianism
15. Define globalization.

Section B - Answer all questions. (5 marks each) (Max. 35Marks)

16. What are the arguments in favor of business ethics?
17. Discuss the importance of CSR.
18. What are the major causes for resistance to change?
19. Discuss various approaches to CSR.
20. Critically evaluate Herzberg's motivation-hygiene theory.
21. Distinguish between manager and leader
22. Discuss various types of communication.
23. Briefly explain CSR activities in India.

Section C - Answer any two of the following. (10 marks each)

24. Explain organization as a management function. Also explain the characteristics and the process of organising.
25. What are the ethical issues in the international business sphere? Write about the major ethical initiatives of global corporates in the era of globalization.
26. Explain in detail the important leadership theories.
27. Critically examine teleological theories of business ethics.

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

$$\text{SGPA} = \frac{\text{Sum of the Credit points of all courses in a semester}}{\text{Total Credits in that semester}}$$

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

$$\text{SGPA} = 6.476$$

$$\text{Percentage of marks of semester I} = (\text{SGPA}/10) \times 100 = 64.76 \%$$

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)
XXXXXXXX	XXXXXXXX	A	8	4	32
XXXXXXXX	XXXXXXXXXX	C	5	3	15
XXXXXXXX	XXXXXXXXXX	A+	9	4	36
XXXXXXXX	XXXXXXXXXX	B+	7	3	21
XXXXXX*	XXXXXXXXXX	F	0	3	0
XXXXXXXX	XXXXXXXXXX	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

$$\text{CGPA} = \frac{\text{Total Credit points obtained in six semesters}}{\text{Total Credits acquired (120)}}$$

Example

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

$$\text{CGPA} = 7.183$$

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

$$\text{CGPA of Core Courses} = \frac{\text{Total Credit points obtained for Core Courses}}{\text{Total Credits acquired for Core Courses}}$$

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.

- 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.

o 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.

Annexure-1I

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