

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

Semester I

Course	Title	Contact hours	Credits
Common	BC1A01 Communicative skills in English	4	3
Common	BC1A02 Critical reasoning, writing and presentation	5	3
Common	BC1A07 Communication skills in the languages other than English	5	4
Core	BCIB01 Management Concepts and Business Ethics	6	4
Compl.	BCIC01 Managerial Economics	5	4

Semester II

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

Semester III

Course	Title	Contact hours	Credits
Common	BC3A13 Basic numerical skills	5	4
Common	BC3A12 General Informatics	4	4
Core	BC3B03 Business Regulatory Framework	5	4
Core	BC3B04 Corporate Accounting	6	4
Compl.	BC3C03 Office Automation	5	4

Semester IV

Course	Title	Contact hours	Credits
Common	BC4A11 Basics of Business & Management	5	4
Common	BC4A14 Entrepreneurship Development	5	4
Core	BC4B05 Cost accounting	6	4
Core	BC4B06 Regulatory Framework for Companies	4	4
Compl.	BC4C04 Programming logic in C	5	4

Semester V

Course	Title	Contact hours	Credits
Core	BC5B07 Data Base Management System	5	4
Core	BC5B08 Business Research methods	4	4
Core	BC5B09 Basics of Banking and Insurance	3	2
Core	BC5B10 Visual Programming using VB.net	5	4
Core	BC5B11 Object Oriented Programming using C++	5	4
Open	BC5D01 Open course (For students from other departments)	3	4

Semester VI

Course	Title	Contact hours	Credits
Core	BC6B12 Income Tax Law and Practice	5	4
Core	BC6B13 Auditing	5	4
Core	BC6B14 Programming using Oracle 9i	5	4
Core	BC6B15 Tally	5	4
Core Project	BC6B16 (PR) Three weeks project and viva voce	5	4
On the Job Training (OJT)		3 weeks	

The following provisions will be applicable for both 2009 and subsequent admissions

Open Courses: (For Students from other departments)

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 1V

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:

1. Boatwright, John R: Ethics and the Conduct of Business, Pearson Education, New Delhi.
2. Sathish Modh: Ethical Management: Macmillan.
3. Koontz, H and Wehrick, H: Management, McGraw Hill Inc, New York.
4. Drucker, Peter, F: Management: Tasks, Responsibilities and Practices, Allied Publishers, New Delhi.
5. L.N Prasad: Principles of management.
6. R.S Davar ; Management Process

7. Rustom & Davan, Principles and practice of Management.
8. Srinivasan & Chunawalla, Management Principles and Practice.
9. S V S Murthy, Essentials of Management.

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

Introduction - Nature of financial Accounting - scope – objects –limitations –Accounting concepts and conventions- Financial accounting standards –Object of accounting standards – Accounting Standard Board of India and Indian Accounting Standards – 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
2. Shukla, M.C., T.S. Grewal and S.C.Gupta: Advanced Accounts S.Chand&Co.,
New Delhi.
3. Naseem Ahmed, Nawab Ali Khan and M.L.Gupta: Fundamentals of Financial
Accounting, Ane Books Pvt. Ltd., New Delhi.
4. Grewal and Gupta: Advanced Accounting
5. Dr. Goyal V.K., Financial Accounting, Excel Books, New Delhi.
6. Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand & Sons,
New Delhi

7. R.K.Malhotra: Financial Management in Hotels and Restaurant Industry, Anmol Publishers
8. S.Kr. Paul: Advanced Accounting,
9. P.C. Tulasian: Introduction to Accounting, Pearson Education
10. Jain & Narang: Financial Accounting
11. Ashok Sehgal and Deepak Sehgal: *Advanced Accounting, Volume I*, Taxmann, New Delhi.

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

Indian Contract Act,1872 – Contract- Nature and classification of contracts-offer and acceptance-consideration- capacity of parties-free consent- coercion- undue influence – misrepresentation- fraud- mistake- void agreements- discharge of contract- breach of contract and remedies-contingent contracts-quasi-contracts. (25 Hours)

Module II

Special contracts-Contract of Indemnity- meaning – nature- right of indemnity holder and indemnifier – Contract of Guarantee-meaning – nature 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

Sale of Goods Act, 1930-Contract for sale of goods-Meaning – essentials of a contract of sale – Conditions and Warranties- caveat emptor-sale by non owners- rules as to delivery of goods- auction sale -rights of unpaid seller. (08 Hours)

Module IV

The Consumer Protection Act,1986 – Definition – consumer – complainant – goods – service – complaint – unfair trade practices – restrictive trade practices – rights and remedies for consumers - consumer protection council – consumer disputes redressal agencies. (10 Hours)

Module V

The Information Technology Act, 2000 – Digital signature – digital signature certificate – electronic records and governance - certifying authorities – cyber crimes – offences and penalties under IT Act,2000. (5 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

9. Government of India: Information Technology Act, 2000

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:

1. M.C., Shukla, T.S. Grewal and S.C. Gupta: *Corporate Accounting*, S. Chand and Co., New Delhi.
2. R.L Gupta, and M Radhaswamy: *Corporate Accounting*, Sultan Chand and Sons, New Delhi.
3. Ashok Sehgal and Deepak Sehgal: *Advanced Accounting, Volume II*, Taxmann, New Delhi.
4. S.P.Jain and K.L.Narang: *Financial Accounting*, Kalyani Publilshers, New Delhi.
5. S.N. Maheshwari, and S.K. Maheshwari: *Corporate Accounting*, Vikas Publication, New Delhi.
6. Dr.V.K.Goyal, *Corporate Accounting*: Excel Books, 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

Introduction: - Definition – Meaning and Scope – Objectives – Functions – Merits and Demerits – Cost Accounting and Financial Accounting-Cost classification – Elements of cost – cost units- cost centre – profit centre – Types, Methods and Techniques of Costing - Cost sheet. (14 Hours)

Module II

Materials :- Importance of Material cost control – Purchase procedure – Stores control – types of stores – stores records – perpetual inventory – ABC analysis – VED analysis – JIT inventory – stock levels - EOQ - Issue of materials – FIFO, LIFO, simple and weighed average methods. (15 Hours)

Module III

Labour and Overheads: - Importance of Labour Cost Control – Time keeping and Time Booking – Idle Time – Over Time – Computation of Labour Cost – Remuneration systems and Incentive Schemes

Overheads: - Definition – Overhead allocation – Apportionment - Re apportionment – Direct 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 and valuation of work in progress) - Service costing (only transport).

(16 Hours)

Module V

Cost Control Techniques:

A. Budgetary Control and standard Costing: Budget and Budgetary Control –Need and Importance – Types of Budgets – Preparation of Financial Budget- Flexible Budget and Fixed Budget –ZBB – Programme and Performance Budgets.

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
8. Horngren: Cost Accounting: A Managerial Emphasis
9. M. N. Arora: 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

Shares – Classes of shares – Preference and equity shares – Public issue of shares – SEBI guidelines – Employees stock option scheme – Book building – Allotment of shares – Irregular allotment – Issue of shares at premium, par and discount – Listing of shares – Sweat equity shares – Right shares - Bonus shares – Shares with differential rights - Share certificate and share warrant. Calls, forfeiture, lien, surrender of shares - Demat of shares – Transfer and transmission of shares – Transfer under depository system. (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 – creditor’s voluntary winding up - winding up under the supervision of the court. (20 Hours)

Module – V

Emerging issues in Company Law: - Producer Company – Limited liability partnership - Concept and formation

Corporate governance – Concept - relevance and provisions under listing agreement.19 Securities and Exchange Board of India act 1992.Introduction –Object – establishment and management of SEBI. Functions and powers of SEBI – Securities Appellate Tribunal (SAT). (8 Hours)

Reference Books:

1. M.C. Shukla & Gulshan: Principles of Company Law.
2. N.D. Kapoor: Company Law and Secretarial Practice.
3. “*Manual of Companies Act, Corporate Laws and SEBI Guidelines*”, Bharat Law House, New Delhi.
3. M.C. Bhandari: Guide to Company Law Procedures.
4. Tuteja: Company Administration and Meetings.

5. S.C. Kuchehal: Company Law and Secretarial Practice.
6. Dr. P.N. Reddy and H.R. Appanaiah: Essentials of Company Law and Secretarial Practice,
Himalaya Publishers.
7. M.C Kuchchal: Secretarial Practice.

8. Ashok Bagrial: Secretarial Practice.

BC5B07 - DATABASE MANAGEMENT SYSTEM

Lecture Hours : 5

Credits : 4

Module I

Introduction : Characteristics of Database approach, Advantages of using database, Basic concepts and terminologies, Database Administrator – Database Users – Overall structure of database management System – Data Models, Schemes, Instances, Data Independence, Database Languages and Interfaces, Database modeling using ER diagram: Entity sets, Attributes, Relationship set, Design Issues, Mapping Constraints, Key entity, Relationship diagram, Weak entity sets, Strong entity sets, Design of E-R database schema, Extended ER features.

(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

Transaction management: Transaction Management and Concurrency control, Transaction: Properties (ACID), States, Commit, Rollback – Concurrency: Control, Lost Update Problems, Locks, Two phase Locking, Serialization.

(16 Hours)

References:

- Elmasri & Navathe, “Fundamentals of Database Systems”, 3/e, Addison Wesley.
- Silberschatz. Korth H.F & Sudharshan S “Database System Concepts” Tata McGraw Hill

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

Business research – meaning and definition – features of business research – theory building- induction and deduction theory – concept – operational definition – variable – proposition – hypothesis – types of business research – basic and applied, exploratory, descriptive and causal – phases of business research. (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

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,
Latest edition, Irwin McGRAW-HILL International Editions, New Delhi.
2. John Adams, Hafiz T.A. khan Robert Raeside, David white: Research
Methods for graduate business and social science students, Response Books,New Delhi –
110044.
3. Neresh K. Malhotra: Marketing research, latest edition, Pearson Education.
4. William G. Zikmund, Business research methods, Thomson
5. Wilkinson T.S. and Bhandarkar P.L.: Methodology and Techniques of social
research, Himalaya.
6. S N Murthy & U Bhojanna: Business Research Methods, Excel Books, NewDelhi.

7. Jan Brace: Questionnaire design. Kogan Page India
8. Michael V.P., Research Methodology in Management, Himalaya.
9. Dipak kumar Bhattacharyya, Research Methodology, Excel Books, New Delhi.
10. R. Paneerselvan: Research Methodology, Prentice-Hall of India
11. Ajai S Gaur & Sanjaya S Gaur: Statistical Methods for Practice & Research, Response Books, New Delhi.
12. Kultar Singh: Quantitative Social Research Methods, Response Books, New Delhi.

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

Evolution of Banking: Origin and Development of Banking - Structure of Banking in India – Banks and Economic Development – Functions of Commercial banks (conventional and innovative functions) – Central Bank – RBI – functions – Emerging trends in Banking. (15 Hours)

MODULE - II

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:

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

BC5B10 - VISUAL PROGRAMMING USING VB.NET

Lecture & Practical Hours : 5

Credits : 4

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

Windows Applications-Forms- Adding Controls to Forms- Handling Events - MsgBox - InputBox - Working with Multiple forms - Setting the Startup Form - SDI & MDI Forms - Handling Mouse & Keyboard Events - Common controls - Text Boxes - Rich Text Boxes – Labels – Buttons – Checkboxes - Radio Buttons - Group Boxes - List Boxes - Checked List Boxes-Combo Boxes - Picture Boxes - Scroll Bars - Tool Tips, Timers - properties –methods

(18 Hours)

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.*

BC5B11 - OBJECT ORIENTED PROGRAMMING USING C++

Lecture & Practical Hours : 5

Credits : 4

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

Structures- enumerated data types- functions- prototypes – arguments passing – return type – default arguments inline functions – function overloading – Constructors – default constructors – parameterized constructors – constructors – overloading constructors with default arguments – copy constructors – destructors

(16 Hours)

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

Multilevel inheritance – Multiple Inheritance- Hierarchical Inheritance – hybrid Inheritance – virtual functions – virtual base class – file processing – opening and closing files – file pointers – filestream functions – creating and processing – text and binary files.

(16 Hours)

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

Capital gains: Definition of Capital Assets – Long term and Short term – Transfers – Cost of acquisition – Cost of improvement – Exempted Capital gains.

Income from other sources: Definition - Computation – 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.
3. Bhagwathi Prasad : Direct Taxes – Law and Practice, Wishwa Prakashana.
4. Dr. Mehrotra and Dr. Goyal : Direct Taxes – Law and Practice, Sahitya Bhavan Publication.
5. Dinakar Pagare : Law and Practice of Income Tax, Sultan Chand and sons.
6. Gaur & Narang : Income Tax.

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 I: Introduction: Meaning, Objects, Basic Principles, Auditing and Assurance Standards and Techniques. Classification of Audit - Audit planning - qualities of auditor – advantages and limitations of audit.(10 Hours)

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 III: Audit Procedure: Vouching – definition – features – examining vouchers - Vouching of Cash book – Vouching of trading transactions - Verification and Valuation of Assets & Liabilities: Meaning, definition and objects – Vouching vs. Verification – Verification – Valuation of different asset and liabilities. (15 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:

1. Jha, Aruna: “*A Student’s Guide to Auditing*”, Taxmann.
2. Tandon, B. N., S. Sudharsanam, and S. Sundharabahu,: “*A Handbook of Practical Auditing*”, S. Chand and Co. Ltd., New Delhi.
3. Pagare, Dinkar: “*Principles and Practice of Auditing*”, Sultan Chand and Sons, NewDelhi.
4. Institute of Chartered Accountants of India: “*Auditing and Assurance Standards*”, ICAI, New Delhi.
5. Gupta, Kamal, and Ashok Arora: “*Fundamentals of Auditing*,” Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi.
6. Ghatalia, S.V.: “*Practical Auditing*,” Allied Publishers Private Ltd., New Delhi.

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

Procedures and Functions – different modes of parameters – packages and triggers – System Triggers and database triggers – Locks – Shared locks – exclusive locks – implicit locks. (18 Hours)

References:

1. “ Oracle PL/SQL Programming “, Steven Feuerstein, Shroff Publishers & Distributors PVT.Ltd.
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

Technology advantage of Tally – Tally vault – security control – Tally audit – backup and restore – split company data – export and import of data – ODBC compliance – Web enabled print review and online help – Printing Reports.

(16 hours)

References:

1. Namrata Agarwal – Tally 9.0 – DreamTech Publications
2. A K Nadhani and K K Nadhani, implementing Tally 9.0

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

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. (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.

B. Macro Economics and Business decisions: Phases of Business cycle - Evil effects of cyclical fluctuations on business firms - Minimising effects of Business cycles.

Economic Forecasting for business: Economic and Business forecasting - uses of economic forecasts - Methods of economic forecasting - selecting a forecast - evaluating forecasts. (25 Hours)

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
6. K K Dewett : Economnic 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
10. Dr. P.N. Reddy and H.R. Appanaiah : Essentials of Business Economics
11. Barry Keating and J. Holton Wilson: 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-packagingbranding-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 marketingsocial marketing-relationship marketing-niche marketing. (15 Hours)

Module-VI

E-marketing-traditional marketing vs. e-marketing-internet marketing-e advertising-new trends in internet marketing-e branding - e-payment systems and security features in internet. (5 Hours)

Reference Books:

1. S.A. Sherlakar - Marketing Management, Himalaya.
2. Fundamentals of Marketing, William J Stanton, Mc Graw Hill Publishing Co, New York
3. Marketing by Lamb, Hair, Mc Dannel – Thomson.
4. Marketing by Evans & Berman, 2/e, Biztantra.
5. Marketing – Concepts, strategies by William M Pride, O C Fewell, Biztantra.
6. Marketing Management, Ramaswamy & Namakumari, Macmillan.
7. Marketing Management, Arun Kumar & Meenakshi, Vikas.
8. Principles of Marketing, Philip Kotler, Armstrong, Pearson Education.

BC3CO3 - OFFICE AUTOMATION

Lecture & Practical Hours: 5

Credits: 4

Module I

MS Office – Introduction – Word, Excel, PowerPoint, Components of MS Office: Toolbars, Menu bar, desktop, creating and working with documents – Entering Text, Insertion, Deletion, Editing, Copying of Text, Paste special, Navigation within document, Search and Replace, Go to, Header and Footer.

(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.

(20 Hours)

Module III

MS. Excel – Components, Worksheet handling – Workbook, insert, delete, format, Fill options, Views, Formatting – Font, Alignment, Styles- Conditional, Insert - Excel functions, Charts, Pivot table, Pictures, Link, Text, Page layout – Page setup, Scale to fit , Data - sort, filter – auto filter ,advanced filter, validation, goal seek, scenario, Print options.

(18 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.

(14 Hours)

Module V

E-Commerce – Meaning, Definition, EDI – Definition, Advantages, Disadvantages. Internet – Using Internet Explorer, Hyperlinks, Toolbar. Search Engine.

(12 Hours)

References:

1. The Complete Office – 2003
2. Stephen L. Nelson – The Complete Office Reference 2000, Tata McGraw Hill Publishing Co. Ltd.

BC4C04 - PROGRAMMING LOGIC IN C

Lecture & Practical hours per week: 5

Credits : 4

Module I

Introduction to Algorithms and Flow charts–Decision table – Pseudocode – Role of programming languages – characteristics of a good programming language – classification of programming languages.

(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.

(12 Hours)

Module III

Control flow statements- if- if...else – While – Do while – for – switch – break – continue – goto – Nested control statements – The ?: operator - Functions – Defining and accessing functions – arguments – Actual and formal arguments - Return statement – Function prototypes – Storage class – Automatic – External – Static – Register variables – Concept of recursion.

(18 Hours)

Module IV

Arrays – Defining arrays – Multidimensional arrays – passing arrays to functions -Processing strings– Structures and unions – Defining structures – declaring structures – passing structures to functions - typedef statements.

(14 Hours)

Module V

Pointers – pointer declaration – Operation on pointers – Pointers and arrays – Pointers and structures - Sorting elements of arrays using functions and pointers – Introduction to data files – Opening and closing data files – writing into and reading from a data file.

(16 Hours)

References:

1. E. Balagurusamy – “Programming in ANSI C”, Tata Mc Graw Hill
2. Kelly “ A Book on C”, Addison Wesley.

SYLLABI FOR OPEN COURSES

(FOR STUDENTS FROM OTHER DEPARTMENTS)

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 I – Introduction to E- commerce : Meaning and concept – E- commerce v/s

Traditional Commerce- E- Business & E- Commerce – History of E- Commerce – EDI – Importance , features & benefits of E- Commerce – Impacts, Challenges & Limitations of ECommerce – Supply chain management & E – Commerce – E – Commerce infrastructure. (10 hours)

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 III – Marketing strategies & E – Commerce : Website – components of website – Concept & Designing website for E- Commerce – Corporate Website – Portal – Search Engine – Internet Advertising – Emergence of the internet as a competitive advertising media- Models of internet advertising – Weakness in Internet advertising – Mobile Commerce. (10 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, Electronic purse – Security issues on electronic payment system – Solutions to security issues – Biometrics – Types of biometrics. (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. Kalakota, Ravi: Frontiers of Electronic Commerce, Addison - Wesley, Delhi.
3. Rayport, Jeffrey F and Jaworksi, Bernard J: Introduction to E-Commerce, Tata McGraw Hill, New Delhi.
4. Smantha Shurety,: E-Business with Net Commerce, Addison - Wesley, Singapore.
5. Rich, Jason R: Starting an E-Commerce Business, IDG Books, Delhi.
6. Laudon, Kenneth C and Carol Guercio Traver : E-Commerce business. Technology. Society, Pearson Education, Delhi.
7. Stamper David A, and Thomas L.Case: Business Data Communications, Pearson Education, New Delhi.
8. Willam Stallings: Business Data Communications, Pearson Education, New 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

Introduction – Human Resource Management (HRM) – Concept, Scope, functions.

Human Resource Procurement: - Manpower planning – concept and objectives, process of manpower planning, recruitment, meaning, Source of Recruitment,

Modern trends in Recruitment. Selection – Meaning and Important- Steps in selection procedure. Interviews – Types of Interviews – Test – types of test, physical examination, induction, follow up. Job changes – transfer, promotions, demotions, separations (15 Hours)

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

Compensation Management: Job evaluation – concept and process of job evaluation – Advantage and Limitations of job evaluation. Components of employee remuneration – Basic Wage, Dearness allowance, Bonus – Fringe benefits and incentives. Performance and potential appraisal – concept and objectives, traditional and modern methods. Limitations of Performance appraisal. (15 Hours)

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:

1. Bernardin, John H: Human Resource Management, Tata McGraw Hill, NewDelhi 2004.
2. Arthur M, Career Theory Handbook, Prentice Hall Inc, Englewood Cliff.
3. Belkaoui, A.R. and Belkaoui ,JM, Human Resource Valuation: A Guide to Strategies and Techniques, Quarum Books, Greenwood, 1995.
4. Dale, B, Total Quality and Human Resources: An Executive Guide, Blackwell,Oxford.
5. Greenhaus, J.H., Career Management, Dryden, New York.
6. Mabey, C and Salama, G., Strategic Human Resource Management, Blackwell,Oxford.
7. Aswathappa. K, Human Resource Management
8. Subba Rao, Human Resources Management.
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

Basic Accounting concepts - Kinds of Accounts – Financial Accounting vs. Cost Accounting - Financial Accounting vs. Management Accounting -Double Entry Book Keeping – Rules of Debit and Credit – Preparation of Journal and Ledger Accounts problems - Subsidiary books - cash book – types of cash book - problems - purchase book - sales book - sales return - purchase return books – Journal proper. (12 Hours)

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

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 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 linear equations. (15 Hours)

Module II

Theory of equations: meaning, types of equations -simple linear and simultaneous equations

(only two variables) eliminations and substitution method only. Quadratic equation

factorization and formula method ($ax^2 + bx + c = 0$ form only) problems on business

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. Dr. A K Arte & R V Prabhakar: A textbook of Business Mathematics.

3. Sanchethi and Kapoor, Business Mathematics.

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

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

Module I: Computers and Operating Systems:

Features of New Generation Personal Computers and Peripherals- Computer Networks-Types of Networks-Components of Networks-Topology-Internet- Uses of Internet.

Introduction to Software-License-Open Source-Overview of operating systems and major application software. **10 Hours**

Module II: Basics of IT:

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

Emerging Trends in IT: Electronic Data Inter change-Mobile Computing-SMS-MMS-Wireless Applications –Blue Tooth-Global Positional System- Infra Red Communication-Smart Card-DNA Computing-Cloud computing

15 Hours

Module III: Knowledge Skills for Higher Education:

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

15 Hours

Module IV: Social Informatics:

IT and Society- Issues and Concerns-Digital divide-Free Software Movement-IT and Industry-New opportunities and threats- Cyber ethics- Cyber crimes- Security- Privacy Issues- Cyber Laws- Cyber addictions- Information overload-Health Issues- Guidelines for Proper Usage of Computers and Internet- e-waste and Green computing- Unicode-IT and Regional Languages.

15 Hours

Module V: Programmes for Office Management:

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

20 Hours

References:

1. Peter Norton, “Introduction to computers”, Tata McGraw Hill Private Limited, New Delhi, 2009.
2. Alan Evans, ITL ESL, Leslie Lamport, Dolores Etter, Darren George, Kenneth C Laoudon, Gary Rogers, Rainer Handel, “INFORMATICS”-Technology in Action”, Pearson Education, Delhi, 2009.
3. V.Rajaraman, “Introduction To Information Technology”, PHI Learning Private Limited, New Delhi, 2009.
4. Alex Leon, Mathews Leon, “Fundamentals of Information technology”, Leon Vikas, Chennai, 2009.
5. Richard Peterson, “The Complete Reference Linux Sixth Edition”, Tata McGraw Hill Private Limited, New Delhi, 2009.

6. Christopher Negus, “Linux Bible”, Wiley India Private Limited, 2009.
7. Mike McGrath, “Linux In Easy Steps”, Dream TechPress, New Delhi, 2009
8. Daniel Minoli & Emma Minoli, “Web Commerce Technology Hand Book”,
Tata McGraw Hill, New Delhi, 2009

www.wikipedia.com

www.google.scholarr.com

www.bing.com

www.google.com

www.yahoosearch.com

www.comp.os.linux.admin

www.comp.os.linux.answers

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:

1. Keith

Davis and William C. Frederick: *Business and Society - Management, Public Policy,*

Ethics; International Student Edition, McGraw Hill Book Co., New Delhi (Latest edition).

2. Peter F.

Drucker: *Management - Tasks, Responsibilities, Practices*; Allied Publishers Pvt. Ltd.

(Latest Reprint).

3. Peter F.

Drucker: *The Practice of Management*; Harper and Row Publishers, Inc., NY
(Latest

Reprint).

4. P.C.

Tulsian and Vishal Pandey: *Business Organisation and Management*, Pearson Publications.

5. Prasanna Chandra: *Project Planning, Analysis, Selection, Implementation and Review*, Tata McGraw Hill.

6. C.B. Gupta & N.P. Sreenivasan: *Entrepreneurial Development*, Sultan Chand.

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

Project Management – Feasibility and Viability analysis – Technical – Financial – Network –

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

Module IV

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

Industrial Policies – Skill Development for Entrepreneurs. Business incubation – Meaning –

Setting up of Business Incubation Centres. (12 Hours)

Reference Books:

1. S.S. Kanka: Entrepreneurial Development, Sultan Chand.
2. Prasanna Chandra: Project Planning, Analysis, Selection, Implementation and Review, Tata McGraw Hill.
3. Vasantha Desai: Dynamics of Entrepreneurial Development, Himalaya.

4. C.B. Gupta&N.P. Sreenivasan: Entrepreneurial Development, Sultan Chand.
5. Nirmal K. Gupta: Small Industry – Challenges and Perspectives, Anmol Publications.
6. Vasantha Desai: Small Scale Industries and Entrepreneurship, Himalaya.