

**FAROOK COLLEGE (AUTONOMOUS)**

**Farook College PO, Kozhikode-673632**

**U.G Programme in Commerce -SF**

**Under Choice Based Credit Semester System**

**SYLLABUS**

**Core, Complementary & Open Courses**

**(2022 Admission Onwards)**



**Board of Studies in Commerce**

**Farook College (Autonomous)**

## **CERTIFICATE**

I hereby certify that the documents attached are the bonafide copies of the syllabus of Core Courses offered to B Com programme and Complementary & Open Courses offered by the Department of Commerce to be effective from 2022 admission onwards.

Date:

Principal

Place: Farook College

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## **PREAMBLE**

The Bachelor of Commerce (B. Com) degree program is a three-year undergraduate program designed to provide students with a solid understanding of various aspects of commerce and business management. The program is aimed at equipping students with the knowledge, skills, and attitudes required to succeed in the dynamic and competitive world of business.

Throughout the program, students will be exposed to a range of subjects, including accounting, finance, economics, professional business skills, corporate regulations, and business management. The program is designed to offer a blend of theoretical knowledge and practical experience, ensuring that students are well-prepared to face the challenges of the business world.

The B. Com program emphasizes the development of critical thinking, analytical, and problem-solving skills, as well as effective communication and interpersonal skills. Students will engage in internships, case studies, and other practical experiences that will enable them to apply the theoretical concepts they have learned to real-world business situations.

Upon completion of the program, graduates will be well-prepared to pursue a wide range of career opportunities in the business world, including entry-level positions in finance, accounting, marketing, and management. Graduates can also choose to pursue further education, such as an MBA or a postgraduate degree in a related field.

B. Com program is designed to provide students with a comprehensive understanding of various aspects of commerce and business management, enabling them to become effective leaders in the business world. The program is an excellent choice for students who are looking to start their careers in the business world and want to gain a solid foundation in this field.

## MEMBERS OF BOARD OF STUDIES

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## **Representation from Industry or Corporate**

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## **OUTCOME BASED EDUCATION**

### **Programme Outcome**

Upon completion of the undergraduate program at Farook College (Autonomous), the students will be able to develop:

1. The students will get new ideas, insights and thoughts. The mindset of students will change. They get new ideas and practical experience. Such students can face challenges with confidence and succeed in life.
2. The students will be thorough with the procedures and formalities of establishment and management of business units. As all aspects are well debated, it will be easy for them to establish and successfully run business units.
3. The students will be conversant with the various accounting principles and practices. All will be capable of recording, generating financial reports and arriving at conclusions and predictions.
4. The inter-disciplinary approach will help students to solve business issues easily and will emerge as successful entrepreneurs in future.
5. The multidisciplinary in-depth learning across all related topics of business and industry will definitely pave a strong foundation for higher learning in commerce and management.
6. In depth understanding of management principles will help to create managerial aptitude and skills in students will foster successful managers for future.
7. In depth understanding of accounting principles and practices coupled with interdisciplinary learning will help to create newer ideas in accounting and will bring in innovative and creative professionals in Finance, Cost and Management.
8. The knowledge of direct and indirect taxation will open up a new area of living by students. Information on both direct and indirect taxation systems will cut open a wider area of employment and professionalism.
9. The improved communication skills and basic understanding of laws in force of the country will definitely add to the content level and level of interaction by students.
10. Students become more confident, self-reliant, competent and Competitive with practical insights and thorough learning.

## **Programme Specific Outcomes (PSO)**

**PSO1 - Remember** and recall information accurately and efficiently to measure participants' memory performance and progress, allowing for personalized feedback and targeted interventions.

**PSO2 - Understand** the fundamentals of the programme to comprehend the vitality of the business world and make useful interpretations.

**PSO3 - Apply** the knowledge of various procedures and identify the procedural anomalies which can make the difference in working of the organisation.

**PSO4 – Develop** disciplinary knowledge pertaining to theories and principles to find solution to problems of business world.

**PSO5 - Analyse** and evaluate data and financial information, and draw conclusions about the financial performance of a business.

**PSO6 - Evaluate** financial decisions and recommend appropriate courses of action based on their analysis of financial data.

**PSO7 – Create** a comprehensive business plan for new startups

**PSO8 – Assess** the impact of Government policies and regulations on business and the economy.



## COURSE STRUCTURE

Semester	Course Code	Course Title	Contact Hours	Credits	Internal	External	Total Marks
I	BCM1A01	(English)	4	3	15	60	75
	BCM1A02	(English)	5	3	15	60	75
	BCM1A07	(Language)	5	4	20	80	100
	BCM1B01	Business Management	6	4	20	80	100
	BCM1C01	Managerial Economics	5	4	20	80	100
	Total			25	18	90	360
II	BCM2A03	(English)	4	4	20	80	100
	BCM2A04	(English)	5	4	20	80	100
	BCM2A08	(Language)	5	4	20	80	100
	BCM2B02	Financial Accounting	6	4	20	80	100
	BCM2C02	Marketing Management	5	4	20	80	100
	Total			25	20	100	400
III	BCM3A11	Basic Numerical Methods	5	4	20	80	100
	BCM3A12	Professional Business Skills	5	4	20	80	100
	BCM3B03	Business Regulations	4	4	20	80	100
	BCM3B04	Corporate Accounting	6	4	20	80	100
	BCM3C03	Human Resources Management	5	4	20	80	100
	Total			25	20	100	400
IV	BCM4A13	Entrepreneurship Development	5	4	20	80	100
	BCM4A14	Banking and Insurance	5	4	20	80	100
	BCM4B05	Cost Accounting	6	4	20	80	100
	BCM4B06	Corporate Regulations	4	4	20	80	100
	BCM4C04	Quantitative Techniques for Business	5	4	20	80	100
	Total			25	20	100	400
V	BCM5B07	Accounting for Management	5	4	20	80	100
	BCM5B08	Business Research Methods	4	4	20	80	100
	BCM5B09	Income Tax Law and Accounts	5	4	20	80	100
	BCM5E01	Computer Applications in Business	4	4	20	80	100
	BCM5E02	Business Information Systems	4	4	20	80	100
	BCM5D01	Open Course (For students from other Departments): E-COMMERCE	3	3	15	60	75
	Total			25	23	115	460
VI	BCM6B10	Income Tax and GST	6	4	20	80	100
	BCM6B11	Auditing and Corporate Governance	5	4	20	80	100
	BCM6E03	Office Automation Tools	5	4	20	80	100
	BCM6E04	Computerized Accounting with Tally	5	5	20	80	100
	BCM6B12P	Three Weeks Project and Viva- Voce	4	2	15	60	75
	Total			25	19	95	380
<b>Grand Total</b>				<b>120</b>			<b>3000</b>

<b>Total Credit of All Semesters</b>	
Common Course: English	<b>14</b>
Additional Language	<b>8</b>
Others	<b>16</b>
Complementary Course:	<b>16</b>
Core Course	<b>61</b>
Open Course	<b>3</b>
Project	<b>2</b>
Audit Course	<b>16</b>
Extra Credit Activities	<b>4</b>
<b>Grand Total</b> (including audit courses and Extra credit activities)	<b>140</b>

## CREDIT DISTRIBUTION

Semester	Common Course			Core	Complementary	Open Course	Project	Audit Course	Total
	English	Additional language	Others						
1	6	4		4	4	-	-	4	<b>22</b>
2	8	4		4	4	-	-	4	<b>24</b>
3	-	-	8	8	4	-	-	4	<b>24</b>
4	-	-	8	8	4	-	-	4	<b>24</b>
5	-	-	-	20	-	3	-	-	<b>23</b>
6	-	-	-	17	-	-	2	-	<b>19</b>
<b>Total</b>	<b>14</b>	<b>8</b>	<b>16</b>	<b>61</b>	<b>16</b>	<b>3</b>	<b>2</b>	<b>-</b>	<b>120</b>
	Audit Course							-	<b>16</b>
	Extra Credit Activities							-	<b>4</b>
	Grand Total = (150+Audit Courses + Extra Credit Activities)							<b>140</b>	

## EVALUATION AND GRADING

Mark system is followed instead of direct grading for each question. For each course in the semester letter grade and grade point are introduced in 10-point indirect grading system as per guidelines given below.

### Ten Point Indirect Grading System

Percentage of Marks (Both Internal & External put together)	Grade	Interpretation	Grade point Average ( G)	Range of grade points	Class
95 and above	O	Outstanding	10	9.5 -10	First Class with Distinction
85 to below 95	A+	Excellent	9	8.5 -9.49	
75 to below 85	A	Very good	8	7.5 -8.49	
65 to below 75	B+	Good	7	6.5 -7.49	First Class
55 to below 65	B	Satisfactory	6	5.5 -6.49	
45 to below 55	C	Average	5	4.5 -5.49	Second Class
35 to below 45	P	Pass	4	3.5 -4.49	Third Class
Below 35	F	Failure	0	0	Fail
Incomplete	I	Incomplete	0	0	Fail
Absent	Ab	Absent	0	0	Fail

### Course Evaluation

The evaluation scheme for each course shall contain two parts

- 1) Internal assessment
- 2) External Evaluation

20% weight shall be given to the internal assessment. The remaining 80% weight shall be for the external evaluation.

### Internal Assessment

20% of the total marks in each course are for internal examinations. The internal assessment shall be based on a predetermined transparent system involving written tests, Class room participation based on

attendance in respect of theory courses and lab involvement/records attendance in respect of Practical Courses.

Internal assessment of the project will be based on its content, method of presentation, final conclusion and orientation to research aptitude.

Components with percentage of marks of Internal Evaluation of Theory Courses are- Test paper 40%, Assignment 20%, Seminar 20% and Class room participation based on attendance 20%. Split up of marks for Test paper and Class Room Participation (CRP) for internal evaluation are as follows.

#### **Split up of marks for Test paper**

<b>Range of Marks in test paper</b>	<b>Out of 8 (Maximum internal marks is 20)</b>	<b>Out of 6 (Maximum internal marks is 15)</b>
Less than 35%	1	1
35% - 45%	2	2
45% - 55%	3	3
55% - 65%	4	4
65% -85%	6	5
85% -100%	8	6

#### **Split up of marks for Class Room Participation**

<b>Range of CRP</b>	<b>Out of 4 (Max. internal marks: 20)</b>	<b>Out of 3 (Max. internal marks: 15)</b>
$50\% \leq \text{CRP} < 75\%$	1	1
$75\% \leq \text{CRP} < 85\%$	2	2
85 % and above	4	3

#### **External Evaluation**

External evaluation carries 80% of marks. All question papers shall be set by the College. The external question papers may be of uniform pattern with 80/60 marks. The courses with 2/3 credits will have an

external examination of 2 hours duration with 60 marks and courses with 4/5 credits will have an external examination of 2.5 hours duration with 80 marks.

### **Industrial Visit (IV)**

A compulsory Industrial Visit (IV) is recommended as part of the course BCM4A13 "Entrepreneurship Development" in the Fourth Semester and the IV report should be submitted to the Head of the Department soon after the visit as assignment.

### **Project Guidelines**

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

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

The report shall be in English with not less than 30 pages, printed or typed (A4 size paper, 1.5 line spacing, Times New Roman font, font size 14) and spiral bound.

The project report should be submitted to the Head of the Department one week before the last working day of the sixth semester, duly certified by the Guide.

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

The project can be done individually or as a group of three students (maximum) on the same topic and present the report. However, the project supervisor should make sure that each student constructively contributes to the completion of the project. For this purpose, the supervisor shall keep a diary in which the chronological record of the students visits to the supervisor for the project discussions shall be maintained. The work of each student shall be guided by one Faculty member.

The candidate shall prepare at least two copies of the report; one copy for submission to the Department and another copy for the student which he/she has to bring with him/her at the time of viva voce. More copies may be prepared if the organization or the guide or both ask for.

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

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.

## **Basic Ingredients of a Project Design**

Project design is a plan that outlines the methodology and approach to be used in conducting a research study. The basic ingredients of a research project design include:

1. Research Question
2. Research Objectives
3. Literature Review
4. Research Methodology
5. Research Sample
6. Data Collection Instruments
7. Data Analysis Plan
8. Ethical Considerations
9. Timeline and Budget

Research project design should be comprehensive, clear, and rigorous. It should be designed to answer the research question and achieve the research objectives, while adhering to ethical standards and best practices in research design.

## **Structure of the report**

Title page

Declaration of the student

Certificate from the supervising teacher / organization (for having done the project work)

Acknowledgements

Contents: -

- |              |   |   |
|--------------|---|---|
| Chapter I    | : | Introduction (Organization profile, Research problem, Objectives of the study, Research methodology etc.) |
| Chapter II   | : | Review of Literature  |
| Chapter III  | : | Theoretical Framework   |
| Chapter IV   | : | Data Analysis   |
| Chapter V    | : | Findings, Suggestions and Conclusion.   |
| Appendix     | : | (Questionnaire, specimen copies of forms, other exhibits etc.)  |
| Bibliography | : | (books, journal, articles etc. used for the project work).  |

## **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 Evaluations done jointly by the internal examiner and the external examiners appointed by the College inclusive of Viva-voce examination. The marks should be awarded on the basis of the following: -

1. Evaluation of the Project Report shall be done under Mark System. Marks secured for the project will be awarded to candidates, combining the internal and external Marks.
2. The internal to external components is to be taken in the ratio 1:4. Assessment of different components may be taken as below:

<b>Internal (20% of total)</b>		<b>External (80% of Total)</b>	
<b>Components</b>	<b>% of Marks</b>	<b>Components</b>	<b>% of Marks</b>
Punctuality	20	Relevance of the Problem, Objectives of the study, Research methodology used, etc.	20
Use of Data	20	Quality of analysis, Statistical tools used, Findings, Recommendations and conclusion	30
Scheme/Organization Report	30	Viva-Voce	50
Viva-Voce	30		
<b>Total</b>	<b>100</b>	<b>Total</b>	<b>100</b>

### **Pass Conditions**

1. Submission of the Project Report and presence of the student for viva are compulsory for internal evaluation. No marks shall be awarded to a candidate if she/he fails to submit the Project Report for external evaluation.
2. The student should get a minimum of 40 % marks in the aggregate and 40% separately for external for pass in the project.
3. There shall be no improvement chance for the Marks obtained in the Project Report.
4. In an instance of inability of obtaining a minimum of 40% marks, the project work may be re- done and the report may be re-submitted along with subsequent exams through the department.

### **Viva-Voce**

At the end of sixth semester candidate shall attend a project-based viva voce. The external evaluation of 12 to 15 students per day is to be conducted with one external examiner and one internal examiner. The examiners shall consult each other and award the grades according to the same criteria specified for the award of marks.



## DETAILED SYLLABUS

### B Com

### CORE COURSES SYLLABUS

Core Course				
BCM1B01 – BUSINESS MANAGEMENT				
Credit	Hours/ week	Marks		
		Internal	External	Total
4	6	20	80	100

Course Outcomes	Expected Course Outcome	Learning Domain	PSO No
	<i>Upon completion of this course, students will be able to;</i>		
CO1	<i>Understand the management functions that helps the business to run effectively</i>	Apply	PSO 3
CO2	<i>Describe importance of total quality management in every kind of organisations</i>	Create	PSO 7
CO3	<i>Differentiate between Management and administration</i>	Analyse	PSO 5
CO4	<i>Judge The relationship between planning and controlling</i>	Evaluate	PSO 6
CO5	<i>Explain The importance of ethics and CSR in a business organisation</i>	Understand	PSO 2

#### COURSE CONTENT

Module 1	20 Hours
Concepts of Management – Characteristics of management – Schools of management thought - Management and administration – Management by objectives Management by participation – Management by exception – Management by motivation - Functions of management – Planning– Organizing - Departmentation – Delegation	
Module 2	20 Hours
Functions of Management: – Motivation: –concept and importance – Contributions of McGregor, Maslow and Herzberg – Leadership – Concept and styles – Leadership traits - Communication – process and barriers – Control – concept -steps – tools – Coordination – Concept, Principles, Techniques.	

<b>Module 3</b>	<b>20 Hours</b>
Business Ethics: – Ethics and Morality – Theories of ethics: Teleological theory – Deontological theory – Virtue theory – Types of ethics – Meaning and scope of business ethics - Characteristics – Objectives of Business Ethics - Factors influencing business ethics – Arguments for and against business ethics – Different views of business ethics - The Separatist View, The Unitarian View, The Integration View, Ethical issues in global business.	
<b>Module 4</b>	<b>18 hours</b>
Corporate Social Responsibility (CSR): Meaning and definition - History of CSR activities – Concept of Corporate citizenship - Need and importance of CSR – Stakeholders of CSR – Steps in the implementation of CSR activities – CSR and business ethics - CSR and corporate governance – CSR initiatives in India.	
<b>Module 5</b>	<b>13 Hours</b>
Emerging concepts in management – Kaizen – TQM – TPM – MIS – ISO – Change management – Stress management – Fish bone (ISHIKAWA) Diagram – Holacracy - Rank & Yank - 20% time - Gamification - Flexi-working - Business eco system – Logistic management.	

<b>Mode of Transaction</b>	<p><b>Face to Face Instruction:</b> This involves attending traditional classroom lectures and participating in in-person discussions and activities with the instructor and fellow students.</p> <p><b>Peer to Peer learning:</b> Students have to select a topic in the course and present it in the class which providing opportunity for critical thinking and feedback.</p> <p><b>Group Discussion:</b> Group discussion will be conducted based on the relevant topic in the course that will improve students’ thinking and help them to construct their own meaning about academic contents.</p>
<b>Mode of Assessment</b>	<p><b>Internal Assessment (20 Marks)</b></p> <ol style="list-style-type: none"> <li>1. Internal Test – One internal test (<b>8 Marks</b>)</li> <li>2. Submission of Periodic Assignment Reports or VIVA VOCE (<b>4 Marks</b>)</li> <li>3. Seminar Presentation – Course instructor gives a list of topics based on the syllabus and the students have to select a topic and present in the class (<b>4 Marks</b>)</li> <li>4. Class room participation based on attendance (<b>4 Marks</b>).</li> </ol>

<b>External Assessment (80 Marks)</b> <b>Mark distribution for setting Question paper</b>	
MODULE	(MARKS)
Module1	30
Module 2	20
Module 3	25
Module 4	20
Module 5	15
(No of Questions: 27)	

*Reference Books:*

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

Core Course				
BCM2B02 FINANCIAL ACCOUNTING				
Credit	Hours/week	Marks		
		Internal	External	Total
4	6	20	80	100

### Course Outcomes

Course Outcomes	Expected Course Outcome	Learning Domain	PSO No
	<i>Upon completion of this course, students will be able to;</i>		
CO1	<i>Recall the relevance of accounting and its procedures.</i>	Remember	PSO1
CO2	<i>Evaluate single entry system of accounting.</i>	Evaluate	PSO6
CO3	<i>Understand the theories and technical terminologies of company accounts regarding issue of shares.</i>	Understand	PSO2
CO4	<i>Prepare journal entries and ledger accounts regarding issue, forfeiture and surrendering of shares.</i>	Apply	PSO3
CO5	<i>Define debentures, explain types of debentures and prepare journal entries and ledger accounts</i>	Remember	PSO1
CO6	<i>Compare and contrast IFRS and Ind AS</i>	Analyse	PSO5
CO7	<i>Prepare final accounts under formats of SOPL, SOCE and SOFP.</i>	Apply	PSO3

### COURSE CONTENT

Module 1	24 Hours
Single Entry System of Accounting: Definition – Objectives - Advantages- Limitations- Distinction between Double entry and Single entry- Types of Single entry- Determination of Profit or Loss under single entry- Statement of Affairs/ Capital comparison method- Distinction between Balance Sheet and	

Statement of Affairs- Distinction between Profit and loss account and Statement of Profit and Loss- Conversion method- Practical Problems.	
<b>Module 2</b>	30 Hours
<p>Company Accounts- Issue of Shares:</p> <p>Introduction- Books of accounts maintained by companies- Share Capital- Phases of capital- Difference between Reserve capital and Capital Reserve- Shares and types of shares- Equity and Redeemable Preference shares - Convertible Cumulative Preference Shares (CCP shares) Sweat Equity shares- Employees Stock Option Scheme (Theory only)- Private Placement of shares- Issue of shares- Procedures- Minimum Subscription- Shares issued for consideration- Shares issued for consideration other than cash- Issue of shares at par and premium (issue at discount, not to be taught)- Treatment of Fraction shares- Application, Allotment and Calls on Shares- Share capital allotment- Calls in arrears and calls in advance- Interest on calls in arrears and calls in advance- Difference between calls in arrears and calls in advance- Oversubscription and under subscription- Pro-rata allotment- Forfeiture and reissue of shares- Annulment of forfeiture- Surrender of shares- Distinction between forfeiture and surrender- Journal entries-Practical problems.</p>	
<b>Module 3</b>	10 Hours
<p>Accounting for issue of Debentures:</p> <p>Definition – Types of debentures- Issue of Debentures- For cash, for consideration other than cash and issued as collateral security- Fraction debentures- Distinction between share and debenture- Terms of issue of debentures- Interest on debentures- Journal entries- Practical problems.</p>	
<b>Module 4</b>	12 Hours
<p>Convergence to International Financial Reporting Standards:</p> <p>Meaning of Accounting Standards- need and importance of global accounting standards- Role of IASB in developing IFRS – components of IFRS (IAS, IFRS, IFRIC and SIC)- process of setting IFRS –Conceptual Framework and its contents – Definition of elements in financial statements- Criteria or principles of recognition, measurement, presentation and disclosure- convergence to IFRS- Emergence of Ind AS – Standard setting process in India – Role of NFRA –Entities required to adopt Ind AS- Role of FASB in developing US GAAP- Difference between Ind AS and IFRS.</p>	

<b>Module 5</b>		20 Hours
Ind. AS / IFRS complied Financial Statements of Companies (Ind AS1): Preparation of final accounts under new format (SOPL, SOCE and SOFP – excluding SOCF) - Treatment of adjustment items such as Corporate Dividend Tax- Transfer to Reserve- Provision for taxation- TDS on Interest income, implied adjustment of interest on loans and other usual adjustment items such as depreciation, Closing stock, provisions, outstanding, prepaid, accrued, and received in advance –Practical problems.		
<b>Mode of Transaction</b>	<p><b>Face to Face Instruction:</b> This involves attending traditional classroom lectures and participating in in-person discussions and activities with the instructor and fellow students.</p> <p><b>Peer to Peer learning:</b> Students have to select a topic in the course and present it in the class which providing opportunity for critical thinking and feedback.</p> <p><b>Group Discussion:</b> Group discussion will be conducted based on the relevant topic in the course that will improve students’ thinking and help them to construct their own meaning about academic contents.</p>	
<b>Mode of Assessment</b>	<p><b>Internal Assessment (20 Marks)</b></p> <ol style="list-style-type: none"> <li>1. Internal Test – One internal test (<b>8 Marks</b>)</li> <li>2. Submission of Periodic Assignment Reports (<b>4 Marks</b>)</li> <li>3. Seminar Presentation – Course instructor gives a list of topics based on the syllabus and the students have to select a topic and present in the class (<b>4 Marks</b>)</li> <li>4. Class room participation based on attendance (<b>4 Marks</b>).</li> </ol>	
	<p><b>External Assessment (80 Marks)</b></p> <p><b>Mark distribution for setting Question paper</b></p> <p><b>No of Questions: 27</b></p>	
Module	<b>Marks</b>	
Module 1	<b>25</b>	
Module 2	<b>35</b>	
Module 3	<b>15</b>	
Module 4	<b>15</b>	
Module 5	<b>20</b>	

**Reference Books:**

1. S.N. Maheshwari: FinancialAccounting.
2. M.C. Shukla, T.S. Grewal and S.C. Gupta,AdvancedAccounts,S.Chand & Co.,New Delhi.
3. Naseem Ahmed, Nawab Ali Khan and M.L.Gupta:Fundamental of Financial Accounting, Ane Books Pvt. Ltd, NewDelhi.

4. Grewal and Gupta: Advanced Accounting
5. DrGoyal V.K., Financial Accounting, Excel Books, NewDelhi.
6. R.L. Gupta and Radhaswamy, Advanced Accounting, Sultan Chand & Sons, NewDelhi.
7. R.K.Malhotra: Financial Management in Hotels and Restaurant Industry, Anmol Publishers
8. S.Kr. Paul: Advanced Accounting
9. B.S. Raman, Advanced Accountancy.
10. Jain & Narang: Financial Accounting
11. Ashok Sehgal and Deepak Sehgal: *Advanced Accounting, Volume I*, Taxmann, New Delhi.
12. Chintal Patel, Bhupendra Mantri, India Accounting Standards, Taxmann Publications.
13. T.P. Ghosh, Illustrated Guide to India Accounting Standards, Taxmann Publications.

<b>Core Course</b>				
<b>BCM3B03 BUSINESS REGULATIONS</b>				
<b>Credit</b>	<b>Hours/week</b>	<b>Marks</b>		
		<b>Internal</b>	<b>External</b>	<b>Total</b>
<b>4</b>	<b>4</b>	<b>20</b>	<b>80</b>	<b>100</b>

### Course Outcomes

<b>Course Outcomes</b>	<b>Expected Course Outcome</b>	<b>Learning Domain</b>	<b>PSO No</b>
	<i>Upon completion of this course, students will be able to;</i>		
<b>CO1</b>	Recall and understand the key concepts, principles, and provisions of the Indian Contract	<b>Remember</b>	PSO1
<b>CO2</b>	Interpretation of the legal terminology and interpret the provisions of the aforementioned acts in different business scenarios.	<b>Understand</b>	PSO2
<b>CO3</b>	Explain the effectiveness of the Sales of Goods Act in protecting the interests of buyers and sellers, identify potential gaps or limitations,	<b>Apply</b>	PSO3

	and propose solutions or recommendations to address specific challenges or improve the legislation.		
<b>CO4</b>	Analyze the legal implications of business practices on consumer rights, identify potential violations of the Consumer Protection Act, and assess the impact of different provisions on the rights and remedies available to consumers.	<b>Analyse</b>	PSO5
<b>CO5</b>	Assess the effectiveness of the LLP Act in protecting the interests of partners and stakeholders, identify potential gaps or limitations, and propose solutions or recommendations to enhance the regulatory framework for LLPs	<b>Evaluate</b>	PSO6

## **COURSE CONTENT**

<b>Module 1 - Business Laws</b>	<b>20 Hours</b>
Business Laws: Introduction – Nature of Business Law – Meaning and definition - Indian Contract Act, 1872: Contract – Definition – Essentials of valid contract - Classification of contracts – Offer and acceptance – Consideration – Capacity to contract – Free consent –Coercion – Undue influence – Misrepresentation – Fraud – Mistake – Void agreements – Discharge of contract – Breach of contract and remedies – Contingent Contracts-Quasi Contract.	
<b>Module 2 - Special Contracts</b>	<b>20 Hours</b>
Special Contracts: Contract of Indemnity: Meaning - Nature – Right of indemnity holder and indemnifier– Contract of Guarantee: Meaning–Nature-Rights and liabilities of surety–Discharge of surety from liability – Contract of Bailment and Pledge: Rights and duties of bailor and bailee, pledger and pledgee – Contract of Agency: Creation of agency – Delegation of authority- Duties and liabilities of principal and agent – Termination of agency.	
<b>Module 3 - Sale of Goods Act 1930</b>	<b>10 Hours</b>
Sale of Goods Act 1930: Contract for sale of goods – Essentials of a contract of sale – Conditions and Warranties – Caveat emptor – Sale by non-owners – Rules as to delivery of goods – Un paid seller and his rights.	
<b>Module 4 - The Consumer Protection Act 1986</b>	<b>10 Hours</b>
The Consumer Protection Act 1986: Objects and scope – Definition of consumer and consumer dispute – Complaint – Goods - Service - Unfair trade practices –	



Restrictive trade practices - Rights of consumers – Consumer Protection Council – Consumer Disputes Redressal Agencies: District Forum, State Commission, National Commission.	
<b>Module 5 – Limited Liability Partnership Act</b>	<b>7 Hours</b>
The limited liability partnership Act 2008 – Salient features – Distinction with partnership and company–LLP agreement–partners and designated partners–incorporation document – Extent and limitation of liability of LLP and partners.	
<b>Mode of Transaction</b>	<b>Face to Face Instruction:</b> The course faculty deliver lectures in the classroom with the help of ppt. <b>Group Discussion:</b> Group discussions based on the relevant topic in the course that will improve students’ thinking and help them to construct their own meaning about academic contents.
<b>Mode of Assessment</b>	<b>Internal Assessment (20 Marks)</b> 1. Internal Test – One internal test <b>(8 Marks)</b> 2. Submission of Periodic Assignment Reports <b>(4 Marks)</b> 3. Seminar Presentation – Course instructor gives a list of topics based on the syllabus and the students have to select a topic and present in the class <b>(4 Marks)</b> 4. Class room participation based on attendance <b>(4 Marks).</b>
	<b>External Assessment (80 Marks)</b>  Mark distribution for setting Question paper  No of Questions: 27
<b>Module</b>	<b>Marks</b>
<b>Module 1</b>	<b>30</b>
<b>Module 2</b>	<b>30</b>
<b>Module 3</b>	<b>20</b>
<b>Module 4</b>	<b>15</b>
<b>Module 5</b>	<b>15</b>

### References

1. Singh Avtar, The Principles of Mercantile Law, Eastern Book Company, Lucknow.
2. Kuchal M.C, Business Law , Vikas Publishing House, NewDelhi
3. Kapoor N.D, Business Law , Sultan Chand & Sons, NewDelhi.
4. Chandha P.R , BusinessLaw.
5. S.S. Gulshan, BusinessLaws.
6. B. Sen and Mitra, Business and CommercialLaws.

7. Chandha P.R., Business Law, Galgotia, NewDelhi.
8. Balchandani, BusinessLaws.
9. Desai T.R., Indian Contract Act, Sale of Goods Act and Partnership Act, S.C. Sarkar & Sons Pvt. Ltd.Kolkata.

<b>Core Course</b>				
<b>BCM3B04 Corporate Accounting</b>				
Credit	Hours/week	Marks		
		Internal	External	Total
4	6	20	80	100

#### Course Outcomes

Course Outcomes	Expected Course Outcome	Learning Domain	PSO No
	Upon completion of this course, students will be able to;		
CO1	Recall the concept of redemption of preference share and debenture, bonus share, right share and buyback of shares	Remember	PSO1
CO2	Demonstrate the concept of preparation of file account of banking companies	Understand	PSO2
CO3	Explain the skill of preparation of file account of life insurance companies	Apply	PSO3
CO4	combine financial statement of holding company and its subsidiary	Create	PSO7
CO5	Examine the concept of disclosure-based accounting standard and interim reporting	Apply	PSO3

#### COURSE CONTENT

<b>Module 1</b>	<b>30 ours</b>
<p>a) Redemption of Debentures:</p> <p>Meaning- Writing off of Discount on issue and loss on issue of debenture- Methods of redemption- Annual drawings out of profit and capital (New regulation to be taught)- Debenture redemption reserve- Lump sum payment- Sinking funds and Insurance Policy (Theory only)- Purchase of own debentures- For cancellation, Investment and Reissue- Ex- interest and Cum-interest- Redemption by conversion- Journal Entries.</p> <p>Redemption of Preference Shares:</p> <p>Provisions for redemption- Sources used for redemption- Capital redemption reserve- Journal entries</p>	

<p>Bonus Shares: Cash Bonus- Capital bonus- provisions for the issue of bonus shares- Sources of bonus issue- Advantages of bonus issue- Journal entries. Buy back of shares: Meaning- Provisions for issue- Sources of buyback- Advantages of buyback- Book building - Journal entries. Right Issue: Right of pre-emption – Calculation of value of right</p>	
<b>Module 2</b>	<b>18 hours</b>
<p>Banking Companies: Meaning of banking- Slip system of ledger posting- Important terms used- Revenue recognition in banks- Rebate on bills discounted with problems- Interest on doubtful debts with problems- Non-Performing Assets- Classification- Provisions for NPA (problems) - Final accounts of banking companies in the new form- Practical Problems.</p>	
<b>Module 3</b>	<b>18 hours</b>
<p>Accounts of Life Insurance: Meaning of life insurance- Features- Types of life insurance- Important terms used- Adjusting entries- Calculation of Life fund with problems- Determination of profit of life business and net bonus payable- Problems- Preparation of final accounts of life business in the new form -Practical Problems.</p>	
<b>Module 4</b>	<b>20 hours</b>
<p>Consolidated Financial Statements (Ind AS 110): Group Companies and Group Structures– need for consolidation – Calculation of pre-acquisition Calculation of profit- post-acquisition profit- Calculation of Non-Controlling Interest – Calculation of Cost of Control (Goodwill) or Capital Reserve- Preparation of Consolidated Balance Sheet without adjustments (simple problems)</p>	
<b>Module 5</b>	<b>10 hours</b>
<p>Important Disclosure based accounting standards: Earnings per share (Basic and Diluted) Ind AS 33 – Segment Reporting Ind AS 108- Events after Reporting Period (Adjusting and Non adjusting) Ind AS 10- Related party transactions Ind AS 24 - Changes in accounting policies, accounting estimates and errors Ind AS 8- Interim Financial Reporting Ind AS 34.</p>	
Mode of Transaction	<p>Face to Face Instruction: This involves attending traditional classroom lectures and participating in in-person discussions and activities with the instructor and fellow students.</p> <p>Peer to Peer learning: Students have to select a topic in the course and present it in the class which providing opportunity for critical thinking and feedback.</p> <p>Group Discussion: Group discussion will be conducted based on the relevant topic in the course that will improve students’ thinking and help them to construct their own meaning about academic contents.</p>
Mode of Assessment	<p><b>Internal Assessment (20 Marks)</b></p> <ol style="list-style-type: none"> <li>1. Internal Test – One internal test (8 Marks)</li> <li>2. Submission of case study report – every student has to conduct a case study submit the case report (Consider as assignment 4 Marks)</li> <li>3. Seminar Presentation – Course instructor gives a list of topics based on the syllabus and the students have to select a topic and present in the class (4 Marks)</li> </ol>

	4. Class room participation based on attendance (4 Marks). Students' involvement in the class room discussions will be assessed by the course instructor	
	External Assessment (80 Marks) Mark distribution for setting Question paper No of Questions: 27	
	<b>Module</b>	<b>Marks</b>
Module1:		34
Module 2:		21
Module 3:		21
Module: 4		21
Module:5		13

### Readings

1. Chintal Patel, Bhupendra Mantri, India Accounting Standards, Taxmann Publications.
2. T.P. Ghosh, Illustrated Guide to India Accounting Standards, Taxmann Publications.
3. M.C. Shukla, T.S. Grewal and S.C. Gupta, Advanced Accounts, S.Chand & Co., New Delhi.
4. S.N. Maheshwari and S.K. Maheshwari, Financial Accounting.
5. R.L. Gupta and Radhaswamy, Advanced Accounting, Sultan Chand & Sons, New Delhi.
6. Dr Goyal V.K., Financial Accounting, Excel Books, New Delhi.
7. Ashok Sehgal and Deepak Sehgal, Advanced Accounting, Kalyani Publishers.
8. Jain and Narang, Financial Accounting, Kalyani Publishers.
9. B.S. Raman, Advanced Accountancy.
10. P.C. Tulasian, Introduction to Accounting, Pearson Education

Core Course				
BCM4B05 COST ACCOUNTING				
Credit	Hours/week	Marks		
		Internal	External	Total
2	4	20	80	100

### Course Outcomes

Course Outcomes	Expected Course Outcome	Learning Domain	PSO No
	<i>Upon completion of this course, students will be able to;</i>		
CO1	<i>Illustrate the fundamental ideas and procedures used to calculate product costs to students</i>	Understand	PSO2
CO2	<i>To identify the students with the various concepts and elements of cost</i>	Remember	PSO1
CO3	<i>Construct cost sheet by distinguishing direct and indirect cost</i>	Create	PSO7
CO4	<i>Understand the concept and significance of material control with pricing techniques.</i>	Understand	PSO2
CO5	<i>Explain various costing methods adopted in different industries the</i>	Assess	PSO8
CO6	<i>Preparation of flexible, cash, Sales and Production budgets.</i>	Create	PSO7
CO7	<i>Evaluate information for cost ascertainment, planning, control and decision making</i>	Evaluate	PSO6

### COURSE CONTENT

<b>Module 1</b>	10 hours
Introduction: Definition - Meaning and scope - Objectives - Functions -Merits and Demerits- Cost Accounting and Financial Accounting - Cost classification - Elements of cost - Cost units - Cost centre - Types - Methods and Techniques of Costing.	
<b>Module 2</b>	18 hours

Materials: Importance of Material cost control - Purchase Procedure - Store 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	
<b>Module 3</b>	25 hours
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.	
<b>Module 4</b>	<b>30 Hours</b>
Methods of Costing: Specific order costing: Job costing - Contract costing – Continuous operation costing: Unit Costing - Process Costing (with adjustments of normal and abnormal losses and gains only) - Service costing (only Transport costing)	
<b>Module 5</b>	<b>13 hours</b>
<p>A. Budgetary Control: – Budget – Budgeting – Budgetary control - Importance – Need for the preparation of budgets - Types of budgets –Preparation of Cash budget only –ZBB</p> <p>B. Standard costing – Standard cost and actual cost – Variance analysis– Types of variances – Cost control by the use of standard costing (only theory – no problems expected).</p>	
<b>Mode of Transaction</b>	<p>Face to Face Instruction: This entails participation in live conversations and activities with the lecturer and other students as well as regular classroom lectures.</p> <p>Peer to Peer learning: The course requires that students choose a topic and present it to the class, giving them the chance to get feedback and engage in critical thought.</p> <p>Problem solving: To help the student learn and gain a thorough understanding of the problems, problems will be solved using a variety of costing methods and techniques</p>
<b>Mode of Assessment</b>	<p><b>Internal Assessment (20 Marks)</b></p> <ol style="list-style-type: none"> <li>1. Internal Test – One internal test <b>(8 Marks)</b></li> <li>2. The submission of two or more assignments (theory and problems) related to their course of <b>(4 Marks)</b></li> <li>3. Seminar Presentation – Course instructor gives a list of topics based on the syllabus and the students have to select a topic and present in the class <b>(4 Marks)</b></li> <li>4. Class room participation based on attendance <b>(4 Marks)</b>. Students’ involvement in the class room discussions will be assessed by the course instructor</li> </ol>

	<b>External Assessment (80 Marks)</b>	
	Mark distribution for setting Question paper	
	No of Questions: 27	
	<b>Module</b>	<b>Marks</b>
	<b>Module 1:</b>	<b>15</b>
	<b>Module 2:</b>	<b>20</b>
	<b>Module 3:</b>	<b>30</b>
	<b>Module: 4</b>	<b>25</b>
	<b>Module: 5</b>	<b>20</b>

**Reference Books:**

1. Jain & Narang : Cost Accounting
2. Nigam & Sharma : Cost Accounting
3. Khanna Pandey & Ahuja : Cost Accounting
4. M.L Agarwal : Cost Accounting
5. N.K. Prasad : Cost Accounting
6. S.P. Iyengar: Cost Accounting
7. S.N. Maheswari : Cost Accounting
8. Horngren : Cost Accounting : A Managerial Emphasis.
9. M.N. Arora: Cost Accounting
10. Dutta: Cost Accounting

Core Course				
BCM4B06 CORPORATE REGULATIONS				
Credit	Hours/week	Marks		
		Internal	External	Total
4	5	20	80	100

### Course Outcomes

Course Outcomes	Expected Course Outcome	Learning Domain	PSO No
		<i>Upon completion of this course, students will be able to;</i>	
CO1	<i>Describe</i> the features and <i>List</i> different types of companies	Remember	PSO1
CO2	<i>Discuss</i> the formation of companies and <i>summarize</i> the different documents of companies	Understand	PSO2
CO3	<i>Explain</i> the management, corporate governance, corporate social responsibility and some basic aspects of SEBI,	Apply	PSO3
CO4	<i>Assess</i> the provisions of conducting meetings and also the winding up procedure of companies.	Evaluate	PSO6
CO5	<i>Classify the</i> different kinds of shares	Analyse	PSO5

### COURSE CONTENT

<b>Module 1 - Introduction to Companies Act, 2013</b>	<b>10 Hours</b>
Introduction to Companies Act, 2013: Objects of the Act – Salient features of the Act - Meaning and definition of company – Features – Kinds of companies – Private company - Public company – Associate company – Dormant company - One person company – Small company - Government company - Lifting incorporative.	
<b>Module 2 - Formation of Companies</b>	<b>13 Hours</b>
Formation of Companies : Promotion – Role of promoters – Incorporation – Capital subscription – Commencement of business – Pre-incorporation and provisional contracts - Document of companies: Memorandum of Association – Definition - Contents and alteration - Doctrine of Ultravires – Articles of Association – Definition - Contents and alteration – Distinction between Memorandum and	



Articles - Constructive notice of Memorandum and Articles – Doctrine of Indoor management – Prospectus – Contents – Statement in lieu of prospectus – Liabilities for misstatement.	
<b>Module 3 - Share Capital</b>	<b>13 Hours</b>
Share Capital : Shares – Kinds of shares – Public issue of shares – Book building - Allotment of shares - Irregular allotment – Issue prices of shares – Listing of shares - Employees stock option scheme - Sweat equity shares - Right shares – Bonus shares - Shares with differential rights – Share certificate and share warrant - Calls - Forfeiture – Surrender of shares – Buyback of shares – De materialization and re materialization of shares – Transfer and transmission of shares – Transfer under Depository system..	
<b>Module 4 - Management of Companies</b>	<b>18 Hours</b>
Management of Companies: Board and Governance – Directors: Appointment – Position – Powers - Rights - Duties and liabilities – Qualification – Disqualification – Removal of directors – Key Managerial Personnel – Introduction to Corporate Governance – Need and importance of Corporate Governance – Corporate social responsibility - Securities and Exchange Board of India Act 1992 – Objects – Establishment and management of SEBI – Powers and functions of SEBI– Securities Appellate Tribunal (SAT).	
<b>Module 5 - Company Meetings and Winding up</b>	<b>12 Hours</b>
Company Meetings and Winding up: Requisites of a valid meeting – Statutory meeting – Annual general body meeting – Extra ordinary meeting – Board meetings – Resolutions – Types - Company Secretary: Qualification – appointment – duties - Winding up: Meaning – Modes of winding up – Winding up by Tribunal - Members’ voluntary winding up – Creditors’ voluntary winding up – Liquidator: Powers - Duties and liabilities – Consequences of winding up.	
<b>Mode of Transac tion</b>	<b>Face to Face Instruction:</b> The course faculty deliver lectures in the classroom with the help of ppt. <b>Group Discussion:</b> Group discussions based on the relevant topic in the course that will improve students’ thinking and help them to construct their own meaning about academic contents.
<b>Mode of Assess ment</b>	<b>Internal Assessment (20 Marks)</b> 1. Internal Test – One internal test ( <b>8 Marks</b> ) 2. Submission of Periodic Assignment Reports ( <b>4 Marks</b> )

	3. Seminar Presentation – Course instructor gives a list of topics based on the syllabus and the students have to select a topic and present in the class <b>(4 Marks)</b> 4. Class room participation based on attendance <b>(4 Marks).</b>
	<b>External Assessment (80 Marks)</b>  <b>Mark distribution for setting Question paper</b> <b>No of Questions: 27</b>
<b>Module</b>	<b>Marks</b>
Module 1	<b>15</b>
Module 2	<b>28</b>
Module 3	<b>22</b>
Module 4	<b>25</b>
Module 5	<b>20</b>

#### References Books:

1. M.C. Shukla & Gulshan: Principles of Company Law, S. Chand and Co., New Delhi.
2. N.D. Kapoor: Company Law and Secretarial Practice, Sultan Chand & Sons, New Delhi.
3. Manual of Companies Act, Corporate Laws and SEBI Guidelines”, Bharat Law House, New Delhi.
4. M.C. Bhandari: Guide to Company Law Procedures, Lexis NexisInia, New Delhi.
5. Tuteja: Company Administration and Meetings, S. Chand, New Delhi.
6. M.C. Kuchal: Company Law and Secretarial Practice, Vikas Publishing House, New Delhi.
7. Dr. P.N. Reddy and H.R. Appanaiah: Essentials of Company Law and Secretarial Practice, Himalaya Publishers, Mumbai.
8. M.C. Kuchal : Secretarial Practice, Vikas Publishing House, New Delhi.
9. Ashok Bagrial : Secretarial Practice, Vikas Publishing House, New Delhi.

<b>Core Course</b>				
<b>BCM5B07 ACCOUNTING FOR MANAGEMENT</b>				
<b>Credit</b>	<b>Hours/week</b>	<b>Marks</b>		
		<b>Internal</b>	<b>External</b>	<b>Total</b>
<b>4</b>	<b>5</b>	<b>20</b>	<b>80</b>	<b>100</b>

### Course Outcomes

<b>Course Outcomes</b>	<b>Expected Course Outcome</b>	<b>Learning Domain</b>	<b>PSO No</b>
	<b>Upon completion of this course, students will be able to;</b>		
CO1	recall the fundamental principles and concepts of management accounting, financial statement analysis, ratio analysis, fund flow analysis, cash flow analysis, and managerial decision making with the help of CVP analysis.	Remember	PSO1
CO2	explain the differences between financial accounting, cost accounting, and management accounting, as well as the techniques of financial statement analysis, ratio analysis, fund flow analysis, cash flow analysis, and managerial decision making with the help of CVP analysis.	Understand	PSO2
CO3	apply the principles of management accounting, financial statement analysis, ratio analysis, fund flow analysis, cash flow analysis, and managerial decision making with the help of CVP analysis to real-world business scenarios.	Apply	PSO3
CO4	analyze financial statements using ratio analysis, fund flow analysis, and cash flow analysis to evaluate a company's financial performance and identify potential financial risks and opportunities, as well as use managerial decision-making techniques, such as CVP analysis, to analyze financial data and make informed business decisions.	Analyse	PSO5
CO5	Evaluate the effectiveness of financial reporting methods, such as ratio analysis, fund flow analysis, and cash flow analysis, in achieving a company's strategic goals, as well as evaluate the impact of managerial decision making techniques, such as CVP analysis, on a company's financial performance and stakeholder value.	Evaluate	PSO6
CO6	develop financial and managerial reports that incorporate the principles of management accounting, financial statement	Create	PSO7

	analysis, ratio analysis, fund flow analysis, cash flow analysis, and managerial decision making with the help of CVP analysis for a specific business scenario, and use these reports to make informed business decisions.		
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## COURSE CONTENT

Module 1 Management Accounting: Nature and Scope - Difference between cost Accounting, Financial accounting and Management accounting - Recent trends in Management Reporting.	05 hours
Module 2 Analysis and Interpretation of Financial Statements: Meaning - Types and Methods of Financial Analysis - Comparative Statements - Trend Analysis - Common Size Statements (a general discussion only).	10 hours
Module 3 Ratio Analysis: Meaning - Nature - uses and limitations of Ratios - Liquidity, Profitability, Turnover, Solvency, Leverage. Market test Ratios. Construction of Financial Statements from ratios - Judgment of financial stability through ratios - (Focus to be given to problems solving and Interpretation skills)	25 hours
Module 4 Fund Flow and Cash Flow Analysis:  A. Fund Flow Statements: Meaning and concept of Fund - Current and Non-Current Accounts Flow of fund - Preparation of Fund Flow statement - Uses and Significance.  Cash Flow Statement: Difference between Fund Flow Statement and Cash Flow Statement - Preparation of Cash Flow Statement as per AS - 3 Norms - Direct and Indirect methods (Stress to be given to Problems)	25Hrs
Module 5. Managerial Decision making with the help of CVP Analysis: Marginal Costing - Fixed Cost- Variable Cost - Contribution - P/V Ratio - Break Even Analysis - Algebraic and Graphic presentation - Decision making: Fixation of Selling Price - Exploring new markets - Make or Buy - Key Factor - Product Mix – Operator Shutdown.	15 hours
Mode of Transaction	Face to Face Instruction: This involves attending traditional classroom lectures and participating in in-person discussions and activities with the instructor and fellow students. Peer to Peer learning: Students have to select a topic in the course and present it in the class which providing opportunity for critical thinking and feedback. Group Discussion: Group discussion will be conducted based on the relevant topic in the course that will improve students' thinking and help them to construct their own meaning about academic contents.

Mode of Assessment	<b>Internal Assessment (20 Marks)</b> 1. Internal Test – One internal test (8 Marks) 2. Submission of case study report – every student has to conduct a case study submit the case report (Consider as assignment 4 Marks) 3. Seminar Presentation – Course instructor gives a list of topics based on the syllabus and the students have to select a topic and present in the class (4 Marks) 4. Class room participation based on attendance (4 Marks). Students’ involvement in the class room discussions will be assessed by the course instructor
	External Assessment (80 Marks)  Mark distribution for setting Question paper  No of Questions: 27
<b>Module</b>	<b>Marks</b>
<b>Module1:</b>	7
<b>Module 2:</b>	14
<b>Module 3:</b>	34
<b>Module4</b>	34
<b>Module 5</b>	21

### Readings

1. Dr. S.N. Maheswari : ManagementAccounting.
2. Saxena : ManagementAccounting.
3. Made Gowda : ManagementAccounting.
4. Dr. S. N. Goyal and Manmohan : ManagementAccounting.
5. B.S.Raman: ManagementAccounting.
6. R.S.N. Pillai and Bagavathi : ManagementAccounting.
7. Sharma and Gupta: ManagementAccounting.
8. J. Batty : ManagementAccounting.
9. Foster: Financial Statement Analysis, PearsonEducation.
10. P.N. Reddy &Appanaiah : Essentials of ManagementAccounting.

Core Course				
BCM5B08 – BUSINESS RESEARCH METHODS				
Credit	Hours/week	Marks		
		Internal	External	Total
4	4	20	80	100

### Course Outcomes

Course Outcomes	Expected Course Outcome	Learning Domain	PSO No
		<i>Upon completion of this course, students will be able to;</i>	
CO1	<i>Recall the basic concepts of business research and its types</i>	Remember	PSO1
CO2	<i>Classify the types of business research designs</i>	Understand	PSO2
CO3	<i>Discuss the data collection methods</i>	Understand	PSO2
CO4	<i>Analyse the data by using various data analysis tools</i>	Analyze	PSO5
CO5	<i>Test the validity of data collection instruments</i>	Evaluate	PSO6
CO6	<i>Develop a questionnaire for data collection</i>	Create	PSO7

### COURSE CONTENT

<b>Module 1 - Business Research</b>	10 Hours
Business Research: – Definition and significance - Features of business research – The research process – Variable - Proposition - Types of research – Exploratory and causal research –Theoretical and empirical research - Basic and applied research - Descriptive research - Phases of business research – Research Hypothesis – Characteristics – Research in an evolutionary perspective – Role of theory in research - Theory building - Induction and Deduction Theory.	
<b>Module 2 – Research Design</b>	15 Hours
Research Design – Definition – Types of research design – Exploratory and causal research design - Descriptive and experimental design – Types of experimental design – Validity of findings – Internal and external validity – Variables in research – Measurement and scaling – Different scales –Construction of instrument - Validity and reliability of instrument.	
<b>Module 3 - Data Collection</b>	15 Hours

Data Collection: - Types of data – Primary Vs secondary data – Methods of primary data collection – Survey Vs observation – Experiments – Construction of questionnaire and instrument – Validation of questionnaire – Sampling plan – Sample size – Sampling methods- Determinants of optimal sample size – Sampling techniques – Probability Vs non probability sampling methods.	
<b>Module 4 – Data Processing</b>	<b>15 Hours</b>
Data Processing: Processing stages - Editing - Coding and data entry – Validity of data – Qualitative Vs quantitative data analysis – Frequency table - Contingency table - Graphs - Measures of central tendency and index number – Testing of Hypothesis - Bivariate and multi variate statistical techniques – Factor analysis – Discriminant analysis- Cluster analysis – Interpretation.	
<b>Module 5 – Research Report</b>	<b>9 Hours</b>
Research Report: Different types –Contents of report – Need of executive summary – Chaptalization – Contents of chapter -Report writing stages – The role of audience – Readability – Comprehension – Tone – Final proof – Report format – Title of the report – Ethics in research – Subjectivity and objectivity in research.	
<b>Mode of Transaction</b>	<b>Face to Face Instruction:</b> The course faculty deliver lectures in the classroom with the help of ppt. <b>Group Discussion:</b> Group discussions based on the relevant topic in the course that will improve students’ thinking and help them to construct their own meaning about academic contents.
<b>Mode of Assessment</b>	<b>Internal Assessment (20 Marks)</b> 1. Internal Test – One internal test ( <b>8 Marks</b> ) 2. Submission of Periodic Assignment Reports ( <b>4 Marks</b> ) 3. Seminar Presentation – Course instructor gives a list of topics based on the syllabus and the students have to select a topic and present in the class ( <b>4 Marks</b> ) 4. Class room participation based on attendance ( <b>4 Marks</b> ).
	<b>External Assessment (80 Marks)</b>  <b>Mark distribution for setting Question paper</b> <b>No of Questions: 27</b>
<b>Module</b>	<b>Marks</b>
Module 1	<b>20</b>
Module 2	<b>25</b>

Module 3	<b>25</b>
Module 4	<b>25</b>
Module 5	<b>15</b>

References Books:

1. Donald R.Cooper and Pamela S, Schindler: Business Research Methods. Latest Edition,
2. Irwin McGraw- Hill International Editions, New Delhi.
3. John Adams, Hafiz T.A. Khan Robert Raeside, David white: Research Methods for Graduate Business and Social Science Students, Response Books. New Delhi-110044.
4. NereshK. Malhotra: Marketing Research, Latest edition. PearsonEducation.
5. William G. Zikmund, Business Research Methods,Thomson
6. Wilkinson T.S. and Bhandarkar P.L.: Methodology and Techniques of Social Research, Himalaya.
7. S N Murthy &. U Bhojanna: Business Research Methods, Excel Books, NewDelhi.
8. Jan Brace: Questionnaire Design, Kogan Page India
9. Michael V.P. Research Methodology in Management,Himalaya.
10. Dipakkumar Bhattacharyya. Research Methodology. Excel Books, New Delhi.
11. R. Paneerselvan: Research Methodology, Prentice-Hall ofIndia
12. Ajai S Gaur &Sanjaya S Gaur: Statistical Methods for Practice &. Research, Response Books, NewDelhi.
13. Kultar Singh: Quantitative Social Research Methods. Response Books, NewDelhi.



Core Course				
BCM5 B09 Income Tax Law and Accounts				
Credit	Hours/week	Marks		
		Internal	External	Total
4	5	20	80	100

### Course Outcomes

Course Outcomes	Expected Course Outcome	Learning Domain	PSO No
	<i>Upon completion of this course, students will be able to;</i>		
CO1	<b>Recall</b> the tax structure and tax rates applicable to individuals, businesses, and other entities.	Remember	PSO1
CO2	<b>Understand</b> the fundamental concepts and principles of income tax law	Understand	PSO2
CO3	<b>Apply</b> income tax laws and regulations to calculate tax liability for individuals, businesses, and other entities	Apply	PSO3
CO4	<b>Analyze</b> case studies and real-life scenarios to determine the tax consequences and potential strategies for tax optimization.	Analyse	PSO5
CO5	Critically <b>evaluate</b> tax planning strategies and their potential risks	Evaluate	PSO6

### COURSE CONTENT

<b>Module 1</b>	10 hours
Basic Concepts: Income - Agricultural income - Person - Assessee - Assessment Year - Previous Year - Gross total income - Total income - Maximum marginal rate of tax - Residential status - Scope of total income on the basis of residential status –Exempted incomes	
<b>Module 2</b>	20 hours
Computation of Income under Different Heads: Salaries - Allowances - Perquisites -Profit in lieu of salary - Gratuity–Pension	
<b>Module 3</b>	15 Hrs
Income from house property: Annual Value of House property - Computation under different circumstances - Deduction from annual value.	
<b>Module 4</b>	17 Hrs

Profits and Gains of Business or Profession: Definition - Computation - Allowable expenses and non-allowable expenses - General deductions - Provisions relating to Depreciation	
<b>Module 5</b>	18 Hrs
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.	
<b>Mode of Transaction</b>	<p><b>Face to Face Instruction:</b> This involves attending traditional classroom lectures and participating in in-person discussions and activities with the instructor and fellow students.</p> <p><b>Peer to Peer learning:</b> Students have to select a topic in the course and present it in the class which providing opportunity for critical thinking and feedback.</p> <p><b>Group Discussion:</b> Group discussion will be conducted based on the relevant topic in the course that will improve students’ thinking and help them to construct their own meaning about academic contents.</p>
<b>Mode of Assessment</b>	<p><b>Internal Assessment (20 Marks)</b></p> <ol style="list-style-type: none"> <li>1. Internal Test – One internal test <b>(8 Marks)</b></li> <li>2. The submission of two or more assignments (theory and problems) related to their course of <b>(4 Marks)</b></li> <li>3. Seminar Presentation – Course instructor gives a list of topics based on the syllabus and the students have to select a topic and present in the class <b>(4 Marks)</b></li> <li>4. Class room participation based on attendance <b>(4 Marks)</b>. Students’ involvement in the class room discussions will be assessed by the course instructor</li> </ol>
	<p><b>External Assessment (80 Marks)</b></p> <p><b>Mark distribution for setting Question paper</b></p> <p><b>No of Questions: 27</b></p>
<b>Module</b>	<b>Marks</b>
<b>Module1</b>	<b>21</b>
<b>Module 2</b>	<b>27</b>
<b>Module 3</b>	<b>21</b>
<b>Module 4</b>	<b>21</b>
<b>Module 5</b>	<b>20</b>

### Readings

1. Dr. Vinod K. Singhania : Direct Taxes - Law and Practice, Taxman publication.
2. Dr. Mehrotra and Dr. Goyal: Direct Taxes - Law and Practice, SahityaBhavan Publication.
3. B.B. Lai: Direct Taxes, Konark Publisher (P)ltd.
4. Bhagwathi Prasad : Direct Taxes - Law and Practice. WishwaPrakashana.
5. DinakarPagare : Law and Practice of Income Tax. Sultan Chand andsons
6. Gaur &Narang : IncomeTax.

Elective Course				
BCME01 COMPUTER APPLICATIONS IN BUSINESS				
Credit	Hours/week	Marks		
		Internal	External	Total
4	5	20	80	100

### Course Outcomes

Course Outcomes	Expected Course Outcome	Learning Domain	PSO No
	<i>Upon completion of this course, students will be able to;</i>		
CO1	<b>Recall</b> key concepts related to computer systems, networking types and digital security measures.	Remember	PSO1
CO2	<b>Understand</b> the importance of computers and networks in business operations, as well as describe the principles of web design and e-commerce business models	Understand	PSO2
CO3	<b>Apply</b> web design principles and develop a basic business website using HTML and CSS	Apply	PSO3
CO4	<b>Analyze</b> various e-commerce platforms and digital payment methods	Analyse	PSO5
CO5	Critically <b>evaluate</b> the security threats associated with digital payments and internet transactions	Evaluate	PSO6

### COURSE CONTENT

<b>Module 1</b>	12 hours
Computer Systems: Introduction – Features and Parts of new generation Computers-Factors to be considered while selecting computer - Importance of computers in business –Network- Types of network, LAN, WAN, MAN, PAN, BAN, SAN & CAN. Computer applications in various areas of business- Internet, Features and uses in business- Social media & its uses in business.	
<b>Module 2</b>	14 hours
Business and web sites – introduction to web design – concepts – principles involved in developing a website - golden rules of web designing-page design-home page-web standards-audience requirement -Role of websites in a business-Cascading Style Sheet-Concept of CSS-	

HTML-HTML documents-Basic structure of an HTML Document-creating an HTML Document-HTML Tags	
<b>Module 3</b>	13 Hrs
Elements of HTML-Introduction-working with text-working with Lists, Tables, Hyperlinks, images and multimedia-web publishing or hosting-creating the website -saving the site-working on the web site-themes-publishing websites-website for business growth.	
<b>Module 4</b>	15 Hrs
E-Commerce & Digital payments: E-Commerce, Business Models - B2B, B2C, B2G, C2C & B2E- Requirements of e-commerce website – Modes of delivery- Digital payments: USSD, NUUP, AEPS, UPI, Debit card, Credit card, Pre-paid cards, Internet Banking, Mobile banking, e-wallets – POS Terminals, M-POS, V-POS.	
<b>Module 5</b>	10 Hrs
Digital Security – Security threats in Internet & e-Commerce, Virus & Trojan horses, Phishing, Hacking, Spyware – Security Measures, Antivirus, Firewall, Encryption, Bio-metrics– Precautions while using Internet & e-payments - IT Act, Major Provisions of IT Act.	
<b>Mode of Transaction</b>	<p><b>Face to Face Instruction:</b> This involves attending traditional classroom lectures and participating in in-person discussions and activities with the instructor and fellow students.</p> <p><b>Peer to Peer learning:</b> Students have to select a topic in the course and present it in the class which providing opportunity for critical thinking and feedback.</p> <p><b>ICT Enabled Learning:</b> Practical sessions will be provided</p>
<b>Mode of Assessment</b>	<p><b>Internal Assessment (20 Marks)</b></p> <ol style="list-style-type: none"> <li>5. Internal Test – One internal test (<b>8 Marks</b>)</li> <li>6. The submission of two or more assignments (theory and problems) related to their course of (<b>4 Marks</b>)</li> <li>7. Seminar Presentation – Course instructor gives a list of topics based on the syllabus and the students have to select a topic and present in the class (<b>4 Marks</b>)</li> <li>8. Class room participation based on attendance (<b>4 Marks</b>). Students’ involvement in the class room discussions will be assessed by the course instructor</li> </ol>
	<p><b>External Assessment (80 Marks)</b></p> <p><b>Mark distribution for setting Question paper</b></p> <p><b>No of Questions: 27</b></p>
<b>Module</b>	<b>Marks</b>
<b>Module1</b>	<b>20</b>
<b>Module 2</b>	<b>15</b>
<b>Module 3</b>	<b>15</b>
<b>Module 4</b>	<b>15</b>



## Readings

1. Rajaraman, Introduction to Information Technology, PHI
2. Jennifer Niederst Robbins, —Learning web design:A beginner's Guide to HTML,CSS,Java script.and web Graphics|| ,O' Reilly Media,Inc
3. John Duckett, —HTML and CSS Design and build websites||,John Wiley&Sons
4. Rajaraman , Fundamentals of Computers 4/E, PHI
5. PTSJ Joseph, E-Commerce: An Indian perspective, PHI
6. Ananya Misra, E-Commerce, B.K Publications Pvt.Ltd.
7. P. Mohan , Fundamentals of Computers, Himalaya Publishing House
8. Dennis P. Curtin , Information Technology, McGraw Hill International
9. Behrouz A. Forouzan , Data Communication and Networking 2nd edition ,McGraw-Hill
10. Avi Silberschatz, Peter Galvin & Greg Gagne Willey, Operating System Concepts

Elective Course				
BCME02 - BUSINESS INFORMATION SYSTEMS				
Credit	Hours/week	Marks		
		Internal	External	Total
4	6	20	80	100

### Course Outcomes

Course Outcomes	Expected Course Outcome	Learning Domain	PSO No
		<i>Upon completion of this course, students will be able to;</i>	
CO1	Define MIS, DBMS, ERP, and BPR and <b>recall</b> their key concepts, structures, and types.	Remember	PSO1
CO2	<b>Explain</b> the role of MIS in decision-making, the types of MIS, and the components of DSS, EIS, and Expert Systems.	Understand	PSO2
CO3	<b>Demonstrate</b> how DBMS models organize and manage data effectively in a business environment.	Apply	PSO3
CO4	<b>Differentiate</b> between various MIS types, DBMS models, and ERP phases, and evaluate their impact on business operations.	Analyse	PSO5
CO5	<b>Design</b> business solutions using MIS, ERP, and BPR concepts to enhance operational efficiency and decision-making.	Evaluate	PSO6

### COURSE CONTENT

<b>Module 1</b>	<b>10 hours</b>
Management Information System: Data, Information & Knowledge – Information Technology & Communication technology - Role of Information & Communication technology in Business – Management Information System, Meaning, Concepts, Purpose & Features of MIS, Basic structural concepts	
<b>Module 2</b>	<b>21 hours</b>

Types of Management Information Systems: Transaction Processing System - Decision Support Systems (DSS) - Characteristics and capabilities of DSS – Components of DSS – Executive Information System - Expert System – Management Reporting System.	
<b>Module 3</b>	<b>15 hours</b>
Data Base Management Systems: DBMS - Definition - Necessity of a database - Characteristics of database - Database management systems - Types of database management systems - Logical data models - Hierarchical model - Network model - Relational model - Object-oriented model - Object relational model Deductive/inference model - Comparison between various database models	
<b>Module 4</b>	<b>18 hours</b>
Enterprise Resource Planning (ERP) – Meaning - Need for ERP - Benefits of an ERP system – ERP software – Phases in ERP implementation - Issues and challenges in the implementation of ERP	
<b>Module 5</b>	<b>19 hours</b>
Business Process Reengineering: Meaning and definition of BPR – Reengineer - Need and Objectives of BPR - Process of BPR – Advantages of BPR - Issues and problems of BPR.	
<b>Mode of Transaction</b>	<p><b>Face to Face Instruction:</b> This involves attending traditional classroom lectures and participating in in-person discussions and activities with the instructor and fellow students.</p> <p><b>Peer to Peer learning:</b> Students have to select a topic in the course and present it in the class which providing opportunity for critical thinking and feedback.</p> <p><b>Group Discussion:</b> Group discussion will be conducted based on the relevant topic in the course that will improve students’ thinking and help them to construct their own meaning about academic contents.</p>
<b>Mode of Assessment</b>	<p><b>Internal Assessment (20 Marks)</b></p> <ol style="list-style-type: none"> <li>1. Internal Test – One internal test (<b>8 Marks</b>)</li> <li>2. The submission of two or more assignments (theory and problems) related to their course of (<b>4 Marks</b>)</li> <li>3. Seminar Presentation – Course instructor gives a list of topics based on the syllabus and the students have to select a topic and present in the class (<b>4 Marks</b>)</li> <li>4. Class room participation based on attendance (<b>4 Marks</b>). Students’ involvement in the class room discussions will be assessed by the course instructor</li> </ol>
	<p><b>External Assessment (80 Marks)</b></p> <p><b>Mark distribution for setting Question paper</b></p> <p><b>No of Questions: 27</b></p>
<b>Module</b>	<b>Marks</b>



<b>Module1</b>	<b>21</b>
<b>Module 2</b>	<b>27</b>
<b>Module 3</b>	<b>21</b>
<b>Module 4</b>	<b>21</b>
<b>Module 5</b>	<b>20</b>

**Readings:**

1. James A O'brien, George.M.Marakas & Ramesh Behl, Management Information Systems, McGraw Hill Education, 2013
2. D.P Goyal, Management Information Systems: Managerial Perspectives, Vikas Publishing House, 2014
3. A.K Gupta, Management Information System, S.Chand & Company 2010
4. Alexis Leon, Enterprise Resource Plannning, McGraw Hill Education 2007
5. Uma G Gupta, Management Information Systems, Galgotia Publications Pvt Ltd, New Delhi, 1993
6. Jyotindra Zaveri, Enterprise Resource Planning, Himalaya Publishing House 2012
7. Rajesh Ray, Enterprise Resource Planning text and cases, McGraw Hill Education 2010.

<b>OPEN COURSES</b> (For Students from Other Departments) <b>BCM5D01 E-COMMERCE</b>				
Credit	Hours/week	Marks		
		Internal	External	Total
<b>4</b>	<b>6</b>	<b>20</b>	<b>80</b>	<b>100</b>

**Course Outcomes**

Course Outcomes	Expected Course Outcome	Learning Domain	PSO No
	<i>Upon completion of this course, students will be able to;</i>		

<b>CO1</b>	<b>Recall</b> meaning of e-commerce	Remember	PSO1
<b>CO2</b>	<b>Understand</b> the importance of computers and networks in business operations, as well as describe the principles of web design and e-commerce business models	Understand	PSO2
<b>CO3</b>	<b>Apply</b> solutions to various security issues relating to E-payment	Apply	PSO3
<b>CO4</b>	<b>Analyze</b> the security issues on electronic payment system	Analyse	PSO5
<b>CO5</b>	<b>Evaluate</b> the emerging modes of E-payment	Evaluate	PSO6

<b>Module 1</b>	<b>20 hours</b>
<p>Introduction to E-Commerce: Meaning and concept - E-Commerce v/s Traditional Commerce - E- Business &amp; E-Commerce - History of E- Commerce - EDI - Importance, features &amp; benefits of E- Commerce - Impacts, challenges &amp; limitations of E-Commerce -Supply chain management &amp; E- Commerce - E- Commerce infrastructure - Business Models of E - Commerce: Business to business</p> <p>- Business to customers -customers to customers - Business to government - Business to employee - E - Commerce strategy - Influencing factors of successful E- Commerce.</p>	
<b>Module 2</b>	<b>20 hours</b>
<p>Marketing Strategies &amp; E - Commerce: Website - Components of website - Concept &amp; 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.</p>	
<b>Module 3</b>	<b>10 hours</b>
<p>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</p>	

<b>Mode of Transaction</b>	<p><b>Face to Face Instruction:</b> This involves attending traditional classroom lectures and participating in in-person discussions and activities with the instructor and fellow students.</p> <p><b>Peer to Peer learning:</b> Students have to select a topic in the course and present it in the class which providing opportunity for critical thinking and feedback.</p> <p><b>Group Discussion:</b> Group discussion will be conducted based on the relevant topic in the course that will improve students’ thinking and help them to construct their own meaning about academic contents.</p>
<b>Mode of Assessment</b>	<p><b>Internal Assessment (15 Marks)</b></p> <ol style="list-style-type: none"> <li>1. Internal Test – One internal test (<b>6 Marks</b>)</li> <li>2. The submission of two or more assignments (theory and problems) related to their course of (<b>3 Marks</b>)</li> <li>3. Seminar Presentation – Course instructor gives a list of topics based on the syllabus and the students have to select a topic and present in the class (<b>3 Marks</b>)</li> <li>4. Class room participation based on attendance (<b>3 Marks</b>). Students’ involvement in the class room discussions will be assessed by the course instructor</li> </ol>
	<p><b>External Assessment (60 Marks)</b></p> <p><b>Mark distribution for setting Question paper</b></p> <p><b>No of Questions: 24</b></p>
<b>Module</b>	<b>Marks</b>
<b>Module1</b>	<b>20</b>
<b>Module 2</b>	<b>20</b>
<b>Module 3</b>	<b>10</b>

#### Readings:

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
4. Smantha Shurety,: E-Business with Net Commerce, Addison - Wesley, Singapore.
5. Rich, Jason R: Stalling 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.

Core Course				
BCM6B10 – INCOME TAX AND GST				
Credit	Hours/week	Marks		
		Internal	External	Total
4	6	20	80	100

### Course Outcomes

Course Outcomes	Expected Course Outcome	Learning Domain	PSO No
	<i>Upon completion of this course, students will be able to;</i>		
CO1	<i>Compute total income and tax liability of individuals.</i>	Apply	PSO3
CO2	<i>Describe Income Tax authorities, their powers and functions</i>	Remember	PSO1
CO3	<i>Differentiate between Direct and Indirect tax and its structure</i>	Analyze	PSO5
CO4	<i>Understand the registration procedures, cancellation, payment and e-filing under GST.</i>	Understand	PSO2
CO5	<i>Understand the ITR filing and other tax compliances</i>	Understand	PSO2

### COURSE CONTENT

<b>Module 1</b>	25 Hours
Income Tax Contd: Deemed Incomes and Clubbing of income – Set- off and carry forward of losses - Deductions to be made in computing total income – Computation of total Income of individuals – Computation of Tax liability of individuals – Rebate and relief of tax.	
<b>Module 2</b>	20 Hours
Income tax authorities – Powers and functions – Provisions of advance payment of tax – Tax payment – Deduction and payment of tax at source – Recovery of tax. Procedure of assessment of income tax – Filing of returns of income – Voluntary return of income – Statutory obligations in filing of returns – Return of loss – Belated returns – Revised returns – Defective returns – PAN – Different types of assessment	

<p>– Self assessment – Assessment on the basis of return – Best judgment assessment – Regular assessment – Reassessment –Protective assessment.</p>	
<b>Module 3</b>	17 Hours
<p>Goods and Services Tax: Brief history behind the emergence of GST – The scope of GST – Definitions and meaning - Central Goods and Services Tax Act–Integrated Goods and Services Tax Act - State Goods and Services Tax Act - Levy and Collection of Central/State Goods and Services Tax - Taxable person - Power to grant exemption from tax - Time and value of supply of goods - Time of supply of services</p>	
<b>Module 4</b>	17 Hours
<p>Registration - Amendment of registration - Cancellation of registration - Revocation of cancellation of registration - tax invoice, credit and debit notes – Returns - First Return - Annual return - Final return - Tax Return Preparers - Levy of late fee - Notice to return defaulters</p>	
<b>Module 5</b>	17 Hours
<p>Payment of tax, interest, penalty and other amounts - Interest on delayed payment of tax - Tax deduction at source - transfer of input tax credit - refund of tax - accounts and records - demands and recovery I - Inspection, search, seizure and arrest - offences and penalties - Audit by tax authorities - Special audit - Power of CAG to call for information.</p>	
<b>Mode of Transaction</b>	<p><b>Face to Face Instruction:</b> This involves attending traditional classroom lectures and participating in in-person discussions and activities with the instructor and fellow students.</p> <p><b>Peer to Peer learning:</b> Students have to select a topic in the course and present it in the class which providing opportunity for critical thinking and feedback.</p> <p><b>Group Discussion:</b> Group discussion will be conducted based on the relevant topic in the course that will improve students’ thinking and help them to construct their own meaning about academic contents.</p>
<b>Mode of Assessment</b>	<p><b>Internal Assessment (20 Marks)</b></p> <ol style="list-style-type: none"> <li>1. Internal Test – One internal test <b>(8 Marks)</b></li> <li>2. Submission of Periodic Assignment Reports <b>(4 Marks)</b></li> <li>3. Seminar Presentation – Course instructor gives a list of topics based on the syllabus and the students have to select a topic and present in the class <b>(4 Marks)</b></li> <li>4. Class room participation based on attendance <b>(4 Marks).</b></li> </ol>
	<p><b>External Assessment (80 Marks)</b> Mark distribution for setting Question paper No of Questions: 27</p>
<b>Module</b>	<b>Marks</b>
<b>Module 1</b>	<b>35</b>

<b>Module 2</b>	<b>25</b>
<b>Module 3</b>	<b>20</b>
<b>Module 4</b>	<b>15</b>
<b>Module 5</b>	<b>15</b>

<b>Core Course</b>				
<b>BCM6B11 - AUDITING AND CORPORATE GOVERNANCE</b>				
<b>Credit</b>	<b>Hours/week</b>	<b>Marks</b>		
		<b>Internal</b>	<b>External</b>	<b>Total</b>
<b>4</b>	<b>5</b>	<b>20</b>	<b>80</b>	<b>100</b>

### Course Outcomes

<b>Course Outcomes</b>	<b>Expected Course Outcome</b>	<b>Learning Domain</b>	<b>PSO No</b>
	<i>Upon completion of this course, students will be able to;</i>		
<b>CO1</b>	<i>Explain</i> the concepts, meaning, importance, scope and features of auditing and corporate governance	Understand	PSO 2
<b>CO2</b>	<i>Apply</i> the procedure of verification and valuation of assets and liabilities	Apply	PSO 3
<b>CO3</b>	<i>Construct</i> internal control strategies to check errors and frauds	Create	PSO 7
<b>CO4</b>	<i>Discuss the various models and theories of corporate governance</i>	Understand	PSO 2
<b>CO5</b>	<i>Judge the</i> role of various stakeholders of corporate governance	Evaluate	PSO 6

### COURSE CONTENT

<b>Module 1</b>	10 Hours
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Auditing – Meaning – Objects - Basic Principles and Techniques – Auditing and investigation - Classification of Audit – Management audit – Proprietary audit – Performance audit – Tax audit – Social audit – Environmental audit - Audit Planning – Qualities of an auditor – Advantages and limitations of audit	
<b>Module 2</b>	20 Hours
Audit Procedures: Vouching - Definition - Features - Examining vouchers -Vouching of cash book - Vouching of trading transactions - Verification and valuation of assets and liabilities: Meaning - Definition and objects - Vouching v/s verification - Verification and Valuation of different assetsandliabilities	
<b>Module 3</b>	20 Hours
Internal Control - Internal Check - Internal Audit --Definitions - Necessity - Difference between internal check and internal control - Fundamental Principles of internal check - Difference between internal check and internal audit - Special Areas of Audit: Tax audit and Management Audit - Recent trends in auditing - Relevant Auditing and Assurance Standards (AASs) - Rights duties and liabilities of auditor - Audit committee - Auditor's Report - Contents and types – Auditor certificate.	
<b>Module 4</b>	20 Hours
Conceptual Framework of Corporate Governance: Meaning, Theories, Models and Benefits of Corporate Governance; Board Committees and their Functions; Insider Trading; Rating Agencies; Green Governance/E-governance; Clause 49 of Listing Agreement; Class Action; Whistle Blowing; Shareholders Activism	
<b>Module 5</b>	<b>10 Hours</b>
Major Corporate governance failures - BCCI (UK) - Maxwell Communication (UK) - Enron (USA – Satyam Computer Services Ltd - TATA Finance - Kingfisher Airlines - Common Governance Problems Noticed in various Corporate Failures - Codes and Standards on Corporate Governance	
<b>Mode of Transaction</b>	<p><b>Face to Face Instruction:</b> This involves attending traditional classroom lectures and participating in in-person discussions and activities with the instructor and fellow students.</p> <p><b>Peer to Peer learning:</b> Students have to select a topic in the course and present it in the class which providing opportunity for critical thinking and feedback.</p> <p><b>Group Discussion:</b> Group discussion will be conducted based on the relevant topic in the course that will improve students’ thinking and help them to construct their own meaning about academic contents.</p>

<b>Mode of Assessment</b>	<b>Internal Assessment (20 Marks)</b> 1. Internal Test – One internal test <b>(8 Marks)</b> 2. Submission of case study report – every student has to conduct a case study submit the case report (Consider as assignment <b>4 Marks</b> ) 3. Seminar Presentation – Course instructor gives a list of topics based on the syllabus and the students have to select a topic and present in the the class <b>(4 Marks)</b> 4. Class room participation based on attendance <b>(4 Marks)</b> . Students’ involvement in the class room discussions will be assessed by the course instructor
	<b>External Assessment (80 Marks)</b>  <b>Mark distribution for setting Question paper</b>  <b>No of Questions: 27</b>
<b>Module</b>	<b>Marks</b>
<b>Module 1</b>	<b>15</b>
<b>Module 2</b>	<b>30</b>
<b>Module 3</b>	<b>25</b>
<b>Module 4</b>	<b>25</b>
<b>Module 5</b>	<b>15</b>

### Readings

1. Institute of Chartered Accountants of India, Auditing and Assurance Standards, ICAI, NewDelhi.
2. Relevant Publications of ICAI on Auditing (CARO).
3. Gupta, Kamal and Ashok Arora, Fundamentals of Auditing, Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi.
4. Ghatalia, S.V., Practical Auditing, Allied Publishers Private L td., New Delhi.
5. Singh, A. K. and Gupta Lovleen, Auditing Theory and Practice, Galgotia Publishing Company.
6. Mallin, Christine A., Corporate Governance (Indian Edition), Oxford University Press, New Delhi.
7. Rani, Geeta D., and R.K. Mishra, Corporate Governance- Theory and Practice, Excel Books, NewDelhi.



8. Bob Tricker, Corporate Governance-Principles, Policies, and Practice (Indian Edition), Oxford University Press, NewDelhi.
9. Sharma, J.P., Corporate Governance, Business Ethics, and CSR, Ane Books Pvt Ltd, New Delhi.
10. Working of Stock Exchanges in India, Wiley Eastern Ltd, NewDelhi.

<b>Elective Course</b>				
<b>BCME03 OFFICE AUTOMATION TOOLS</b>				
<b>Credit</b>	<b>Hours/week</b>	<b>Marks</b>		
		<b>Internal</b>	<b>External</b>	<b>Total</b>
<b>4</b>	<b>5</b>	<b>20</b>	<b>80</b>	<b>100</b>

### Course Outcomes

### COURSE CONTENT

<b>Course Outcomes</b>	<b>Expected Course Outcome</b>	<b>Learning Domain</b>	<b>PSO No</b>
	<i>Upon completion of this course, students will be able to;</i>		
<b>CO1</b>	<b>Recall</b> the basic concepts of MS Word, Excel, PowerPoint, and the Internet.	Remember	PSO1
<b>CO2</b>	<b>Understand</b> the functionality of key features in MS Word, Excel, PowerPoint, and internet protocols.	Understand	PSO2
<b>CO3</b>	<b>Apply</b> the ability to create and format documents, spreadsheets, and presentations.	Apply	PSO3
<b>CO4</b>	<b>Analyze</b> the structure and organization of spreadsheets, presentations, and documents.	Analyse	PSO5
<b>CO5</b>	<b>Evaluate</b> the effectiveness of different tools and features in Word, Excel, and PowerPoint for specific business tasks.	Evaluate	PSO6

<b>Module 1</b>	25 hours
<p>MS-Word: Word Basics - Starting word - Creating a new document - Opening preexisting document</p> <p>- The parts of a word window - Typing text - Selecting text - Deleting text -Undo - Redo – Repeat- Inserting text - Replacing text - Formatting text - Cut - Copy -Paste - Formatting Text and Documents</p> <p>- Auto format - Line spacing - Margins - Borders and Shading. Headers and Footers: Definition - Creating basic headers and footers - Tables - Creating table - Adding, changing, deleting rows - Inserting, changing, deleting column - Graphics - Importing graphics - Clipart - Insert picture - Clip Art Gallery - Drawing objects - Text in drawing. Templates: Template types - Using templates - Exploring templates - Modifying templates - Macros: Record in macros - Editing macros - Running a macro - Mail Merge: Mail Merge concept - Main document - Data sources - Merging data source and main document - Overview of word menu options - Word basic tool bar.</p>	
<b>Module 2</b>	25 hours
<p>MS EXCEL : Electronic Spreadsheet – Creating and rearranging worksheet - Structure of spreadsheet and its applications to accounting, finance, and marketing functions of business - Creating a dynamic</p> <p>/ sensitive worksheet - Concept of absolute and relative cell reference - Using built in functions – Mathematical, statistical and financial functions – Conditional formatting –filters- Charts – Pivot table and pivot chart - Goal seeking and solver tools - Sharing data with other desktop applications - Strategies of creating error free worksheet.</p>	
<b>Module 3</b>	15 Hrs
<p>Ms-Power Point: Power point - Basics - Terminology - Getting started - Views -Creating presentations - Using auto content wizard - Using blank presentation option -Using design template option - Adding slides Deleting a slide - Importing images from the outside world - Drawing in power point - Transition and build effects - Deleting a slide - Numbering a slide - Saving presentation – Closing</p>	
<b>Module 4</b>	7 Hrs
<p>The Internet and its Basic Concepts: Internet concept - History - Development in India - Technological foundation of internet - Distributed computing - Client-server computing -Internet protocol suite - Application of distributed computing - Client-server computing.</p>	
<b>Module 5</b>	10 Hrs
<p>Internet protocol suite in the internet environment - Domain Name System (DNS) -Generic Top Level Domain (g TLD) - Country Code Top Level Domain (cc TLD) -Indian - Allocation of second level domains - IP addresses - Internet Protocol Applications of internet in business, Education, Governance, etc.</p>	

<b>Mode of Transaction</b>	<p><b>Face to Face Instruction:</b> This involves attending traditional classroom lectures and participating in in-person discussions and activities with the instructor and fellow students.</p> <p><b>Peer to Peer learning:</b> Students have to select a topic in the course and present it in the class which providing opportunity for critical thinking and feedback.</p> <p><b>ICT Enabled Learning:</b> Practical sessions will be provided</p>
<b>Mode of Assessment</b>	<p><b>Internal Assessment (20 Marks)</b></p> <p>9. Internal Test – One internal test <b>(8 Marks)</b></p> <p>10. The submission of two or more assignments (theory and problems) related to their course of <b>(4 Marks)</b></p> <p>11. Seminar Presentation – Course instructor gives a list of topics based on the syllabus and the students have to select a topic and present in the class <b>(4 Marks)</b></p> <p>12. Class room participation based on attendance <b>(4 Marks)</b>. Students’ involvement in the class room discussions will be assessed by the course instructor</p>
	<p><b>External Assessment (80 Marks)</b></p> <p><b>Mark distribution for setting Question paper</b></p> <p><b>No of Questions: 27</b></p>
<b>Module</b>	<b>Marks</b>
<b>Module1</b>	<b>20</b>
<b>Module 2</b>	<b>20</b>
<b>Module 3</b>	<b>20</b>
<b>Module 4</b>	<b>10</b>
<b>Module 5</b>	<b>10</b>

**Readings:**

1. Ron Mansfield, Working in Microsoft office, Tata Me Graw Mill (2008)
2. Ed Bott, woody Leonard, Using Microsoft Office 2007, Pearson Education (2007)
3. R.K.Taxali, PC Software Made Simple.
4. Stephen L.Nelson , Office 2000 Complete Reference.
5. Joyce Cox ,Polly Orban, Quick course in Microsoft Office.
6. Gimi Couster , Mastering Office 2000.
7. Rajkamal, Internet and Web Technologies, Tata McGraw Hill (2007).

Elective Course				
BCC6B15 - COMPUTERIZED ACCOUNTING WITH TALLY				
Credit	Hours/week	Marks		
		Internal	External	Total
4	5	20	80	100

### Course Outcomes

Course Outcomes	Expected Course Outcome	Learning Domain	PSO No
	<i>Upon completion of this course, students will be able to;</i>		
CO1	<b>Recall</b> accounting concepts and Tally features	Remember	PSO1
CO2	<b>Explain</b> processes like company creation, ledger creation, and inventory management	Understand	PSO2
CO3	<b>Apply</b> accounting and inventory operations in Tally	Apply	PSO3
CO4	<b>Analyze</b> financial statements, inventory reports, and GST computations.	Analyse	PSO5
CO5	<b>Evaluate</b> the Design and implement a complete accounting system using Tally.	Evaluate	PSO6

### COURSE CONTENT

<b>Module 1</b>	15 hours
Introduction to Accounting: Accounting basis and terms -Branches of accounting - Mode of accounting - Manual accounting - Computerized accounting fundamentals. Accounting with Tally: Introduction to Tally - Tally interface – F11 features – F12 configuration - Company creation - Accounting groups - Accounting ledgers - Accounting vouchers - Vouchers entry	
<b>Module 2</b>	25 hours

Inventory Management with Tally - Stock groups - Stock items - Stock category -Unit of measures - Godown inventory vouchers (Pure inventory and inventory vouchers). Integration of Accounting with Inventory: Bill wise details - Invoicing - Voucher entry -Cost centre - Cost category - Budget and control - Bank reconciliation - Interest calculation – Order Processing - Stock valuation methods - Reorder levels - Tracking numbers - Bill of material - Inventory ageing.	
<b>Module 3</b>	15 Hrs
Tax Application in Tally - Introduction to GST - GST activation and classification -GST computation - Composite GST - Input Tax credit - Tax Invoice, Credit and Debit Notes- ` Returns-Transfer of Input Tax Credit- Time and Value of Supply-Recent features	
<b>Module 4</b>	15 Hrs
Accounting and Inventory Reports - Trading, Profit and loss A/c - Balance Sheet -Ledgers - Cost centre and budget reports - Cash book and bank book - Inventory reports - Decision supporting tools - Ratio analysis - Cash flows - Fund flow - Budgeting system - Printing of reports - Voucher and bill printing etc	
<b>Module 5</b>	10 Hrs
Technology Advantage of Tally - Tally audit - Tally vault - Back up, restore, merge and split of database - ODBC interface - Export and import of data - web enabled reporting - On line support of software	
<b>Mode of Transaction</b>	<b>Face to Face Instruction:</b> This involves attending traditional classroom lectures and participating in in-person discussions and activities with the instructor and fellow students. <b>Peer to Peer learning:</b> Students have to select a topic in the course and present it in the class which providing opportunity for critical thinking and feedback. <b>ICT Enabled Learning:</b> Practical sessions will be provided
<b>Mode of Assessment</b>	<b>Internal Assessment (20 Marks)</b> 13. Internal Test – One internal test <b>(8 Marks)</b> 14. The submission of two or more assignments (theory and problems) related to their course of <b>(4 Marks)</b> 15. Seminar Presentation – Course instructor gives a list of topics based on the syllabus and the students have to select a topic and present in the class <b>(4 Marks)</b> 16. Class room participation based on attendance <b>(4 Marks)</b> . Students’ involvement in the class room discussions will be assessed by the course instructor

	<b>External Assessment (80 Marks)</b>	
	<b>Mark distribution for setting Question paper</b>	
	<b>No of Questions: 27</b>	
<b>Module</b>	<b>Marks</b>	
<b>Module1</b>	<b>15</b>	
<b>Module 2</b>	<b>25</b>	
<b>Module 3</b>	<b>15</b>	
<b>Module 4</b>	<b>15</b>	
<b>Module 5</b>	<b>10</b>	

#### Readings:

1. A.K. Nadhani and K.K. Nadhani, Implementing Tally 6.3, 1/e BPB Publications, New Delhi
2. Namrata Agarwal, Tally 6.3 , 2004 Edition , Dream Tech., New Delhi.
3. Sridharan, Narmadha Publications, May 2000

<b>Complementary Course</b>				
<b>BCM1C01 MANAGERIAL ECONOMICS</b>				
<b>Credit</b>	<b>Hours/week</b>	<b>Marks</b>		
		<b>Internal</b>	<b>External</b>	<b>Total</b>
<b>4</b>	<b>5</b>	<b>20</b>	<b>80</b>	<b>100</b>

#### Course Outcomes

<b>Course Outcomes</b>	<b>Expected Course Outcome</b>	<b>Learning Domain</b>	<b>PSO No</b>
	<i>Upon completion of this course, students will be able to;</i>		
<b>CO1</b>	<i>Understand the Fundamentals of Micro economics and Macroeconomics.</i>	<b>Understand</b>	PSO2
<b>CO2</b>	<i>Recognize the concepts of Demand, Supply Analysis and Theory of Consumer Behaviour.</i>	<b>Remember</b>	PSO1
<b>CO3</b>	<i>Compare and illustrate Price, Output and Profit Determination under different market structure</i>	<b>Analyse</b>	PSO5

<b>CO4</b>	<i>Apply economic theories in decision-making.</i>	<b>Apply</b>	PSO3
<b>CO5</b>	<i>Analyse the profile of Indian and Kerala economy.</i>	<b>Analyse</b>	PSO5
<b>CO6</b>	<i>Evaluate the performance of India and Kerala in global scenario</i>	<b>Evaluate</b>	PSO6

## COURSE CONTENT

<b>Module 1</b>	10 Hours
<p>Managerial Economics: - Definition and characteristics – Nature and Scope - Economics Vs Managerial Economics - Decision making and forward planning – Relationship of managerial economics with other disciplines - Basic economic tools in management economics – The role of managerial economist.</p>	
<b>Module 2</b>	21 Hours
<p>Theory of consumer behaviour: - Cardinal analysis - Law of diminishing marginal utility – consumer surplus; Ordinal approach – indifference curve analysis – consumer equilibrium – income consumption curve and price consumption curve – Hicksian decomposition of price effect in to substitution effect and income effect – Demand curve for normal, inferior and giffen goods – concept of elasticity of demand – measurement of various elasticities – Elasticity of supply.</p>	
<b>Module 3</b>	30 Hours
<p>Market structure: -</p> <ol style="list-style-type: none"> <li>Perfect competition: – profit maximization and equilibrium of firm and industry – short run and long term supply curves – price and output determination.</li> <li>Monopoly: – Price determination under monopoly – equilibrium of firm – comparison between perfect competition and monopoly – price discrimination.</li> <li>Monopolistic competition: price and output determination – product differentiation – comparison with perfect competition – excess capacity under monopolistic competition.</li> </ol> <p>Oligopoly: indeterminate pricing and output – classical models of oligopoly – price leadership - collusive oligopoly – kinked demand curve.</p>	

<b>Module 4</b>	15 Hours
An overview of Indian economy - Indian economy since 1991 - Basic characteristics of Indian economy - Factors that led to the opening up of Indian economy - Indian economy under WTO regime - Issues in Indian economy: Problems of growth, unemployment, poverty, inequality in income distribution, inflation – The role of parallel economy – The role of Government in a market economy.	
<b>Module 5</b>	15 Hours
Structure and direction of India 's foreign trade and India's trade regulation and promotion - Exchange rate policy – Intellectual Property Rights - Foreign capital and MNCs in India, Trade reforms - An overview of Kerala economy - Trade and commerce in Kerala - Industrial development of the state - the role of small scale industries in Kerala economy.	
<b>Mode of Transaction</b>	<p><b>Face to Face Instruction:</b> This involves attending traditional classroom lectures and participating in in-person discussions and activities with the instructor and fellow students.</p> <p><b>Peer to Peer learning:</b> Students have to select a topic in the course and present it in the class which providing opportunity for critical thinking and feedback.</p> <p><b>Group Discussion:</b> Group discussion will be conducted based on the relevant topic in the course that will improve students' thinking and help them to construct their own meaning about academic contents.</p>
<b>Mode of Assessment</b>	<p><b>Internal Assessment (20 Marks)</b></p> <ol style="list-style-type: none"> <li>1. Internal Test – One internal test <b>(8 Marks)</b></li> <li>2. Submission of Periodic Assignment Reports <b>(4 Marks)</b></li> <li>3. Seminar Presentation – Course instructor gives a list of topics based on the syllabus and the students have to select a topic and present in the class <b>(4 Marks)</b></li> <li>4. Class room participation based on attendance <b>(4 Marks).</b></li> </ol>
	<p><b>External Assessment (80 Marks)</b></p> <p>Mark distribution for setting Question paper</p> <p>No of Questions: 27</p>
<b>Module</b>	<b>Marks</b>
<b>Module 1</b>	<b>15</b>
<b>Module 2</b>	<b>25</b>
<b>Module 3</b>	<b>30</b>
<b>Module 4</b>	<b>20</b>
<b>Module 5</b>	<b>20</b>

**Reference Books:**



1. R.L. Varshney and K.L. Maheswari, Managerial Economics
2. Ahuja. HL; Business Economics, S. Chand &co.
3. D.N. Dwivedi, Managerial Economics
4. Dr. S. Sankaran, Managerial Economics
5. DM Mithani: Business Economics
6. Seth M L Text Book of Economic Theory
7. K K Dewett: Economic Theory
8. Dutt & Sundaram: Indian Economy
9. Petersen & "Lewis: Managerial Economics
10. Mote V L peul. S & Gupta G S: Managerial Economics
11. H. Craig Petersen & W. Crislewis: Managerial Economics
12. Dr. P.N. Reddy and H.R, Appanaiah : Essentials of Business Economics
13. Barry Keating and J. Holton Wilson: Managerial Economics

<b>Complementary Course</b>				
<b>BCM2C02 – Marketing Management</b>				
<b>Credit</b>	<b>Hours/week</b>	<b>Marks</b>		
		<b>Internal</b>	<b>External</b>	<b>Total</b>
<b>4</b>	<b>5</b>	<b>20</b>	<b>80</b>	<b>100</b>

### Course Outcomes

<b>Course Outcomes</b>	<b>Expected Course Outcome</b>	<b>Learning Domain</b>	<b>PSO No</b>
	<i>Upon completion of this course, students will be able to;</i>		
<b>CO1</b>	<i><b>Define</b> the core marketing concepts, consumer buying behaviour and outline the potential challenges and strategies adopted by various business organisations</i>	<b>Remember</b>	PSO1
<b>CO2</b>	<i><b>Illustrate</b> how to create and capture value in order to gain a competitive advantage</i>	<b>Understand</b>	PSO2
<b>CO3</b>	<i><b>Explain</b> marketing channels and the importance of adopting various techniques of marketing to withstand competition.</i>	<b>Apply</b>	PSO3
<b>CO4</b>	<i>Justify the importance of communicating value and</i>	<b>Evaluate</b>	PSO6

	<i>the technique of reaching the minds of the customers.</i>		
<b>CO5</b>	<b><i>Discuss about the latest trends in e-commerce and e-marketing.</i></b>	<b>Understand</b>	PSO2

## COURSE CONTENT

<b>Module 1 - Marketing Management</b>	20 Hours
Marketing Management: The value of marketing–Core marketing concepts–The new marketing realities–Philosophy of marketing - Creating long term loyalty relationships – Marketing management tasks –Analyzing consumer markets - Factors influencing consumer behaviour-Buying decision process - market segmentation; bases for segmenting consumer markets – market targeting - marketing of services - rural marketing in India; potential, challenges and strategies.	
<b>Module 2 - Creating and Capturing Value</b>	20 Hours
Creating and Capturing Value: The fundamentals of product management; product levels; customer value hierarchy– Classification of product–Managing brands and brand equity- Product and Services differentiation - Product and brand relationships - Product Life Cycle Marketing Strategies - New product development -Packaging, labeling, Warranties and Guarantees. Pricing to capture value; setting the price; methods of pricing; pricing strategies; pricing for rural markets.	
<b>Module 3 - Delivering Value</b>	10 Hours
Delivering Value: Distribution -marketing channels and value networks-role of marketing channels-channel design and management decision-channel integration and system-conflict, cooperation and competition-Managing retailing, wholesaling and logistics-Direct and online marketing.	
<b>Module 4 - Communicating Value</b>	15 Hours
Communicating Value: Integrated Marketing Communications; role of marketing communication; developing effective communication; marketing communication mix - managing advertising; deciding on media and measuring effectiveness;	

communicating to rural audience- Sales Promotion-Personal selling; principles of personal selling -Events and experiences-Public relation-Interactive marketing-word of mouth marketing.	
<b>Module 5 - E-commerce and E-marketing</b>	<b>15 Hours</b>
E-commerce and E-marketing; Concept and nature; Reason for growth of e-marketing - E-commerce marketing practices; types of E-commerce; E-commerce business models; E-commerce marketing strategies - M-commerce marketing practices- Electronic Payment System-Security issues in E-commerce.	
<b>Mode of Transaction</b>	<b>Face to Face Instruction:</b> The course faculty deliver lectures in the classroom with the help of ppt. <b>Group Discussion:</b> Group discussions based on the relevant topic in the course that will improve students' thinking and help them to construct their own meaning about academic contents.
<b>Mode of Assessment</b>	<b>Internal Assessment (20 Marks)</b> 1. Internal Test – One internal test ( <b>8 Marks</b> ) 2. Submission of Periodic Assignment Reports ( <b>4 Marks</b> ) 3. Seminar Presentation – Course instructor gives a list of topics based on the syllabus and the students have to select a topic and present in the class ( <b>4 Marks</b> ) 4. Class room participation based on attendance ( <b>4 Marks</b> ).
	<b>External Assessment (80 Marks)</b>  <b>Mark distribution for setting Question paper</b> <b>No of Questions: 27</b>
<b>Module</b>	<b>Marks</b>
Module 1	<b>25</b>
Module 2	<b>25</b>
Module 3	<b>15</b>
Module 4	<b>25</b>
Module 5	<b>20</b>

References Books:

1. Philip Kotler, Kevin Lane Keller, "Marketing Management" (15e), Pearson India Education Services PvtLtd
2. V S Ramaswamy & S Namakumari, "Marketing Management" (Latest Edition)- McGraw Hill Education ( India) Private Limited, NewDelhi
3. S.A. Sherlekar, "Marketing Management-Concepts and Cases", Himalaya Publishing House PvtLtd

4. William J Stanton, "Fundamentals of Marketing", McGraw Hill Publishing Co, New York
5. Lamb. Hair, McDaniel, —Marketing", Cengage Learning Inc USA.
6. Rayport, Jeffrey F and Jaworksi. Bernard J, "Introduction to E-Commerce", Tata Mc Graw Hill, New Delhi

<b>Complimentary Course</b>				
<b>BCM4C03 -HUMAN RESOURCES MANAGEMENT</b>				
<b>Credit</b>	<b>Hours/week</b>	<b>Marks</b>		
		<b>Internal</b>	<b>External</b>	<b>Total</b>
<b>4</b>	<b>5</b>	<b>20</b>	<b>80</b>	<b>100</b>

#### Course Outcomes

<b>Course Outcomes</b>	<b>Expected Course Outcome</b>	<b>Learning Domain</b>	<b>PSO No</b>
	<i>Upon completion of this course, students will be able to;</i>		
<b>CO1</b>	<b>Describe</b> E-hrm, Green HRM, Workforce diversity, downsizing, work-life balance and labour localization.	<b>Remember</b>	POS7
<b>CO2</b>	<b>Understand</b> the new and old methods of training and development of workers and managerial level.	<b>Understand</b>	POS2
<b>CO3</b>	<b>Understand</b> the procedure of Recruitment, Selection, training and development	<b>Understand</b>	POS7
<b>CO4</b>	<b>Differentiate</b> between Modern and traditional models of performance appraisal	<b>Analyze</b>	POS2
<b>CO5</b>	<b>Compute</b> the benefits availed by the human resource manager to learn the latest trends in Human Resource Management.	<b>Create</b>	POS5

#### COURSE CONTENT

<b>Module 1</b>		18 Hours
Introduction to Human Resource Management—Importance--scope and objectives of HRM. Approaches to HRM- Role, status and competencies of HR manager; HR policies; Evolution of HRM; Personal management Vs Human Resource Management-HRM and competitive advantage Traditional Vs Strategic Human Resource Management		
<b>Module 2</b>		18 Hours
Human resource planning, Recruitment and selection—Job analysis---process of job analysis - job discretion- job specification-- methods of job analysis-- Conventional Vs strategic planning—job evaluation—Recruitment--source of recruitment-methods.		
<b>Module 3</b>		12 Hours
Placement, Induction and Internal mobility of human resource. Training of employees—need for training-objectives- approaches --methods-training environment- areas of training - Training evaluation		
<b>Module 4</b>		12 Hours
Performance appraisal and career planning. Need and importance- objectives process- methods and problems of performance appraisal- . Concept of career planning –features- methods –uses career development		
<b>Module 5</b>		20 Hours
Employee health and safety - Employee welfare - Social security (excluding legal provisions)- Employer-employee relations- An overview; Grievance handling and redressal –Hot Stove rule- Industrial Disputes - Causes and settlement machinery - e-HRM- Operational E-HRM - Relational E-HRM - Transformational E-HRM. Workforce diversity - Human Resource Information System- HR audit - Contemporary issues in human resource management.		
<b>Mode of Transaction</b>	<b>Face to Face Instruction:</b> The course faculty deliver lectures in the classroom with the help of ppt. <b>Group Discussion:</b> Group discussions based on the relevant topic in the course that will improve students’ thinking and help them to construct their own meaning about academic contents.	
<b>Mode of Assessment</b>	<b>Internal Assessment (20 Marks)</b> 5. Internal Test – One internal test ( <b>8 Marks</b> ) 6. Submission of Periodic Assignment Reports ( <b>4 Marks</b> )	

	7. Seminar Presentation – Course instructor gives a list of topics based on the syllabus and the students have to select a topic and present in the class <b>(4 Marks)</b> 8. Class room participation based on attendance <b>(4 Marks)</b> .
	<b>External Assessment (80 Marks)</b>  <b>Mark distribution for setting Question paper</b> <b>No of Questions: 27</b>
<b>Module</b>	<b>Marks</b>
Module 1	<b>15</b>
Module 2	<b>18</b>
Module 3	<b>12</b>
Module 4	<b>15</b>
Module 5	<b>20</b>

**Reading:**

1. Human Resource Management- Text and Cases-- VSP Rao
2. Human Resource Management – PravinDurai
2. Human Resource Management—Snell, Bohlander
3. Personal Management and Human Resources—VenkataRatnam .Srivasthava.
4. A Hand Book of Personnel Management Practice—Dale Yolder
5. Chhabra, T.N., Human Resource Management, Dhanpat Rai & Co., Delhi.
6. Aswathappa, K., Human Resource Management, Tata McGraw-Hill, New Delhi.
7. French, W. L., Human Resource Management, HoughtenMifflin, Boston.
8. Gupta, C.B., Human Resource Management, Sultan Chand & Sons, Delhi

<b>Complimentary Course</b>				
<b>BCM4C04 -QUANTITATIVE TECHNIQUES FOR</b>				
<b>BUSINESS</b>				
<b>Credit</b>	<b>Hours/week</b>	<b>Marks</b>		
		<b>Internal</b>	<b>External</b>	<b>Total</b>
<b>4</b>	<b>5</b>	<b>20</b>	<b>80</b>	<b>100</b>

## Course Outcomes

Course Outcomes	Expected Course Outcome	Learning Domain	PSO No
	<i>Upon completion of this course, students will be able to;</i>		
CO1	<i>Develop vision and outlook of the candidate to face business problems.</i>	Create	POS7
CO2	<i>Understand statistical test which will be of great help in decision making.</i>	Understand	POS2
CO3	<i>Create the skill of predicting with greater degree of accuracy.</i>	Create	POS7
CO4	<i>Interrelate issues with standard theories and take decisions</i>	Understand	POS2
CO5	<i>Develop critical thinking and rational decision-making capacity</i>	Analyze	POS5

## COURSE CONTENT

<b>Module 1</b>	20Hours
Quantitative Techniques: Introduction to quantitative techniques-Qualitative and quantitative approaches-role in decision making – Significance of quantitative decisions – Probability distributions- Discrete & Continuous-Binomial, Poisson, Uniform, Exponential, Normal distributions- Inferential analysis for management – statistical estimation – point estimation – interval estimation – Properties of a good estimator. Confidence intervals for means (a) when $\sigma$ is known, and (b) when $\sigma$ is not known. Sample size determination for a mean. Confidence intervals for proportions.	
<b>Module 2</b>	15 Hours
<b>Hypothesis Testing: One and Two-sample Tests:</b> General methodology of hypothesis testing. One and two-tailed tests. Type I and type II Errors. <i>One Sample Tests:</i> Hypothesis testing of means when the population standard deviation is known and when it is not known. Hypothesis tests concerning proportions. <i>Two-sample Tests:</i> Tests for difference between means – when	

population standard deviations are known, and when they are not known. Inferences about difference between two means for matched samples. Testing of difference between two proportions.	
<b>Module 3</b>	15 Hours
<b>Analysis of Variance &amp; Non parametric tests:</b> F-test of equality of variances. One- factor ANOVA (Completely Randomized Model) and Two-factor ANOVA without replication (Randomized Block Model). Chi-square test for independence & Goodness of fit. Sign test, one sample runs test and rank correlation test	
<b>Module 4</b>	20 Hours
<b>Correlation and Regression analysis:</b> Simple, partial & Multiple correlation, Simple & multiple linear regressions, Co-efficient of Determination	
<b>Module 5</b>	10 Hours
Use of Excel and SPSS for quantitative methods (Application level)- Analysis tools - Descriptive statistics and inferential analysis.	
<b>Mode of Transaction</b>	<p><b>Face to Face Instruction:</b> This involves attending traditional classroom lectures and participating in in-person discussions and activities with the instructor and fellow students.</p> <p><b>Peer to Peer learning:</b> Students have to select a topic in the course and present it in the class which providing opportunity for critical thinking and feedback.</p> <p><b>Group Discussion:</b> Group discussion will be conducted based on the relevant topic in the course that will improve students' thinking and help them to construct their own meaning about academic contents.</p>
<b>Mode of Assessment</b>	<p><b>Internal Assessment (20 Marks)</b></p> <ol style="list-style-type: none"> <li>1. Internal Test – One internal test <b>(8 Marks)</b></li> <li>2. Submission of Periodic Assignment Reports <b>(4 Marks)</b></li> <li>3. Seminar Presentation – Course instructor gives a list of topics based on the syllabus and the students have to select a topic and present in the class <b>(4 Marks)</b></li> <li>4. Class room participation based on attendance <b>(4 Marks).</b></li> </ol>
	<p><b>External Assessment (80 Marks)</b></p> <p>Mark distribution for setting Question paper</p> <p>No of Questions: 27</p>
<b>Module</b>	<b>Marks</b>



<b>Module 1</b>	<b>20</b>
<b>Module 2</b>	<b>20</b>
<b>Module 3</b>	<b>25</b>
<b>Module 4</b>	<b>20</b>
<b>Module 5</b>	<b>25</b>

References:

1. Levin & Rubin, Quantitative Approaches for Management, Pearson
2. . Anderson, Quantitative Methods for Business Decisions, Thomson
3. Barry Render, Quantitative Analysis for Management, Prentice Hall of India
4. D.V.D. Vohra, Quantitative Techniques for Management
5. Anand Sharma, Quantitative Techniques for decision making, Himalaya Publishing House
6. Gupta & Khanna, Quantitative Techniques for decision making, Prentice Hall of India
7. Gupta SP, Statistical Methods, S. Chand & Sons.

<b>Common Course</b>				
<b>BCM3A11 – BASIC NUMERICAL METHODS</b>				
<b>Credit</b>	<b>Hours/week</b>	<b>Marks</b>		
		<b>Internal</b>	<b>External</b>	<b>Total</b>
<b>4</b>	<b>5</b>	<b>20</b>	<b>80</b>	<b>100</b>

**Course Outcomes**

Course Outcomes	Expected Course Outcome	Learning Domain	PSO No
	Upon completion of this course, students will be able to;		
CO1	<i>Solve problems involving arithmetic and geometric progressions.</i>	<b>Apply</b>	POS3
CO2	<i>Choose the right mode of interest and EMI for debt repayment</i>	<b>Remember</b>	POS1
CO3	<i>Develop the skill of using probability</i>	<b>Analyze</b>	POS5
CO4	<i>Discuss the concepts of equations and quadratic formula</i>	<b>Understand</b>	POS2
CO5	<i>Use matrices for large volume data processing</i>	<b>Apply</b>	POS3

## COURSE CONTENT

<b>Module 1</b>	10 Hours
Numerical expressions and Equations: Simultaneous linear equations (up to three variables), Quadratic equations in one variable-factorization and quadratic formula	
<b>Module 2</b>	16 Hours
Matrices: introduction - type of matrices – trace and transpose and determinants - matrix operations – adjoint and inverse –rank- solving equations by matrices: Cramer’s Rule (not more than three variables).	
<b>Module 3</b>	20 Hours
Sequence, Series and Progression: Concepts and differences - Arithmetic progression- n <sup>th</sup> term and sum of n terms of an AP - Insertion of Arithmetic means in AP - Geometric progression- n <sup>th</sup> term and sum of n terms of an GP - Insertion of Geometric Mean in GP - Harmonic progression	
<b>Module 4</b>	15 Hours
Interest and Time value: Concept of interest-Types of interest: Simple interest and compound interest – nominal, real and effective rate of interest - Future	

value and Present Value; Annuity and Perpetuity - Computing future and present values of annuity (regular and immediate) - multi and growing period perpetuity - Compound annual growth rate - computation of Equated Monthly Instalments (EMI).	
<b>Module 5</b>	20 Hours
Probability – Concept of probability - meaning and definition – basic concepts – different approaches, – classical, relative frequency, subjective and axiomatic – theorems of probability - addition and multiplication theorem – conditional probability – Bayes theorem – permutation and combination.	
<b>Mode of Transaction</b>	<p><b>Face to Face Instruction:</b> This involves attending traditional classroom lectures and participating in in-person discussions and activities with the instructor and fellow students.</p> <p><b>Peer to Peer learning:</b> Students have to select a topic in the course and present it in the class which providing opportunity for critical thinking and feedback.</p> <p><b>Group Discussion:</b> Group discussion will be conducted based on the relevant topic in the course that will improve students’ thinking and help them to construct their own meaning about academic contents.</p>
<b>Mode of Assessment</b>	<p><b>Internal Assessment (20 Marks)</b></p> <ol style="list-style-type: none"> <li>1. Internal Test – One internal test (<b>8 Marks</b>)</li> <li>2. Submission of Periodic Assignment Reports (<b>4 Marks</b>)</li> <li>3. Seminar Presentation – Course instructor gives a list of topics based on the syllabus and the students have to select a topic and present in the class (<b>4 Marks</b>)</li> <li>4. Class room participation based on attendance (<b>4 Marks</b>).</li> </ol>
	<p><b>External Assessment (80 Marks)</b></p> <p>Mark distribution for setting Question paper</p> <p>No of Questions: 27</p>
<b>Module</b>	<b>Marks</b>
<b>Module 1</b>	<b>15</b>
<b>Module 2</b>	<b>20</b>
<b>Module 3</b>	<b>30</b>
<b>Module 4</b>	<b>20</b>
<b>Module 5</b>	<b>25</b>

#### Reference Books

1. Business Mathematics and Statistics- N G Das & J K Das (Tata McGraw Hill)
2. Basic Mathematics and its Application in Economics – S. Baruah (Macmillan)
3. Mathematics for Economics and Business – R. S. Bhardwaj (Excel Books)
4. Business Statistics – G. C. Beri (Tata McGraw Hill)

5. Fundamentals of Statistics – S.C.Gupta (Himalaya Publishing House) 6.SP Gupta ,Statistical Methods, Sultan Chand
6. Dinesh Khattar-The Pearson guide to quantitative aptitude for competitive examinations.
7. Dr. Agarwal.R.S – Quantitative Aptitude for Competitive Examinations, S.Chand and Company Limited.
8. AbhijitGuha, Quantitative Aptitude for Competitive Examinations, Tata Mcgraw Hill

<b>Common Course</b>				
<b>BCM3A12 – PROFESSIONAL BUSINESS SKILLS</b>				
<b>Credit</b>	<b>Hours/week</b>	<b>Marks</b>		
		<b>Internal</b>	<b>External</b>	<b>Total</b>
<b>4</b>	<b>5</b>	<b>20</b>	<b>80</b>	<b>100</b>

### Course Outcomes

<b>Course Outcomes</b>	<b>Expected Course Outcome</b>	<b>Learning Domain</b>	<b>PSO No</b>
		<i>Upon completion of this course, students will be able to;</i>	
<b>CO1</b>	<i>Define the concepts of professionalism, e-learning, business data analytics and Digital marketing</i>	<b>Remember</b>	PSO1
<b>CO2</b>	<i>Classify the methods of communication, presentation postures</i>	<b>Understand</b>	PSO2
<b>CO3</b>	<i>Select courses from various online learning platforms</i>	<b>Apply</b>	PSO3
<b>CO4</b>	<i>Develop e-contents by using various e-content development tools</i>	<b>Analyze</b>	PSO5
<b>CO5</b>	<i>Justify the role of Artificial Intelligence and</i>	<b>Evaluate</b>	PSO6

	<i>Intelligent Agents in e-business</i>		
<b>CO6</b>	<i>Compose e-mail by following the e-mail etiquette</i>	<b>Create</b>	PSO7

## COURSE CONTENT

<b>Module 1 - Professionalism</b>	15 Hours
Professionalism: Meaning - Definition – Characteristics - Qualities of a good professional - Professionalism in business - Professional Skills: important soft skills for business success- Professionalism in Communication: Verbal Communication: Professional Presentation - Different Presentation Postures- Written Communication: Email - Significance of Email in business – Email format - rules – dos and don'ts – Non-verbal communication – Types of non-verbal communication.	
<b>Module 2 - E-Learning</b>	12 Hours
E-Learning: Introduction to e-learning - benefits and drawbacks of e-Learning - Online education - Digital age learners - Knowledge resources on internet - E-books, E-magazine, Audio, Video and other means for e-learning- Introduction to e-content development and tools - Online libraries – MOOCs - The e-Learning as a service Industry - major technologies used in e-earning- different approaches for e-Learning delivery - E-learning in India.	
<b>Module 3 - Business Data Analytics</b>	18 Hours
Business Data Analytics: Concept of data analysis - Meaning and importance of business data analytics - role of computer for business data analysis - Features of New Generation Computers – Data Analyst – Types of data analysts - organization and source of data, importance of data quality, dealing with missing or incomplete data- Social Networking Analysis – Big Data Analytics – concept of big data - importance of big data analytics - Role of Artificial Intelligence and Intelligent Agents in e-business - Ethical and Legal considerations in Business Analytics.	
<b>Module 4 Socio - Cyber Informatics</b>	15 Hours
Socio - Cyber Informatics: IT and society - Digital Divide – Digital Natives - Cyber space - New opportunities and threats - Cyber ethics - Cyber-crimes - Cyber Laws - Cyber addictions - Information overload - Health issues –Guidelines for the proper	

use of computers and internet- e-waste and Green Computing –E-governance – types -Recent E-governance initiatives in India.	
<b>Module 5 - Digital Marketing</b>	<b>20 Hours</b>
Digital Marketing: Introduction to digital marketing – meaning and definition– Difference between digital marketing and traditional marketing - Need for digital marketing – Advantages and disadvantages of digital marketing -Trends in digital marketing- Types of digital marketing – digital marketing models- Online advertising - types of online advertising - Top e-commerce websites around the world and its scenario in India. PPC (Pay per Click) advertising – Search engine Analytics – search engine ads – social media channels and ads.	
<b>Mode of Transaction</b>	<b>Face to Face Instruction:</b> The course faculty deliver lectures in the classroom with the help of ppt. <b>Group Discussion:</b> Group discussions based on the relevant topic in the course that will improve students’ thinking and help them to construct their own meaning about academic contents.
<b>Mode of Assessment</b>	<b>Internal Assessment (20 Marks)</b> 1. Internal Test – One internal test <b>(8 Marks)</b> 2. Submission of Periodic Assignment Reports <b>(4 Marks)</b> 3. Seminar Presentation – Course instructor gives a list of topics based on the syllabus and the students have to select a topic and present in the class <b>(4 Marks)</b> 4. Class room participation based on attendance <b>(4 Marks).</b>
	<b>External Assessment (80 Marks)</b> Mark distribution for setting Question paper No of Questions: 27
<b>Module</b>	<b>Marks</b>
<b>Module 1</b>	<b>25</b>
<b>Module 2</b>	<b>15</b>
<b>Module 3</b>	<b>25</b>
<b>Module 4</b>	<b>20</b>
<b>Module 5</b>	<b>25</b>

References Books:

1. Professional Business Skills – Lee Pelitz 2nd Edition
2. Peter Norton, Introduction to Computers, Tata McGraw Hill Private Limited, New Delhi, 2009.
3. 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.

4. V.Rajaraman, Introduction To Information Technology, PHI Learning Private Limited, New Delhi, 2009.
5. Daniel Minoli & Emma Minoli, Web Commerce Technology Hand Book, Tata McGraw Hill, New Delhi, 2009
6. Godfrey Parkin, Digital Marketing: Strategies for online success, New Holland publishers Ltd, 2009
7. Damian Ryan, Understanding Digital marketing: Marketing strategies for Engaging the Digital generation, Kogan page, 3rd Edition, 2014
8. Turban E, Armson, JE, Liang, TP & Sharda, Decision support and Business Intelligence Systems, 8th Edition, John Wiley & Sons, 2007
9. Frank J. Ohlhorst, Big Data Analytics, 1st Edition, Wiley, 2012.

<b>Common Course</b>				
<b>BCM4A13 – ENTREPRENEURSHIP DEVELOPMENT</b>				
<b>Credit</b>	<b>Hours/week</b>	<b>Marks</b>		
		<b>Internal</b>	<b>External</b>	<b>Total</b>
<b>4</b>	<b>5</b>	<b>20</b>	<b>80</b>	<b>100</b>

### Course Outcomes

	<b>Expected Course Outcome</b>	<b>Learning</b>	<b>PSO No</b>
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<b>Course Outcomes</b>	<i>Upon completion of this course, students will be able to;</i>	<b>Domain</b>	
<b>CO1</b>	<i>Define the concept of entrepreneurship and entrepreneurship development</i>	<b>Remember</b>	PSO1
<b>CO2</b>	<i>Identify the various governmental support for entrepreneurs</i>	<b>Remember</b>	PSO1
<b>CO3</b>	<i>Prepare a good project report by following the principles and format of report writing</i>	<b>Apply</b>	PSO3
<b>CO4</b>	<i>Define MSME and Identify the various schemes for MSMEs</i>	<b>Remember</b>	PSO1
<b>CO5</b>	<i>Justify the role of MSMEs in the economic development of a nation</i>	<b>Evaluate</b>	PSO6
<b>CO6</b>	<i>Explain the procedure to register MSME</i>	<b>Create</b>	PSO7

## **COURSE CONTENT**

<b>Module 1 - Concepts of entrepreneur</b>	15 Hours
<p>Concepts of entrepreneur: Entrepreneur- Definitions - Characteristics of entrepreneur- Classification of entrepreneur-Entrepreneurial traits - Entrepreneurial functions - role of entrepreneurs in the economic development - Factor effecting entrepreneurial growth – Entrepreneurship – Meaning – definition - Entrepreneur vs Intrapreneur - Women Entrepreneurs - Recent development – Problems - Entrepreneurial Development Programmes - Objectives of EDP - Methods of training – Phases of EDP.</p>	
<b>Module 2 - Institutional support and incentives to entrepreneurs</b>	17 Hours
<p>Institutional support and incentives to entrepreneurs- Functions of Department of Industries and Commerce (DIC) - Activities of Small Industrial Development Corporation (SIDCO)- Functions of National Small Industries Corporation (NSIC)- Functions of Small Industries Development Bank of India (SIDBI) - Khadi Village Industry Commission (KVIC)-Small Industries Service Institute (SISI)- Functions and services of Kerala Industrial Technical Consultancy Organisation (KITCO)-Activities of Science and Technology Entrepreneurship Development Project (STEDP)-Strategies of National</p>	



Entrepreneurship Development Board (NEDB) -Objectives of National Institute for entrepreneurship and small business development (NIESBUD) - Techno Park-Functions of techno park Incentives- Importance- Classification of incentives – Subsidy – Types of Subsidies.	
<b>Module 3 - Micro Small and Medium Enterprises</b>	15 Hours
Micro Small and Medium Enterprises- Features- Objectives- Importance- Role of SME in the economic development- MSME Act 2006- Salient features- Credit Guarantee Fund Trust Scheme for MSMEs - Industrial estates -Classification- Benefits- Green channel- Bridge capital- Seed capital assistance -Margin money schemes –Single Window System- Sickness- Causes –Remedies- Registration of SSI.	
<b>Module 4 Setting up of Industrial unit</b>	18 Hours
Setting up of Industrial unit- (Only Basic study) Environment for Entrepreneurship – Criteria for selecting particular project- Generating project ideas-Market and demand analysis- Feasibility study- Scope of technical feasibility- Financial feasibility- Social cost benefit analysis-Government regulations for project clearance-Import of capital goods- approval of foreign collaboration-Pollution control clearances- Setting up of micro small and medium enterprises-Location Decision-Significance.	
<b>Module 5 - Project Report</b>	15 Hours
Project Report - Meaning-Definition - Purpose of project reports-Requirements of good report - Methods of reporting - General principles of a good reporting system - Performa of a project report - Sample project report. (The preparation of sample project report shall be treated as an assignment of this course).	
<b>Mode of Transaction</b>	<b>Face to Face Instruction:</b> The course faculty deliver lectures in the classroom with the help of ppt. <b>Group Discussion:</b> Group discussions based on the relevant topic in the course that will improve students' thinking and help them to construct their own meaning about academic contents.
<b>Mode of Assessment</b>	<b>Internal Assessment (20 Marks)</b> 1. Internal Test – One internal test <b>(8 Marks)</b> 2. Submission of Periodic Assignment Reports <b>(4 Marks)</b> 3. Seminar Presentation – Course instructor gives a list of topics based on the syllabus and the students have to select a topic and present in the class <b>(4 Marks)</b> 4. Class room participation based on attendance <b>(4 Marks).</b>

	<b>External Assessment (80 Marks)</b> Mark distribution for setting Question paper No of Questions: 27		
<b>Module</b>	<b>Marks</b>		
<b>Module 1</b>	<b>25</b>		
<b>Module 2</b>	<b>15</b>		
<b>Module 3</b>	<b>25</b>		
<b>Module 4</b>	<b>20</b>		
<b>Module 5</b>	<b>25</b>		

References Books:

1. Shukla M.B. Entrepreneurship and small Business Management, Kitab Mahal Allahabad.
2. Sangram Keshari Mohanty, Fundamentals of entrepreneurship, PHI, New Delhi.
3. Nandan H. Fundamentals of Entrepreneurship, PHI, New Delhi.
4. Small-Scale Industries and Entrepreneurship, Himalaya Publishing, Delhi
5. C.N. Sontakki, Project Management, Kalyani Publishers, Ludhiana.
6. Sangam Keshari Mohanty. Fundamentals of Entrepreneurship, PHI, New Delhi
7. Peter F. Drucker- Innovation and Entrepreneurship.
8. Vasanth Desai, Small Business Entrepreneurship, Himalaya Publications.  
MSME Act 2006.

<b>Common Course</b>				
<b>BCM4A14 – Banking and Insurance</b>				
Credit	Hours/week	Marks		
		Internal	External	Total
4	5	20	80	100

**Course Outcomes**

	<b>Expected Course Outcome</b>	<b>Learning</b>	<b>PSO</b>
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<b>Course Outcomes</b>	<i>Upon completion of this course, students will be able to acquire knowledge about basics of Banking and Insurance.</i>	<b>Domain</b>	<b>No</b>
<b>CO1</b>	<i>Compute the benefits availed by the account holders on different categories of accounts maintained by the banks. To know the various forms of insurance policies under general and life insurance.</i>	<b>Apply</b>	PSO 3
<b>CO2</b>	<i>Describe RBI and IRDA; their powers, role and functions</i>	<b>Remember</b>	PSO 1
<b>CO3</b>	<i>Differentiate between conventional banking and new generation banking practices. Life and General insurance.</i>	<b>Analyze</b>	PSO 5
<b>CO4</b>	<i>Understand the account opening procedures of savings and other types of bank accounts and its annual maintenance expenses. To know the different forms of life and general insurance policies offered by the insurance companies.</i>	<b>Understand</b>	PSO 2
<b>CO5</b>	<i>Understand the modern trends in banking and insurance sector.</i>	<b>Understand</b>	PSO 2

## **COURSE CONTENT**

<b>Module 1</b>	10 Hours
<p>Introduction to Banking: Meaning and definition - Origin and development of banking - Customer of a bank - Structure of banking in India - Banks and economic development - Functions of commercial banks (conventional and innovative functions) - Central bank RBI – Functions Emerging trends in banking.</p> <p>Activity: List out the name of banks as per their different category</p> <p>Assignment: Procedure for creating an account in a bank</p>	
<b>Module 2</b>	15 Hours
<p>Negotiable Instruments: Definition – Characteristics - Types - Parties to negotiable instruments - Cheques - Types of cheques - Crossing of cheques - Drafts - Cheque vs. Draft Endorsement -Significance - Regularity of endorsement - Liability of endorser -Electronic payments. Activity / Assignment: Writing of cheque, writing of challan for Demand Draft, Procedures for a Bank Loan.</p>	
<b>Module 3</b>	15 Hours

<p>E-Banking-centralized online real time electronic banking (CORE) - Electronic Clearing service (ECS) - Electronic Fund Transfer - Real Time Gross settlement (RTGS) National Electronic Fund transfer (NEFT) - society for worldwide interbank financial telecommunication (SWIFT) - cheque - Any Time Money - ATM.s- Credit card - Debit card-smart card - Internet banking – mobile banking - Tele-banking - financial inclusion - recent initiatives in financial inclusion. Activity / Assignment: Chelan filling for RTGS, EFT and NEFT: Different types of Cards, the Procedure for application of different cards and the Procedure for blocking cards • Procedure for application or activation of net banking, m-banking and tele-banking.</p>	
<b>Module 4</b>	14 Hours
<p>Industrial Securities Market: Primary market meaning, importance and functions - methods of floating new issues- pricing of issues and book building process. Secondary market and stock exchanges - role and functions - trading mechanism - settlement system - capital market institutions in India: NSE, BSE, NSDL, CDSL, SHCL and STCIL and STCI. Capital market regulations: SEBI - role and functions.</p>	
<b>Module 5</b>	10 Hours
<p>Life insurance-law relating to life insurance-general principles of life insurance contract, proposal and policy--Assignment and nomination - title and claims - general insurance - law relating to general Insurance - IRDA - powers and functions - insurance business in India. Case Study: Preparation of a proposal for life insurance and how to claim insurance in case of any accident, death or damage.</p>	
<b>Mode of Transaction</b>	<p><b>Face to Face Instruction:</b> This involves attending traditional classroom lectures and participating in in-person discussions and activities with the instructor and fellow students.</p> <p><b>Peer to Peer learning:</b> Students have to select a topic in the course and present it in the class which providing opportunity for critical thinking and feedback.</p> <p><b>Group Discussion:</b> Group discussion will be conducted based on the relevant topic in the course that will improve students' thinking and help them to construct their own meaning about academic contents.</p>

<b>Mode of Assessment</b>	<b>Internal Assessment (20 Marks)</b> 1. Internal Test – One internal test ( <b>8 Marks</b> ) 2. Submission of Periodic Assignment Reports ( <b>4 Marks</b> ) 3. Seminar Presentation – Course instructor gives a list of topics based on the syllabus and the students have to select a topic and present in the class ( <b>4 Marks</b> ) 4. Class room participation based on attendance ( <b>4 Marks</b> ).
	<b>External Assessment (80 Marks)</b> Mark distribution for setting Question paper  No of Questions: 2
<b>Module</b>	<b>Marks</b>
<b>Module 1</b>	<b>15</b>
<b>Module 2</b>	<b>25</b>
<b>Module 3</b>	<b>35</b>
<b>Module 4</b>	<b>20</b>
<b>Module 5</b>	<b>15</b>

**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.
2. Shekar. K.C : Banking Theory Law and Practice.
3. Pannandikar & Mithami': Banking in India.
4. Radhaswamy & Vasudevan: Text Book of Banking.
5. Indian Institute of Bankers (Pub) Commercial Banking Vol-I/Vol-II (part I & II) Vol-I
6. Varshaney: Banking Law and Practice.
7. Dr. P. Periasamy: Principles and Practice of Insurance Himalaya Publishing House, Delhi.
8. Inderjit Singh, Rakesh Katyal & Sanjay Arora: Insurance Principle and Practices, Kalyani Publishers, Chennai.
9. M.N. Mishra: Insurance Principles and Practice, S. Chand & Company Ltd, Delhi.
10. G. Krishnaswamy : Principles & Practice of Life Insurance
11. Kothari & Bahl: Principles and Practices of Insurance
12. B.S. Khubchandani, "Practice and Law of Banking", Mac Millan India Ltd
13. K.C. Nanda, "Credit Banking", Response Book, Sage Publication, 1999

## **MODEL QUESTION PAPER**

**FAROOK COLLEGE (AUTONOMOUS), CALICUT**

**B. Com fourth Semester Examination April.....**

**BCM4B05 Cost Accounting**

**Time: 2 hours 30 minutes**

**Max marks-80**

**Part -A**

**Answer all questions.**

1. Give any two items which are excluded from costs
2. Distinguish between Material Price Variance and Materials Usage Variance.
3. What do you mean by ZBB.
4. What do you understand by costing and cost accounting?
5. What is a cost unit? How is it different from cost Centre?
6. When is a bill of material prepared by the engineering or planning department?
7. 'Job order costing method is a Specific order costing method'. Explain
8. What do you mean by sunk cost?
9. How will you calculate prime cost?
10. Give two examples of selling overheads.
11. Name four industries in which service costing is used.
12. What is composite cost unit?
13. Compare the notional profit and estimated profit under contract costing.
14. What is unit costing? In which industries this method of costing is applied?
15. What type of decisions is made with the help of service costing?

**(15 x 2=30, Maximum ceiling 25 marks)**

**Part-B**

**Answer all questions**

16. Distinguish between a -Bin card and stores ledger.
17. Write short notes on -Straight piece rate system of wage payment and incentives
18. Calculate the machine hour rate from the following:

Cost of machine	Rs.80,000
Cost of installation	Rs.20,000
Scrape value after 10 years	Rs.2,000
Rent for a quarter	Rs.3,000
General lighting per month	Rs.200
Salary of supervisor per quarter	Rs.1000
Insurance premium for a machine per annum	Rs.600
Repair charges per year	Rs.1000
Power, 2 units per hour at Rs 0.50 per unit	-
Estimated working hours per year – 2000 hours	

19. Discuss the difference between Allocation and Apportionment of overhead.
20. Variance analysis is an integral part of Standard Cost Accounting. Explain this statement.
21. Given the annual consumption of materials are 1,800 units, ordering costs are Rs.2 per order, price per unit of material is 32 paise and storage costs are 25% per annum of stock value, find the Economic Order Quantity.
22. The output of worker A is 64 units in a 40 hours week. Guaranteed time rate is Rs.5 per hour. Ordinary piece rate is Rs.2 per unit. Show the earnings of worker A under piece rate and time rate systems.
23. Salora TV Company produced 2000 units and sold at Rs.4,000 each during 2014-15. The materials and direct wages amounted to Rs20 lakhs and Rs.30 lakhs respectively. Factory overheads and office overheads are recovered at 20% on wages and 10% on Factory cost respectively. Ascertain the profit for 2014-15 and profit it may earn in 2015- 16 if the selling price is raised by Rs. 80.

**(8 x 5= 40, Maximum ceiling 35 marks)**

### Part C

**Answer any two questions**

24. Premier Ltd. has three production departments A, B and C and two service departments D and E. the following figures are extracted from the records of the company.

Rent and rates	Rs.5,000
General Lighting	Rs.600
	_____



Indirect Wages	Rs.1,500
Power	Rs.1,500
Depreciation of machinery	Rs.10,000
Sundries	Rs.10,000

The following further details are available

Particulars	Total	A	B	C	D	E
Floor area (sq.ft)	10,000	2,000	2,500	3,000	2,000	500
Light points (Nos)	60	10	15	20	10	5
Direct Wages (Rs)	10,000	3,000	2,000	3,000	1,500	500
Horse power of machines	150	60	30	50	10	-
Value of machinery(Rs)	2,50,000	60,000	80,000	1,00,000	5,000	5,000
Working Hours	-	6,226	4,027	4,066	-	-

The expenses of service departments D and E are allocated using repeated distribution method as follows.

	A	B	C	D	E
D	20%	30%	40%	-	10%
E	40%	20%	30%	10%	-

What is the total cost of an article if the raw material cost is Rs.50, labour cost is Rs.30 and it passes through departments A, B and C for 4,5, and 3 hours respectively?

25. A firm of building contractors began to trade on 1<sup>st</sup> April, 2016. Following was the expenditure on the contract for Rs. 3,00,000; Materials issued to contract Rs.51,000 Plant used for contract Rs 15,000 ; Wages incurred Rs.81,000; Other expenses incurred Rs. 5,000 Cash received on account to 31<sup>st</sup> March, 2017, amounted to Rs 1,28,000 being 80% of the work certified. Of the plant and materials charged to the contract, plant which cost Rs. 3,000 and materials costing Rs.2,500 were lost. On 31<sup>st</sup> March, 2017 plant which cost Rs.2,000 was returned to store, the cost of work done but uncertified was Rs.1,000 and materials costing Rs. 2,300 were in hand on site. Charge 15% depreciation on plant, and take to the profit and loss account 2/3 of the profit received. Prepare the Contract Account, Contractee's Account and Balance Sheet from the above particulars.

26. From the following particulars of a firm, prepare a cash budget for the six months, January-June.

1. Balance Sheet as on 31<sup>st</sup> December

Liabilities		Assets	
Share capital	Rs.10,000	Cash	Rs.16,000
Reserves	Rs.90,000	Accounts Receivables	Rs.10,000
Inventory	Rs 49,000	Fixed Assets	Rs.30,000
		Less depreciation <u>Rs. 5,000</u>	Rs25,000
	-----		-----
	1,00,000		1,00,000

### 2. Sales Forecast

January	Rs.20,000	April	Rs.60,000
February	Rs.40,000	May	Rs.90,000
March	Rs.50,000	June	Rs. 50,000
July	Rs.10,000		

### 3. Salary Expenses

January	Rs.3,000	April	Rs.9,000
February	Rs.5,000	May	Rs.11,000
March	Rs.7,000	June	Rs. 6,000

4. Monthly selling and distribution expenses are expected to be 10 per cent of sales, depreciation charges are 1 per cent per monthly.

5. The firm operates on the following terms

- Sales are on a 30 day basis. But payments are not received until the following month.
- All purchases of the firm are in cash
- The firm purchases enough inventory each month to cover 125 per cent of the following month's sales. The firm has a policy of maintaining 20 per cent gross profit margin on sales.
- A minimum cash balance of Rs. 10,000 is maintained.

6. Additional information: new equipment purchased for Rs.5, 000 is scheduled for deliver on March 1 against payment.

27. Following are the particulars for the production of 2,000 sewing machines of Hashath Engineering Co. Ltd for the year 2015.

Cost of Material Rs.1,60,000 ; Wages 2,40,000; Manufacturing Expenses Rs.1,00,000; Salaries Rs.1,20,000; Rent, Rates and Insurance Rs 20,000; Selling Expenses Rs.60,000; General expenses Rs. 40,000; and Sales Rs,8,00,000

The company plans to manufacture 3,000 sewing machines during 2016. You are required to submit a statement showing the price at which machines would be sold so as to show a profit of 10% on selling price. Following additional information is supplied to you;

- a) price of material is expected to raise by 20
- b) wages rates are expected to show an increase of 5%
- c) manufacturing expenses will rise in proportion to the combined cost of materials and wages
- d) selling expenses per unit will remain the same
- e) Other expenses will remain unaffected by the rise in output.

**(2 x10=20 Marks)**

