Scheme of Examination and the Syllabus

for

B.Com Computer Applications (Vocational stream)

Under Choice based Credit and Semester System (CCSS)

Applicable for 2010 admissions onwards

<table>
<thead>
<tr>
<th>Semester I</th>
<th>Course</th>
<th>Title</th>
<th>Contact hours</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>Common</td>
<td>BC1A01</td>
<td>Communicative skills in English</td>
<td>4</td>
<td>3</td>
</tr>
<tr>
<td>Common</td>
<td>BC1A02</td>
<td>Critical reasoning, writing and presentation</td>
<td>5</td>
<td>3</td>
</tr>
<tr>
<td>Common</td>
<td>BC1A07</td>
<td>Communication skills in the languages other than English</td>
<td>5</td>
<td>4</td>
</tr>
<tr>
<td>Core</td>
<td>BCIB01</td>
<td>Management Concepts and Business Ethics</td>
<td>6</td>
<td>4</td>
</tr>
<tr>
<td>Compl.</td>
<td>BCIC01</td>
<td>Managerial Economics</td>
<td>5</td>
<td>4</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Semester II</th>
<th>Course</th>
<th>Title</th>
<th>Contact hours</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>Common</td>
<td>BC2A03</td>
<td>Reading literature in English</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>Common</td>
<td>BC2A04</td>
<td>Readings on Indian constitution, secularism and sustainable environment</td>
<td>5</td>
<td>4</td>
</tr>
<tr>
<td>Common</td>
<td>BC2A09</td>
<td>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</td>
<td>Financial Accounting</td>
<td>6</td>
<td>4</td>
</tr>
<tr>
<td>Compl.</td>
<td>BC2C02</td>
<td>Marketing Management</td>
<td>5</td>
<td>4</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Semester III</th>
<th>Course</th>
<th>Title</th>
<th>Contact hours</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>Common</td>
<td>BC3A13</td>
<td>Basic numerical skills</td>
<td>5</td>
<td>4</td>
</tr>
<tr>
<td>Common</td>
<td>BC3A12</td>
<td>General Informatics</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>Core</td>
<td>BC3B03</td>
<td>Business Regulatory Framework</td>
<td>5</td>
<td>4</td>
</tr>
<tr>
<td>Core</td>
<td>BC3B04</td>
<td>Corporate Accounting</td>
<td>6</td>
<td>4</td>
</tr>
<tr>
<td>Compl.</td>
<td>BC3C03</td>
<td>Office Automation</td>
<td>5</td>
<td>4</td>
</tr>
</tbody>
</table>
The following provisions will be applicable for both 2009 and subsequent admissions

Open Courses: (For Students from other departments)

<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 Framework for Companies</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>Compl.</td>
<td>BC4C04 Programming logic in C</td>
<td>5</td>
<td>4</td>
</tr>
<tr>
<td>Core</td>
<td>BC5B07 Data Base Management System</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 Visual Programming using VB.net</td>
<td>5</td>
<td>4</td>
</tr>
<tr>
<td>Core</td>
<td>BC5B11 Object Oriented Programming using C++</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>
<tr>
<td>Core</td>
<td>BC6B12 Income Tax Law and Practice</td>
<td>5</td>
<td>4</td>
</tr>
<tr>
<td>Core</td>
<td>BC6B13 Auditing</td>
<td>5</td>
<td>4</td>
</tr>
<tr>
<td>Core</td>
<td>BC6B14 Programming using Oracle 9i</td>
<td>5</td>
<td>4</td>
</tr>
<tr>
<td>Core</td>
<td>BC6B15 Tally</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>
<tr>
<td>On the Job Training (OJT)</td>
<td></td>
<td></td>
<td>3 weeks</td>
</tr>
</tbody>
</table>
1. E-Commerce

2. Human Resource Management

3. 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 (CA) programme shall be taught by Commerce and Computer Science teachers

6.0 Attendance

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

7.0 Internal Assessment

All courses shall have internal assessment as specified in the common regulations for CCSSUG 2009. Provisions of the clause 9.1 and 9.2 of the common regulation are applicable in the case of internal assessment. On the Job Training (OJT) programme shall also be given weightage for internal assessment.

Components of Internal Evaluation

I. Theory course
   a. Assessment - 1 weightage
   b. Test paper - 2 weightage
   c. Seminar - 1 weightage
   d. Attendance - 1 weightage
II. On the Job Training - Students should successfully complete 3 weeks On the job training as a prerequisite for higher studies. However OJT will not be considered for credits.

8.0 External Examination

8.1 The University shall conduct semester examinations as specified in the common regulations for CCSSUG 2009. The duration of examination shall be three hours for each course. Provisions of clause 9.3, 9.4 and 9.5 of the common regulation for CCSSUG 2009 will be applicable for external examinations

8.2 Practical Examination

The University shall conduct three practical examinations during the course. The first practical examination in the papers BC3C03 and BC4C04 shall be conducted in the fourth semester. The second practical examination in the papers BC5B07, BC5B10 and BC5B11 and the third in the papers BC6B14 and BC6B15 shall be conducted in the final semester for a time duration of three hours. The ratio of credits between the theory and practical examinations in the concerned papers should be 3:1

The practical examinations in case of 2009 admissions shall be in the following manner:-

-First practical examination for the papers BC3BO3, BC3CO3 and BC4BO6 in the fourth semester

- Second practical examination for the papers BC4CO4, BC5BO7 and BC5B10 and third practical examination for the papers BC5B11, BC6B14 and BC6B15 in the sixth semester.

In this case also the ratio of credits between the theory and practical examinations in the concerned papers should be 3:1

9.0 Project Report

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

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

9.3 The report shall be printed and spiral bound with not less than 50 A4 size pages.

9.3 The project report should be submitted to the Head of the Department one month before the last working day of the sixth semester.
9.4 Project work shall have the following stages

- Project proposal presentation
- Field work and data analysis
- Report writing
- Draft project report presentation
- Final project report submission

9.5 The project can be done individually.

9.6 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.

9.7 Duration of project work

The duration for project work is 3 weeks.

9.8 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.

9.9 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).

9.10 Evaluation of project report

The project report shall be subject to internal and external evaluation. The internal evaluation shall be carried out by the supervising teacher and external evaluation by the examiners appointed by the University inclusive of Viva-voce examination.

9.11 The student should get a minimum of D grade for project report for a pass.

9.12 If the student fails to get a minimum D grade in project report, he or she shall resubmit the project report after modifying it on the basis of the recommendations of the examiners.

10.0 Viva Voce

10.1 At the end of sixth semester candidate shall attend a comprehensive viva voce.

10.2 The candidate should get a minimum D grade in the viva voce for a pass in viva voce examination and an aggregate D grade in the core project course. If the candidate fails to get D grade in project / Viva-voce he/she has to reappear for that part only.

11.0 On the Job training (OJT):

Every Student on the completion of their whole Semester programmes must additionally undergo a 3 weeks On the Job Training (OJT) in an office of their choice where Computer Assisted Services are being rendered. The report to that effect is to be submitted for internal assessment and grade will be given accordingly.

12.0 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.

13.0. **In all other matters regarding the conduct of B.Com programme in the** 
**affiliated colleges under Calicut University under Choice based Credit** 
**Semester System which are not specified in this regulation the common** 
**regulation CUCCSSUG 2009 will be applicable.**

**SYLLABI FOR CORE COURSES**

**BCIB01 MANAGEMENT CONCEPTS AND BUSINESS ETHICS**

*Lecture Hours per week: 6*

*Credits: 4*

**Objectives:**

- To help the students to understand the process of business management and its 
  functions
- To familiarize the students with current management practices
- To enable the students to understand the importance of ethics in business
- To enable the students 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

Credits: 4

Objectives:

➢ To enable the students to acquire knowledge of the financial accounting principles and practices

➢ To equip the students with skills for recording various kinds of business transactions

➢ To familiarize the students with the techniques of preparing financial statements

Module I


Accounting process from recording of business transactions to preparation of Trial Balance (an overview only). (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 – accounting from incomplete records – statement of affairs method and conversion method (simple problems only). (25 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

(10 Hours)

Module IV

Departmental Accounts - Meaning – Objects – Advantages - Accounting procedure –
Allocation of expenses and incomes – Interdepartmental transfers – Provision for
unrealized profit - Branch Accounts - Features – Objects- Types of branches –Dependent
branches – Account Systems –Stock and Debtors System –Independent branch – Features –
Preparation of consolidated Profit and Loss Account and Balance Sheet. (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 sheet. (15 Hours)

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

Reference Books:

1. S.N. Maheswari: Financial Accounting
   New Delhi.
   Accounting, Ane Books Pvt. Ltd., New Delhi.
4. Grewal and Gupta: Advanced Accounting
6. Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand & Sons,
   New Delhi

8. S.Kr. Paul: Advanced Accounting,

9. P.C. Tulasian: Introduction to Accounting, Pearson Education


**BC3B03 BUSINESS REGULATORY FRAMEWORK**

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

**Objectives:**

- To provide students with Basic Legal Concepts and the Indian Legal Environment in which Business is carried on
- To enable the students to understand the emerging legal issues in a digital networked environment.

**Module I**


**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, pledger and pledgee- pledge by non owners- Agency- creation of agency – duties and liabilities of agent and principal-termination of agency. (12 Hours)

**Module III**


**Module IV**


**Module V**


**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

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 bank accounts - legal requirements affecting final accounts – Concept of Non-Performing Assets (NPA) - preparation of Profit and Loss Accounts and Asset classification - Balance sheet. (20 Hours)

Module- IV

Insurance Companies- Books 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 assurance fund - valuation balance sheet, preparation of final accounts of Life and 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


Module II


Module III


Module IV
Methods of Costing: Unit costing - Job costing - Contract Costing – Process costing (process losses and valuation of work in progress) - 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). (20 Hours)

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

Reference Books:

1. N.K. Prasad: Cost Accounting
2. Nigam & Sharma: Cost Accounting
3. Khanna Pandey & Ahuja: 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: 5 Credits: 4
Objectives:
To enable the students to get familiarised with the regulatory frame work for companies in India
Module – I
Company: - Meaning and definition – characteristics - Kinds of Companies –private and public, government companies - statutory companies – Chartered – Registered - Limited and unlimited - Lifting of the corporate veil. (05 Hours)
Module – II
Formation of Companies:- Promotion – incorporation - capital – minimum capital 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 misstatement (12 Hours)
Module – III
Module – IV
Winding up: - Meaning – modes of winding up – winding up by the tribunal – Members voluntary winding up – creditor’s voluntary winding up - winding up under the supervision of the court. (20 Hours)
Module – V

Reference Books:
2. N.D. Kapoor: Company Law and Secretarial Practice.
5. Tuteja: Company Administration and Meetings.
5. S.C. Kuchehal: Company Law and Secretarial Practice.
8. Ashok Bagrial: Secretarial Practice.

BC5B07 - DATABASE MANAGEMENT SYSTEM
Lecture Hours : 5
Credits : 4

Module I

(18 Hours)

Module II
Relational Model: Basic structure of RDBMS, Relational Algebra, Aggregate Functions, Relational calculus- Tuple Relational Calculus, Domain Relational Calculus – Views.

(14 Hours)

Module III
File Organization: Record Type, Blocking, Buffering operations on files: Open, Close, Find, Read, modify, Delete, Insert - Heap File: Organization, Search techniques – Ordered File: Sequential, Clustering, advantages, disadvantages – Index Files: Primary Index, Dense, Sparse, Secondary, Multilevel B+ Tree index Files

(16 Hours)

Module IV
Integrity Constraints: Domain Constraints, Referential Integrity, Assertion, Triggers, Functional dependencies, Relational database design - Decomposition – Normalization using Functional, Multi valued, Join dependencies, Domain Key Normal Forms – Alternative approaches.

(16 Hours)

Module V

(16 Hours)

References:
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


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

Meaning of research design – methods of descriptive and causal research – survey – experiments – secondary data studies and observation – sampling design – simple
random sampling – restricted random sampling – stratified, cluster and systematic -
nonrandom sampling – convenient and judgment sampling – sampling error and non
sampling error. (10 Hours)

Module IV

Measurement and scaling – nominal - ordinal – interval and ratio scale – criteria for good
measurement – reliability and validity – designing questionnaire – means of survey data
collection – personal interview – telephonic, mail and internet. (10 Hours)

Module V

A. Data processing – processing stages – editing – coding and data entry –
descriptive analysis under different types of measurements – percentages
frequency table – contingency table – graphs – measures of central tendency and
index number – interpretation.

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:**

1. Donald R. Cooper and Pamela S. Schindler: Business Research Methods,
   Methods for graduate business and social science students, Response Books, New Delhi –
   110044.
4. William G. Zikmund, Business research methods, Thomson
5. Wilkinson T.S. and Bhandarkar P.L.: Methodology and Techniques of social
   research, Himalaya.
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

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 & 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
15. Kothari & Bahl : Principles and Pratices of Insurance
Module I
Introduction to visual programming - Concept of event driven programming – Introduction to VB .Net environment -The .NET Framework and the Common Language Runtime - Building VB.NET Applications, Visual Basic Language- Console application using modules- Data types - Declaring Variables - scope of variables - operators and statements. (14 Hours)

Module II
Making Decisions with If...Else Statements - Using Select Case - Making Selections with Switch and Choose, Loop statements - Do Loop – for - while- The With Statement - Handling Dates and Times- Converting between Data Types - Arrays – declaration and manipulation- Strings & string functions - Sub Procedures and Functions. (16 Hours)

Module III
Structures – Enumeration - Object-Oriented Programming - Creating and using Classes & objects - Handling Exceptions- On Error GoTo- Raising an Exception- Throwing an Exception- Using Structured Exception Handling – Debugging and tracing. (15 Hours)

Module IV

Module V
Data Access with ADO.NET- Accessing Data with the Server Explorer- Accessing Data with Data Adaptors and Datasets- Creating a New Data Connection- Creating and populating Dataset- Displaying Data in a Data Grid- Selecting a Data Provider- Data Access Using Data Adapter Controls- Binding Data to Controls- Handling Databasesin Code – Binding to XML data (17 Hours)

References:
1. Visual Basic .NET Black Book, by Steven Holzner
2. VB.NET for developers, By Keith Franklin, Rebecca Riordan, SAMS.
Module I
Introduction to OOPs- characteristics of Object Oriented languages – C++ programming basics- basic program construction-preprocessor directives-constants-variables-data types –type conversion-library functions - flow control statements- arithmetic, relational and logic operators. (10 Hours)

Module II

Module III
Classes and Objects - defining classes – creating objects- defining member functions - static class members friend functions - passing and returning objects to and from functions - nesting of classes – Pointers - dynamic memory management - new and delete operators - pointers to objects - pointers to object members - accessing members this pointer (16 Hours)

Module IV
Operator overloading - Overloading unary and binary operators – Type conversion between objects and basic types and between objects of different classes- Inheritance – single Inheritance - overriding base class members - abstract classes - constructors and destructors in derived classes. (14 Hours)

Module V

References:
1. Balagurusamy, Object Oriented Programming in C++, TMH
2. Robert Lafore, Object Oriented C++ Programming, Galgotia Publications
BC6B12 INCOME TAX LAW AND PRACTICE

Lecture Hours per week: 5 Credits: 4

Objectives:

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

Module I

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

Module II

Computation of income under different heads: Salaries – Allowances – Perquisites – Profit in lieu of salary – Gratuity – Pension - Income from house property: Annual Value of House property – Computation under different circumstances – Deduction from annual value. (20 Hours)

Module III

Profits and gains of business or profession: Definition - Computation – Allowable expenses and not allowable expenses – General deductions - Provisions relating to Depreciation. (10 Hours)

Module IV


Income from other sources: Definition - Computation – Grossing up – Deductions and other relevant provisions. (15 Hours)
Module V
Total income and tax computation: Income of other persons included in assessee’s total income - Aggregation of income - 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)

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.

BC6B13 AUDITING

Lecture Hours per week: 5

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. (20 Hours)


**Module IV:** Audit Approach: EDP and Mechanical Systems - Use of Computers - Nature of EDP - Internal Control in EDP - Evaluating Internal Control in an EDP System - Auditing with the Aid of Computers.
Audit of Limited Companies: Company Auditor - Qualifications and disqualifications – Appointment - Removal, Remuneration, Rights, Duties and Liabilities - Audit Committee - Auditor’s Report - Contents and Types - Auditor’s certificates. (20 Hours)

**Module V:** Special Areas of Audit: Tax audit and Management audit - Recent Trends in Auditing – Basic considerations of audit in EDP Environment. (10 Hours)

**Reference Books:**

BC6B14 - PROGRAMMING USING ORACLE 9i
Lecture & Practical Hours : 5
Credits : 4

Module I
Introduction to Oracle – data types -SQL statements –Create – Insert – Select – Update – Delete – Drop – Alter – Column and Table level Constraints – Default value . (16 Hours)

Module II
Entity and referential integrities – Views – Sequences – Indexes – Synonyms - Range searching - pattern matching. (12 Hours)

Module III
Aggregating data by using group functions – datatime functions - Different types of joins – set operators - different types of subqueries –Permission and Revoking. (14 Hours)

Module IV
Introduction to PL/SQL blocks – anonymous and named blocks – data types in PL/SQL – Execution of PL/SQL block, conditional controls and loop structures – Explicit and implicit cursors – parameterized cursors. (18 Hours)

Module V

References:
2. “ Oracle 9i Bible”, Carol McCullough Dieter, IDG Books

BC6B15 – TALLY
Lecture & Practical Hours : 5
Credits : 4

Module I
Tally fundamentals – features of Tally – Maintaining company data – Tally accounting – Classification of group and ledgers – Tally inventory. (15 Hours)

Module II
Tally vouchers – Accounting and Inventory – invoicing – display books of account and statement of account – inventory reports. (15 hours)

Module III
Advanced accounting – Billwise details – accounts receivable and accounts payable – cost centers and cost category interest calculation – budgets and control – scenario management. (16 hours)
Module IV
Advanced inventory – reorder levels – tracking numbers - Bill of materials – price list – inventory ageing analysis. Invoicing, consolidation of accounts and advanced reporting – advanced invoicing – advanced reporting
(18 hours)

Module V
(16 hours)

References:

SYLLABI FOR COMPLEMENTARY COURSES

BC1C01 MANAGERIAL ECONOMICS

Lecture Hours per week: 5 Credits: 4

Objectives:

➢ To enable the students to understand the micro and macroeconomic concepts relevant for business decisions

➢ To help the students to understand the application of economic principles in
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. (10 Hours)

Module V
A. Pricing policies and practices: factors governing prices - objectives of pricing policy - Role of cost in pricing - demand factor in pricing - consumer psychology and pricing -
pricing methods: cost-plus or full-cost pricing - Target pricing - Marginal cost pricing -
going rate pricing - follow up pricing - Barometric pricing - customary prices - Pricing of new products: Penetrating pricing - Price skimming.


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-II
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-III
Physical distribution-meaning and importance-levels of marketing channels-wholesaling and retailing-types of retailing-factors influencing choice of distribution channel. (10 Hours)

Module-IV
Promotion-meaning and importance-promotion mix-advertising-personal selling-sales promotion-public relation-factors affecting promotion mix decisions. (10 Hours)

Module-V
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 VI


Reference Books:

4. Marketing by Evans & Berman, 2/e, Biztantra.

Education.

BC3CO3 - OFFICE AUTOMATION

Lecture & Practical Hours: 5
Credits: 4

Module I


(16 Hours)

Module II

Inserting Data, Comments, Bookmarks, Pictures, Working with graphics, Hyperlink, Formatting documents – Character, Paragraph, Page Formatting, Drop cap, Columns, Borders, Bullet and Numbering, Background, Working with Tables – Creating, Editing and Formatting tables. Working with macros, Spelling and Grammar, auto correct, Mail merging – Create main document, creating data source, Merging the Data, Print preview, Page setup.
Module III

(20 Hours)

Module IV
MS.Power Point – Components, Creating Presentation – Design Template, Blank presentations, View in power point, Header and Footer, Insert new slide, Pictures, Graphics, Formatting, Replace, fonts, Background, Action button, Custom animation, Slide Transition, Custom shows, Printing.

(18 Hours)

Module V

(14 Hours)

References:
1. The Complete Office – 2003

BC4C04 - PROGRAMMING LOGIC IN C

Lecture & Practical hours per week: 5

Credits : 4

Module I

(12 Hours)

Module II
Introduction to C programming languages – Alphabets – Constants – Variables and data types – C tokens – Keywords – Identifiers – Operators and Expressions – Type conversions in expressions – Operator precedence and associativity – Managing input and output operations.
Module III


(18 Hours)

Module IV


(14 Hours)

Module V


(16 Hours)

References:


SYLLABI FOR OPEN COURSES
BC5D01 E-COMMERCE

Lecture Hours per week: 3 Credits: 4

Objectives:

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


Module II – Business models of E-Commerce: Business to Business – Business to customers – customers to customers - Business to Government – Business to employee – E-Commerce strategy – Influencing factors of successful E-Commerce. (10 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.

**BC5D02 HUMAN RESOURCE MANAGEMENT**

**Lecture Hours per week: 3 Credits: 4**

Objectives:

➢ To familiarize the students with the different aspects of managing Human Resource in the Organization

➢ To equip the students with appropriate knowledge and skills required for acquisition, development and retention of Human Resources

**Module I**


Module II
Human Resource Development:-Training – Concept and importance, Methods of Training. Executive Developments – Process and Techniques - Career Planning and Development (15 Hours)

Module III

Module IV
Personal Grievance Redressal: Grievance – meaning and causes of grievances, Procedure of grievances handling – Absenteeism Discipline – code of discipline – Hot Stove Rule (General outline only). (05 Hours)

Reference Books:
9. Michael Porter, HRM and Human Relations.
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

Trial balance - Errors – types of errors - Rectification of errors – problems - Bank reconciliation statement – problems.(08 Hours)

Module - III

Financial Statements – Manufacturing, Trading and Profit & Loss Account - Balance sheet – Problems with simple adjustments.(15 Hours)

Module - IV

Accounting for non-trading institutions-Income & Expenditure Account- Receipts and Payment Accounts and Balance sheet - Preparation of accounts from incomplete records (15 Hours)

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

Reference Books:

1. Grewal, T.S: Double Entry Book Keeping
Common Course

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. (20 Hours)

Module V

Measures of Central tendency - Arithmetic Mean, Median, Mode, Geometric and Harmonic mean, Measures of variation and standard, mean and quartile deviations - Skewness and Kurtosis and Lorenz curve. Analysis of Time Series: Methods of Measuring - Trend and Seasonal variations - Index number - Unweighted indices - Consumers price and cost of
living indices. (15 Hours)

(Theory and problems may be in the ratio of 20% and 80% respectively)

Reference Books

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

BC3A12 GENERAL INFORMATICS

Lecture hours per week: 5

Credits: 4

Objectives:

➢ To update and expand basic Informatics skills of the students
➢ To equip the students to effective utilize the digital knowledge resources

Module I: Computers and Operating Systems:

Introduction to Software-License-Open Source-Overview of operating systems and major application software.  

10 Hours

**Module II: Basics of IT:**

Information- Prerequisites ad needs- IT and its components-IT and Internet-IT Applications—E-Governance—IT for National Integration-IT Applications in Health Care, Business, Commerce and Resource Management


15 Hours

**Module III: Knowledge Skills for Higher Education:**

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

15 Hours

**Module IV: Social Informatics:**


15 Hours
Module V: Programmes for Office Management:

Introduction to Linux- Linux Systems- Linux distributions – Operating systems and
Linux-History of Linux and UNIX- Open source software – Linux software- Software
Repositories- Third party Linux Repositories-Linux office and Data base software- Internet
Servers- Development Resources- Setting the Desktop- The GNOME Desktop Environment –
Using the Metacity Window Manager-Using GNOME Panels – Change in the GNOME
Preferences- Exiting GNOME- Working with Words and Images- Desktop Publishing in Linux-
Using Open Office.og Office Suit

20 Hours

References:

   New Delhi, 2009.

2. Alan Evans, ITL ESL, Leslie Lamport, Dolores Etter, Darren George,
   Kenneth C Laoudon, Gary Rogers, Rainer Handel, “INFORMATICS”-Technology

3. V.Rajaraman, “Introduction To Information Technology”, PHI Learning
   Private Limited, New Delhi, 2009.


BC4A11 BASICS OF BUSINESS AND MANAGEMENT

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:


**BC4A14 ENTREPRENEURSHIP DEVELOPMENT**

**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**

Entrepreneur and fundamentals of Entrepreneurship: - Entrepreneurial competencies -
Factors affecting entrepreneurial growth – Role of entrepreneur in economic Development –

Challenges of women Entrepreneurs. (20 Hours)

Module II

Micro small and Medium Enterprises – Legal Framework – Licenses – Role of Promotional Institutions with Special Reference to KINFRA, KITCO. MSME & DICs – Concessions –

Incentives and Subsidies. (10 Hours)

Module III


Appraisal and Evaluation – Project Report Preparation. (30 Hours)

Module IV

Identification of Business Opportunities in the context of Kerala – Rate of ED Clubs –


Setting up of Business Incubation Centres. (12 Hours)

Reference Books:


