



UNIVERSITY OF CALICUT

Abstract

Faculty of Commerce and Management Studies-Regulations, Scheme and Syllabus of B.Com (Honours) Programme under CCSS (UG) with effect from 2013-14 admission approved-implemented-orders issued.

G & A - IV - E

U.O.No. 24/2014/CU

Dated, Calicut University.P.O, 01.01.2014

- Read:-*1. Letter No.3916/B1/12/H.Edn dated 9th July 2013 from the Principal Secretary to Government.
2. Item No. I of the minutes of the meeting of the Board of Studies in Commerce (UG) held on 01.08.2013.
 3. Item No. 3 of the minutes of the meeting of the Board of Studies in Commerce (UG) held on 06.09.2013.
 4. Item No.8 of the minutes of the meeting of the Board of Studies in Commerce (UG) held on 07.11.2013.
 5. Item No. III of the minutes of the meeting of the Faculty of Commerce and Management Studies held on 28.11.2013.
 6. Orders of the Vice Chancellor in file of even No. on 28.12.2013.

ORDER

As per paper read as first above, the Principal Secretary to Government has informed that the Government have included implementation of Degree Honours Programme in selected colleges in the Annual Plan 2013 and forwarded the draft syllabus of B.Com (Honours) proposed to be started in Govt. Victoria College, Palakkad affiliated to this University.

Vide paper read as second, third and fourth above, the Board of Studies in Commerce (UG) accepted the proposal for starting B.Com Honours and examined the draft Regulations, scheme and syllabus of the B.Com (Honours) Programme and approved the same with certain modifications.

Vide paper read as fifth above, the Faculty of Commerce and Management Studies has approved the Regulations, Scheme and Syllabus of the B.Com (Honours) Programme under CCSS (UG).

Considering the exigency of the matter, the Vice Chancellor, in exercising the powers of the Academic Council, has approved item No. III of the minutes of meeting of the Faculty of Commerce and Management Studies subject to ratification by the Academic Council.

Sanction is therefore accorded to implement the Regulations, Scheme and syllabus of B.Com (Honours) programme under CCSS (UG) with effect from 2013-14 admission subject to ratification by the Academic Council.

Orders are issued accordingly. (Regulations, Scheme and syllabus appended)

Muhammed S
Deputy Registrar

To

The Principal, Govt. Victoria College, Palakkad/The Controller of Examinations
Copy to: PS to VC/PA to Registrar/PA to CE/Dean, Faculty of Commerce and
Management Studies/Chairman, BOS Commerce (UG)/EX DR/EX section/DR.B.Com/EG1
Sn/Tabulation/GAI F section/JR CDC.

Forwarded / By Order

Section Officer

UNIVERSITY OF CALICUT
REGULATIONS GOVERNING BACHELOR OF COMMERCE DEGREE (HONOURS)
PROGRAMME UNDER CUCCSSUG EFFECTIVE FROM THE 2013-'14 BATCH
ADMISSIONS

The scheme of examination of B.Com Degree Honours Programme is prepared in line with the
Choice Based Credit and Semester System introduced by the Calicut University

Courses and Duration of Examinations

Working Days/ Semester : 90

Working Hours/Semester : 450

Internal Evaluation : 20%

External Evaluation : 80%

1.0 Title of the Programme

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

2.0 Eligibility for Admission

Admission to B.Com Honours Degree Programme shall be open only to candidates who have passed the Plus Two of the Higher Secondary Board of Kerala or Pre-Degree of any University in Kerala or that of any other University or Board of Examinations in any state recognized as equivalent to the Plus Two of the Higher Secondary Board in Kerala, with Book Keeping and Accountancy and any two of the following subjects: (1) Commerce (2) Commercial Correspondence and Commercial Geography (3) Economics (4) Life Insurance with Salesmanship (5) Banking with Secretarial Practice (6) Business Studies (7) Mathematics (8) Computer Science (9) Computer Application (10) Informatics Practice and (11) Management, provided they have secured marks in aggregate as follows :

General Category – 70% , OBC – 65% , SC – 60% , and ST – 55%

OR

who have passed Plus Two or equivalent examination recognized by the University with other subjects under Part III Optionals subject to the restrictions regarding the marks as mentioned above.

3.0 Duration of the Programme

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

4.0 Medium of Instruction. The medium of instruction and examination must be English.

5.0 Courses of study

The total number of courses for the whole B.Com Honours Programme is 32. It is divided into 3 courses namely –

1. Common Courses
2. Core Courses
3. Elective Courses

The courses of study leading to the award of B.Com Honours shall comprise the following:

5.1

1 st Semester

Course Code	Course	Contact Hours	Credit	Internal	External	Total
1.1 BCH	Communicative English	5	3	20	80	100
1.2 BCH	Organisational Behaviour	5	4	20	80	100
1.3 BCH	Business Regulatory Framework	5	4	20	80	100
1.4 BCH	Managerial Economics	5	4	20	80	100
1.5 BCH	Basic Numerical Skills	5	4	20	80	100
	Total	25				500

2 nd Semester

Course Code	Course	Contact Hours	Credit	Internal	External	Total
2.1 BCH	Financial Accounting - I	5	4	20	80	100
2.2 BCH	Principles of Insurance	5	3	20	80	100
2.3 BCH	Operations Research	5	4	20	80	100
2.4 BCH	Business Economics	5	4	20	80	100
2.5 BCH	Quantitative Techniques	5	4	20	80	100
	Total	25				500

3 rd Semester

Course Code	Course	Contact Hours	Credit	Internal	External	Total
3.1 BCH	Computerised Accounting	4	4	20	80	100
3.2 BCH	Income Tax Law & Practice	5	4	20	80	100
3.3 BCH	Project Finance	4	3	20	80	100
3.4 BCH	Cost Accounting	4	4	20	80	100
3.5 BCH	Human Resource Management	4	4	20	80	100
3.6 BCH	Practical	4	2	20	80	100
	Total	25				600

4 th Semester

Course Code	Course	Contact Hours	Credit	Internal	External	Total
4.1 BCH	Modern Banking	5	4	20	80	100
4.2 BCH	Financial Accounting - II	5	4	20	80	100
4.3 BCH	Auditing	5	4	20	80	100
4.4 BCH	Value Added Tax & Practices	5	4	20	80	100
4.5 BCH	Financial Services	5	3	20	80	100
	Total	25				500

5 th Semester

Course Code	Course	Contact Hours	Credit	Internal	External	Total
5.1 BCH	Capital Market - I	5	4	20	80	100
5.2 BCH	Corporate Regulations & Governance	5	4	20	80	100
5.3 BCH	Marketing Management	5	4	20	80	100
5.4 BCH	Applied Cost Accounting	5	4	20	80	100
5.5 BCH	Research Methodology	5	4	20	80	100
	Total	25				500

6 th Semester

Course Code	Course	Contact Hours	Credit	Internal	External	Total
6.1 BCH	Accounting for Managerial Decisions	5	4	20	80	100
6.2 BCH	Business Management	4	4	20	80	100
6.3 BCH	Financial Management	4	4	20	80	100
6.4 BCH	Elective - Paper I	4	4	20	80	100
6.5 BCH	Elective - Paper II	4	4	20	80	100
6.6 BCH	Project Report & Viva -voce	4	2	20	80	100
	Total	25				600

6 th Semester - Elective Group - FINANCE

Course Code	Course	Contact Hours	Credit	Internal	External	Total
6.4 BCH	Advanced Corporate Accounting	4	4	20	80	100
6.5 BCH	Capital Market - II	4	4	20	80	100

6 th Semester - Elective Group – MARKETING

Course Code	Course	Contact Hours	Credit	Internal	External	Total
6.4 BCH	International Marketing	4	4	20	80	100
6.5 BCH	Service Marketing	4	4	20	80	100

5.2 Core courses and Electives shall be taught by Commerce faculty and Common courses like Communicative English by English faculty.

5.3 Guest faculty with good academic background as per UGC norms can also be engaged for handling course like Computerized Accounting (Tally). Guest faculty with MBA and NET with minimum 3 NCFM certification or equivalent may also be considered for engaging Capital Market courses.

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 each semester to be eligible for appearing for the examination in that course. If the candidate has shortage of attendance in any course in a semester he/she shall not be allowed to appear for any examination in that semester. However the University may condone shortage if the candidate applies for it as laid down in University procedures.

7.0 Internal Assessment

All courses shall have Internal Assessment as specified in the common regulations.

8.0 External Examination

The University shall conduct semester examinations for each of the courses. The duration of the examination shall be three hours for each course. Provisions of the common regulation for the conduct of the examination will be applicable in this case.

9.0 Record Book

There should be a record book for core and elective courses with a minimum of 25 pages, 9" x 12" with a thick paperback covering, labelled as record book with the name of the college, course etc. given on the first page. The book should provide a record of the practical assignments given to the student in the respective courses during the semester.

10.0 Project Report

10.1 During the sixth semester every student shall prepare a project report under the supervision and guidance of a faculty member.

- 10.2** Project work may be done individually or as a group of two students. But the project report should be in different areas. In no case the project reports of two students shall be identical.
- 10.3** The topic of the project should be on any issue related to Commerce.
- 10.4** Duration for project work is 3 weeks.
- 10.5** A certificate showing the duration of the project work should be obtained from the organization for which the project work was done or from the guide and it shall be included in the project report.
- 10.6** The candidate shall prepare at least 2 copies of the report : one for submission to the Department and one 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. The project report in English with not less than 30 pages (printed or typed, A4 size paper, 1.5 line spacing, Times New Roman font, font size 14) should be submitted by the student to the Head of the Department on or before 31st March of the concerned year.

11.0 Structure of the Report

Title page

Certificate from the organization (for having done the project work)

Certificate from the guide

Declaration

Acknowledgements

Contents

Chapter I : Introduction (Research problem, Objectives of the study, Methodology etc.)

Chapter II : Review of Literature

Chapter III : Data Analysis

Chapter IV : Summary, Findings and Recommendations.

Appendix : (Questionnaire, Specimen copies of forms, Annexure, and other exhibits etc.)

Bibliography

12.0 Evaluation of the Project Report

The project report shall be subject to internal and external evaluation followed by a viva-voce. Internal evaluation is to be done by the supervising teacher and external evaluation by an external evaluation board consisting of an examiner appointed by the University and the Head of the Department or his nominee. A viva-voce related to the project work will also be conducted by the external evaluation board and students have to attend the viva-voce individually. Marks are to be awarded to the students combining the internal evaluation, external evaluation and viva-voce. The student should get a minimum of 50% marks for both internal and external in the project report for a pass. If the student fails to get a minimum 50% marks in project report, he or she shall submit the project report after modifying it on the basis of the recommendations of the examiners.

Criteria for evaluating the project report

Internal		External	
	Marks		Marks
Punctuality	5	Relevance of topic	10
Quality of data	10	Statement of objectives & methodology	10
Organisation of the report	5	Presentation of facts and figures	10
		Quality of analysis	10
		Viva-voce	40
Total	20	Total	80

13.0 Practical Examination

Practical Examination of three hour duration for the computerized Accounting course shall be arranged by the University. The marks for the Internal is 20 and for the external 80.

14.0 Only Commerce faculty of aided colleges whose appointments are approved by the University and Commerce faculty of Government colleges should be entrusted with the valuation of answer scripts of Core and Elective courses and the conduct of Practical Examination. The answer scripts of Common course like English shall be valued by the concerned faculty of the Government and aided colleges.

15.0 Requirement for passing the course

15.1 The pass minimum for all the courses including Project Report and Practical shall be 50% marks for both internal and external.

15.2 For passing the B.Com Degree Honours Programme the student shall be required to achieve 120 credits with 50% marks (internal and external put together) in all the courses including Project Report and Practical.

15.3 Evaluation of the courses (both internal and external) shall be carried out by assigning marks in indirect grading system.

15.4 Over all grading at the end of the Programme shall be done on a 7- point scale as follows :

<u>Marks</u>	<u>Grade</u>	<u>Interpretation</u>
95% and Above	A+	Outstanding
90% - Below 95%	A	Excellent
80% - Below 90 %	B	Very Good
70% - Below 80 %	C	Good
60% - Below 70%	D	Satisfactory
50% - Below 60 %	E	Pass / Adequate
Below 50%	F	(Failure)

16.0 In all other matters regarding the conduct of the B.Com Degree Honours Programme in the affiliated colleges under Calicut University under the choice based credit semester system which are not specified in this regulation the common regulation CUCCSSUG 2009 will be applicable.

UNIVERSITY OF CALICUT

**SYLLABUS OF B.COM HONOURS PROGRAMME
UNDER CCSSUG EFFECTIVE FROM THE 2013 –'14 BATCH
ADMISSIONS**

SEMESTER - 1

1.1 BCH - COMMUNICATIVE ENGLISH

Contact Hours per week: 5

Max. Marks 80

Credits : 3

Objectives :

- To develop spoken and written communication skills among the students.
- To equip the students with soft skills needed for the information era.

Module I

Listening and Understanding Lessons.

(5 Hours)

Module II

Reading Skill: Intensive and Extensive Reading , Skimming and Scanning.

(10 Hours)

Module III

Communication Skill: Conversation Practice, Debates , Colloquium.

(10 Hours)

Module IV

Writing Skill: Basic Rules, Introductory Grammar, Common Errors, writing CVs. Official Correspondence , Letter for approval of the authority, Circular, Agenda, Notice, Press Release, Report writing about the proceedings of any seminar. Preparation of official reports, etc.

(25 Hours)

Module V

Business Communication: Letter to Vendor–quotation, Query for details of any item. Reminder letter , Newsletters, News paper Reports, Advertisement etc.

(15 Hours)

Module VI

Personality Grooming : Mock Interview, Group Discussions and Seminar Presentations.

(10 Hours)

(Units 2, 3, 4 and 5 are meant for final written examination. Colleges should conduct test on Units 1, 3 and 6 separately in the form of Class Test/Language lab tests/Class Assignments/presentations etc and the maximum marks will be 20. apart from written test on Units 2, 3, 4, 5)

Suggested Readings

1. Nilanjana Gupta, *Communicate with confidence*, Anthem Press.
2. V. Syamala, *Effective English Communication for you*, Emerald Publisher.
3. Krishnamohan & Meera Banerji, *Developing Communication Skills*.
4. R.K. Madhukar, *Business Communication*, Vikash Publishing House Pvt. Ltd.
5. Shalini Sharma, *Concepts of Professional Communication*, Acme Learning.

1.2 BCH - ORGANIZATIONAL BEHAVIOUR

Contact Hours per week : 5

Max. Marks 80

Credits : 4

Objectives :

- To develop a theoretical understanding among students about the structure and behaviour of organization.
- To make them capable of realizing the competitiveness for firms.

Module-I

Introduction: Organization – Definition – Organization Theories : Classical Theory – Features – limitations. Neoclassical Theory – features – limitations. Contemporary Organization Theory – features - limitations. Systems Approach – Contingency Approach. Organizational Behaviour (OB) – Features – Scope – Fundamental Concepts of OB – Challenges and Career Development for OB – Contributing disciplines to the OB.

(10 Hours)

Module-II

Understanding Individual and Group Behaviour: Individual Behaviour – Personality Determinants – Big five Personality factors – Learning Theories. The Perceptual Process – Factors influencing perception – Internal & External; Attitudes and Behaviour – Attitude Formation and Attitude Change. Group Behaviour – Group Dynamics – Fundamentals of Groups – Stages of Development – Transaction Analysis (TA) – Important Factors influencing Team Effectiveness – Cohesiveness – Norms – Decision Making.

(20 Hours)

Module-III

Motivation, Morale and Culture: Motivation – Theories of Motivation – Motivational Processes – Content Theories (Maslow, Alderfer, Herzberg, McClelland) – Process Theories (Adam, Victor, Vroom and Lawler and Porter) – Learning and Reinforcement Theory – Morale – Factors influencing Morale – Organizational Culture – Concepts – Forming a Culture – Sustaining a Culture – Changing a Culture.

(15 Hours)

Module-IV

Organisational Power and Politics and Conflict & Negotiations : Power and Politics : Power Bases – Dependency – Individual Versus Organisational Power - Political process in Organisation – Factors contributing – Techniques of Organisational Politics – Managing Political Behaviour; Conflict – Transition in Conflict Thought – Functional and Dysfunctional Conflict – Process of Conflict – Managing Conflict – Negotiations – Process – Approaches – Issues in negotiations.

(20 Hours)

Module-V

Leadership and Change : Leadership – Introduction – Leadership and Management – Leadership Styles – Theories of Leadership – Traits – Behavioral Model (Managerial Grid) – Contingency (Feilder, Path goal, Tri-dimensional) – Inspirational Approaches – Change – Challenges contributing to Change – Types of Change Approaches – Contemporary Issues in Change – Management of Change.

(15 Hours)

Suggested Readings :

Core Readings:

Robbins: S.P., *Organisational Behaviour*, Prentice Hall of India Pvt. Ltd., New Delhi.

Daft : *Organisation Theory and Design*, Thomson Publishers.

Luthans, Fred, *Organisational Behaviour*, Mc Graw Hill International, New York.

Robins S.P., *Organisational Theory : Structure Design and Application*. Prentice Hall of India Pvt. Ltd.

Aswathappa: *Organizational Behaviour*, Himalaya Publishers, New Delhi.

Jones G R, *Organizational Theory*, Pearson Education, New Delhi

Uma Sankaran, *Organisational behaviour: Text and Cases*, Tata McGraw Hill Publishing Company Ltd., New Delhi.

Sharma R. A, *Organisational Theory & Behaviour*, Tata McGraw Hill Publishing Company Ltd., New Delhi.

Additional Readings:

Schermerhorn, Hunt & Osborn, Organizational Behaviour, Wiley & Sons, New York.

McGregor, Douglas, The Human Side of Enterprise, Tata McGraw-Hill, New Delhi

Greenburg & Baron, Behaviour In Organizations, Prentice Hall of India, New Delhi,

Miner, Organisational Behaviour: Essential Theories of Motivation and Leadership, Prentice Hall of India, New Delhi.

Dwivedi, Human Relations & Organizational Behaviour, MacMillan India.

Atkinson & Raynor, Personality, Motivation & Achievement, John Wiley & Sons.

Current Readings

Harvard Business Review. Sloan

Management Review. Indian

Management. Vikalpa.

1.3 BCH – BUSINESS REGULATORY FRAMEWORK

Contact Hours per week : 5

Max. Marks :80

Credits : 4

Objectives:

- The objective of this course is to provide a brief idea about the framework of Indian business laws.
- 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.

(25 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.

(10 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.

(15 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)

Suggested readings:

1. Government of India, Information Technology Act, 2000
2. Desai T.R., Indian Contract Act, Sale of Goods Act and Partnership Act; S.C. Sarkar & Sons Pvt. Ltd. Kolkata.
3. Khergamwala J.S, The Negotiable Instruments Act; N.M. Tripathi Pvt. Ltd., Mumbai.
4. Singh Avta, The Principles of Mercantile Law; Eastern Book Company, Lucknow.
5. Kuchal M.C, Business Law; Vikas Publishing House, New Delhi
6. Kapoor N.D, Business Law; Sultan Chand & Sons, New Delhi.
7. Chandha P.R, Business Law; Galgotia, New Delhi.

1.4 BCH – MANAGERIAL ECONOMICS

Contact Hours per week : 5

Max. Marks 80

Credits : 4

Objectives:

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

Module-I

Introduction : Basic economic problems – Economic System – Micro and Macro economics – Managerial economics – Nature and scope – Fundamental concepts of Managerial economics – Incremental concept, Discounting concept, Opportunity cost concept, Time concept, Equi-marginal concept – Business Decision making – Certainty, Risk and Uncertainty – Applications of economics in managerial decision making.

(10 Hours)

Module-II

Demand Analysis: Demand – Demand function – Demand distinctions – Elasticity of Demand – Different types of elasticity – Applications – Measurement of Elasticity. Demand forecasting – Techniques. Utility – Equilibrium of the consumer using cardinal and ordinal utility (Indifference curves) – Income effect and substitution effect.

(15 Hours)

Module-III

Supply : Theory of Production – Production function – Laws of Returns – Economies of scale and Economies of scope – Isoquants – Best Production possibility – Cost Analysis – Cost concepts – Short run and long run cost curves – Managerial uses of Long run cost curves – Revenue Analysis – Revenue curves.

(15 Hours)

Module-IV

Market : Definition – Classification of Markets – Importance of understanding market structure – Different types of market based on competition – Perfect and Imperfect competition – Monopoly- Price and output determination under perfect competition, monopoly, monopolistic competition and oligopoly – Kinked Demand curve – Monopoly price discrimination and its conditions – Non Price competition.

(15 Hours)

Module-V

Instruments of Macro Economic Policy : Circular Flow of Income – National Income – Concepts of National Income – Methods of measuring National Income – Product Approach, Income Approach and Expenditure Approach – Business Cycle – Inflation and Deflation – Fiscal Policy – Budget Deficit and Debt – Government Budgetary Policy – Monetary Policy – Instruments of Monetary Policy – Balance of Payment.

(25 Hours)

Suggested readings:

1. R.L. Varshney and K. L. Maheswari, Managerial Economics
2. D.N. Dwivedi, Managerial Economics
3. D.M. Mithan, Business Economics
4. Seth M.L. Text Book of Economic Theory
5. K.K. Dewett , Economic Theory
6. Petersen & Lewis, Managerial Economics
7. Mote V.L. Peul.S & Gupta G.S., Managerial Economics
8. H. Craig Petersen & W. Cris lewis, Managerial Economics
9. Dr. P.N. Reddy and H.R. Appanaiah, Essentials of Business Economics
10. Barry Keating and J. Holton Wilson, Managerial Economics

1.5 BCH - BASIC NUMERICAL SKILL

Contact Hours per week : 5

Max. Marks 80

Credits : 4

Objectives :

- To enable the students to acquire knowledge of mathematics and statistics.
- At the end of this course, the students should have understood: Set operations, matrix and Mathematics of finance, Statistical tools and their applications.

Module-I

Sets and Set Operation: Venn Diagrams – Elements of Co-ordinate system. Matrices, Fundamental ideas about matrices and their operational rules – Matrix multiplication – Inversion of square matrices of not more than 3rd order – solving system of simultaneous linear equations.

(15 Hours)

Module-II

Theory of Equations : meaning, types of equations – simple linear and simultaneous equations (only two variables) eliminations and substitution method only. Quadratic equation- factorization and formula method ($ax^2 + bx + c = 0$ form only)- problems on business application.

(10 Hours)

Module-III

Progressions : Arithmetic progressions findings 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 and 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)

Suggested Readings :

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
4. Gupta S.P, Statistical Methods
5. Navaneethan P, Business Mathematics
6. R.S. N Pillai, Mrs. Bhagavathi , Statistics
7. P.R. Vittal, Business Mathematics and Statistics

SEMESTER - 2

2.1 BCH - FINANCIAL ACCOUNTING – I

Contact Hours per week: 5

Max. Marks: 80

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 and to familiarize 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 problem only)

(25 Hours)

Module-III

Account 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 – Inter-departmental 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.

(15 Hours)

Module-V

Issue and forfeiture of shares; Redemption of Preference Shares; Buy back of Shares.

(10 Hours)

Suggested Readings:

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. Tulasia, introduction to Accounting, Pearson Education
10. Jain & Narang, Financial Accounting
11. Ashok Sehgal and Deepak Sehgal, *Advanced Accounting, Volume I*. Taxmann. New Delhi.

2.2 BCH – PRINCIPLES OF INSURANCE

Contact Hours per week : 5

Max. Marks: 80

Credits : 3

Objectives:

- *To make the students explore with the fundamental principles of insurance*
- *To impart knowledge on practice of insurance business.*

Module-I

Introduction: Definition – Role and importance – Insurance contract – Principles of Insurance – Principles of Co-operation, Probability, utmost good faith, Proximate cause. Insurable interest, Indemnity, Subrogation, Warranty. Insurance and assurance - Types of insurance – Life – General - introduction to IRDA Act.

(15 Hours)

Module-II

General Insurance, Marine Insurance: Main Elements, Marine Losses, Types of Marine Insurance policies. Fire Insurance – Elements, Premium Determination, types of Policies.

(12 Hours)

Module-III

Life insurance: Features – classification of policies – surrender value -Introduction to Actuarial science – bonus – Policy conditions – application and acceptance – prospectus – proposal forms and other related documents – Age proof – special reports – assignments – Nomination – loans – surrender- Fore closure – Policy – Maturity claims – survival benefit – payments – death claims – Waiver of evidence of title – Early claims – Claim concession – Presumption of death – Accident and disability benefits – Settlement options.

(20 Hours)

Module-IV

Marine Insurance: Nature – Insurance policies – Policy conditions – Clauses – marine losses – Payment of claims-

(13 Hours)

Module-V

Fire insurance : Nature and use – Contracts – kinds of policies – Policy condition – clause – Payment of claims- Re-insurance – Miscellaneous Insurance – Health insurance – Motor insurance Burglary and personal accident Insurance in India-Urban-Non traditional insurance.

(15 Hours)

Suggested Readings:

1. Mishra M.N., Insurance Principles and Practice
2. Pande , Insurance Principles and Practice
3. Mathew M.J., Insurance Principles and Practice
4. Arthur Williams C, Jr., Michael L. Smith, Petr C. Young: Risk Management and Insurance
5. Gupta O.S, Life Insurance

2.3 BCH - OPERATIONS RESEARCH

Contact Hours per week : 5

Max. Marks: 80

Credits :4

Objective:

- *To enable the students to understand various techniques used in operation management decisions.*

Module-I

Operations Research: Meaning - origin and development – nature - OR in India - OR as a tool in decision making - OR and management - features and methodology of OR - phase of OR study - models in OR - methods of deriving the solution - limitations of OR.

(5 Hours)

Module-II

Linear Programming: Meaning- concepts – notations – uses and applications – formulation- graphical solution - simplex method – introduction- introduction of slack, surplus and artificial variable – duality.

(20 Hours)

Module-III

Transportation Problems: Different initial allocation methods – move towards optimality – MODI method of solving transportation problems. Assignment problems – solutions – variations in assignment problems.

(20 Hours)

Module-IV

Decision Theory : Quantitative approach to management decision making – decision under conditions of uncertainty – Maximin – Maximax - Hurwics, Laplace and Minimax regret criteria - Decision making under risk – EMV-EOL-EVPI criteria - decision tree analysis – Game theory – Queuing theory.

(20 Hours)

Module-V

Network Analysis: CPM and PERT - Net work concepts - construction of network diagram - numbering the events (Fulkerson's Rule). Requirements – Network calculations – CPM -Concept of float – PERT - probability considerations in PERT - calculation of float/slack under PERT - PERT calculations - points of similarities and dissimilarities in PERT and CPM - limitation of PERT and CPM

(10 Hours)

Suggested Readings:

1. J.K. Sharma ,Operation Research, Theory and Applications,, Macmillan India Limited.
2. Ravindran, Operations Research, Principles and Practice,
3. H.R.Ramanath ,Research Methodology and OR, , Himalaya Publishing House.
4. VK Kapoor, Operation Research, Sultan Chand Co;
5. Sharmma & Anand, Operation Research , Himalaya Publishing House.
6. Kanthi Swarup, Operation Research, Sultan Chand Co;
7. SD Sharmma ,Operation Research, , Kedarnath Co;
8. J.K. Sharma ,Operation Research-problem and solutions, Macmillan India limited.
9. K.K. Chawala, Gupta & Sharma, Operations Research, Kalyani Publishers.

2.4 BCH - BUSINESS ECONOMICS

Contact Hours per week : 5

Max. marks: 80

Credits : 4

Objectives:

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

Module – I

Cost of production: Social and private costs of production, difference between economic and accounting costs, long run and short run costs of production. Economies and diseconomies of scale and the shape of the long run average cost. Learning curve.

(15 Hours)

Module – II

Perfect Competition: Assumptions, price and output decisions. Equilibrium of the firm and the industry in the short and the long runs, including industry's long run supply, difference between accounting and economic profits, producer surplus.

(25 Hours)

Module – III

Stability Analysis: Walrasian and Marshallian. Demand - supply analysis. Other Monopoly and Monopolistic Competitions and price determination therein.

(20 Hours)

Module – IV

Factors in Economic Development : Physical and Capital Formation, role of Technology; Sustainability Institutional factors/ variables in development.

(15 Hours)

Suggested readings:

1. Dr. Raj Kumar, Prof. Kuldip Gupta, Business Economics, UDH Publishing & Distributors P Ltd., New Delhi
2. Uddipto Roy, Managerial Economics, Asian Books Private Ltd., New Delhi
3. R.L Varshney, K.L Maheswari, Managerial Economics, Sultan Chand & Sons
4. M.L Trivedi, Managerial Economics, Tata Mcgraw hill

2.5 BCH - QUANTITATIVE TECHNIQUES

Contact Hours per week : 5

Max. marks: 80

Credits : 4

Objectives:

- To acquaint the students with the important statistical techniques for managerial decision making.
- To make the students learn the process of using statistical tools for validating findings and interpreting statistical results.

Module – I

Correlation Analysis: Meaning, significance, types and methods, probable error. coefficient of determination, leads and lags, partial correlation.

(20 Hours)

Module – II

Regression Analysis: Meaning, equations, lines. Standard error of estimate. Difference between correlation and regression. Regression equation in case of Correlation Table, partial regression.

(20 Hours)

Module- III

Time Series: Components, models, trend analysis including second degree parabola and exponential formula measurement and of seasonal, cyclical and irregular variations, shifting the trend origin.

(20 Hours)

Module- IV

Statistical Decision Theory: Ingredients, expected opportunity loss, optimal decisions with maximin, minmax and Bayes' principle (with prior, pre- posterior and posterior analysis – Statistical Quality Control.

(15 Hours)

Suggested readings:

1. Dr. S.P Gupta, Statistical Methods, S. Chand & Co., New Delhi
2. D.N Elhance, Veena Elhance, B.M.Aggarwal, Fundamentals of Statistics, Kitab Mahal
3. N.P Aggarwal, Quantitative Techniques, Ramesh Book Depot, Jaipur
4. R.P Hooda, Statistics for Business and Economics, Mcmillan India Ltd., New Delhi

SEMESTER – 3

3.1 BCH – COMPUTERISED ACCOUNTING

Contact Hours per week : 4

Max. Marks 80

Credits : 4

Objectives :

- To expose the students to computer application in the field of Accounting
- To equip the students to meet the demands of the industry
- To develop practical skills in the application of Tally Package

Module-I

Company creation and set-up of accounts in Tally (9.0 or higher version) - Start up Tally, Quitting Tally, Creation of a Company, Alteration, deleting, and shut a company - Concepts of Grouping of Accounts – Predefined account groups, display or alter groups. Creating Ledger Accounts – Predefined ledger accounts, creation, display, alter and deleting ledger accounts. Inventory – items, groups, units, creating a single stock group, creating a multiple stock group, stock items.

(15 Hours)

Module-II

Accounting vouchers and its advanced usages: Vouchers, Types of Vouchers used in Tally, Creation of Voucher type, Types of Accounting Vouchers, Accounting Features, Maintaining Bill-wise Details, Cost centre and cost category, interest calculation, Reversing 112 journals and optional voucher, Memorandum Voucher – Inventory vouchers – delivery note, physical stock voucher, purchase order, sales order, receipt note, rejection in, rejection out, stock journal, stock category, bill-wise details, multiple Godowns, different and actual bill quantity.

(15 Hours)

Module-III

Books of accounts and its advanced uses: Cash Book, Bank Book, Journal Register, Ledger, Purchase Register, Sales Register, Stock item, Stock group summary, movement analysis, sales order, purchase order, location wise stock reports, stock query, branch accounting, flexible invoicing, discount in invoicing, price list, bank reconciliation, manufacturing account

(20 Hours)

Module-IV

Financial Management: TDS, Generation and Reconciliation of TDS Challans, Filing e-TDS return, Calculation of VAT in Tally – Fund flow, receivables turnover, budgeting and controls, variance analysis, ratio analysis, calculating key financial ratios.

(15 Hours)

Module-V

Report Generation and Printing: Display of Trial Balance, Profit and Loss accounts, Balance Sheets, consolidated statements of companies/branches. Printing options, quick format, printing reports, printing of primary books, printing of registers, printing of outstanding statements, printing of inventory books.

(10 Hours)

Recommended Practicals:

1. Application of Tally – creation of companies; creation of primary groups, secondary groups; creation of ledgers; creation of inventory – items, groups, units etc.
2. Creation of different types of vouchers: bills-wise details; interest calculation; creation of godowns.
3. Preparing, display and alter books of accounts, preparing stock reports, stock query, branch accounts, invoices, price list and bank reconciliation statement.
4. Generating fund flow statements, ratio analysis statements, budgets; calculation of VAT in Tally; preparation of TDS return I13.
5. Generating Trial Balance, Profit and Loss Accounts, Balance Sheets, consolidated statement of companies.

Suggested Readings:

1. Institute of Computer Accountants, Tally, Vikas Publishing House, New Delhi.
2. Tally Academy, Tally Manual.

3.2 BCH – INCOME TAX LAW AND PRACTICE

Contact Hours per week : 5

Max. Marks: 80

Credits : 4

Objective:

- 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

Profit 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)

Suggested Readings:

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.

3.3 BCH - PROJECT FINANCE

Contact Hours per week : 4

Max. Marks: 80

Credits : 3

Objectives:

- To provide knowledge on the concept of project finance .
- To highlight the sources and application of finance.

Module-I

Project: Meaning – definition – features – classification of projects – stages in project cycle – identification, formulation and implementation

(15 Hours)

Module-II

Appraisal of Projects: Market feasibility, technical feasibility, financial feasibility- different types of appraisal to determine feasibility – feasibility report

(20 Hours)

Module-III

Financial Appraisal of a Project: Evaluation Techniques – traditional and modern (theoretical aspects only) - Risk analysis – meaning – importance and techniques – Sensitivity, Break even, Decision Tree, simulation analysis

(10 Hours)

Module-IV

Estimation of Project cost: Preliminary expenses – cost of acquisition of fixed assets, cost on technical knowhow, acquisition of patents and licenses – documentation charges – preparation of project report – sources of funding

(20 Hours)

Module-V

Institutional Finance for Projects : National and state level – IDBI, SIDBI, GIC, LIC, UTI, SFC, IFC –functions and schemes.

(10 Hours)

Suggested Readings:

1. Prasanna Chandra, Project Planning, Analysis, Selection, Tata McGraw-Hill Publishing Co. Ltd., New Delhi.
2. Goel B.B., Project Management, Deep & Deep Publications Pvt. Ltd., New Delhi.
3. Harold Herzner, Project management : A Systems Approach to Planning, Scheduling and Controlling, CBS Publishers, New Delhi.
4. Vasant Desai, Project Management, Himalaya Publishing House, Mumbai.
5. Rao P.C.K, Project Management and Control, Sultan Chand & Sons, New Delhi.
6. Bhavesh M. Patel, Project management: Strategic Financial Planning. Evaluation and Control, Vikas Publishing House, New Delhi.
7. Clifford F. Gray, Enk. W. Larson, Project Management, Tata McGraw-Hill Publishing Co. Ltd., New Delhi.

3.4 BCH – COST ACCOUNTING

Contact Hours per week : 4

Max. Marks: 80

Credits : 4

Objectives:

- To familiarize 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.

(10 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 weighted 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.

(20 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).

(15 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)

(15 Hours)

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

Suggested Readings:

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

3.5 BCH – HUMAN RESOURCE MANAGEMENT

Contact Hours per week :4

Max. Marks: 80

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 Importance, Steps in selection procedure. Interviews – Types of Interviews – Test – types of test, physical examination, induction, follow up. Job changes – transfer, promotions, demotions, separations.

(25 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 – Advantages 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.

(25 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).

(10 Hours)

Suggested Readings:

1. Bernardin, John H: Human Resource Management, Tata Mc.Graw Hill, New Delhi 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.

SEMESTER – 4

4.1 BCH – MODERN BANKING

Contact Hours per week : 5

Max. Marks 80

Credits : 4

Objectives :

- To provide basic knowledge of banking.
- To familiarise the students with the changing scenario of Indian banking.
- To gain insight into E-banking services.

Module – I

Banking : Meaning and definition – role of banks in business - structure of commercial banking in India – Public sector and private sector banks – scheduled banks – foreign banks – new generation banks - functions of commercial banks – primary and secondary functions – creation of credit.

(10 Hours)

Module II

Banking Sector Reforms : Basel Norms – Capital Adequacy norms – Globalised Challenges in Banking Services – New Trends in Banking Services – Measurement of Service Quality – SERVQUAL

(10 Hours)

Module III

E-Banking: Centralised Online Real Time Electronic Banking (CORE) – Electronic Clearing Service (ECS) – Electronic Fund Transfer (EFT) – Real Time Gross Settlement (RTGS) – National Electronic Fund Transfer (NEFT) - Society for World wide Inter bank Financial Telecommunications (SWIFT) – E-Cheque – Any Time Money – ATMs – Credit Cards – Debit Cards – Smart Cards – Internet Banking – Phone Banking – Mobile Banking - Tele Banking.

(15 Hours)

Module IV

Changing scenario of Indian Banking : Social banking –Lead Bank Scheme – Priority sector lending – service area approach – micro credit – management of Non – Performing Assets (NPAs) – Prudential norms – Universal banking – maintaining customer relationship – Know Your Customer (KYC) – Operation of accounts and settlement of transactions using internet banking. CIBIL, Right to Information.

(15Hours)

Module V

Banking Services: Meaning and Importance – Economic and Monetary implications of Banking Operations – Tangible Services – Deposits, Withdrawals and Lending – Intangible Services – Improved Customer Services – Deficiency in Services – Ways to Improve the Services.

(10 Hours)

Module VI

Retail Banking: Products and services – Retail banking business and its composition, housing loans, vehicle loans, personal loans and education loans. Computation of interest – fixed rate and floating rate , RBI monthly review – REPO – Reverse REPO – EMI – value of added services.

(15Hours)

Suggested Readings:

1. B.S. Khubchandani, 'Practice and Law of Banking', Mac Millan India Ltd 2000
2. K.C.Nanda, 'Credit and Banking', Response Book, Sage Publications,1999.
3. Sundaram K.P.M. and Varshney P.N. 'Banking and Financial System' Sultan Chand & Sons.
4. Dr.S. Gurusamy , Financial Services & System' , Vijay Nicole Imprints Pvt Ltd.
5. H.I. Bedi & V.K. Hardikar, 'Practical Banking'.
6. C.Jeevanandan, 'Practice & Law of Banking'.

4.2 BCH – FINANCIAL ACCOUNTING - II

Contact Hours per week : 5

Max. Marks 80

Credits : 4

Objective :

- To familiarise the students with the accounting principles and practices of various types of business.

Module I

Royalty Accounts: Meaning – Minimum rent - Short working – Recovery – Special circumstances – Adjustment of minimum rent in the event of strike and lock outs - Government subsidy in case of strike or lockouts - Journal entries in the books of lessor and lessee – Preparation of Minimum rent – Short working – Royalty accounts (Excluding sub lease).

(10 Hours)

Module – II

Branch Accounts: Objectives – features and types – Accounting for branches keeping full system of accounting – Debtors system – Stock and debtors system – independent branches and Incorporation of Branch trial balance in the books of HO – Cash in transit and goods in transit – Consolidated balance sheet.

(15 Hours)

Module – III

Accounting for Consignment: Meaning – important terms -- Journal entries in the books of consigner and consignee – Goods sent at cost or invoice price – Preparation of consignment account – Consignees account – Valuation of stock – Normal loss and abnormal loss.

(15 Hours)

Module – IV

Final Accounts of Joint Stock Companies: Profit prior to incorporation

(20 Hours)

Module – V

Partnership Accounts : Partnership: meaning, characteristics, treatment of good will, revaluation of assets and liabilities and adjustment of capital in case of admission, retirement and death of a partner. Dissolution of partnership firm. insolvency of partners (including Garner Vs Murrey Rule), gradual realisation of assets and piece meal distribution.

(15 Hours)

Suggested Readings :

- Jain. S.P. and Narang. K.L., Advanced Accountancy.
- Maheswari S.N. and Maheswari S.K., Advanced Accounting.
- Paul . K.R. : Corporate Accounting.
- Dr. S.M. Shukla and Dr.S. P. Gupta, Advanced Accounting.
- M.C. Shukla and T.S. Grewal , Advanced Accounts.
- Rawat .D.S , Business Accounting.
- Jayapandian. S, Accounting for Managers.
- Naseem Ahmed, Financial Accounting.

4.3 BCH – AUDITING

Contact Hours per week : 5

Max. Marks:80

Credits : 4

Objective:

- 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: DEP 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)

Suggested Readings:

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, New Delhi.
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.

4.4 BCH - VALUE ADDED TAX AND PRACTICES

Contact Hours per week : 5

Max. Marks: 80
Credits : 4

Objectives

- To provide an understanding of the concept of Value Added Tax Scheme and provide an insight into the aspects and procedures in connection with Kerala Value Added Tax Act and Rules.
- To enable the students to practice as tax consultants after graduation.

Module-I

Value Added Tax: Introduction – Meaning and Concepts – Evolution – Features of VAT – Objectives – How does VAT work? KVAT Act 2003. History – Objectives - Definitions of Assessee – Assessing Authority - Books of Accounts - Business - Capital Goods – Casual Trader - Dealer - Goods - Input Tax - Output Tax - Manufacture - Non-Resident Dealer - Person - Place of Business - Reverse Tax - Sale - Sale price - Taxable Turnover - Total Turnover - Turnover - Works Contract - Zero Rate Sale - Authorities under KVAT Act - Commissioner - Powers - Appellate Tribunal - Constitution - Functions - Chairman - Settlement Commission - Constitution - Functions of Chairman.

(15 Hours)

Module-II

Incidence and Levy of Tax: Liability to collect and remit VAT – Liability to pay tax – Rates as per schedules - Presumptive tax - Trade discount - Payment of tax at compounded rate - Input tax credit - Cases where input tax credit is not allowed (a brief study only) - Special rebate - Refund of input tax in case of export/interstate sale - Reimbursement of tax under sec 14 - Determination of taxable turnover - Net Tax payable.

(10 Hours)

Module-III

Provisions under KVAT Act 2003 & KVAT Rules 2005 regarding:

- a. Registration of dealers - who are liable to get registered - Application and procedure - certificate of registration - Security to be furnished - Suspension and Cancellation - Issue of permit.

- b. Filing of returns - various types of return - e-filing- documents to be submitted - Returns to be filed by Casual trader, head office of a branch, records by owners of vehicles and vessels.
- c. Assessment - Self assessment - Assessment in case of non-filing of return or defective return - Visit to dealers premises & audit of accounts and records – Audit assessment - Best Judgment Assessment – Assessment of escaped turnover - Protective assessment – Assessment of legal representatives.
- d. Payment and recovery of tax – Recovery of penalty – Modes of recovery.
- e. Maintenance of accounts by dealers - Credit notes and debit notes - Audit of accounts and certification of return - Power to order production of accounts - Power of entry, inspection - Search and seizure of documents - Purchase of goods to prevent undervaluation - establishment of check posts and documents to be carried - Inspection of goods in transit and transit pass.

(32 Hours)

Module-IV

Appeals and Revisions: Appellate mechanism and procedures - Appeals to Deputy Commissioner - Revision by Deputy Commissioner suo motu – Revision by Deputy Commissioner on application – Revision by commissioner suo motu – Revision by Commissioner on application - Appeal to Appellate Tribunal - Filing of application for settlement of cases - Appeal to High court.

(10 Hours)

Module-V

Offences under KVAT Act/Rules: Offences – Imposition of penalty by authorities - Penalty for default in Payment of tax - penalty for transport of goods without records - penalty for prevention / obstruction of survey or inspection, penalty for submitting untrue return, penalty for illegal collection of tax. Other provisions regarding Power to summon Witnesses and cause production of documents - Person entitled to appear before authority, rounding off of turnover tax - service of notice – refund - power to withhold refund - time limit for disposal of appeal or revision - KGST Act 1963 to have limited application.

(8 Hours)

Practical Work/Assignment

Collection and filling up of various forms under KVAT Act/Rules

Preparation of Returns.

Suggested Readings:

- Bare Acts.
- Jose Pottakaran B.Com. F.C.A., The Kerala Value Added Tax, Act 2003. Law Books Centre, Banerjee Road, Ernakulam
- Balram Sangal, All India VAT Manual, Commercial Law Publishers Pvt. Ltd. Rajendra Market, Delhi.
- Kul Bhushan, How to deal with VAT, Pearson Education Pvt. Ltd., Delhi.

4.5 BCH - FINANCIAL SERVICES

Contact Hours per week : 5

Max. Marks: 80
Credits : 3

Objectives:

- To provide the students with an overall idea of financial services available in the country.
- To create an understanding about recent trends in financial services sector.

Module-I

Introduction: Meaning – types – fund based financial services, fee based financial services. Merchant Banking – functions – regulation of merchant bankers. Insurance – types of insurance – schemes – modern trends in insurance.

(15 Hours)

Module-II

Venture Capital: Features – types – stages of venture capital finance – venture capital process – structure of Venture Capital Funds – Analyzing products and services of venture capital funds.

(15 Hours)

Module-III

Leasing: Essentials – types – advantages – limitations – leasing vs owning. Hire purchase - features – Hire Purchase Agreement

(15 Hours)

Module-IV

Housing Finance : Importance – fixed and flexible rate of interest – EMI – Procedure for granting loans – Role of National Housing Bank – Commercial Banks and other housing financial institutions. Securitization of debt – objectives – benefits.

(15 Hours)

Module-V

Other Financial Services: Portfolio Management – Basics – Portfolio Selection -Maintenance – Evaluation and Revision – Management of risk. Factoring – objectives – features – types of factoring – forfaiting (concepts only). Credit Rating – objectives – credit rating factors - importance – Agencies in credit rating. Introduction to Infrastructure Financing. Private Equity (brief introduction only).

(15 Hours)

Suggested Readings:

1. Gupta N.K. and Monika Chopra, *Financial Market. Institutions and Services*. Ane Books India, New Delhi
2. Yogesh Maheswari., *Investment Management*, PHI, New Delhi.
3. Kevin S., *Security Analysis and Portfolio management*, PHI, New Delhi.
4. Avadhani V.A., *Security Analysis and Portfolio Management*. Himalaya Publishing House, New Delhi.
5. Donald M. Fischer and Ronald J. Jordon, *Security Analysis and portfolio management*, .PHI, New Delhi.
6. Bhole L.M., *Financial Markets and Institutions*, Tata McGraw-Hill Publishing Co. Ltd., New Delhi.
7. Bharathi. V. Pathak., *Indian Financial System*, Pearson Education, New Delhi.
8. Vasanth Desai, *Indian Financial System*, Himalaya Publishing House, New Delhi.
9. Khan M.Y., *Financial Services*, Tata McGraw-Hill Publishing Co. Ltd., New Delhi

SEMESTER - 5

5.1 BCH - CAPITAL MARKET- I

Contact Hours per week : 5

Max. Marks:80

Credits : 4

Objectives

- To give the students an overall idea about Capital market
- To familiarize the students with capital market operations in India.

Module-I

The Indian Financial System: components – Role and functions – Recent developments in the Indian financial system – Financial market – Classification – Industrial security market – Government security market - Money market - capital market and money market - Money market instruments.

(10 Hours)

Module-II

Stock Exchanges in India - NSE – BSE - MCX - Major international stock exchanges.

SEBI - Establishment – Objectives – Powers and functions.

(15 Hours)

Module-III

Depository Operations : overview of capital markets - overview of NSDL- business partners of NSDL - services offered by depository - special services.

(10 Hours)

Module-IV

Introduction to Mutual Funds : Structure of mutual funds - mutual fund products and features – classification of mutual funds schemes – open ended schemes – closed ended schemes – sectoral funds – exchange traded funds – money market mutual funds, NFOs - Gold ETFs - taxation - regulations.

(10 Hours)

Module V

Primary Market: Functions of new issue market – Methods of floating new issue – IPO –FPO - Public issue - Bonus issue - Right issue - Private placement - Book building – ESOP - Intermediaries in the new issue market – Registrars to the issue - brokers to the issue -bankers to the issue - Underwriters.

(10 Hours)

Module VI

Secondary Market: Role and functions of Stock Exchanges - Members of the Stock Exchanges – Classification - type of speculators - Speculative transaction – listing of securities – Classification of listed securities - Methods of trading in a stock exchange - Screen based trading - on line trading - Depository system - Stock market indices.

(20 Hours)

Suggested Readings:

1. Gupta N.K. and Monica Chopra, Financial markets Institutions and services
2. Yogesh Maheswary , Investment Management
3. Kevin S, Security Analysis and Portfolio Management
4. Preethi Singh , Dynamics of Indian Financial System
5. Sojikutumar K. and Alex Mathew, Indian Financial System and Markets
6. Bharathi V.P.Pathak,, Indian Financial System
7. Khan M.Y. , Financial Services
8. International Trade and Financial Environment
9. Gupta N.K. ,Monica Chopra ,Financial Markets, Institutions and Services.

5.2 BCH - CORPORATE REGULATIONS AND GOVERNANCE

Contact Hours per week : 5

Max. Marks : 80

Credits : 4

Objectives:

- To provide an understanding regarding the administration and management of corporate form of business
- To give a firsthand exposure to corporate laws especially Indian Companies Act 1956.

Module-I

Company : Definition – Characteristics - Advantages and Disadvantages - illegal Association - corporate veil - lifting the corporate veil - promotion - Promoter – position – Incorporation – procedure - Documents to be filed - Certificate of incorporation – Procedure - Effect of registration - pre-incorporation contracts - Memorandum of Association - Articles of Association - Doctrine of ultravires - Doctrine of indoor management - Doctrine of constructive notice – Prospectus – registration – Contents - statement in lieu of prospectus - Deemed prospectus - Shelf Prospectus - Red herring prospectus - Abridged prospectus - liability for misstatement in prospectus - commencement of business.

(20 Hours)

Module-II

Management and Administration: Directors – appointment - Qualification and disqualification – Qualification shares - position of directors - powers and duties – Retirement - Vacation of office - Liabilities of directors – Removal of directors.

(10 Hours)

Module-III

Corporate Governance : Meaning – background – importance - CG in India - statutory measures - SEBI regulation - Clause 49 of listing agreement - Constitution of board of directors - Audit committee – provisions under section 292A of Companies Act -Remuneration of directors - Board procedure - CEO/CFO certification - Role of management - Information to share holders - CG Report - Non mandatory requirements ie., Chairman of board - Remuneration Committee - Share holders rights - Postal ballot - whistle blower policy - Benefits of Corporate Governance.

(15 Hours)

Module-IV

Company Meeting: Kinds of company meetings - essentials of valid meeting - Chairman – Agenda - Minutes – Quorum – Motion Types of motions - Interruption of debate - Proxy – Poll - Modes of poll – Resolution - Types of resolution - Motion vs. Resolution.

(18 Hours)

Module-V

Winding up of Companies: Modes - Compulsory winding up - Grounds and procedure - Liquidator - Duties and functions – Contributories - Voluntary winding up – Types - Winding up under the supervision of the court - Effects of winding up - Defunct companies.

(12 Hours)

Suggested Readings:

1. M.P. Tandon, Text Book of Company Law
2. R.R. Gupta, and V.S. Gupta, Indian Company Law
3. M.C. Kuchal, Secretarial Practice
4. Ashok K. Bagiral, Company Law
5. Indian Companies Act with amendments
6. L.R. Potti, Corporate law and Governance

5.3 BCH – MARKETING MANAGEMENT

Contact Hours per week : 5

Max. Marks :80

Credits : 4

Objectives:

- To help students to understand the concept of marketing and its applications.
- To make the students aware of modern methods and techniques of marketing.

Module-I

Marketing Management: Introduction - Definition of marketing and marketing management - Marketing concepts and functions – Marketing mix.

(10 Hours)

Module-II

Market Segmentation: Concept – Need – Basis - Market targeting - Market positioning - Understanding consumer behaviour - Buying motives - Factors influencing consumer buying decisions.

(15 Hours)

Module-III

Marketing of Products : Product – Meaning – Product development – Product mix – PLC – Branding – Brand equity – Brand loyalty – Trade mark – Packaging and labeling – Pricing of products – Factors influencing pricing – Pricing policies and strategies – Types of pricing

(20 Hours)

Module-IV

Logistic and Supply Chain Management : Its element – Channel of distribution – types – Factors affecting the choice of a channel of distribution.

(15 Hours)

Module-V

Emerging Trends in Marketing : Modern marketing – Direct marketing – E-Marketing – Tele-marketing – Viral marketing – Relationship marketing – Social marketing – De-marketing – Remarketing – Synchro marketing – Service marketing.

(15 Hours)

Suggested Readings:

1. Philip Kotler and Abraham Koshy , Principles of Marketing
2. William. J. Stanton, Fundamentals of Marketing
3. Stanton W.J. Etzal Michael and Walker , Fundamentals of Marketing
4. Debbie Gilliland , Marketing
5. Cranfield School of Management, Marketing Management
6. Mamoria and Joshy , Principles of Marketing
7. Rajan Nair , Marketing Management
8. Ramaswamy and Nama Kumari , Marketing Management
9. Stone, Fundamentals of Marketing
10. Neil Russel-jones, Marketing Sales and Customer Service

5.4 BCH - APPLIED COST ACCOUNTING

Contact Hours per week : 5

Max. Marks: 80

Credits : 4

Objectives:

- To acquaint the students with different methods and techniques of costing
- To enable the students to identify the methods and techniques applicable for different types of industries

Module-I

Introduction to the application of costing methods and techniques in business decision making - Job costing – Meaning - Procedure - Accounting. Batch costing – meaning – Procedure – Economic Batch

(10 Hours)

Module-II

Contract Costing: Meaning – Objectives – Work certified and uncertified – determination of profit on incomplete contract – Work in progress – Balance Sheet – Escalation clause – Retention money – Cost plus contract

(15 Hours)

Module-III

Process Costing: Process Accounts - Process Losses - Abnormal gain and its treatment - joint products and By-products - Methods of apportioning Joint costs.

(15 Hours)

Module-IV

Marginal Costing : Meaning – Definition - Difference between marginal costing and absorption costing and differential costing - Advantages and disadvantages – break Even analysis - Cost Volume Profit analysis - Simple break even chart – Decision making - pricing decisions – key factor – Make or buy – Sales mix – acceptance of order.

(20 Hours)

Module-V

Budget and Budgetary Control: Meaning and definition – Objectives – Relation with planning and control – Budget centre – Budget manual –Budget committee – Preparation of cash budget and flexible budget – Zero base budgeting – performance budgeting.

(15 Hours)

Suggested Readings:

- 1 Jain. S.P. and Narang K.L., Advanced Cost Accounting
- 2 Prasad N. K. , Advanced Cost Accounting
- 3 Khan M. Y and Jain P.K. , Advanced Cost Accounting
- 4 Thulsian P.C , Practical Costing .
- 5 Arora M.N. , Principles and Practice of Cost Accounting
- 6 M.L.Agarwal , Advanced Cost Accounting
- 7 Bendrey, Essentials of Management Accounting
- 8 Murthy R.V.V., Cost and Management Accounting
- 9 Nirmal Gupta , Cost Accounting.

5.5 BCH - RESEARCH METHODOLOGY

Contact Hours per week : 5

Max. marks: 80

Credits : 4

Objective:

- To familiarize the students with the process of doing the research and to enable the students to acquire the skills required to undertake research projects.

Module – I

Nature and scope of Research: Role of research in decision making - Values and cost of information - Research process.

(10 hrs)

Module- II

Research design: Exploratory, descriptive, experimental - Population, Sample and Sampling design - Probability sampling - Non- probability sampling – Techniques - Sampling error and Non - sampling error.

(10 hrs)

Module- III

Data collection: Primary data & Secondary data - Methods & Instruments of data collection - Reliability & Validity, Questionnaire design - Attitude measurement and scaling - Administration of Surveys.

(10 hrs)

Module- IV

Tabulation and Analysis of Data: Use of Statistical Software Packages - Hypothesis testing - Confidence level & Significance level - Parametric & Non- Parametric tests - z- test, t- test, chi- square test, F test. ANOVA - one way and two way ANOVA. Basic concepts of Multivariate statistical techniques - Multiple regressions - Discriminant analysis - Factor analysis - Cluster analysis.

(30 hrs)

Module- V

Qualitative Research Methods: Case study method - Content analysis - Focus group - Projective Techniques - In- depth interview. 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. Research applications in functional areas of management.

(15 hrs)

Suggested readings:

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 Resarch, Latest Edition, Pearson Education
4. William G. Zikmund, Business Research Methods. Thomson
5. Wilkinson T.S and Bhandarkar P.L, Methodology and Techniques of Social Research, Himalaya
6. S.N Murthy & U.Bhojanna, Business Research Methods, Excel Books, New Delhi
7. Jan Brace, Questionnaire Design, Kogan Page India
8. Michael V.P., Research Methodology in Management. Himalaya
9. Dipak Kumar Bhattacharya, Research Methodology, Excel books. New Delhi
10. R. Paneerselvan, Research Methodology, Prentice Hall of India
11. Ajai S Gaur & Sanjaya S Gaur, Statistical Methods for Practice & Research, Response Books, New Delhi
12. Kultar Singh, Quantitative Social Research Methods, Response Books. New Delhi

SEMESTER – 6

6.1 BCH – ACCOUNTING FOR MANAGERIAL DECISIONS

Contact Hours per week : 5

Max. marks : 80

Credits : 4

Objectives:

- To enable students to acquire knowledge of concepts , methods and techniques of management accounting.
- To make students develop competence with the application of management accounting techniques in managerial decision making.

Module I

Management Accounting: Nature, scope and Functions - Difference between Management Accounting and financial accounting – Role of management accountant – Recent trends in Management Reporting – Cost Accounting Vs Management Accounting.

(10 Hours)

Module I I

New Horizons in Decision making: Zero Based Budgeting – Responsibility Accounting –Concept - Responsibility Centers – Value Engineering – Concept and Methods – Transfer Pricing - Concept and Methods – Activity based costing.

(15 Hours)

Module I II

Capital Investment Decisions: Investment appraisal techniques – Payback method – Accounting Rate of Return –Net Present Value – Internal Rate of Return – Risk adjusted methods – Profitability index – Terminal Value method – Capital rationing - Cost of Capital – Cost of Debt – Cost of Equity – Cost of Retained Earnings.

(20 Hours)

Module I V

Managerial Decision making with the help of CVP analysis: Marginal Costing - Fixed cost – variable cost – Contribution – P/V Ratio – Break Even Analysis – Make or Buy Decisions – Key factor – Product Mix decision.

(15 Hours)

Module V

Fund Flow Statement: Meaning and Concept of Fund – Preparation of Fund flow statement – Cash flow statement – Difference between Fund flow and Cash flow statements – Preparation of Cash flow statement. Managerial Reporting –Importance –Methods –Top Down and Bottom up approach.

(15 Hours)

Suggested Readings:

1. S.N. Maheswari, Management Accounting, Sultan Chand & Sons, New Delhi.
2. Ravi.M. Kishore, Management Accounting, Taxmann Publications.
3. Manmohan and Goyal , Management Accounting, Sahitya Bhavan Publishers, Agra.
4. S.P.Gupta, Management Accounting, Sahitya Bhavan Publications, Agra.
5. Sharmas and Gupta, Management Accounting, Kalyani Publishers.

6.2 BCH - BUSINESS MANAGEMENT

Contact Hours per week : 4

Max. Marks: 80
Credits : 4

Objective:

- To familiarize the students with concepts and principles of Management.

Module-I

Management : Introduction – Meaning, nature and characteristics of Management – Scope and functional areas of management – Management as a science, art or profession – Management & Administration – Principles of management – Social responsibility of management – Contributions of F.W. Taylor and Henry Fayol – Emergence of Japan as an industrial giant.

(20 Hours)

Module-II

Planning: Nature, importance and purpose of planning – Planning process – Objectives – Types of plans - MBO – Features – steps.

(10 Hours)

Module-III

Organising and Staffing : Nature and purpose of organization, Principles of organization, Types of organization – organization Chart – Organisation manual – Departmentation, Committees - Authority – Delegation of Authority – Responsibility and accountability – Centralisation Vs decentralization of authority – Nature and importance of staffing – Process of selection & recruitment.

(15 Hours)

Module-IV

Directing : Meaning and nature of directing – Motivation – meaning – importance – Theories of Motivation (Maslows, Herzberg, McGregors X & Y Theory) - Leadership – Meaning – Styles - Managerial Grid by Blake and Mounton – Likerts Four level model – Coordination – Meaning and importance.

(15 Hours)

Module-V

Controlling : Meaning and steps in controlling – Essentials of a sound control system – Methods of establishing Control – Control by Exception

(15 Hours)

Suggested Readings:

1. Koontz & O Donnell, Management
2. Appaniah & Reddy, Essentials of Management
3. L.M. Prasad, Principles of Management
4. Rustum & Davan, Principles and Practice of Management
5. Srinivasan & Chunawalla, Management Principles and Practice
6. S.V.S. Murthy, Essentials of Management
7. B.S. Moshal, Principles of Management

6.2 BCH – FINANCIAL MANAGEMENT

Contact Hours per week : 4

Max. Marks: 80

Credits : 4

Objectives :

- To familiarize the students with the conceptual framework to financial management
- To enable the students to understand the practical application of financial management.

Module-I

Introduction : Meaning – Importance – Scope – Objectives – profit maximization – wealth maximization – finance function – time value of money

(10 Hours)

Module-II

Investment Decision: Capital budgeting – determination of cash flows – evaluation methods – non discounted and discounted – pay back – ARR – NPV – IRR – Profitability Index – Interpretation of results.

(15 Hours)

Module-III

Financing Decision: Sources of finance – Equity, debt, institutional finance (Indian and overseas) – cost of capital – cost of debt – cost of preference capital – cost of equity – cost of retained earnings – composite cost of capital - capital structure – factors determining capital structure – capital gearing – operating leverage – financial leverage.

(20 Hours)

Module-IV

Management of Working Capital: Meaning – types – determinants – estimation of working capital requirement – cash management – receivables management – inventory management.

(15 Hours)

Module-V

Dividend Decision: Dividend policy – conservative vs liberal policy – ploughing back of profits and dividend – factors determining dividend policy

(15 Hours)

Suggested Readings:

1. Shashi K. Gupta and Sharma R. K. Financial Management, Kalyani Publishers, New Delhi
2. Pandey I.M., Financial Management, Vikas Publishing House, New Delhi.
3. Prasanna Chandra, . Financial Management, Tata McGrawhill Co. Ltd., New Delhi.
4. Khan M.Y. and Jain P.K., Financial Management: Text and Problems, Tata McGrawhill Co. Ltd., New Delhi.
5. Srivastava R.M. Financial Management, Pragati prakashan, Meerut
6. Bhabatosh Banarjee, Fundamentals of Financial Management, PHI, New Delhi.
7. James C. Van Horne., Fundamentals of Financial Management, PIII, New Delhi.
8. Preeti Singh, Fundamentals of Financial Management, Ane Books Pvt. Ltd., New Delhi.
9. Kulshestia R.S., Financial Management, Sahitya Bhawan Publications, Agra.
10. Sharan V., Fundamentals of Financial Management, Pearson Education.
11. Viswanath S.R., Financial Management, Sage Publications, New Delhi.

ELECTIVE COURSES - FINANCE

6.4 BCH – ADVANCED CORPORATE ACCOUNTING

Contact Hours per week : 4

Max. marks: 80

Credits : 4

Objective :

- To gain ability to solve problems relating to company accounts, valuations and special type of situations

Module – I

Issue and Forfeiture of Shares; Redemption of preference shares - Buy back of shares.

(15Hours)

Module – II

Valuation of Goodwill; Valuation of securities - Issue and redemption of debentures.

(15 Hours)

Module –III

Amalgamation and Internal Reconstruction of Companies as per AS14.

(20 Hours)

Module – IV

Accounting for Group Companies: Consolidated Balance Sheet - Pre- acquisition profit and post acquisition profit – Revenue and Capital profit.

(25 Hours)

Suggested readings:

1. Shukla M.C, Grewal T.S and Gupta S.C, Advanced Accounts, S. Chand & Co., New- Delhi
2. Gupta R.L & Radha Swami .M, Company Accounts, S. Chand, New Delhi
3. Monga J.R, Ahuja Girish and Sehgal Ashok, Financial Accounting, Mayur Paperbacks, Noida
4. Goel D.K, Corporate Accounting, Arya Publications, New Delhi

6.5 BCH - CAPITAL MARKET – II

Contact Hours per week : 4

Max. Marks: 80

Credits : 4

Objectives:

- To give the students an in-depth knowledge in Share market operation
- To familiarize the students with security analysis tools.

Module-I

Back Office Operations and Compliance: Know Your Client - anti-money laundering & combating - financing of terrorism - Primary market - Secondary market - depository operations - R&T agents - AMC operations - QFIs.

(10 Hours)

Module-II

Derivatives: Features of derivatives – Types of derivatives – Derivative instruments – Futures – Options – Swaps – Currency futures in India – Recent trends in capital market.

(20 Hours)

Module-III

Fundamental Analysis

(10 Hours)

Module-IV

Technical Analysis

(15 Hours)

Module-V

Discussions on Financial Newspapers and Journals

(5 Hours)

Module VI

Portfolio Creation: Management – Internet based mock trading / Investment management skills.

(15 Hours)

Practical training through Internship

1. Opening and operation of De-mat and trading account (back office workings).
2. Pay in and pay out system
3. Trading mechanism in Capital and Derivatives market
4. Client and Broker relationship
5. Contract note, brokerage, STT, stamp duty etc.
6. Margining system
7. Types of buying and selling orders.
8. Software used in terminals
9. Order limits of trading member, branch and dealers.
10. Trading strategies adopted in equity and derivatives

[Internship with share broker (students should arrange the same themselves)]

Suggested Readings:

1. Kevin. S , Security Analysis and Portfolio Management.
2. John.C.Hull, Options, Futures and other Derivatives
3. Paul Wilmott, The Mathematics of Financial Derivatives
4. Michael Durbin, All about Derivatives
5. Robert A.Jarrow, Financial Derivatives pricing - Selected works of Robert Jarrow.
6. Nison, Steve Nison , Japanes Candlestick Charting Technique
7. Soumys Rajan Pande, Master's Key to Futures & Options
8. nseguide.com/download free e-books
9. Fischer, Security Analysis and Portfolio Management.
10. Dhaneshkumar Khafri, Security Analysis and Portfolio Management.
11. Punithavathy Pandian, Security Analysis and Portfolio Management.
12. John C Hull, Options, Futures and other Derivatives
13. Paul Wilmott, The mathematics of Financial Derivatives
14. www.nseindia.com
15. www.bseindia.com
16. www.thefinancialexpress-bd.com
17. www.thehindubusinessline.com
18. economictimes.indiatimes.com

ELECTIVE COURSES – MARKETING

6.4 BCH – INTERNATIONAL MARKETING

Contact Hours per week : 4

Max. Marks : 80

Credits : 4

Objective:

- To acquaint the students with environmental, procedural, institutional and decisional aspects of international marketing

Module-I

International Marketing: Definition, Nature - Distinction between International Trade, marketing and business - Planning for international marketing, Marketing research and information system - market analysis and foreign market entry strategies.

(20 Hours)

Module-II

International Marketing Environment: Political – legal – cultural - economic environment - international institutions, Free trade zone - Globalization and its impact on international marketing.

(20 Hours)

Module-III

Constraints of International Marketing: Fiscal and non fiscal, non tariff barriers - India and world trade import and export policy - Export Promotion Council - public sector trading agencies.

(15 Hours)

Module- IV

Procedure and Documents: Registration of exports – shipping and transportation – insurance - negotiation of documents – export finance.

(10 Hours)

Module-V

International Marketing Mix: Identification of markets – Product policy – international product life cycle - promotion strategy - pricing strategy - distribution strategy

(10 Hours)

Suggested Readings:

1. Pripalomi, V. H., International Marketing, Prentice Hall of India
2. Keegen, Global Marketing Management, Pearson
3. Cateora philip, International Marketing, Tata Mc Graw Hill
4. Onkivisit, International Marketing - Analysis and Strategies, Pearson
5. Ravi, Aswini, International Marketing.

6.5 BCH - SERVICE MARKETING

Contact Hours per week : 4

Max. Marks : 80

Credits : 4

Objective:

- To develop insights into emerging trends in the service sector and tackle issues involved in the management of devices.

Module-I

Concept of Service; Meaning – definition - characteristics – components and tangibility - challenges and strategies – classification of services – service marketing triangle.

(10 Hour)

Module-II

Marketing Mix in Service Marketing - 7 P s - product decision - pricing strategies - promotion of services - placing or distribution of services - additional dimensions -- people - physical evidences - process.

(15 Hours)

Module-III

Consumer Behavior in Services - customer satisfaction and expectation – gap analysis –quality perceptions in service - service recovery and problem solving -- employee's role in service marketing - role of technology

(15 Hours)

Module-IV

Segmentation, positioning, differentiation and retention strategies applicable to service marketing - Relationship marketing

(15 Hours)

Module-V

Marketing of Service with reference to

1. Tourism
2. Financial Services
3. Health

(20 Hours)

Suggested Readings:

1. Christopher, Lovelock, Service Marketing, 5th edition, Pearson
2. Helen Woodruffe , Service Marketing, Macmillan India
3. Rao, Service Marketing, Pearson
4. Roland Rust & Anthony Thothy , Service Marketing
5. S.M. Jha, Service Marketing
6. Ramanathan S. , Service Marketing
7. Steve Baron., Service Marketing
8. Venugopal, Raghu, Service Marketing