UNIVERSITY OF CALICUT

(Abstract)
Faculty of Commerce-Regulations and syllabus for B.Com Programme (CCSS UG) under School of Distance Education mode-approved-implemented-orders issued.

GENERAL AND ACADEMIC BRANCH-IV-'E’ SECTION
No: GAIV/E3/1601/02 Vol II                             Dated, Calicut University, 26.03.2012.

3. Item No. 8 of the minutes of the Meeting of Board of Studies in Commerce (UG) dated 15.12.11.
4. Orders of the Vice Chancellor in file of even No. on 16.01.2012.
5. U.O of even No. dated 09.03.2012.
6. Letter dated 16.03.2012 from the Chairman, Board of Studies, Commerce (UG) forwarding the Regulations and Syllabi of B.Com (CCSS UG) under SDE/Private mode.

ORDER

As per U.O read as first above, Choice based Credit Semester System was implemented for UG Programmes under School of Distance Education and Private mode of this University with effect from 2011-12 admission.

Vide paper read as second above, the Syllabi of UG programmes under School of Distance Education/Private mode was equalized with that of Regular Programmes under Choice based Credit Semester System (UG).

As per paper read as third above, the Board of Studies in Commerce UG resolved to adopt the Regulations and Syllabi for B.Com (CCSS) as the regulations and Syllabi for B.Com (CCSS) under the SDE mode after effecting all the decisions of the Board and the University Orders to date in this regard and the Chairman was authorized to submit the Regulations and Syllabi.

Vide paper read as fourth above, the Vice Chancellor exercising the powers of the Academic Council has approved item No. 8 of the minutes of the Board of Studies in Commerce (UG) subject to ratification by the Academic Council.

Vide paper read as fifth above, the Scheme of examination for Bachelor of Commerce (CCSS) under School of Distance Education has been implemented subject to ratification by the Academic Council.

As per paper read as sixth above, the Chairman, Board of Studies in Commerce (UG) has forwarded the Regulations and Syllabus of B.Com Programme (CCSS UG) under School of Distance Education/Private mode.
Sanction has therefore been accorded to implement the Regulations and Syllabus for Bachelor of Commerce (CCSSUG) under School of Distance Education mode from 2011-12 admission onwards subject to ratification by the Academic Council.

Sd/-
DEPUTY REGISTRAR (G&A-IV)
For REGISTRAR

To
The Director, School of Distance Education.

Copy to:- CE/EX Section/AR PG IX/EG 1 section/Tabulation Section/DR/AR B.Com Branch/
Chairman BOS Commerce UG/ /System Administrator with a request to upload in the University Website/SF/DF/FC.

Forwarded/By Order

Sd/
SECTION OFFICER
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 for the whole B.Com programme is 31. It is divided in to four courses namely-

1. Common courses
2. Core courses
3. Complementary courses and
4. Open courses
The courses of study leading to the award of B.Com shall comprise the following:

5.1

**Semester I**

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Contact hours</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>Common</td>
<td>BC1A01 Communicative skills in English</td>
<td>4</td>
<td>3</td>
</tr>
<tr>
<td>Common</td>
<td>BC1A02 Critical reasoning, writing and presentation</td>
<td>5</td>
<td>3</td>
</tr>
<tr>
<td>Common</td>
<td>BC1A07 Communication skills in the languages other than English</td>
<td>5</td>
<td>4</td>
</tr>
<tr>
<td>Core</td>
<td>BC1B01 Management Concepts and Business Ethics</td>
<td>6</td>
<td>4</td>
</tr>
<tr>
<td>Compl.</td>
<td>BC1C01 Managerial Economics</td>
<td>5</td>
<td>4</td>
</tr>
</tbody>
</table>

**Semester II**

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Contact hours</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>Common</td>
<td>BC2A03 Reading literature in English</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>Common</td>
<td>BC2A04 Readings on Indian constitution, secularism and sustainable environment</td>
<td>5</td>
<td>4</td>
</tr>
<tr>
<td>Common</td>
<td>BC2A09 Literature in Malayalam/ Hindi /other Indian /World Languages other than English</td>
<td>5</td>
<td>4</td>
</tr>
<tr>
<td>Core</td>
<td>BC2B02 Financial Accounting</td>
<td>6</td>
<td>4</td>
</tr>
<tr>
<td>Compl.</td>
<td>BC2C02 Marketing Management</td>
<td>5</td>
<td>4</td>
</tr>
</tbody>
</table>

**Semester III**

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Contact hours</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>Common</td>
<td>BC3A13 Basic numerical skills</td>
<td>5</td>
<td>4</td>
</tr>
<tr>
<td>Common</td>
<td>BC3A12 General Informatics</td>
<td>5</td>
<td>4</td>
</tr>
<tr>
<td>Core</td>
<td>BC3B03 Business regulatory frame work</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>Core</td>
<td>BC3B04 Corporate Accounting</td>
<td>6</td>
<td>4</td>
</tr>
<tr>
<td>Compl.</td>
<td>BC3C03 E- Commerce Management</td>
<td>5</td>
<td>4</td>
</tr>
</tbody>
</table>
### Semester IV

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Contact hours</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>Common</td>
<td>BC4A11 Basics of Business &amp; Management</td>
<td>5</td>
<td>4</td>
</tr>
<tr>
<td>Common</td>
<td>BC4A14 Entrepreneurship Development</td>
<td>5</td>
<td>4</td>
</tr>
<tr>
<td>Core</td>
<td>BC4B05 Cost Accounting</td>
<td>6</td>
<td>4</td>
</tr>
<tr>
<td>Core</td>
<td>BC4B06 Regulatory Frame work for Companies</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>Compl.</td>
<td>BC4C04 Quantitative Techniques for Business</td>
<td>5</td>
<td>4</td>
</tr>
</tbody>
</table>

### Semester V

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Contact hours</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>Core</td>
<td>BC5B07 Accounting for management</td>
<td>5</td>
<td>4</td>
</tr>
<tr>
<td>Core</td>
<td>BC5B08 Business Research methods</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>Core</td>
<td>BC5B09 Basics of Banking and Insurance</td>
<td>3</td>
<td>2</td>
</tr>
<tr>
<td>Core</td>
<td>BC5B10 Course in Specialization</td>
<td>5</td>
<td>4</td>
</tr>
<tr>
<td>Core</td>
<td>BC5B11 Course in Specialization</td>
<td>5</td>
<td>4</td>
</tr>
<tr>
<td>Open.</td>
<td>BC5D01 Open course ( For students from other departments)</td>
<td>3</td>
<td>4</td>
</tr>
</tbody>
</table>

### Semester VI

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Contact hours</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>Core</td>
<td>BC6B12 Incom Tax Law and Practice</td>
<td>6</td>
<td>4</td>
</tr>
<tr>
<td>Core</td>
<td>BC6B13 Auditing</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>Core</td>
<td>BC6B14 Course in Specialization</td>
<td>5</td>
<td>4</td>
</tr>
<tr>
<td>Core</td>
<td>BC6B15 Course in Specialization</td>
<td>5</td>
<td>4</td>
</tr>
<tr>
<td>Core Project</td>
<td>BC6B16 (PR) Three weeks project and viva voce</td>
<td>5</td>
<td>4</td>
</tr>
</tbody>
</table>
Core courses in the area of Specialization:

A. Finance
1. Indian Financial System
2. Financial Management
3. Financial Services
4. Fundamentals of Investments

B. Banking and Insurance
1. Banking Services Management
2. Insurance Management
3. Foreign Exchange Management
4. Risk Management and Insurance

C. Co-operation
1. Co-operative Theory and Practice
2. Legal Frame Work for Co-operatives
3. Banking, Production, Trading and Service Co-operatives
4. Co-operative Management and Administration

D. Computer Applications
1. Fundamentals of Computers
2. Business Information Systems
3. Office Automation Tools
4. Computerised Accounting with Tally

Open Course (For students from other departments)

Basic Accounting

5.2 Four common courses (BC3A13 Basic Numerical Skills, BC3A12 General Informatics, BC4A11 Basics of Business and Management, and BC4A14 Entrepreneurship Development), all the Core Courses, Complementary and Open courses for B.Com programme shall be taught by Commerce teachers
6.0 Examination

There shall be university examinations at the end of each semester for the courses undertaken by the student of B.Com programme. The theory examinations of each course for three hours duration shall contain two parts (internal and external). Provisions contained in clause 8 of Modified Regulations of Choice based Credit Semester System – Under Graduate Curriculum 2011 in school of distance education (CCSSUG-SDE).

7.0 Evaluation and Grading

All courses shall be subject to the scheme of evaluation containing two parts:
1. Internal evaluation (20%)
2. External evaluation (80%)

The weightage of internal and external evaluation will be as follows.

<table>
<thead>
<tr>
<th>Evaluation</th>
<th>Weightage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Internal</td>
<td>1 (20%)</td>
</tr>
<tr>
<td>External</td>
<td>4 (80%)</td>
</tr>
</tbody>
</table>

Both internal and external evaluation will be done using direct grading system.

The provisions contained in clauses 9 AND 10 of Modified Regulations of Choice based Credit Semester System – Under Graduate Curriculum 2011 in school of distance education (CCSSUG-SDE) will apply.

8.0 Project Report

8.1 During the sixth semester every student shall do a project. The student may choose any topic from the subjects he/she has studied.
8.2 The candidate shall prepare and submit a project report to the Director, SDE.
8.3 The report shall be in manuscript / typed and spiral bound with not less than 20-25 A4 size pages.
8.4 The project report should be submitted to the Director, SDE one month before the last working day of the sixth semester / as directed by the SDE in this respect.
8.5 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

8.6 The project can be done individually or in groups of not more than five students. The work of each student shall be guided by one Faculty member.
8.7 The candidate shall prepare at least two copies of the report: one copy for submission to the Department and one copy for the student which he/she has to bring with him/her at the time of viva voce. More copies may be prepared If the organization or the guide or both ask for one copy each.
8.8 Duration of project work
The duration for project work is 3 weeks.
8.9 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 it shall be included in the project report.
8.10 Structure of the report
Title page
Certificate from the organization (for having done the project work)
Certificate from guide
Acknowledgements
Contents
Chapter I :Introduction (Organization profile, Research problem, objectives of the study, Research methodology etc.)
Chapter II Review of literature
Chapters III and IV: Data Analysis (2 or 3 chapters)
Chapter V: Summary, Findings and Recommendations.
Appendix (Questionnaire, specimen copies of forms, other exhibits etc.)
Bibliography (books, journal articles etc. used for the project work).
8.11 Evaluation of project report
The university shall make arrangements for the evaluation of the project reports as per
the guidelines existing.

9.0 Viva Voce
9.1 At the end of sixth semester candidate shall attend a comprehensive viva voce.
9.2 The candidate should get a minimum C grade for a pass in viva voce examination
and an aggregate C grade in the core project course. If the candidate fails to
get C grade in project / Viva he/she has to reappear for that part only. Candidate
should get a
C grade in aggregate for the project and Viva Voce to have passed.(External 80% and
Internal 20%)

10.0 Requirement for passing the course: For passing the B.Com degree
programme the student shall be required to achieve a minimum of 120 credits of
which 38 credits shall be from common courses, 62 credits from core
courses, 16 credits from complementary courses and 4 credits from open courses.

11.0 In all other matters regarding the conduct of B.Com programme under the
school of distance education under Calicut university under choice based
credit semester system which are not specified in this
regulations Modified Regulations of Choice based Credit
Semester System Under Graduate Curriculum
2011, in School of Distance Education will be applicable.
UNIVERSITY OF CALICUT
SYLLABUS OF BACHELOR OF COMMERCE DEGREE PROGRAMME UNDER
SCHOOL OF DISTANCE EDUCATION (CUCCSSUG -SDE) EFFECTIVE FROM
2011 BATCH B.Com ADMISSIONS

CORE COURSES
BCIB01 MANAGEMENT CONCEPTS AND BUSINESS ETHICS

Lecture Hours per week: 6

Credits: 4

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

Module I
Nature and scope of Management; evolution of management- Schools of management thought; F.W.Taylor and Henry Fayol; principles of management; management as a science and an art; management process.

15 Hours

Module II
Functions of management- planning: types of plan; planning process; organizing: span of control, line and staff functions; centralization and decentralization; delegation; staffing: manpower planning, recruitment, selection and placement; directing: principles of direction; coordinating, and controlling.

30 Hours

Module III
Manager vs leader; leadership and motivation; leadership styles; theories of motivation. MBO; Management of performance; Understanding and managing group processes; characteristics of work group, work group behaviour and productivity; team creation and management.

15 Hours

Module IV
Ethics, culture and values: Importance of culture in organisations; Indian ethos and value systems; Model of management in the Indian socio political environment; Work ethos; Indian heritage in production and consumption.

15 Hours

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

15 Hours

Reference Books:
2. Sathish Modh: Ethical Management: Macmillan.
6. R.S Davar ; Management Process
BC2B02 FINANCIAL ACCOUNTING

Lecture Hours per week: 6

Objectives:
Ø To enable the students to acquire knowledge of the financial accounting principles and practices
Ø To equip the students with skills for recording various kinds of business transactions
Ø To familiarize the students with the techniques of preparing financial statements

Module I

15 Hours

Module II
Conceptual Frame work for preparation and presentation of financial statements - Capital, Revenue and deferred revenue expenditure – Capital and revenue receipts - Final accounts of Sole Proprietor and not –for- profit organizations (simple problems only)

20 Hours

Module III
Accounting for Hire Purchase and Installment System -Meaning – Features of hire purchase agreement – Distinction between hire purchase and sale –Interest calculation – Recording of transaction in the books of both parties - Default and repossession - Installment system – Features – Distinction between hire purchase and installment

15 Hours

Module IV

25 Hours

Module V
Accounting for hotels and restaurants – Introduction - features - revenue earning and non
revenue earning departments - heads of revenue and heads of expenditure - Working papers, journals – posting - preparation of trial balance – preparation of final statements - Trading accounts, Profit and Loss Accounts and Balance

25 Hours

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

**Reference Books:**
1. S.N. Maheswari: Financial Accounting
4. Grewal and Gupta: Advanced Accounting
8. S.Kr. Paul: Advanced Accounting,
9. P.C. Tulasian: Introduction to Accounting, Pearson Education
BC3B03 BUSINESS REGULATORY FRAMEWORK

Lecture Hours per week: 4

Credits: 4

Objectives:
1. To provide Students with Basic Legal Concepts and the Indian Legal Environment in which Business is carried on.
2. To identify the emerging legal issues in a digital networked environment.

Module I

25 Hours

Module II

Special contracts-contract of indemnity- meaning – nature- right of indemnity holder and indemnifier – contract of guarantee-meaning – nature and features- surety and co-surety – rights and liabilities- discharge of surety from his liability – contract of bailment and pledge-rights and duties of bailer and bailee , pledge and pledge- pledge by non owners-agency- creation of agency – duties and liabilities of agent and principal-termination of agency

12 Hours

Module III


08 Hours

Module IV


10 Hours

Module V


05 Hours
Reference books
1. Balchandani: Business Laws
2. S.D. Geet and M.S. Patil: Business Laws
3. S.S. Gulshan: Business Laws
4. B.S. Moshal: Business & Industrial Law
5. B Sen and Mitra: Business and Commercial Laws
6. N.D. Kapoor: An Introduction to Mercantile Laws
7. N.M. Wechlakar: Business Laws
8. M.C. Kuchal: Business Laws
BC3B04 CORPORATE ACCOUNTING

Lecture Hours per week: 6

Credits: 4

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

Module I
Accounting for share capital – Issue, forfeiture and Reissue of forfeited shares - 
Redemption of preference shares including buy-back of equity shares - Issue and Redemption of Debentures

15 Hours

Module - II

Final Accounts of Limited Liability Companies: Preparation of Profit and Loss Account, Profit and Loss Appropriation Account and Balance Sheet in accordance with the provisions of the existing Companies Act (Excluding Managerial Remuneration).

15 Hours

(Module -III, IV and V are to be taught as per the new format and schedules specified by the Law in the concerned field)

Module- III
Accounting for Amalgamation of Companies with reference to Accounting Standards issued by the Institute of Chartered Accountant of India (excluding inter-company transactions and holdings). Accounting for Internal Reconstruction (excluding preparation of scheme for internal reconstruction).

20 Hours

Module- IV

Bank accounts- General information relating to bookkeeping, ledger section, register section, slip system of ledger posting, legal requirements affecting final accounts, specimen form of accounting policies, preparation of profit and loss accounts, Asset classification, preparation of Balance sheet.

20 Hours

Module- V

Insurance Companies- Commercial and legal back ground of insurance business, contract of insurance, Book maintained by insurance companies, Explanation of special terms peculiar to insurance business, Accounts for life insurance business, types of policies, Annuity business, surrender value, paid up policy, life insurance fund valuation balance sheet, preparation of final
accounts, Revenue accounts, accounts for general insurance business (as per the provisions of IRDA Act)

20 Hours

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

Reference Books:
2. R.L Gupta, and M Radhaswamy: Corporate Accounting, Sultan Chand and Sons, New Delhi.
7. Nirmal Kumar Gupta: Corporate Accounting, Sahitya Bhawan, Publishers and Distributors.
BC4B05 COST ACCOUNTING

Lecture Hours per week: 6  
Credits: 4

Objectives:
- To familiarise students with the various concepts and element of cost.
- To create cost consciousness among the students.

Module I

14 Hours

Module II

15 Hours

Module III
Overheads :- Definition – Overhead allocation – Apportionment - Re apportionment – Direct distribution – Step Ladder – Reciprocal service methods – repeated distribution and simultaneous equation methods – Absorption of overheads – methods of absorption – Labour Hour Rate and Machine Hour Rate

25 Hours

Module IV
Methods of Costing:- Unit costing - Job costing- contract costing - Process Costing –Process Losses – Service costing (only transport )

16 Hours

Module V
Cost Control Techniques:

B. Standard Costing and Variance Analysis – Meaning, advantages and limitations of standard costing – Variance Analysis – material – Labour - Overhead Variance (Simple Problems only)

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

20 Hours

**Reference Books:**
1. N.K. Prasad: Cost Accounting
2. Nigam & Sharma: Cost Accounting
3. Khanna Pandey & Ahuja: Practical Costing
4. M.L. Agarwal: Cost Accounting
5. Jain & Narang: Cost Accounting
6. S.P. Iyengar: Cost Accounting
7. S.N. Maheshwari: Cost Accounting
10. Dutta: Cost Accounting
BC4B06  REGULATORY FRAME WORK FOR COMPANIES

Lecture Hours per week: 4  
Credits: 4

Objectives:

To enable the students to get familiarised with the regulatory frame work for companies in India

Module – I

05 Hours

Module – II

Formation of Companies:- Promotion, incorporation, capital, minimum capitak requirements – subscription - commencement of Business. Pre-incorporation and provisional contracts. 
Documents of Companies:-
  a. Memorandum of Association – definition, clauses, provisions and procedures for alteration. – 

  Doctrine of ultravires -

  b. Articles of Association – definition, contents, provisions and procedures for alteration – 

  Doctrine of Indoor management –Constructive notice of Memorandum and Articles of Association distinction between Memorandum and Articles of Association.

  c. Prospectus – Contents – Statements in Lieu of Prospectus – liabilities for misstatements 

12 Hours

Module – III


15 Hours

Module – IV

Management of Companies: - Directors , Managing Director - Appointment, Qualification, Rights, Responsibilities and liabilities –disqualification of Directors,
Meetings : - Requisites - Statutory, Annual, Extra ordinary and Board Meetings, Resolutions – Types.
Winding up:- Meaning – modes of winding up – winding up by the tribunal – Members voluntary winding up – creditors voluntary winding up - winding up under the supervision of the court.

Module – V

Corporate governance – Concept, relevance and provisions under listing agreement.

Reference Books:
2. N.D. Kapoor: Company Law and Secretarial Practice.
5. Tuteja: Company Administration and Meetings.
BC5B07 ACCOUNTING FOR MANAGEMENT

Lecture Hours per week: 5

Credits: 4

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 taking.

Module I

05 Hours

Module II

25 Hours

Module III
Funds Flow and Cash Flow Analysis:

a. Funds Flow Statements : Meaning and concept of fund – Current and Non- Current Accounts – Flow of Fund –Preparation of Funds flow statements – uses and significance
b. Cash Flow Statement : Difference between fund flows statement and cash flow statements – Preparation of cash flow statements as per AS3 Norms – Direct and Indirect methods.(Stress to be given to problems)

20 Hours

Module IV
Managerial decision making with the help of C.V.P. 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

Module V

Responsibility Accounting – Concept – Significance – Responsibility centers- Activity Based Costing – (General outline only)

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

Reference Books:
1. Dr. S.N. Maheswari: Management Accounting
2. Sexana: 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
BC5B08 BUSINESS RESEARCH METHODS

Lecture Hours per week: 4  
Credits: 4

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


10 Hours

Module II

Exploratory research – objectives – methods – experience survey – secondary data analysis – case study – pilot study by focus group interview - process of problem definition -understanding background of the problem , determination of unit of analysis – determine the relevant variables and state the research questions – hypothesis and research objectives.

10 Hours

Module III


10 Hours

Module IV


10 Hours

Module V

A

B
Preparation of research report – format – report writing stages – gathering material and data - make overall format - make detailed outline – write first draft - rewrite – final word processing and publishing.

20 Hours

Reference Books:
4. William G. Zikmund, Business research methods, Thomson
7. Jan Brace: Questionnaire design. Kogan Page India
8. Michael V.P., Research Methodology in Management, Himalaya.
10. R. Paneerselvan: Research Methodology, Prentice-Hall of India
BC5B09 BASICS OF BANKING AND INSURANCE

Lecture Hours per week: 3                          Credits: 2

Objectives: To enable the students to acquire knowledge about basics of Banking and Insurance

MODULE - 1

15 Hours

MODULE - II
Types of Customers and Account holders: Procedure and practice in opening and operating the accounts of customers - individuals including minors - joint account holders - Partnership firms - joint stock companies - executors and trustees-clubs and associations

10 Hours

MODULE - III
Introduction to insurance: Purpose and need of insurance, insurance as a social security tool - insurance and economic development - Principles of insurance - various kinds of insurance - life, marine, fire, medical, general insurance - features.

10 Hours

MODULE - IV
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; different types of general insurance; general insurance Vs life insurance- insurance business in India

15 Hours

Reference Books:
5. Pannandikar & Mitham'i: *Banking in India.*
6. Radhaswamy & Vasudevan: *Text Book of Banking.*
9. Dr. P. Periasamy: Principles and Practice of Insurance
   Himalaya Publishing House, Delhi
10. Inderjit Singh, Rakesh Katyal & Sanjay Arora: Insurance Principles and
11. M.N. Mishra: Insurance Principles and Practice, S. Chand & Company Ltd,
    Delhi.
12. G. Krishnaswamy : Principles & Practice of Life Insurance

**BC6B12INCOME TAX LAW AND PRACTICE**

Lecture Hours per week: 6  
Credits: 4

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 concept: Income - agricultural income – person – assessee - assessment year
- previous year - gross total income - total income - maximum marginal rate of tax
-Residential status - Scope of total income on the basis of residential status - Exempted income under section 10.

10 Hours

Module II Computation of income under different heads: Salaries – Allowances – Perquisites

25 Hours

Module III Profits and gains of business or profession: Definition - Computation – Allowable expenses and not allowable expenses – General deductions - Provisions relating to Depreciation.

15 Hours


Income from other sources: Definition - Computation – Grossing up – Deductions and other relevant provisions.

20 Hours

Module V Total income and tax computation: Income of other persons included in assessee’s total income - Aggregation of income and set-off and carry forward of losses - Deductions from gross total income – Rebates and reliefs - Computation of total income tax liability of individuals.

20 Hours

(Theory and problems may be in the ratio of 40% and 60% respectively .Only simple problems are to be expected.)
Reference:
1. Dr. Vinod K. Singhania : Direct Taxes – Law and Practice, Taxman publication.
2. B.B. Lal : Direct Taxes, Konark Publisher (P) ltd.
4. Dr. Mehrotra and Dr. Goyal : Direct Taxes – Law and Practice, Sahitya Bhavan Publication.

BC6B013 AUDITING

Lecture Hours per week: 4  Credits: 4

Objectives:
To impart knowledge about auditing principles, procedures and techniques in accordance with current legal requirements and professional standards.


Module II: Internal Control, Internal Check and Internal Audit: – Introduction, Necessity, Definitions - Internal Check: Definitions, Difference between Internal Check and Internal Control, Fundamental Principles of Internal Check – Difference between Internal check and Internal audit.  


Module V: Special Areas of Audit: Tax audit and Management audit - Recent Trends in Auditing – Basic considerations of audit in EDP Environment.
Reference Books:

Core courses in the area of Specialisation: Finance

BC5B10 INDIAN FINANCIAL SYSTEM

Lecture Hours per week: 5 Credits: 4

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

Module I

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.

Module III

Module IV
Financial Institutions: commercial banks- development financial institutions- Non-banking financial corporations-Mutual Funds, insurance companies – Objectives and functions (only a brief outline).

15 Hours
Module -V
Regulatory Institutions – RBI – Role and Functions. The Securities and Exchange Board of India-objectives-function-powers- SEBI guidelines for primary and secondary market.  08 Hours

Reference Books:

BC5B11 FINANCIAL MANAGEMENT

Lecture Hours per week: 5  Credits: 4

Objectives:

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

Module – I
  10 Hours

Module – II
Investment Decision: Capital budgeting process - Estimation of Relevant cash flows– Payback Period Method, Accounting Rate of Return, Net Present Value, Net Terminal Value, Internal Rate of Return, Profitability Index, Capital budgeting under Risk-Certainty Equivalent Approach and Risk Adjusted 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: 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:**

7. R. S. Kulshrestha: Financial Management, Sahitya Bhawan,
BC6B14 FINANCIAL SERVICES

Lecture Hours per week: 5

Credits: 4

Objectives:
To enable the students to understand the traditional and modern financial services.

Module I
Financial services – meaning - features – importance – contribution of financial services in promoting industry – service sector

15 Hours

Module II
Merchant banking – meaning, origin and growth of merchant banking in India. Scope of merchant banking services – merchant bankers and management of public issues – merchant banking practices in India. Weakness in the functioning of merchant bankers in India.

10 Hours

Module III
Mutual funds: Concept of mutual funds. Growth of mutual funds in India. Mutual fund schemes – money market mutual funds – private sector mutual funds – functioning of mutual funds in India.

10 Hours

Module IV
Lease financing: meaning – types of leasing - factors influencing lease – performance of leasing industry in India. – RBI guidelines for hire-purchase – problems of hire-purchasing companies in India.

15 Hours

Module V

A. Factoring: Concept of factoring – why factoring – types of factoring – factoring mechanism- securitization of debt – concepts and mechanism

B. Retail banking services – personal loan – home loans – car loans – consumer loans – educational loans – concept of plastic money -- credit cards- debit card – (meaning – features – types – merits and de merits of each services are covered)

C. Venture Capital: Concept of venture capital fund – characteristics – growth of venture capital funds in India.

25 Hours

Reference Books:
BC6B15 FUNDAMENTALS OF INVESTMENTS

Lecture Hours per week: 5  
Credits: 4

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

18 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


20 Hours


17 Hours


10 Hours

7. Vasanth Desai: The Indian Financial System, HPH
8. M Y Khan: Indian Financial System, TMH
Reference Books:
2. S. Kevin: Security analysis and portfolio Management

Core courses in the area of specialization: Banking and Insurance

BC5 B10 BANKING SERVICES MANAGEMENT
Lecture Hours per week: 5
Credits: 4

Objectives:
- To help the students to understand the meaning, importance and the economic and monetary implications of banking operations
- To impart knowledge about the various forms of banking services
- To enable the students to learn various provisions of the Banking Regulations act 1949, RBI Act,Negotiable Instrument Act 1881
- To gain insight in to E-banking services

Module – I

10 Hours

Module – II
Banking Services – Loans and Advances – Forms of Advances – General Loans,

Overdrafts, Clean advances, Term advances, Consumer Loans, Foreign bills purchases, Advances against Hire purchase advances, Packing Credits – Import loan – Industrial advances – Advances to Small borrowers – Agricultural Financing-advances.

20 Hours

Module – III

Module – IV

E – Banking Services –
Internet Banking – Phone 10 Hours
Banking – Mobile Banking
– ATM’s -Debit Card –
Credit Cards.

Module – V


Reference Books:

4. Dr.S.Gurusamy, ‘Financial Services & System’,Vijay Nicole imprints Pvt Ltd.

BC5B11 INSURANCE MANAGEMENT

Lecture Hours per week: 5 Credits: 4

Objectives:

➢ To impart knowledge about the insurance organizations and management
➢ To help the students to understand the role of insurance intermediaries in emerging market
➢ To enable the students to learn the computation of premium, bonus and claims
➢ To provide knowledge about various methods of pricing of insurance products

Module – I


Module – II

Role of Insurance intermediaries in emerging markets – Agency regulation – Prerequisites –
Training procedures for becoming an agent – Remuneration and other benefits – Agency commission structures – Functions of an agent.

10 Hours

Module – III


20 Hours

Module – IV


15 Hours

Module – V


15 Hours

Reference Books:
BC6B14 FOREIGN EXCHANGE MANAGEMENT

Lecture Hours per week: 5

Credits: 4

Objectives:

➢ To enable the students to learn the theories of foreign exchange behaviour
➢ To provide an introduction to futures and an overview of financial future markets
➢ To enable the students to acquire knowledge about swaps
➢ To help students to understand the different types of exchange rate risks

Module – I
The main theories which seek to explain exchange rate behaviour. Forecasting exchange rate movements. Different exchange rate arrangements and government intervention.
10 Hours

Module – II
10 Hours

Module – III
Introduction to Futures - an overview of financial futures markets, including the types of contracts available - futures terminology and concepts, and futures pricing and behavior - cost of carrying and expectations approach. Uses of futures for hedging, arbitrage and speculation.
25 Hours

Module – IV
Swaps Development of the swaps market. Characteristics and uses of swap products, interest rate and currency swaps. Legal and regulatory issues.
10 Hours

Module – V

Exchange rate Risk and Political Risk Identification of the different types of exchange rate risk; transaction exposure, translation exposure and economic exposure, together with an analysis of political risk. Managing Foreign Exchange Rate Risk Strategies for managing foreign exchange rate risk and the instruments available; currency forwards, futures, options and swaps. Short-term Interest Rate Risk Management.
(Theory and problems may be in the ratio of 70% and 30% respectively)

**Reference Books:**

BC6B15  RISK MANAGEMENT AND INSURANCE

Lecture Hours per week: 5       Credits: 4

Objectives:
➢ To enable students to understand risk, risk management process and techniques
➢ To help students to learn about risk financing
➢ To understand risk management applications

Module – I

Module – II
Commercial risk management applications - property - liability-commercial property insurance different policies and contracts - business liability and risk management insurance - workers’ compensation and risk financing.

Module – III
Personal risk management applications property - liability-risk management for auto owners - risk management for homeowners.

Module – IV
Risk management applications-loss of life-loss of health - retirement planning and annuities - employee benefits - financial and estate planning.

Module – V
Risk management environment - industry - functions and organisation of insurers - Government regulation of insurance sector - IRA - Privatisation of insurance business in India -changes in Insurance Act - Insurance intermediaries insurance products pricing, claim valuation -Foreign insurers in India.
Reference Books:
2 McNamara: “Principles of Risk Management and Insurance”, Addison-Wesley
7 Insurance Act - Latest.

Core Courses in the area Specialisation: Co-operation

BC5B10 CO-OPERATIVE THEORY, PRINCIPLES AND PRACTICE

Lecture Hours per week: 5  Credits: 4

Objectives:
➢ To provide conceptual clarity and theoretical base in the co-operation
➢ To provide an overall idea about the historical evolution, growth and present status of co-operative movement in India and abroad

Module - I
Concept of co-operation - meaning and definition - nature of co-operatives - values of co-operation - economic, social, political and ethical objectives of co-operation - historical evolution and pioneers of co-operative movement – Robert Owen, Rochdale Pioneers, Raiffeissien, Shulze, Wollemborg and Luzzatti - Principles of co-operation – Rochdale principles, ICA principles,

25 Hours

Module - II
Co-operation as a form of business organization – Cooperation vs Capitalism -Socialism and Communism - International Co-operative Alliance (ICA) – origin, objectives and functions.

10 Hours

Module - III

25 Hours
Module - IV
Successful co-operative models abroad – consumer co-operatives in Britain & Sweden, credit co-operatives in Germany and Italy, Dairy co-operatives in Denmark, Farming co-operatives in Russia and Israel.

15 Hours

Reference Books:
1. Dubashi P.R: Principles and philosophy of co-operation
2. Krishnaswamy O. R & Kulandaiswamy: Co-operation, concept and theory
3. Mathur B.S: Co-operation in India
6. Mamoria C.B: Rural credit & agricultural co-operatives
7. Bedi R.D: Theory, history, & practice of co-operation
8. Kulkarni: Theory and practice of co-operation
9. Mamoria C.B. and Saxena: Co-operation in Foreign lands

BC5B11 LEGAL FRAME WORK FOR CO-OPERATIVES

Lecture Hours per week: 5 Credits: 4

Objectives:
➢ To enable the students to acquire knowledge about cooperative laws
➢ To enable the students to understand the provisions of Kerala Co-operative Societies Act

Module - I

10 Hours

Module - II


15 Hours

Module - III
Multi state co-cooperative societies Act, 2002 – reasons for enactment – important provisions-registration – amendment of byelaws, amalgamation and division, promotion of subsidiary organisation – federal co-cooperatives-members- rights and liabilities, management – audit, winding up of societies.

15 Hours

Module - IV


15 Hours
Module - V

Reference books :

1. Co-operative Credit Societies Act 1904
2. Co-operative Societies Act 1912
5. Mohanan P.N.: Co-operative Laws in Kerala
6. Bedi R.D. - Co-operative Law in India

BC6B14  BANKING, PRODUCTION, TRADING AND SERVICE
CO-OPERATIVES

Lecture Hours per week: 5   Credits: 4

Objectives:
➢ To enable the student to acquire in-depth knowledge regarding the structure and functioning of different types of co-operatives

Module - I
Co-operative Banking in India: co-operative banking structure in India – organisations under short term & medium term credit structure – PACS, DCB,SCB – objectives, functions, resources and lending operations- asset –liability management , management of NPAs.

10 Hours

Module - II
Organisations under long term credit structure- PCARDB-SCARDB-objectives, functions, resources & loan operations - Urban co-operative banks – evolution, objectives, functions, structure, resources & loan operations - Employees credit societies - objectives, functions and lending operations - Role of NABARD in co-operative credit - Role of National federations, NAFSCOB, NAFCUB, NCARDBF.

18 Hours

Module - III
Agri-business co-operatives: Need and significance of Agri-business co-operatives - types of Agri-business co-operatives – production, processing and marketing co-operatives - producer’s co-operatives – co-operative farming societies, types, objectives & functions - Dairy co-operatives- types, traditional vs. Anand pattern, objectives and operations of APCOS- regional unions and federation – KCMMF (MILMA) - processing co-operatives- need- objectives &
functions processing of agricultural commodities (Paddy, coconut, rubber) Marketing co-operatives – evolution, types, objectives & functions - structure of co-operative marketing - Role of national institutions – NAFED, NCDC, NDDB

Module - IV

Non-Agricultural co-operatives: Consumer co-operatives- organisational structure, objectives & functions, operations of primary stores, wholesale stores, state federation & NCCF - housing co-operatives- objectives & different types state federation (KSCHF), (NCHF) - Industrial co-operatives – different types- weaver’s co-operatives, (HANTEX), coir-co-operatives Kerala state co-operative coir marketing federation (COIRFED) - Fisheries co operatives – Kerala state co-operative federation for Fisheries development (MATSYAFED) - Labour contract co-operatives - objectives, functions - Hospital co-operatives- objectives & functions

22 Hours

Reference Books:
1. Nakkiran S: Co-operative Banking in India
2. Mamoria C.B: Rural credit & Agricultural-co-operation in India
3. Mathur B.S: Cooperation in India
4. Kulandaiswamy. V: Co-operative dairying in India
5. Roy A.C: Co-operative farming in India
6. Deshpande. S.H: Some problems of co-operative farming
7. Mamoria and Joshi: Principles and practices of Marketing in India
8. Saeed M and Ansari: Co-operative marketing and processing
BC6B15 CO-OPERATIVE MANAGEMENT AND ADMINISTRATION

Lecture Hours per week: 5

Credits: 4

Objectives:
- To enable the students to acquire knowledge about the co-operative management and administration
- To familiarize the students with accounting and auditing of co-operatives

Module - I
Co-operative management - concept, meaning, definition - unique features.
Structure of co-operative organisation and management - Essential management functions,
planning, organizing, directing and controlling – its applicability to co-operatives- democracy-
direct vs. indirect democracy – decision making in co-operatives - types of decisions - steps in
decision making.

15 Hours

Module - II
Management structure – role & responsibilities of general body – role of board of directors – role
of president - Chief executive officer – Secretary - functions and duties

10 Hours

Module - III
Administration of co-operatives – Departmental setup at the state – district and taluk level - Co-
operative education & training – Identification of training needs – institutional arrangement for
co-operative training & development – role of circle co-operative unions – SCUs, NCUI, NCCT
& NCCE.

10 Hours

Module - IV
Accounting & Auditing of co-operatives: Nature and scope of co-operative accounting –
accounting principles, concepts & conventions in co-operatives features of co-operative
accounting- co-operative accounting vs. double entry & single entry accounting system - Books
& registers maintained by the co-operatives – statutory requirements - Daybook and subsidiary
manufacturing, trading P&L A/c – P&L appropriation account – balance sheet - computerized
accounting system

25 Hours

Module - V
Co-operative audit – feature – difference between co-operative audit and general audit, financial
audit and administrative audit, auditor – duties, rights responsibilities. Stages of audit work –
preparation of audit programs, vouchers. Verification & valuation of assets & liabilities –
auditing of reserves & provisions, audit memorandum, audit classification, audit certificate, audit
fees.

15 Hours

Reference Books:
1. ILO: Co-operative management & Administration
2. Goel B.D: Cooperative management and Administration Deep & Deep Publications, New Delhi
4. Dubashi P.R.: Principles and Philosophy of co-operation
6. ICA: Readings in Co-operative Management
8. Manikkavasakam: A Treatise on Co-operative Account Keeping
9. Samiuddin: Co-operative Accounting & Auditing
10. Krishna Swamy: Co-operative Audit
Core Courses in the area of Specialisation: Computer Applications

BC5B10 FUNDAMENTALS OF COMPUTERS

Lecture Hours 5 Credits 4

Objective: To enable the students to acquire basic knowledge in the fundamentals of computers and its applications in the various areas of business.

Module I: Exploring the Computer (10 Hrs)


Module II Computer systems (10 Hrs)


Module III Data Processing (18 Hrs)


Module IV Peripheral devices (10 Hrs)


Module V Operating Systems (12 Hrs)

Operating Systems: DOS - Internal commands - External commands - Windows - UNIX - Windows NT - Windows98 – Windows XP - Types of operating Systems: Batch, Online and Real time system - Time sharing, Multiprogramming and Multiprocessing systems -

Module VI Networking (15 Hrs)

Networking Basics - Sharing data anywhere, anytime - The uses of a network - Common types of networks - Hybrid networks – structure of network - Network topologies and protocols -
Network media - Network hardware - Local and Wide Area Network - ECommerce – Internet – Extranet - E-mail and its uses - World Wide Web.

Books for Reference

1. Computer and Common Sense-Roger Hunt and John Shelley

2. Using Micro Computers- Bright man and Dims dale

3. 4. Introduction to Computers-Alexis Leon and Mathews Leon

4. Michael Miller, Absolute Beginner's guide to computer Basics,

5. Peter Norton, Introduction to computers, Sixth Edition Tata
BC5 B11 BUSINESS INFORMATION SYSTEMS

Lecture Hours 5 Credits 4

Objective: To enable the students to acquire basic knowledge in the Information Technology and its relevance in the various areas of business.

Module I Information Technology in Business (15 Hrs)


Module II Data, Information and Knowledge (15 Hrs)

Definition of information - History of Information - Quality of Information -Information processing - Management decision making - IT support for management decision making - Data transformation and management - Decision Support Systems (DSS) - Characteristics and capabilities of DSS - Components and structures of DSS - Data and information analysis.

Module III - Information Systems for Enterprise (15 Hrs)

Information and enterprises - Information systems to support business functions - Functional information systems - Management information systems - Transaction processing information systems - Integrated information systems - Enterprise Resource Planning (ERP) - Advantages of ERP - Benefits of an ERP system - Inter-Organizational information systems - Global information systems - Information as a competitive weapon.

Module IV - Data Base Management Systems (15 Hrs)


Module V - Computer Software (15 Hrs)

Definition - Hardware/Software interaction - Software categories - Retail software - Public domain software - Shareware - Freeware - Cripple ware - Classification of software - Utilities - Compliers and interpreters - Word processor - Spreadsheets Presentation software - Image processors - Enterprise software.
Books for Reference:


4. *Information Technology for Management*—Henry C. Lucas
BC6B14 OFFICE AUTOMATION TOOLS

Lecture Hours 5 Credits 4

Objective: To enable the students to acquire basic knowledge in the various office automation tools and their applications in the various areas of business.

Module I: MS-Word (Theory 15 hours and practical 10 hours)


Headers and Footers: Definition - creating basic headers and footers - Tables - Creating table - adding changing Deleting rows - Inserting changing Deleting column - Graphics - Importing graphics – Clipart - Insert picture - Clip Art Gallery - drawing objects - text in drawing.

Templates: Template types - using templates - exploring templates - modifying templates.

Macros: Macro - Record in macros - editing macros - running a macro.

Mail Merge: Mail Merge concept - Main document - data sources - merging data source and main document - Overview of word menu options - word basic tool bar.

Module II: MS EXCEL (Theory 15 hours and practical 10 hours) Electronic Spreadsheet - Structure of spreadsheet and its applications to accounting, finance, and marketing functions of business - Creating a dynamic / sensitive worksheet - Concept of absolute and relative cell reference - Using built in functions - Goal seeking and solver tools - Using graphics and formatting of worksheet - Sharing data with other desktop applications - Strategies of creating error- free worksheet.

Module III: Ms-Power Point (Theory 9 hours and practical 6 hours)

Power Point: Basics – Terminology - Getting started - Views - Creating Presentations - Using auto content wizard - Using blank presentation option - Using design template option - Adding slides - Deleting a slide - Importing Images from the outside world - Drawing in power point - Transition and build effects - Deleting a slide - Numbering a slide - Saving presentation - Closing presentation - Printing presentation elements.

Module IV: The internet and its basic concepts (Theory 10 hours)

Internet concept – History - Development in India - Technological foundation of internet - Distributed computing - Client – server computing - internet protocol suite - Application of distributed computing - Client server computing - Internet protocol suite in the internet environment - Domain Name System (DNS) - Generic Top Level Domain (g TLD) - Country code Top Level Domain (cc TLD) – Indian - Allocation of second level domains - IP addresses - Internet Protocol - Applications of internet in business, Education, Governance, etc.
Books for Reference


3. PCsSoftware Made Simple-R.K.Taxali


5. Quick course in Microsoft office - Joyce Cox, Polly Orban

6. Mastering Office 2000 - Gimi Couster

BC6B15 COMPUTERISED ACCOUNTING WITH TALLY

Lecture Hours 5  
Credits 4

Objective: To enable the students to acquire basic knowledge in the computerised accounting systems and its applications in the area of business.

(Out of the 75 lecture hours, the ratio between theory and practical hours shall be 3:2)

Module I  
(5 hours)


Module II  
(10 hours)


Module III  
(10 hours)

Inventory management with tally - stock groups - stock items - stock category - unit of measures - godown inventory vouchers (Pure inventory and inventory vouchers)

Module IV  
(15 hours)

Integration of accounting with inventory - bill wise details – invoicing - voucher entry - cost centre - cost category - budget and control - bank reconciliation - interest calculation - order processing - stock valuation methods - reorder levels - tracking numbers - bill of material - inventory ageing analysis.

Module V  
(15 hours)

Tax application in Tally - Introduction to VAT - VAT activation and classification - VAT computation - composite VAT - input VAT on capital goods - CST introduction - central Excise Tax - interstate transfer - service tax

Module VI  
(10 hours)

Module VII (10 hours)

Technology advantage of Tally - Tally audit - Tally vault-back up, restore, merge and split of database - ODBC interface - export and import of data - web enabled reporting - online support of software.

Recommended readings:

1. A.K. Nadhani and K.K. Nadhani – Implementing Tally 6.3, I/e BPB Publications; New Delhi
2. Namrata Agarwal – Tally 6.3; 2004 edition; Dream Tech; New Delhi
SYLLABI FOR COMPLIMENTARY COURSES

BC1C01 MANAGERIAL ECONOMICS

Lecture Hours per week: 5
Credits: 4

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

Introduction - Definition of Managerial economics - objectives - characteristics - uses - decision making and forward planning - basic economic tools in management economics.

8 Hours

Module II

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

12 Hours

Module III

Production: Fixed and Variable inputs, Production function, Total, Average and Marginal Product, Law of variable proportions, Linear homogeneous production function - production isoquants, marginal rate of technical substitution - optimal combination of resources - return to scale - cost of production - social and private cost of production - difference between economic and accounting cost - long run and short run cost of production - Economics and diseconomies of scale.

20 Hours

Module IV

Price and output decisions under different market structures: Price and output decisions under perfect competition, monopoly and monopolistic competition - pricing under oligopoly - kinked demand curve - price leadership - pricing, under collusion.
Module V


Reference Books:

1. R.L. Varshney and K.L. Maheswari, Managerial Economics
2. D.N. Dwivedi, Managerial Economics
3. Dr. S. Sankaran, Managerial Economics
4. D M Mithani: Business Economics
5. Seth M L Text Book of Economic Theory
7. Petersen & Lewis: Managerial Economics
8. Mote V L Peul. S & Gupta G S: Managerial Economics
9. H. Craig Petersen & W. Cris Lewis: Managerial Economics
BC2C02 MARKETING MANAGEMENT

Lecture Hours per week: 5  
Credits: 4

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-1
Marketing-meaning and definition-scope and importance-evolution of marketing concepts-modern concept of marketing-marketing mix-marketing environment-consumer behaviour-buying motives-consumer buying process-factors influencing consumer buying decision-market segmentation-basis-target marketing-product positioning-importance and bases

20 Hours

Module-2
Product-meaning and importance-classification-concept of product mix-packaging-branding-brand loyalty and brand equity-labeling-product life cycle-new product development-pricing-factors influencing product price-pricing policies and strategies

15 Hours

Module-3
Physical distribution-meaning and importance-levels of marketing channels-wholesaling and retailing-types of retailing-factors influencing choice of distribution channel

10 Hours

Module-4
Promotion-meaning and importance-promotion mix-advertising-personal selling-sales promotion-public relation-factors affecting promotion mix decisions

10 Hours

Module-5
Rural marketing-growing importance-unique features of rural markets-market mix planning for rural market-service marketing vs. product marketing-green marketing-social marketing-relationship marketing-niche marketing

15 Hours

Module-6

5 Hours
Reference Books:

4. Marketing by Evans & Berman, 2/e, Biztantra.
BC3C03 E- COMMERCE MANAGEMENT

Lecture Hours per week: 5

Credits: 4

Objectives:

Ø To enable the student to understand basics of E-Commerce
Ø To gain a practical orientation to E-Commerce and E- Business management


15 hours


25 hours

Module IV – Electronic Payment system: Introduction – Online payment systems – prepaid and postpaid payment systems – e-cash, e-cheque, Smart Card, Credit Card
Debit Card,

15 hours

Module V – Legal and ethical issues in E-Commerce: Security issues in E-Commerce-
Regulatory frame work of E-commerce.

05 hours

Reference Books:
1. Turban, Efraim, David King et. el.: Electronic Commerce: A Managerial Perspective,
Pearson Education Asia, Delhi.
2. Dave Chaffey: E-Business and E-Commerce Management, Pearson Education.
Society, Pearson Education, Delhi.
8. Stamper David A, and Thomas L.Case: Business Data Communications, Pearson
Education, New Delhi.
BC4C04 QUANTITATIVE TECHNIQUES FOR BUSINESS

Lecture Hours per week: 5

Credits: 4

Objectives:

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


Module –II: Correlation and regression analysis-meaning and definition of correlation-Karl Pearson’s coefficient of correlation-rank correlation-Regression-types-determination of simple linear regression-Coefficient of determination. 20 Hours

Module-III: Set theory-Probability-concept of probability –meaning and definition-approaches to probability-Theorems of probability-addition theorem-multiplication theorem-conditional probability-inverse probability-Baye’s theorem. 15 Hours

Module-IV: Theoretical distribution-binomial distribution-basic assumptions and characteristics-fitting of binomial distribution-Poisson distribution –characteristics-fitting of Poisson distribution-Normal distribution-features and properties-standard normal curve. 15 Hours

Module-V: Statistical inference- testing of hypothesis-procedure-error in testing-two tail tests and one tail tests-nonparametric tests- Chi-square test, 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

Module-V:

Reference Books:

2 S.P.Gupta, Statistical Methods, Sultan Chand, latest edition
3 Sanchetti and Kapoor, Statics, Sultan Chand.

SYLLABI FOR OPEN COURSES
(FOR STUDENTS FROM OTHER DEPARTMENTS)
Open Course

BC5D03 BASIC ACCOUNTING

Lecture Hours per week: 3  Credits: 4

Objectives:
➢ To enable the students to acquire knowledge of Accounting principles and practice

Module I

Module II

Module III
Trial Balance-Errors-types of errors-Rectification of errors-problems-bank reconciliation statement-problems. 10 Hours.

Module IV
Financial Statements- Manufacturing, Trading and Profit & Loss Account-Balance Sheet-problems with simple adjustments. 20 Hours.

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

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

BC3A13 BASIC NUMERICAL SKILLS

Lecture Hours per week: 5  Credits: 4

Aim: To enable the students to acquire knowledge of mathematics and statistics.

Objective: 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 liner 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 (ax² + bx + c = 0 form only) problems on business application.

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 nth 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 Definitions 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 – Skew ness and Kurtosis and Lorenz curve. Analysis of Time Series: Methods of Measuring - Trend and
Seasonal variations - Index number - Unweighted indices - Consumers price and cost of living indices.

20 Hours

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

**reference Books**

1. Sundaresan and Jayaseelan - An Introduction to Business Mathematics and Statistical Methods
4. Gupta S.P. - Statistical Methods
5. Navaneethan P. - Business Mathematics
6. Statistics - R.S.N. Pillai, Mrs. Bhagavathi
7. P.R. Vittal - Business Mathematics and Statistics
BC3A12 GENERAL INFORMATICS

Lecture hours per week: 5

No of Credits: 4

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:


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- INLIBNET-NICENET-BRNET. 15 Hours

Module IV: Social Informatics:

Proper Usage of Computers and Internet- e-waste and Green computing- Unicode-IT and Regional Languages.

Module V: Programmes for Office Management:


  References:

www.wikipedia.com
www.google.scholarr.com
www.bing.com
www.google.com
www.afk.com
www.yahoossearch.com
www.comp.os.linux.admin
www.comp.os.linux.answers
Common Course

BC4A11 BASICS OF BUSINESS AND MANAGEMENT

Lecture Hours per week: 5  
Credits: 4

Objectives

➢ To understand business and its role in society.
➢ To understand entrepreneurship and its heuristics.
➢ To comprehend the business environment.
➢ To enable the student to undertake business activities.

Module I

Functioning of economic systems - divisions of labour, innovation, flow of goods and services and accumulation of wealth under different economic systems - capitalism, socialism, communism, mixed economies, planned economies etc.; different forms of business organisation
- individual and organized business - family and corporate entities - business for profit, business not for profit and business for non-profit. Business entities - individuals, cooperatives, trusts, partnerships, undivided families, joint stock companies - private public and joint ventures. Business examples in different sectors of the economy (primary, secondary and tertiary) - agriculture, trading, retailing, manufacturing, hospitality, tours, travels, recreations, adventures, healthcare, education and other contemporary business areas as examples.

20 Hours

Module II

Role of business in economic development, Indian development experience-role of public and private sectors in the post-colonial period, experience of liberalization and globalisation. Different stakeholders of business firms - owners, managers, employees and others. Emergence of "managerialism" and the role of corporate governance; the goals of business - shareholder value maximisation and its alternatives; goals of public sector, cooperatives and non-profit enterprises. Government regulation of business - objectives, methods and problems.

15 Hours

Module III

Establishing a business - entrepreneurship - legal, physical, financial, social and psychological endowments for entrepreneurs - individual and group entrepreneurs - "intrapreneurs". Mobilisation of financial resources for business - individual savings - loans and advances - source of funds - markets for raising money - short-term and long-term funds - lending institutions for business funds - banks and non-banking financial institutions-cost of capital - documenting finding sources and areas of expenses - accounting and accounting practices - returns on investment - factors of production and rewards to factors like payment of wages, rent, interest and profits - payment to Government -
taxes direct and indirect - state and national levels
- funds from the primary and secondary markets - stock exchanges and their role, stock broking,
stock exchange cues.  

17 Hours
Module IV

Role of trained manpower for enhanced quality of individual, family, organisational and national level. Functioning of organisation - the role of Human resources - management problems in small/medium/large organisations - quality of life - production of tangible and intangible products - marketing and its role - market conditions - perfect and imperfect market and their impact on prices and profit - use of technology in organisation - electronic storage of business data - retrieval and analysis - user-friendly software.

10 Hours

Module V

Learning business information - use of reading techniques - listening to lectures by individual and team faculty, and note taking - student seminars - individual and team presentations - field studies, case studies and project reports. Posing problems for investigation, data location, primary and secondary sources, use of cross tabulation, tabular presentations, diagrammatic representation of data, deducting inferences, reporting results and suggesting executive action.

10 Hours.

Reference Books:

Common Course

**BC4A14 ENTREPRENEURSHIP DEVELOPMENT**

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

**Objectives:**

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

**Module I**  

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**  

30 Hours

**Module IV**  

12 Hours

**Reference Books:**