

# **FAROOK COLLEGE (AUTONOMOUS)**

Farook College PO, Kozhikode-673632

## **U.G Programme in B. Com.**

*Under*

*Choice Based Credit Semester System*

### **SYLLABUS**

**Core & Open Courses**

**(2022 Admission Onwards)**



Prepared By:

**Board of Studies in Commerce & Management Studies**

Farook College (Autonomous)

## **CERTIFICATE**

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

Date:

Place: Farook College

Principal

## 1.0 Title of the Programme

This DEGREE shall be called BACHELOR OF COMMERCE (B. Com).

## 2.0 Eligibility for admission

Any candidate who has passed the Plus Two of the Higher Secondary Board of Kerala or Pre Degree of Calicut University or that of any other University or Board of Examinations in any state recognized as equivalent to the Plus Two of the Higher Secondary Board in Kerala, with not less than 45% marks in aggregate is eligible for admission, However, SC/ST, OBC and other eligible communities shall be given relaxation as per University rules.

## 3.0 Duration of the programme

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

## 4.0 Medium of Instruction

The medium of instruction and examination shall be English.

## 5.1 Courses of study

Total number of courses (other than audit courses) for the whole B. Com Programme is 31. It is divided in to courses namely: -

1. Common courses
2. Core courses
3. Complementary courses and
4. Open courses

The course of study leading to the award of B. Com shall comprise the following: -

| 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         | <b>100</b>  |
|                    | BCM2A04  | (English)  | 5 | 4         | 20        | 80         | <b>100</b>  |
|                    | BCM2A08  | (Language)   | 5 | 4         | 20        | 80         | <b>100</b>  |
|                    | BCM2B02  | Financial Accounting   | 6 | 4         | 20        | 80         | <b>100</b>  |
|                    | BCM2C02  | Marketing Management   | 5 | 4         | 20        | 80         | <b>100</b>  |
|                    | Total    |  |   | <b>25</b> | <b>20</b> | <b>100</b> | <b>400</b>  |
| III                | BCM3A11  | Basic Numerical Methods  | 5 | 4         | 20        | 80         | <b>100</b>  |
|                    | BCM3A12  | Professional Business Skills   | 5 | 4         | 20        | 80         | <b>100</b>  |
|                    | BCM3B03  | Business Regulations   | 4 | 4         | 20        | 80         | <b>100</b>  |
|                    | BCM3B04  | Corporate Accounting   | 6 | 4         | 20        | 80         | <b>100</b>  |
|                    | BCM3C03  | Human Resources Management   | 5 | 4         | 20        | 80         | <b>100</b>  |
|                    | Total    |  |   | <b>25</b> | <b>20</b> | <b>100</b> | <b>400</b>  |
| IV                 | BCM4A13  | Entrepreneurship Development   | 5 | 4         | 20        | 80         | <b>100</b>  |
|                    | BCM4A14  | Banking and Insurance  | 5 | 4         | 20        | 80         | <b>100</b>  |
|                    | BCM4B05  | Cost Accounting  | 6 | 4         | 20        | 80         | <b>100</b>  |
|                    | BCM4B06  | Corporate Regulations  | 4 | 4         | 20        | 80         | <b>100</b>  |
|                    | BCM4C04  | Quantitative Techniques for Business                                 | 5 | 4         | 20        | 80         | <b>100</b>  |
|                    | Total    |  |   | <b>25</b> | <b>20</b> | <b>100</b> | <b>400</b>  |
| V                  | BCM5B07  | Accounting for Management  | 5 | 4         | 20        | 80         | <b>100</b>  |
|                    | BCM5B08  | Business Research Methods  | 4 | 4         | 20        | 80         | <b>100</b>  |
|                    | BCM5B09  | Income Tax Law and Accounts  | 5 | 4         | 20        | 80         | <b>100</b>  |
|                    | BCM5E01  | Course in Specialisation   | 4 | 4         | 20        | 80         | <b>100</b>  |
|                    | BCM5E02  | Course in Specialisation   | 4 | 4         | 20        | 80         | <b>100</b>  |
|                    | BCM5D01  | Open Course (For students from other Departments) : Basic Accounting | 3 | 3         | 15        | 60         | <b>75</b>   |
|                    | Total    |  |   | <b>25</b> | <b>23</b> | <b>115</b> | <b>460</b>  |
| VI                 | BCM6B10  | Income Tax and GST   | 6 | 4         | 20        | 80         | <b>100</b>  |
|                    | BCM6B11  | Auditing and Corporate Governance                                    | 5 | 4         | 20        | 80         | <b>100</b>  |
|                    | BCM6E03  | Course in Specialisation   | 5 | 4         | 20        | 80         | <b>100</b>  |
|                    | BCM6E04  | Course in Specialisation   | 5 | 5         | 20        | 80         | <b>100</b>  |
|                    | BCM6B12P | Three Weeks Project and Viva-Voce                                    | 4 | 2         | 15        | 60         | <b>75</b>   |
|                    | Total    |  |   | <b>25</b> | <b>19</b> | <b>95</b>  | <b>380</b>  |
| <b>Grand Total</b> |          |  |   |           |           |            | <b>3000</b> |

## **Courses in the area of Specialisation (Electives)**

### **A. Finance**

#### **Core Courses**

- 01 Financial Markets and Services
- 02 Fundamentals of Investments
- 03 Financial Derivatives
- 04 Financial Management

#### **Open Course**

- 01 BASIC ACCOUNTING

### **B. Computer Applications**

#### **Core Courses**

- 01 Computer Applications in Business
- 02 Business Information Systems
- 03 Office Automation Tools
- 04 Computerized Accounting with Tally

#### **Open Course**

- 01 E-COMMERCE

**Four Common Courses** (BCM3A11 Basic Numerical Skills, BCM3A12 General Informatics, BCM4A13 Entrepreneurship Development BCM4A14 Banking and Insurance), all the Core Courses, Complementary and Open Courses for B. Com Programme shall be taught by Commerce Faculty only.

## **6.0 Project Report and Viva Voce**

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.

## **6.1 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).  |

## **6.2. 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:

| Internal (20% of total)    |            | External (80% of Total)   |            |
|----------------------------|------------|---|------------|
| Components                 | % of Marks | Components  | % of Marks |
| 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> |

3. 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.

4. The student should get a minimum of 40 % marks in the aggregate and 40% separately for external for pass in the project.

5. There shall be no improvement chance for the Marks obtained in the Project Report.

6. 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.

### 6.3 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 in 19.10 for the award of marks.

### 7. Industrial Visit

The fourth semester students shall be taken under the supervision of faculty members to business or industrial units so as to enable them to have first-hand knowledge about the location, layout, managerial functions, H R management or any area of study as per curriculum. Study tour to an industrial/business centre will form part of curriculum. The report submitted by the student in this respect shall be considered as one of the assignments of the course Entrepreneurship Development or any other course in the fourth semester.

## **FAROOK COLLEGE (AUTONOMOUS)**

### **SYLLABUS OF BACHELOR OF COMMERCE DEGREE PROGRAMME UNDER CUCBCSSUG EFFECTIVE FROM THE 2022-23 BATCH B.COM ADMISSIONS**

#### **COURSES**

##### **BCMIB01 BUSINESS MANAGEMENT**

Lecture Hours per week: 6, Credits-4

Internal – 20, External – 80, Examination 2.5 Hours

##### **Objectives:**

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

##### **Specific Objectives:**

- a. To understand the management concepts and to learn concepts in real life businesses.
- b. To understand the concept of Managerial functions and realize the importance of Leadership and Management.
- c. To transform the business concept of an Individual firm from an indigenous perspective to a global perspective and realize the importance of business ethics in real life situation.
- d. To realize the growing importance of corporate social responsibility in the present era and examine how this concept help the business to fulfill its responsibilities towards society.
- e. To transform the limited idea about management to a more comprehensive and holistic concept and understand about the most sophisticated concepts and techniques in Management in various countries.

## **Module I**

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 (25 Hours, 20 marks)

## **Module II**

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. (20 Hours, 15marks)

## **Module III**

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.

(20 Hours, 20 marks)

## **Module IV**

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. (18 hours, 15marks)

## **Module V**

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. (13 Hours, 10 marks)

### **Specific Outcomes:**

1. Understand the concept of Management.
2. Understand the importance of Management in a global perspective.
3. Understand the differences between management and leadership in real life situations.
4. Analyze the concept of corporate social responsibility towards various stake holders.
5. Understand about the most modern techniques of management practiced in developed countries.

### **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 Practice 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 of 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.

**FAROOK COLLEGE (AUTONOMOUS)**  
**SYLLABUS OF BACHELOR OF COMMERCE**  
**BCM1C01 MANAGERIAL ECONOMICS**

Lecture Hours per week: 5, Credits: 4

Internal: 20, External 80,

Examination 2.5 Hours

**Objectives:**

*The objective of the course is to acquaint students with the basic principles of micro and macroeconomics for developing the understanding of theory of the firm, markets and the macro environment, which would help them in managerial decision making processes.*

**Specific Objectives:**

1. To understand the concept of macro and micro economics and its role in managerial decision making.
2. To understand the concept of marginal utility theory and its role in managerial decision making.
3. To understand the structure of different markets and its influence on business decision and to integrate this knowledge with business applications.
4. To realise the concept of Indian economy in Business and the role played by government in regulating Indian economy.
5. To gain a conceptual knowledge regarding India's foreign trade and the application of this knowledge in benefitting the opportunities available to a business.

**Module I**

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. (10 Hours, 10marks)

**Module II**

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. (20 Hours, 20marks)

### **Module III**

Market structure: -

- a. Perfect competition: – profit maximization and equilibrium of firm and industry – short run and long term supply curves – price and output determination.
- b. Monopoly: – Price determination under monopoly – equilibrium of firm – comparison between perfect competition and monopoly – price discrimination.
- c. Monopolistic competition: price and output determination – product differentiation – comparison with perfect competition – excess capacity under monopolistic competition.
- d. Oligopoly: indeterminate pricing and output – classical models of oligopoly – price leadership - collusive oligopoly – kinked demand curve. (20 Hours, 20marks)

### **Module IV**

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. (15 Hours, 15Marks)

### **Module V**

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.

(15 Hours, 15 marks)

### **Specific Outcomes:**

1. Understand Macro & Micro economics & its role in managerial decision making.
2. Understand the concept of law of diminishing marginal utility theory.
3. Understand the structure and importance of different types of markets.
4. Understand the role played by government in regulating Indian economy
5. Understand a conceptual knowledge regarding India's foreign trade and the application of this knowledge in securing business opportunities.

**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

**FAROOK COLLEGE (AUTONOMOUS)**  
**SYLLABUS OF BACHELOR OF COMMERCE**  
**BCM2B02 FINANCIAL ACCOUNTING**

**Lecture Hours per week: 6**

**Credits: 4**

Internal: 20, External: 80,

Examination 2.5 Hours

**Objectives:**

- To equip the students with the skills of preparing financial statements for various type of organizations.
- To enable the students to acquire knowledge about financial reporting standards and to understand corporate accounting methods.

**Specific Objectives:**

1. To develop skill in the preparation of accounts from Incomplete Records system.
2. To understand preparation of company accounts and the various concepts.
3. To learn accounting for debt instruments like debentures.
4. To know application of 'IFRS' and its compliance by various business entities
5. To study the differences between 'AS' and 'Ind AS' and its corporate application.

**Module I**

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.

(16 Hours, 15 marks)

**Module II**

Company Accounts- Issue of Shares:

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.(30 Hours, 25 marks)

### **Module III**

Accounting for issue of Debentures:

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. (10 Hours, 10marks)

### **Module IV**

Convergence to International Financial Reporting Standards:

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. (18 Hours, 15 marks)

### **Module V**

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. (22 Hours, 15marks)

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

### **Specific Outcomes:**

1. Students learn to prepare accounts even from incomplete information.
2. The learner learns to prepare Company accounts
3. Understands the concept of debentures and learns to account for debentures.
4. Understand the application of IFRS in Companies
5. Critically learns 'AS' and IFRS.

### **Reference Books:**

1. S.N. Maheshwari: Financial Accounting.
2. M.C. Shukla, T.S. Grewal and S.C. Gupta, Advanced Accounts, S.Chand & Co., New Delhi.
3. Naseem Ahmed, Nawab Ali Khan and M.L.Gupta: Fundamental of Financial Accounting, Ane Books Pvt. Ltd, New Delhi.
4. Grewal and Gupta: Advanced Accounting
5. Dr Goyal V.K., Financial Accounting, Excel Books, New Delhi.
6. R.L. Gupta and Radhaswamy, Advanced Accounting, Sultan Chand & Sons, New Delhi.
7. R.K.Malhotra: Financial Management in Hotels and Restaurant Industry, Anmol Publishers
8. S.Kr. Paul: Advanced Accounting
9. 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.

**FAROOK COLLEGE (AUTONOMOUS)**  
**SYLLABUS OF BACHELOR OF COMMERCE**  
**BCM2C02 MARKETING MANAGEMENT**

**Lecture Hours per week: 5,**

**Credits: 4**

Internal: 20, External: 80, Examination 2.5 Hours

**Objectives:**

- To provide basic knowledge about the concepts, principles, tools and techniques of marketing.
- To impart necessary knowledge which help the student to choose a career in the field of marketing.
- To expose the students to the latest trends in marketing.

**Specific Objectives:**

1. To understand the core marketing concepts, consumer buying behaviour and the potential challenges and strategies adopted by various business organisations.
2. To understand the concept of creating and capturing value in order to gain a competitive advantage.
3. To understand the concept of marketing channels and the importance of adopting various techniques of marketing to withstand competition.
4. To realise the importance of communicating value and the technique of reaching the minds of the customers.
5. To understand about the latest trends in e-commerce and e-marketing.

**Module I**

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. (20 Hours, 20marks)

## **Module II**

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. (20 Hours, 20marks)

## **Module III**

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 (10 Hours, 10marks)

## **Module IV**

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. (15 Hours, 15 marks)

## **Module V**

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. (15 Hours, 15marks)

## **Specific Outcomes:**

1. The learner understands the core marketing concepts and consumer buying behaviour
2. The Scholar learns the concept of creating and capturing value.
3. Understand the concept of marketing channels in the competitive environment.
4. Learns to enrich the firm's competitive strength.
5. Understand and develop an idea about the latest trends in e-commerce and e-marketing.

### **Reference Books:**

1. Philip Kotler, Kevin Lane Keller, "*Marketing Management*" (15e), Pearson India Education Services Pvt Ltd
2. V S Ramaswamy & S Namakumari, "*Marketing Management*" (Latest Edition)- McGraw Hill Education ( India) Private Limited, New Delhi
3. S.A. Sherlekar, "*Marketing Management-Concepts and Cases*", Himalaya Publishing House Pvt Ltd
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 Jaworski. Bernard J, "*Introduction to E-Commerce*", Tata Mc Graw Hill, New Delhi

**FAROOK COLLEGE (AUTONOMOUS)**  
**SYLLABUS OF BACHELOR OF COMMERCE**  
**BCM3A11 BASIC NUMERICAL METHODS**

**Lecture Hours per week: 5**

Internal: 20, External: 80,

**Credits: 4**

Examination 2.5 Hours

**Objectives:**

To enable the students to acquire knowledge of numerical equations, matrices, progressions, financial mathematics and descriptive statistics

At the end of this course, the students will be able to understand, numerical equations, matrix, progression, financial mathematics, Probability techniques.

**Specific course objectives:**

1. Understand the basic concepts of theory of equations and quadratic formula.
2. To learn matrices, types, use and its application on various business situations.
3. To impart knowledge on progressions and its applications.
4. To learn various types of interest, growth rate and calculation of EMI on debt repayment.
5. To realize the concepts of probability and its applications.

**Module I**

Numerical expressions and Equations: Simultaneous linear equations (up to three variables), Quadratic equations in one variable-factorization and quadratic formula

(10 Hours, 10 marks)

**Module II**

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).

(15 Hours, 15 marks)

**Module III**

Sequence, Series and Progression : Concepts and differences - Arithmetic progression- n th term and sum of n terms of an AP - Insertion of Arithmetic means in AP - Geometric progression-  $n^{\text{th}}$  term and sum of n terms of an GP - Insertion of Geometric Mean in GP - Harmonic progression.

(20 Hours, 15 marks)

**Module IV**

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).

(15 Hours, 15 marks)

## **Module V**

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.

(20 Hours, 25 marks)

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

### **Specific outcomes**

1. The learner learns the concepts of equations and quadratic formula.
2. Facilitates the scholar to use matrices for large volume data processing.
3. This helps to solve problems involving arithmetic and geometric progressions.
4. Able to choose the right mode of interest and EMI for debt repayment
5. Develop the skill of using probability.

### **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,

## FAROOK COLLEGE (AUTONOMOUS)

### BACHELOR OF COMMERCE BCM3A12 PROFESSIONAL BUSINESS SKILLS

**Lecture Hours per week: 5**  
**Internal: 20, External: 80**

**Credits 4**  
**Examination 2.5 Hours**

#### **Objectives:**

- *To update and expand basic Informatics skills of the students*
- *To equip the students to effectively utilize the digital knowledge resources for their study.*

#### **Specific course objectives:**

1. To know professional and soft skills for business, business communication and documentation.
2. To measure the applications e-learning resources and its delivery in India.
3. To learn data analysis, networking, artificial intelligence, ethical and legal considerations.
4. To realize IT and society, cyber ethics, cybercrimes, cyber laws and E-governance initiatives.
5. To introduce digital marketing, types of digital marketing, social media and advertisements.

#### **Module I**

**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 etiquette: format - rules – dos and don'ts – Non-verbal communication – Types of non-verbal communication.

**(15 Hours, 15 marks)**

#### **Module II**

**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

**(12 Hours, 12 marks)**

#### **Module III**

**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

**(18 Hours, 18 marks)**

#### **Module IV**

**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

**(15 Hours, 15 marks)**

#### **Module V**

**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

**(20 Hours, 20 marks)**

**Specific outcomes:**

1. Facilitates easy business communication
2. Improved knowledge of E-learning resources and its delivery broadens vision and insight of management.
3. Knowledge of artificial intelligence and data analysis helps to diversify and grow business cutting across obstacles
4. Knowledge of existing national and international cyber laws makes communication and business easier.
5. Digital marketing and its application of social media channels and advertisements enhances changes and horizon of business

**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.
10. Efraim Turban, Ramesh Sharda, Jay Aronson, David King, Decision Support and Business Intelligence Systems, 9th Edition, Pearson Education, 2009
11. Data Mining for Business Intelligence: Concepts, Techniques, and Applications in Microsoft Office Excel with XLMiner, Galit Shmueli, Nitin R. Patel, Peter C. Bruce, Wiley Publication, 2010
12. Data Mining: Concepts and Techniques, Morgan Kaufmann Publication, 3rd Edition, 2011 Data Science for Business – What you need to know about data mining and data-analytic thinking, Foster Provost, Tom Fawcett, O’ Reilly Media Publication, 2013

**FAROOK COLLEGE (AUTONOMOUS)**  
**SYLLABUS OF BACHELOR OF COMMERCE**

**BCM3B03 BUSINESS REGULATIONS**

**Lecture Hours per week: 4,**

Internal: 20, External: 80,

**Credits: 4**

Examination 2.5 Hours

**Objectives:**

- > To familiarize the students with certain statutes concerning and affecting business organizations in their operations.

**Specific course objectives:**

1. To impart basic knowledge of various business law in force.
2. To understand in detail of Indian Contract Act and its application on business situations.
3. To Learn Sale of Goods Act 1930 and its application.
4. To study Consumer Protection Act and grievance handling mechanism.
5. To understand Limited Liability Partnership and its application of partnership business.

**Module I**

Business Laws: Introduction - Nature of Business Law - Meaning and definition -Indian Contract Act, 1872: Contract - Definition - Essentials of valid contracts - 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 contracts.  
(20 Hours, 30marks)

**Module II**

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.  
(20 Hours, 18 marks)

**Module III**

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.  
(10 Hours, 12 marks)

#### **Module IV**

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.

(7 Hours, 10marks)

#### **Module V**

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. (7 Hours, 10 marks)

#### **Specific outcomes:**

1. Helps to establish and run business as directed by the government.
2. Knowledge of Indian Contract Act 1872 helps to enter into valid contracts in life and business.
3. Learning of Sale of Goods Act helps to do business keeping all legal formalities.
4. Understanding of the privileges and rights of consumers helps to do legally standing business admitting the status of the customers; increases business and relationships in the long run.
5. Able to create LLP business with sound legal knowledge.

#### **Reference Books:**

1. Singh Avtar, The Principles of Mercantile Law ,Eastern Book Company, Lucknow.
2. Kuchal M.C, Business Law , Vikas Publishing House, New Delhi
3. Kapoor N.D, Business Law , Sultan Chand & Sons, New Delhi.
4. Chandha P.R , Business Law.
5. S.S. Gulshan, Business Laws.
6. B. Sen and Mitra, Business and Commercial Laws.
7. Chandha P.R, Business Law, Galgotia, New Delhi.
8. Balchandani, Business Laws.
9. Desai T.R., Indian Contract Act, Sale of Goods Act and Partnership Act, S.C. Sarkar & Sons Pvt. Ltd. Kolkata.

**FAROOK COLLEGE (AUTONOMOUS)**  
**SYLLABUS OF BACHELOR OF COMMERCE**  
**BCM3B04 CORPORATE ACCOUNTING**

Lecture Hours per week: 6, Credits: 4

Internal: 20, External: 80, Examination 2.5 Hours

**Objectives:**

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

**Specific course objectives:**

1. To learn to account for redemption of pref. shares, bonus shares, right shares and buy back of shares.
2. Construct the financial practices of banking companies and preparation of final accounts.
3. Develop accounting practices of life insurance companies and drafting final accounts.
4. Demonstrate the preparation of consolidated financial statements of group companies.
5. Develop important disclosure based accounting standards and interim financial reporting.

**Module I**

a. Redemption of Debentures:

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.

b. Redemption of Preference Shares:

Provisions for redemption- Sources used for redemption- Capital redemption reserve- Journal entries

c. Bonus Shares:

Cash Bonus- Capital bonus- provisions for the issue of bonus shares- Sources of bonus issue- Advantages of bonus issue- Journal entries.

d. Buy back of shares:

Meaning- Provisions for issue- Sources of buyback- Advantages of buyback- Book building - Journal entries.

e. Right Issue: Right of pre-emption – Calculation of value of right (30 Hours, 25 marks)

## **Module II**

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. (18 Hours, 15 marks)

## **Module III**

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. (18 Hours, 15marks)

## **ModuleIV**

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) (20 Hours, 15marks)

## **Module V**

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. (10 Hours, 10 marks) (Theory and problems may be in the ratio of 30% and 70% respectively)

### **Specific course outcomes:**

1. Becomes competent to prepare accounts related with redemption of preference shares, bonus shares, right issue of shares and buy back of shares.
2. Realizes the concept of preparation of final accounts of banking companies.
3. Develop the skill of preparation of final accounts of life insurance companies.
4. Able to prepare the final accounts of group companies.

5. Understand the concept of disclosure based accounting standard and interim reporting.

**Reference Books:**

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.

**FAROOK COLLEGE (AUTONOMOUS)**  
**BCM3C03 Human Resources Management**

**Lecture Hours per week: 5,**  
**Internal: 20, External: 80,**

**Credits: 4**  
**Examination 2.5 Hours**

**Objectives:**

Human resource management is an essential function of any organizations and the subject will provide knowledge about management issues related to human factor w.r.t planning, recruitment, selection, training & development etc

**Specific Course objectives:**

1. To impart understandings on human resource management.
2. To equip the students with basic knowledge and skills required for the acquisition, development and retention of human resources.
3. Develop the organizational practices of induction and organizational training practices.
4. Analyze the concept of performance appraisal and career planning.
5. Understand the compensation management and grievance redressal practices in the organization.

**Module I**

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

**(18 Lectures, 15 marks)**

**Module II**

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. **(18 Hours, 18marks)**

**Module III**

Placement, Induction and Internal mobility of human resource. Training of employees—need for training-objectives- approaches --methods-training environment- areas of training - Training evaluation.

**(12 Hours, 12 marks)**

**Module IV**

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

**(12 hours, 15 marks)**

## **Module V**

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.

**(20 Hours, 20 marks)**

### **Specific course outcomes:**

1. Knowledge of human resource management helps to run business effectively.
2. Understand the necessary skills required for the employment in an organization.
3. Familiarity with the induction and organizational training practices helps to have effective trained work force in the organisation..
4. Understand the concept of career planning and performance appraisal.
5. Insight on compensation and grievance management practices helps to take effective and appropriate decisions on time.

### **References:**

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, HaughtenMiffin, Boston.
8. Gupta, C.B., Human Resource Management, Sultan Chand & Sons, Delhi

**FAROOK COLLEGE (AUTONOMOUS)**  
**SYLLABUS OF BACHELOR OF COMMERCE**  
**BCM4A13 ENTREPRENEURSHIP DEVELOPMENT**

Lecture Hours perweek:5, Credits:4

Internal: 20, External: 80, Examination 2.5 Hours

**Objectives:**

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

**Specific Objectives:**

1. To understand the basic concepts of entrepreneurship
2. To learn the governmental support for entrepreneurs
3. To study the importance of MSMEs and supports available.
4. To give a glimpse of establishment and running of a business unit
5. To give an idea of preparing a project report.

**Module I**

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. (15Hours, 15 marks)

**Module II**

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 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 Subsidy (17 Hours, 15marks)

### **Module III**

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 (15 Hours, 15 marks)

### **Module IV**

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. (18 Hours, 20marks)

### **Module V**

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). (15 Hours, 15marks)

### **Specific Outcomes:**

1. It motivates the learner to become an entrepreneur
2. Knowledge of supports available helps to reap the benefits of easily
3. It is intended to trigger the mind set of youth to establish and run MSMEs in life
4. Knowledge of establishing industrial units helps to start with business units easily.
5. The learner can draft and finalise project report without external helps and supports.

### **Books Recommended:**

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.
9. MSME Act 2006.

**FAROOK COLLEGE (AUTONOMOUS)**  
**SYLLABUS OF BACHELOR OF COMMERCE**  
**BCM4A14 BANKING AND INSURANCE**

Lecture Hours per week: 5, Credits: 4

Internal: 20, External: 80, Examination 2.5 Hours

**Objectives:**

- > To enable the students to acquire knowledge about basics of banking and Insurance.
- > To familiarize the students with the modern trends in banking.

**Specific Objectives:**

1. To provide a picture of the functions of banks and RBI
2. To understand the features of negotiable instruments and its formalities
3. To impart knowledge on modern banking facilities
4. To give a general idea of insurance business in India
5. To understand Life Insurance business in India and the role of IRDA

**Module I**

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.

Activity: List out the name of banks as per their different category

Assignment: Procedure for creating an account in a bank (15 Hours, 15 marks)

**Module II**

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. (15 Hours, 15 marks)

**Module III**

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) - E-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.

(20 Hours, 20 marks)

#### **Module IV**

Introduction to insurance: Concept - need of insurance-insurance as a social security tool - insurance and economic development-principles of insurance - various kinds of insurance - life and general insurance (fire, marine, medical, personal accident, property and motor vehicle insurance) - features-life insurance Vs. general insurance.

Activity / Assignment: List out different names of insurance companies (15 Hours, 15 marks)

#### **Module V**

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. (15 Hours, 15marks)

#### **Specific Outcomes:**

1. Candidates get clear picture of the banking business India and he can plan accordingly.
2. Knowledge of negotiable instruments, features & formalities helps to deal with care.
3. This helps the candidate to be up-to-date in banking formalities and fund transfer.
4. Knowledge of insurance business helps to hedge, avoid, and reduce risk in business.
5. Knowledge of LIC and IRDA helps to move with Insurance people with confidence.

## Reference Books:

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

**FAROOK COLLEGE (AUTONOMOUS)**  
**SYLLABUS OF BACHELOR OF COMMERCE**

**BCM4B05 COSTACCOUNTING**

Lecturer Hours per week: 6, Credits: 4

Internal: 20, External: 80,

Examination 2.5 Hours

**Objectives:**

- > To familiarize the students with the various concepts and elements of cost.
- > To create cost consciousness among the students.

**Specific Objectives:**

1. Intended to impart basic knowledge of cost accounting and the terms associated with it.
2. It is designed to understand measures for materials control by Management.
3. To familiarize with the Labour and overhead cost control measures by Management
4. To learn the various methods of costing
5. To give an overview of budgeting and standard costing tools and techniques.

**Module I**

Introduction : Definition - Meaning and scope - Objectives - Functions -Merits and Demerits  
- Cost Accounting and Financial Accounting - Cost classification - Elements of cost - Cost units - Cost centre - Types - Methods and Techniques of Costing . (10 Hours, 5 marks)

**Module II**

Materials : Importance of Material cost control - Purchase Procedure - Store control -Types of Store - Stores Records - Perpetual Inventory-ABC Analysis - VED Analysis-JIT Inventory  
- Stock levels - EOQ - Issue of materials - FIFO , LIFO , Simple and Weighted Average methods. (18 Hours, 15marks)

**Module III**

Labour and Overheads: Importance of Labour cost control - Time Keeping and Time Booking  
- Idle Time - Over Time - Computation of Labour cost - Remuneration Systems and Incentive Schemes. Overheads : Definition - Overhead Allocation - Apportionment - Re- Apportionment  
-Direct distribution - Step Ladder - Reciprocal Service methods - Repeated Distribution and Simultaneous Equation methods - Absorption of overheads - Methods of Absorption - Labour Hour Rate and Machine Hour Rate. (25 Hours, 20marks)

#### **Module IV**

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) (30 Hours, 30 marks)

#### **Module V**

##### **Cost control Techniques:**

A. Budgetary Control: – Budget – Budgeting – Budgetary control - Importance – Need for the preparation of budgets - Types of budgets –Preparation of Cash budget only –ZBB

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).

(13 hours, 10 marks)

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

##### **Specific Outcomes:**

1. The learner gets insights into the costing and cost accounting tools and techniques.
2. The learner understands the scientific material cost control measures in use..
3. The scholar gets used to the scientific labour and overhead cost control measures.
4. Knowledge of various methods of costing helps the learner to practice in life.
5. Variance analysis helps to identify its causes and take corrective actions.

##### **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

**FAROOK COLLEGE (AUTONOMOUS)**  
**SYLLABUS OF BACHELOR OF COMMERCE**  
**BCM4BO6 CORPORATE REGULATIONS**

Lectures Hours per week: 4, Credit – 4

Internal: 20, External: 80, Examination 2.5 Hours

**Objectives:**

➤ To familiarise the students with corporate law and to make them aware of the importance of corporate governance in the management of organizations.

**Specific Objectives:**

1. To study the Indian Companies Act 2013 and various provisions contained in it.
2. To learn the legal formalities in the formation of a company.
3. To know the clauses related to Shares and its transfer.
4. To seek the rights, duties and powers of directors and corporate governance.
5. To Understand the methods of winding up of a company.

**Module I**

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 of corporate veil. (08 Hours, 10 marks)

**Module II**

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 form is statement. (13 Hours, 18marks)

**Module III**

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. (13 Hours, 17marks)

#### **Module IV**

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 - Object - Establishment and management of SEBI -Powers and functions of SEBI - Securities Appellate Tribunal(SAT). (18 Hours, 20marks)

#### **Module V**

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.

(12 Hours, 15marks)

#### **Specific Outcomes:**

1. Knowledge of Indian Companies Act gives the legislative backgrounds of a company.
2. The candidate knows the formalities for formation of a company which will help to form more corporates in life.
3. The knowledge of raising funds will help the candidate to choose between debt and equity easily
4. The candidate can easily manage a company as he knows the rights, duties and powers of all positions.
5. Knowledge of situations when a company may go for liquidation helps to run the business effectively.

#### **Reference Books:**

1. M.C. Shukla & Gulshan :Principles of CompanyLaw.
2. N.D. Kapoor : Company Law and SecretarialPractice.
3. Manualof Companies Act, Corporate Laws and SEBI Guidelines", Bharat Law House, New Delhi.
4. M.C. Bhandari: Guide to Company LawProcedures.
5. Tuteja :Company Administration and Meetings.

6. S.C. Kuchal :Company Law and SecretarialPractice.
7. Dr. P.N. Reddy and H.R. Appanaiah : Essentials of Company Law andSecretarial practice,  
HimalayaPublishers.
8. M.C. Kuchal: SecretarialPractice.
9. Ashok Bagrial: Secretarial Practice.

**FAROOK COLLEGE (AUTONOMOUS)**  
**SYLLABUS OF BACHELOR OF COMMERCE**  
**BCM4C04 QUANTITATIVE TECHNIQUES FOR BUSINESS**

**Lecture Hours per week: 5,**

**Credits: 4**

**Internal: 20,**

**External: 80, Examination: 2.5 Hours**

**Learning objectives**

- To acquaint students with important quantitative techniques, which enable sound business decision making.
- To make students learn the process of applying appropriate quantitative techniques for validating findings and interpreting results.

**Specific Objectives:**

1. To provide a basic idea of quantitative techniques used in business
2. To study the correlation and regression techniques
3. To learn probability theories
4. To understand theoretical distributions prominently in use
5. To learn linear programming methods.

**Module 1: 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. **20 hours**

**Module 2: Hypothesis Testing: One and Two-sample Tests:** General methodology of hypothesis testing. One and two-tailed tests. Type I and type II Errors. *One Sample Tests:* Hypothesis testing of means when the population standard deviation is known and when it is not known. Hypothesis tests concerning proportions. *Two-sample Tests:* 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. **15 hours**

**Module 3: Analysis of Variance & Non parametric tests:** 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 **15 hours**

**Module 4: Correlation and Regression analysis:** Simple, partial & Multiple correlation, Simple & multiple linear regressions, Co-efficient of Determination

**20 hours**

**Module 5:** Use of Excel and SPSS for quantitative methods (Application level)- Analysis tools - Descriptive statistics and inferential analysis.

**10 Hours**

(Theory 30% Problem 70%)

**Specific Outcomes:**

1. Knowledge of QT broadens vision and outlook of the candidate to face business problems.
2. Understanding of correlation and regression analysis helps to predict with greater degree of accuracy.
3. Awareness of probability and other theories helps to have critical thinking and rational decisions.
4. Familiarity with theoretical distributions helps to correlate issues with standard theories and take decisions.
5. Knowledge different statistical test which will be of great help in decision making.

**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.

**FAROOK COLLEGE (AUTONOMOUS)**  
**SYLLABUS OF BACHELOR OF COMMERCE**  
**BCM5B07 ACCOUNTING FOR MANAGEMENT**

Lectures Hours per week: 5, Credit – 4

Internal: 20, External: 80, Examination 2.5 Hours

**Objectives:**

- To enable the students to understand the concept and relevance of Management Accounting.
- To provide the students an understanding about the use of accounting and costing data for planning, control, and decision making.

**Specific Objectives:**

1. To give an overview of Management Accounting
2. To study the methods of analysing financial statements
3. To learn Ratio analysis
4. To learn Fund Flow and Cash Flow analysis
5. To understand CVP analysis

**Module I**

Management Accounting: Nature and Scope - Difference between cost Accounting, Financial accounting and Management accounting - Recent trends in Management Reporting.

(05 Hours, 5 marks)

**Module II**

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, 10marks)

**Module III**

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, 25marks)

## **Module IV**

### 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.

B. 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). (25 hours, 25marks)

## **Module-V**

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, 15 marks)

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

### **Specific Outcomes:**

1. To make the learner aware of the methodologies of Management Accounting
2. It is to make the candidate learn how to conceive and interpret financial statements
3. Ratios are very helpful tools for analysis and interpretations.
4. Knowledge of movements in working capital helps to check/control flow of funds/cash.
5. Knowledge of CVP analysis will be of great help for managerial decision making.

### **Reference Books:**

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.

**FAROOK COLLEGE (AUTONOMOUS)**  
**SYLLABUS OF BACHELOR OF COMMERCE**  
**BCM5B08 BUSINESS RESEARCH METHODS**

**Lectures Hours per week: 4** , Credit – 4 Internal: 20, External: 80, Examination 2.5 Hours

**Objectives:**

➤ To enable students for acquiring basic knowledge in business research methods and to develop basic skills in them to conduct survey researches and casestudies.

**Specific Objectives:**

1. To impart a general idea of research and types of research.
2. To study the fundamentals of research and measurement of reliability
3. To learn scientific data collection process
4. To understand scientific data processing techniques and testing of hypothesis
5. To study drafting of a research report and matters to be kept in mind.

**Module I**

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. (10 Hours, 15marks)

**Module II**

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 instruments (15 Hours, 15marks)

**Module III**

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. (15 Hours, 20marks)

#### **Module IV**

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. (15 Hours, 20marks)

#### **Module V**

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. (09 Hours, 10 marks)

#### **Specific Outcomes:**

1. The learner knows the primary matters of business research
2. The student knows how to fix a research design, scaling checking validity etc
3. The candidate knows the method of data collection and its processing and validation.
4. The learner knows to process collected data, test hypothesis and arrive at conclusions
5. The student knows well how to write an academic report and present it.

#### **Reference Books:**

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

**FAROOK COLLEGE (AUTONOMOUS)**  
**SYLLABUS OF BACHELOR OF COMMERCE**  
**BCM5 B09 Income Tax Law and Accounts**

Lecture Hours per week: 5, Credits: 4

Internal: 20, External: 80, Examination 2.5 Hours Objectives:

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

**Specific Objectives:**

- To learn taxation system in India, and to learn taxable income, exempted income, agricultural income, calculation of taxable income, residential status etc.
- To learn computation of taxable income under the head Salaries.
- To understand taxation of income under the head House Property.
- To study calculation of taxable profits and gains of business or profession.
- To seek provisions of taxing capital gains and other sources

**Module I**

Basic Concepts: Income - Agricultural income - Person - Assessee - Assessment Year - Previous Year - Gross total income - Total income - Maximum marginal rate of tax - Residential status - Scope of total income on the basis of residential status –Exempted incomes. (10 Hours, 15marks)

**Module II**

Computation of Income under Different Heads: Salaries - Allowances - Perquisites -Profit in lieu of salary - Gratuity–Pension. (20 Hours, 20marks)

**Module III**

Income from house property: Annual Value of House property - Computation under different circumstances - Deduction from annual value. (15 Hours, 15 marks)

**Module IV**

Profits and Gains of Business or Profession: Definition - Computation - Allowable expenses and non-allowable expenses - General deductions - Provisions relating to Depreciation. (17 Hours, 15 Marks)

**Module V**

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. (18 Hours,15marks)

(Theory and problems may be in the ratio of 40% and 60% respectively. Only simple problems are to be expected)

**Specific Outcomes:**

1. To understand the method and methodology of taxation on income in India.
2. To learn the provisions related to computation of Taxable Salary Income.
3. Knowledge of taxing income from house property helps the learner to compute taxable income under the head House Property correctly.
4. Knowledge of computing income under the head profits and gains of business or profession helps the learner to do it effectively in life.
5. Knowledge of computing income under the head Capital Gains and other sources makes the learner self-confident and competent to practice income tax.

**Reference Books:**

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.

**FAROOK COLLEGE (AUTONOMOUS)**  
**SYLLABUS OF BACHELOR OF COMMERCE**  
**BCM5E01 FINANCIAL MARKETS AND SERVICES**

Lecture Hours per week: 4, Credits: 4

Internal: 20, External: 80, Examination 2.5 Hours Objectives:

- > To provide basic knowledge about the structure, organization and working of financial system in India.

**Specific Objectives:**

1. To study functions of financial markets and to evaluate feasibility of financial products
2. Intended to learn various terms used in Indian money market, players in it and their roles.
3. This is envisaged to learn composition of Indian Capital Market and Players in the Indian Capital Market, features, intermediaries, constructing Indices-important indices in use.
4. It is planned to study the NBFCs in India, roles, Leasing, Factoring and its importance.
5. To learn regulatory mechanism in India to regulate the financial markets and services offered. It is also intended to learn the role of regulatory agencies like RBI and SEBI.

**Module I**

Financial System: Meaning and Significance - Functions of the financial system - Financial concepts - Financial Assets - Financial markets - Classification - Financial instruments - Weakness of Indian Financial system – Financial services – meaning – Types. (10 hours, 12 marks)

**Module I**

Money Market: Definition - Features - Objectives - Features of a developed. money market - Importance of Money market - Composition of Money market - Operations and Participants - Money market Instruments - Features of Indian money market - Recent developments (15 Hours, 20 marks)

**Module III**

Capital Market: New issue market - meaning - functions - methods floating new issue - intermediaries in the new issue market - Merchants bankers and their functions - Recent trends in new issue market - Stock Exchanges - Functions - Structure of Stock Exchanges- BSE - NSE - Listing of securities - Advantages of listing - Methods of trading in stock exchanges - On line trading - Stock indices - Venture Capital - Concept and meaning.

(20 Hours, 23 marks)

#### **Module IV**

Financial Institutions: Commercial banks - Development financial institutions - Non-Banking Financial Corporations - Mutual Funds, Insurance Companies - Objectives and functions- Lease Financing-meaning- Factoring and forfeiting (only a brief outline)

(14 Hours, 15 marks)

#### **Module V**

Regulatory Institutions - RBI - Role and Functions - The Securities and Exchange Board of India: Objectives - Functions - Powers - SEBI Guidelines for primary and secondary market.

(5 Hours, 10 marks)

#### **Specific Outcomes:**

1. The learner acquires thorough knowledge about the financial markets and products available
2. The scholar understands Indian Money Market, Players in the market, Instruments traded, and their functions.
3. The candidate gets clear idea of the composition Indian Capital Market, who all are the major players in it, how indices are constructed and major indices in use. This will help the candidate to enter such a market with confidence.
4. The Student get acquainted with various NBFCs in playing in India, major instruments traded in the country, factoring, leasing etc.
5. The scholar gets clear idea of the regulatory mechanism in India and role of RBI and SEBI in enforcing transparent fair dealings. This will help the candidate to master the topic easily with confidence.

#### **Reference Books:**

1. Kohn, Meir: Financial Institutions and Markets, Tata McGrawHill.
2. Bhole L.M: Financial Institutions and Markets, Tata McGrawHill.
3. Desai, Vasantha: The Indian Financial System, Himalaya PublishingHouse.
4. Machiraju.R.H: Indian Financial System, Vikas PublishingHouse.
5. Khan M.Y: Indian Financial System, Tata McGrawHill.
6. Varshney, P.M., & D. K. Mittal, D.K.: Indian Financial System, Sulthan Chand & Sons
7. Gordon E. & Natarajan K.: Financial Markets & Services, Himalaya PublishingHouse.
8. Pathak. V. Bharati: Indian Financial System. Pearson Education. (Theory and problems may be in the ratio of 50% and 50% respectively)

**FAROOK COLLEGE (AUTONOMOUS)**  
**SYLLABUS OF BACHELOR OF COMMERCE**  
**BCM5E02 FUNDAMENTALS OF INVESTMENTS**

Lecture Hours per week: 5, Credits: 4

Internal: 20, External: 80, Examination 2.5 Hours

**Objectives**

- To familiarize the students with the world of investments.
- To provide a theoretical framework for the analysis and valuation of investments.

**Specific objectives:**

1. To study investment awareness, investment management and calculation of return on investment
2. To enable students to do valuation of fixed income securities and equity.
3. To learn approaches to security analysis, fundamental/technical analysis & theories thereof.
4. To understand the concept of portfolio, its diversification, models, Theories & portfolio return
5. To provide knowledge on the measures for investor protection & grievance reprisal.

**Module I**

Introduction to Investment - Meaning of Investment – essential features of Investment- Investment Alternatives- Investment Environment (brief description on elements such as Financial Securities, Financial Markets, Financial Services, Financial Intermediaries, Regulators, and Investors) –Investment Management Process –Sources of Financial Information- Calculation of return on investment and expected return-Calculation of expected return under CAPM- Types of risk- Calculation of Standard deviation- calculation of beta under correlation and regression methods (Simple Problems). (15 Hours, 18 marks)

**Module II**

Security Valuation:

- a) Valuation of Fixed Income Securities: Bonds- Essential Features- Types of Bonds- Types of bond risks- estimating Bond Yields-Bond valuation (redeemable and irredeemable)- Valuation of Preference Shares (redeemable and irredeemable).
- b) Valuation of Equity- Dividend Yield Method- Dividend Yield plus growth method (single-stage growth and multi-stage growth) - Discounted Cash Flow method-P/E multiple approach. (20 Hours, 20 Marks)

### **Module III**

Approach to Security Analysis:

Security Analysis- Fundamental Analysis – EIC analysis – Tools for company analysis- Technical Analysis- stock charts(line, bar, candle stick and point and figure charts)- Support and Resistance levels- Trends and Trend Reversals – Patterns -continuation patterns(Triangles, Rectangles, Flags and Pennants) -reversal patterns(head and shoulders, double tops and double bottom, wedges)- Indicators -a brief description on leading and lagging indicators)- brief description of DOW theory and Elliot Wave theory.

(20 Hours, 20 Marks)

### **Module IV**

Portfolio Analysis: Concept of portfolio – need and importance- portfolio diversification- a brief description of Markowitz model, Random Walk Theory, Efficient Market Hypothesis, Efficient Portfolio -Calculation of Portfolio Risk with two securities (Covariance, Correlation, Standard deviation)- Portfolio Return (15 Hours, 12Marks)

### **Module V**

Investor Protection: Role of SEBI & Stock Exchanges in investor protection – Investor Education & Awareness Measures- Investor grievances and their redressal system – SCORES – Prohibition of Insider trading practices - UPSI-Rights and Duties of Investors – Investor activism.

(10 Hours, 10marks)

(Theory and problems may be in the ratio of 50% and 50% respectively)

### **Specific Outcomes:**

1. Develops a broad understanding of the concept of investment management
2. Learn security valuation of bonds, preference shares and equity shares
3. Study calculation of return on investment and expected return through examples
4. Understand analysis of securities, approaches, tools, stock charts, patterns and theories
5. Understands portfolio management, analysis and redress issues easily.

### **Reference Books:**

1. Donald E. Fisher and Ronald J. Jordan: Securities Analysis and Portfolio Management, Prentice Hall, NewDelhi.
2. S. Kevin: Security Analysis and PortfolioManagement.
3. Sourain. Harry; Investment Management, Prentice Hall ofIndia.
4. Francis and Archer: Portfolio Management, Prentice Hall ofIndia.
5. Gupta L.C.: Stock Exchange Trading in India, Society for Capital Market Research and Development,Delhi.
6. MachiRaju, H.R.: Working of Stock Exchanges in India, Wiley Eastern Ltd, NewDelhi.

**FAROOK COLLEGE (AUTONOMOUS)**  
**SYLLABUS OF BACHELOR OF COMMERCE**  
**BCM5E01 COMPUTER APPLICATIONS IN BUSINESS**

Lecture Hours per week: 4, Credits: 4

Internal: 20, External: 80, Examination 2.5 Hours

**Objectives:**

- To help the students to acquire basic knowledge about computer and its applications in various areas of business.
- To enable the students to understand the modern trends and technologies in computer applications.

**Specific Objectives:**

1. To examine various types of types of network – to evaluate the computer application in LAN, VAN and similar other networks.
2. To equip the students with the theoretical and practical knowledge in developing website and to understand the basic structure of HTML
3. To enable the student to develop websites for the business and equip them in modern technology relevant for the business survival.
4. To equip the student with various ecommerce platforms and enable them to evaluate the various pros and cons of digital payments
5. To keep the students learnt the threats associated with Computers and Internet and to learn the legislative background and support available

**Module I**

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.

(12 Hours, 15 marks)

## **Module II**

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.

(14 Hours, 20 marks)

## **Module III**

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.

(13 Hours, 15 marks)

## **Module IV**

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.

(15 Hours, 15 marks)

## **Module V**

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.

(10 Hours, 15 marks)

### **Specific Outcomes:**

1. Knowledge of networking and its application business helps students to learn in a networked community much easily.
2. Knowledge of website creation and its updation and maintenance magnifies the identity and scope of business at much cheaper a cost.
3. This helps to grow business across borders easily.
4. Students become more competitive in this digital era for he knows these entire well.
5. Knowledge of the threats present in the Net helps to take preventive measures early and thereby could be avoided on time.

## Reference Books:

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
11. Uyles Black , Computer Networks Protocols, Standards and Interface: Prentice Hall India Pvt. Ltd.
12. Alfred Glkossbrenner , Internet 101 Computing MGH
13. Alex Leon & Mathews Leon, Fundamentals of Information Technology, LeonTechworld
14. Suresh Samudrala, Retail Banking Technology, Jaico Puubishing House
15. Indian Institute of Banking & Finance, Digital banking, Taxman
16. Karnika Seth, Computers, Internet and New technology laws, Lexis Nexis
17. Pavan Duggal, A text book on Cyber law, Universal Law Publishing company
18. Harish Chander, Cyber Laws and IT Protection, Prentice Hall India

**FAROOK COLLEGE (AUTONOMOUS)**  
**SYLLABUS OF BACHELOR OF COMMERCE**  
**BCM5E02 BUSINESS INFORMATION SYSTEMS**

Lecture Hours per week: 4, Credits: 4

Internal: 20, External: 80, Examination 2.5 Hours

**Objective:**

To enable the students to acquire basic knowledge in the information technology and its relevance to the various areas of business.

**Specific Objectives:**

1. To impart a general awareness on MIS
2. To learn types of MIS
3. To understand DBMS and types and models
4. To study ERP, benefits and drawbacks
5. To familiarize with Business Process Reengineering and merits and demerits

**Module I**

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.

(12 Hours, 15 marks)

**Module II**

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.

(12 Hours, 15 marks)

**Module III**

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.

(20 Hours, 25 marks)

#### **Module IV**

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.

(12 Hours, 15 marks)

#### **Module V**

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.

(8 Hours, 10 marks)

#### **Specific Outcomes:**

1. Knowledge of MIS helps to gather, process and take decisions easily.
2. It helps to provide right information at the right time at the right quantity
3. Knowledge of DBMS helps to process data scientifically keeping all manifestations
4. Understanding of ERP helps easy automation and results in reduced costs.
5. Business Process Reengineering results in increased dignity in business and profits

#### **Reference Books:**

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 Planning, 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.
8. R.Radhakrishnan & S.Balasubrahmanian, Business Process Reengineering: Text and cases, Prentice Hall India Learning Pvt. Ltd, 2008
9. R.Srinivasan, Business Process Reengineering, McGraw Hill Education 2011
10. B.R Dey, Business Process Reengineering & Change Management , Dream tech Press 2004.

**FAROOK COLLEGE (AUTONOMOUS)**  
**SYLLABUS OF BACHELOR OF COMMERCE**  
**OPEN COURSES (For Students from Other Departments)**  
**BCM5D01 BASIC ACCOUNTING**

Lecture Hours per week: 3, Credits: 3

Internal: 10, External: 40, Examination 2 Hours Objectives:

- To enable the students to acquire knowledge of Accounting Principles and Practice

**Module I**

Basic Accounting Concepts: Kinds of accounts - Financial Accounting Vs Management Accounting - Double Entry book keeping - Rules of debit and credit - Preparation of Journal and Ledger Accounts -Problems. (20 Hours, 15marks)

**Module II**

Subsidiary Books: Cash Book - Types of Cash Book - problems - Purchase Book -Sales Book - Sales Return Book - Purchases Return Book - Journal Proper - TrialBalance (18 Hours, 15 marks)

**Module III**

Final Accounts of sole trading concerns: Trading and Profit & Loss Account - Balance Sheet - Problems with simple adjustments. (10 Hours, 10 marks) (Theory and Problems may be in the ratio of 40% and 60% respectively)

**Specific outcomes**

At the end of the course students will be able to apply the Principles of Accounting while recording business transactions and preparing various ledger accounts and Prepare the final accounts of sole trading concerns to evaluate their performance.

**Reference Books:**

1. Grewal T.S., Double Entry BookKeeping
2. Jain and Narang , AdvancedAccountancy.
3. Shukla and Grewal, AdvancedAccountancy.
4. Gupta and Radhaswamy, AdvancedAccountancy.
5. Gupta. R.L, AdvancedAccountancy.

**FAROOK COLLEGE (AUTONOMOUS)**  
**SYLLABUS OF BACHELOR OF COMMERCE**  
**OPEN COURSES (For Students from Other Departments)**

**BCM5D01 E-COMMERCE**

Lecture Hours per week: 3, Credits: 3

Internal: 10, External: 40, Examination 2 Hours

**Objectives: `**

- To enable the students to understand basics of E- Commerce.
- To Gain a practical orientation to E-Commerce and E- Business management.

**Module I**

Introduction to E-Commerce: Meaning and concept - E-Commerce v/s Traditional Commerce - E-Business & E-Commerce - History of E- Commerce - EDI - Importance, features & benefits of E-Commerce - Impacts, challenges & limitations of E-Commerce -Supply chain management & E-Commerce - E- Commerce infrastructure - Business Models of E - Commerce: Business to business - Business to customers -customers to customers - Business to government - Business to employee - E - Commerce strategy - Influencing factors of successful E- Commerce.

(20 Hours, 20 marks)

**Module II**

Marketing Strategies & E - Commerce: Website - Components of website - Concept & designing website for E- Commerce - Corporate website - Portal - Search Engine - Internet advertising - Emergence of the internet as a competitive advertising media - Models of internet advertising - Weakness in internet advertising.

(18 Hour, 10 marks)

**Module III**

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.

(10 Hours, 10 marks)

**COURSE OUTCOMES:**

At the end of the course students know the basics of E-Commerce and the various Business Models of E-Commerce. This enhances the students' skills for designing and developing websites. It helps

them to use the emerging modes of E-payment. It also Identify the security issues on electronic payment system and solutions to various security issues relating to E-payment

**Reference Books:**

1. Turban, Efraim, David King et. el.: Electronic Commerce: A Managerial Perspective, Pearson Education Asia, Delhi.
2. Kalakota, Ravi: Frontiers of Electronic Commerce, Addison - Wesley, Delhi.
3. Rayport, Jeffrey F and Jaworksi. Bernard J: Introduction to E-Commerce, Tata McGraw-Hill
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.

**FAROOK COLLEGE (AUTONOMOUS)**  
**SYLLABUS OF BACHELOR OF COMMERCE**  
**BCM6B10 Income Tax and GST**

Lecture Hours per week: 6, Credits: 4

Internal: 20, External: 80, Examination 2.5 Hours

**Objectives:**

To impart basic knowledge and equip students with application of principles and provisions  
Income - tax Act, 1961 and GST Act2016

**Specific Objectives:**

1. To impart knowledge on the computation of total income and tax liability of individuals
2. To make students aware of Income Tax authorities, their powers and functions
3. To enable students to differentiate between Direct and Indirect tax and its structure.
4. To study the registration procedures, cancellation, payment and e-filing under GST.
5. To develop understanding on penalty recovery, audit procedures and power of CAG

**Module I**

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. (25 hours, 25marks)

**Module II**

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 – Self assessment – Assessment on the basis of return – Best judgment assessment – Regular assessment – Reassessment –Protective assessment. (20 Hours 20marks)

**Module III**

**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 (17 Hours, 15 hours)

#### **Module IV**

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 (17 Hours, 10marks)

#### **MODULE V**

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. (17 Hours, 10 marks)

(The syllabus of GST will be revised after the rules and regulations relating to GST Act are framed).

#### **Specific Outcomes:**

1. Students will be able to Compute tax liability of individuals
2. The Learner can do filing of returns of income meeting statutory obligations
3. The scholars understand the concept of GST and e-filing procedures
4. The candidates understand the offences and penalties under the Acts.
5. The Learner learns the rights, duties and powers of CAG and tax authorities.

**FAROOK COLLEGE (AUTONOMOUS)**  
**SYLLABUS OF BACHELOR OF COMMERCE**  
**BCM6B11 AUDITING AND CORPORATE GOVERNANCE**

Lecture hours per week: 5, Credits: 4

Internal: 20 External: 80, Examination 2.5 Hours

**Objective:**

To provide knowledge of auditing principles and techniques and to familiarize the students with the understanding of issues and practices of corporate governance in the global and Indian context.

**Specific Objectives:**

1. To familiarise the basic principles, techniques and classification of audit.
2. To study vouching, verification and valuation of assets and liabilities.
3. To learn internal control by way of internal check and internal audit.
4. To provide insight on the framework of corporate governance.
5. To discuss common governance problems noticed in various corporate failures.

**Module I:**

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 (10 hours, 10marks)

**Module II**

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 assets and liabilities (20 hours, 20marks)

**Module III**

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 – Auditors certificate. (20 hours, 25marks)

**Module IV:**

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 (20 hours, 15marks)

**Module V**

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 (10 hours, 10marks)

**Specific Outcome:**

- Knowledge of auditing helps gives newer insights and wide vision on the topic.
- Learns to do verification, vouching and valuation independently.
- Knows to set internal control system effectively to check frauds, errors and omissions.
- Solid understanding of the models and benefits of corporate governance.
- Evaluate different stakeholders’ roles and significance in corporate governance.

**Reference 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., NewDelhi.
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.

**FAROOK COLLEGE (AUTONOMOUS)**  
**SYLLABUS OF BACHELOR OF COMMERCE**  
**BCM6E03 FINANCIAL DERIVATIVES**

Lecture hours: 5, Credits: 5

Internal: 20, External: 80, Examination 2.5 Hours

**Objectives:**

- To acquire knowledge about financial derivatives and their features.
- To know about various risks associated with derivatives.

**Specific Objectives**

1. To study the financial derivatives and instruments traded on derivatives market.
2. To acquire knowledge on derivatives trading in India and its regulatory framework.
3. To understand the forward and future markets and their trading strategies.
4. To make students aware of Option trading, types of options and trading strategies.
5. To familiarize students with swaps and various types of swaps.

**Module I**

Financial Derivatives: Introduction - Meaning – Types of financial derivatives: Forwards – Futures – Options – Swaps – Economic functions of derivative contracts. (12 Hours, 10 marks)

**Module II**

Derivative Markets: History of financial derivative market – Participants in a derivative market – Cash market Vs derivative market – Stock market derivatives in India – Other derivatives in India – The regulatory frame work for derivatives trading in India. (15 Hours, 20 marks)

**Module III**

Forward Contracts: Features – Limitations of forward markets – Introduction to Futures – Meaning and definition - Features of futures – Difference between forwards and futures – Futures - terminology – Types of future contracts - Financial futures – Stock futures – Currency futures - Interest rate futures – Index futures - Commodity futures – Futures pay-offs – Trading strategies in stock futures. (20 Hours, 20marks)

**Module IV**

Options: Meaning – Definition – Need - Difference between options and futures – Fundamental option strategies – Types of options contracts - Call – Put – options – Intrinsic value Vs Time value of options - Trading strategies in stock options.

(20 Hours, 20 marks)

## **Module V**

Swaps: Meaning – Definition - Features of swaps – Terms used in swaps – Types of swaps:  
Interest rate swap - Currency swap - Commodity swap - Equity swap – Difference between  
Swaps and Futures. (13 Hours, 10 marks)

### **Specific Outcome:**

1. This helps to master capital market segment and derivatives market
2. This develops knowledge on derivatives trading and its legal framework
3. It helps to differentiate between various types of derivatives.
4. Understand the trading strategies adopted on option trading
5. It helps to learn forwards, futures, and swaps.

### **Reference Books:**

- a. Hull John. C, Options, Futures and Other Derivatives, Pearson Education Publishers, New Delhi (Latest Edition).
- b. S.L.Gupta, Prentice Hall of India Private Ltd, New Delhi.
- c. S.L.M Bhole , Financial Institutions and Markets – Structure, Growth and Innovations , Tata Mc Graw Hill Publishing Co. Ltd. New Delhi.
- d. D.C. Patwari & A. Bhargava , Options and Futures, An Indian Perspective , JAICO Publishing

**FAROOK COLLEGE (AUTONOMOUS)**  
**SYLLABUS OF BACHELOR OF COMMERCE**  
**BCM6E04 FINANCIAL MANAGEMENT**

Lecture Hours per week: 4, credits 4

Internal: 20, External: 80,

Examination 2.5 Hours **Objectives:**

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

**Specific Objectives:**

1. To provide a general idea of financial management and time value of money
2. To impart knowledge on capital investment evaluation process
3. To study calculation of individual and overall Cost of capital
4. To Study dividend Policies
5. To learn working capital management tools and techniques

**Module I**

Introduction: Nature, scope and objectives of financial management - Time value of money and mathematics of finance - Concept of risk and return.

(10 Hours, 15 marks)

**Module II**

Investment Decision: Capital budgeting process - Estimation of relevant cash flows - Payback Period method - Accounting Rate of Return - Net Present Value - Net Terminal Value - Internal Rate of Return - Profitability Index - Capital budgeting under risk - Certainty Equivalent Approach and Risk Adjusted Discount Rate.

(18 Hours, 20marks)

**Module III**

Financing Decision: Cost of capital and financing decision - Estimation of components of cost of capital : Equity capital - Retained earnings - Debt and Preference capital - Weighted average

cost of capital and Marginal cost of capital - Sources of long term financing - Capital structure  
- Operating and financial leverage - Determinants of capital structure. (18 Hours, 20 marks)

#### **Module IV**

Dividend Decision: Relevance and irrelevance of dividend decision - Cash and stock dividends  
- Dividend policy in practice. (8 Hours, 10marks)

#### **Module V**

Working Capital Management: Meaning and nature of working capital - Determination of  
working capital requirement - A brief overview of Cash management, Inventory management  
and Receivables management. (10 Hours, 15marks)

#### **Specific Outcomes:**

1. Knowledge of financial management and time of value money helps decisions making effective.
2. Understanding of capital investment evaluation techniques makes investment selection easier.
3. Familiarity with cost of capital helps to use capital judiciously
4. Knowledge of dividend policies helps to take appropriate decision on dividend
5. Helps to have effective working capital management

#### **Reference Books:**

2. Home, J.C. Van: "Financial Management and Policy". Prentice Hall of India, New Delhi.
3. Khan and Jain: "Financial Management Text and Problems", Tata McGraw Hill, New Delhi.
4. Pandey, I.M: "Financial Management", VikasPublications.
5. Bhalla, V.K.: "Financial Management & Policy," Anmol Publications.Delhi.
6. Chandra, P: "Financial Management - Theory and Practice", Tata Me GrawHill.
7. Singh, J.K.: "Financial Management- Text and Problems". Dhanpat Rai and Company. Delhi.
8. R. S. Kulshrestha: Financial Management. SahityaBhawan.
9. R.P.Rastogi: Fundamentals of Financial Management, Galgotia Publications. New Delhi.
10. Ravi M Kishore: Fundamentals of Financial Management. Tax manPublications.).
11. Battacharya, Hrishikas: Working Capital Management - Strategies and Techniques, Prentice Hall of India, NewDelhi.

**FAROOK COLLEGE (AUTONOMOUS)**  
**SYLLABUS OF BACHELOR OF COMMERCE**  
**BCM6E03 OFFICE AUTOMATION TOOLS**

Lecture Hours per week: 5, Credits: 4`

Internal: 20, External: 80, Examination 2.5 Hours

**Objectives:**

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

**Specific Objectives:**

1. To make students aware on MS-Word basics, importing graphics, using templates, macros, data sources, mail merge and menu options
2. Applications of MS-Excel-creating worksheets, mathematical, statistical and financial functions, using charts, pivot table and sharing data
3. Using MS-PowerPoint, auto content wizard, blank presentation, design templates, importing images, transition and build effects
4. To study basics of Internet, distributed computing, client server computing
5. To know about different levels of domain names, IP addresses and applications of internet in business, education and governance.

**Module I**

MS-Word: Word Basics - Starting word - Creating a new document - Opening preexisting document - 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 - 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.

(Theory 15 Hours and Practical 10 Hours, 20 marks)

## **Module II**

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 / 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.

(Theory 15 Hours and Practical 10 Hours, 20 marks)

## **Module III**

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

.(Theory 9 Hours and Practical 6 Hours, 20 marks)

## **Module IV**

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.

(7 Hours, 10 marks) `

## **Module V**

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.

(Theory 10 Hours, 10 marks)

### **Course Outcome**

1. Students understand how to prepare documents using MS-Word
2. Learner demonstrates excel spreadsheets and its applications.
3. The candidate knows Power Point Presentations and its use in business meetings.

4. Scholar acquires knowledge on distributed and client server computing.
5. Understand the applications of internet in the field of business education and governance.

**Reference Books:**

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).

**FAROOK COLLEGE (AUTONOMOUS)**  
**SYLLABUS OF BACHELOR OF COMMERCE**  
**BCM6E04 COMPUTERISED ACCOUNTING WITH TALLY**

Lecture Hours per week: 5, Credits: 5

Internal: 20, External: 80, Examination 2.5 Hours

**Objectives:**

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

**Specific Objectives**

1. To provide a basic knowledge on Computerised accounting and introduction to Tally
2. To study inventory management with Tally and integration of accounting with inventory
3. To apply computation of GST in Tally and recent features.
4. Preparation of financial statements, budgets and other reports and highlights using Tally.
5. To study technology advantage of Tally, web enabled reporting and online support.

(Out of the 80 lecture hours, the ratio between theory and practical hours shall be 3:2)

**Module I**

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. (15 Hours, 15 marks)

**Module II**

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.  
(25 Hours, 25 marks)

### **Module III**

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. (15 Hours, 15 marks)

### **Module IV**

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. (15 Hours, 15 marks)

### **Module V**

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. (10 Hours, 10 marks)

### **Course Outcomes:**

1. Helps to develop awareness on accounting concepts and principles
2. Aids to perform documentation, accounting and inventory operations using Tally
3. Assist preparation of financial statements, tax documents, budgets and presentations
4. Develop adequate knowledge on accounting information system and their application.

To excel in budgets, reporting and accounting using Tally

### **Reference Books**

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

**MODEL QUESTION PAPER**

**FAROOK COLLEGE (AUTONOMOUS)**

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

**BCM4B05 Cost Accounting**

**Time -Two and Half hours**

**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\*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\*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   |

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

The following further details are available

| Particulars             | Total<br>A         | B      | C        | D     | E     |
|-------------------------|--------------------|--------|----------|-------|-------|
| Floorarea(sq.ft)        | 10,000<br>2,000    | 2,500  | 3,000    | 2,000 | 500   |
| Lightpoints(Nos)        | 60<br>10           | 15     | 20       | 10    | 5     |
| DirectWages(Rs)         | 10,000<br>3,000    | 2,000  | 3,000    | 1,500 | 500   |
| Horse power of machines | 150<br>60          | 30     | 50       | 10    | -     |
| Value of machinery (Rs) | 2,50,000<br>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               |           |
|------------------------------------|-----------------|----------------------|-----------|
| Sharecapital                       | Rs.10,000       | Cash                 | Rs.16,000 |
| Reserves                           | Rs.90,000       | Accounts Receivables | Rs.10,000 |
| Inventory                          | Rs49,000        |                      |           |
| FixedAssets                        |                 |                      | Rs.30,000 |
| Less depreciation <u>Rs. 5,000</u> | <u>Rs25,000</u> |                      |           |
| -----                              |                 |                      | -----     |
| -                                  |                 |                      |           |
| 1,00,000                           |                 |                      | 1,00,000  |

2. SalesForecast

|          |           |       |            |
|----------|-----------|-------|------------|
| 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. SalaryExpenses

|          |          |       |           |
|----------|----------|-------|-----------|
| 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 year2015.

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 by20%.
- (b) wages rates are expected to show an increase of5%
- (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\*10=20)

## Annexure-1

### Method of Indirect Grading

Evaluation (both internal and external) is carried out using Mark system. The Grade on the basis of total internal and external marks will be indicated for each course, for each semester and for the entire programme.

Indirect Grading System in 10 -point scale is as 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 |
|--------|----|--------|---|---|------|

**Example – 1 SGPA Calculation**

| Semester I<br>Course<br>Code | Course<br>Name | Grade<br>Obtained | Grade<br>point (G) | Credit<br>(C) | Credit<br>point<br>(CXG) |
|------------------------------|----------------|-------------------|--------------------|---------------|--------------------------|
| xxxxxxx                      | Xxxxxxxx       | A                 | 8                  | 4             | 32                       |
| xxxxxxx                      | Xxxxxxxxxx     | C                 | 5                  | 3             | 15                       |

|         |            |    |   |   |    |
|---------|------------|----|---|---|----|
| xxxxxxx | Xxxxxxxxxx | A+ | 9 | 4 | 36 |
| xxxxxxx | Xxxxxxxxxx | B+ | 7 | 3 | 21 |
| xxxxxxx | Xxxxxxxxxx | P  | 4 | 3 | 12 |
| xxxxxxx | Xxxxxxxxxx | C  | 5 | 4 | 20 |

SGPA=  $\frac{\text{Sum of the Credit points of all courses in a semester}}{\text{Total Credits in that semester}}$

Total Credits in that semester

$$\text{SGPA} = \frac{32+15+36+21+12+20}{21} = \frac{136}{21}$$

21

21

$$\text{SGPA} = 6.476$$

Percentage of marks of semester I =  $(\text{SGPA}/10) \times 100 = 64.76\%$

Note: The SGPA is corrected to three decimal points and the percentage of marks shall be approximated to two decimal points.

**Example: 2**

| <b>Semester<br/>II Course<br/>Code</b> | <b>Course<br/>Name</b> | <b>Grade<br/>Obtained</b> | <b>Grade<br/>point (G)</b> | <b>Credit<br/>(C)</b> | <b>Credit<br/>point<br/>(CXG)</b> |
|--|------------------------|---------------------------|----------------------------|-----------------------|-----------------------------------|
| xxxxxxx                                | Xxxxxxx                | A                         | 8                          | 4                     | 32                                |
| xxxxxxx                                | Xxxxxxxxx              | C                         | 5                          | 3                     | 15                                |
| xxxxxxx                                | Xxxxxxxxx              | A+                        | 9                          | 4                     | 36                                |
| xxxxxxx                                | Xxxxxxxxx              | B+                        | 7                          | 3                     | 21                                |
| xxxxxx*                                | Xxxxxxxxx              | F                         | 0                          | 3                     | 0                                 |
| xxxxxxx                                | Xxxxxxxxx              | C                         | 5                          | 4                     | 20                                |

\*Failed course

Note: In the event a candidate failing to secure 'P' grade in any Course in a semester, consolidation of SGPA and CGPA will be made only after obtaining 'P' grade in the failed Course in the subsequent appearance.

### **CGPA Calculation**

*Total Credit points obtained in six semesters*

CGPA= -----

*Total Credits acquired (120)*

Example

$$\text{CGPA} = 136 + 145 + 161 + 148 + 131 + 141 / 120 = 862/120$$

$$\text{CGPA} = 7.183$$

$$\text{Total percentage of marks} = (\text{CGPA}/10) * 100 \quad \text{Total \% of marks} = (7.183/10) * 100 = 71.83$$

***Total Credit points obtained for Core Courses***

**CGPA of Core Courses= -----**

***Total Credits acquired for Core Courses***

Similarly, CGPA of Complementary courses, Open courses, English Common courses and Additional Language Common courses may be calculated and the respective percentage may be calculated. All these must be recorded in the Final Grade Card.

## ANNEXURE II

### Guidelines for the Evaluation of Projects

- PROJECT EVALUATION-Regular
- Evaluation of the Project Report shall be done under Mark System.
- The evaluation of the project will be done at two stages:
  - a) Internal Assessment (supervising teachers will assess the project and award internal Marks)
  - b) External evaluation (external examiner appointed by the University)
  - c) Grade for the project will be awarded to candidates, combining the internal and external marks.

The internal to external component's is to be taken in the ratio 1:4. Assessment of different components may be taken as below.

| Internal (20% of total)        |                     | External (80% of Total)  |                     |
|--------------------------------|---------------------|--|---------------------|
| Components                     | % of internal marks | Components   | % of internal marks |
| Originality & Punctuality      | 20                  | Relevance of the Topic, Statement of Objectives, Research methodology              | 20                  |
| Use of data and Methodology    | 20                  | Quality of analysis, Tools used for analysis. Findings, Suggestions and conclusion | 30                  |
| Scheme/ Organisation of Report | 30                  | Findings and Recommendations   |                     |

|              |            |              |            |
|--------------|------------|--------------|------------|
| Viva – Voce  | 30         | Viva – Voce  | 50         |
| <b>Total</b> | <b>100</b> | <b>Total</b> | <b>100</b> |

- External Examiners will be appointed by the college
- Internal Assessment should be completed 2 weeks before the last working day of VI Semester.
- Internal Assessment marks should be published in the Department.
- The Chairman Board of Examinations, may at his discretion, on urgent requirements, make certain exception in the guidelines for the smooth conduct of the evaluation of project.

### **PASS CONDITIONS**

- 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 fail to submit the Project Report for external evaluation.
- The student should get a minimum P Grade in aggregate of External and Internal.
- There shall be no improvement chance for the Marks obtained in the Project Report.
- In the extent of student failing to obtain a minimum of Pass Grade, the project work may be re-done and a new internal mark may be submitted by the Parent Department. External examination may be conducted along with the subsequent batch.

### **Annexure-III**

#### **Scheme of Examinations:**

The external QP with 80 marks and internal examination is of 20 marks. Duration of each external examination is 2.5 Hrs. The pattern of External Examination is as given below. The students can answer all the questions in Sections A & B. But there shall be Ceiling in each section.

|   |          |              |              |
|---|----------|--------------|--------------|
| <b>Section A</b> Short answer type          | 2 marks  | 15 questions | Ceiling - 25 |
| <b>Section B</b> Paragraph/<br>Problem type | 5 marks  | 8 questions  | Ceiling - 35 |
| <b>Section C</b> Essay type                 | 10 marks | 2 out of 4   | 2X10=20      |

## **Proposal for switching to Outcome Based Education in Commerce B. Com Programme**

### **Programme Objectives:**

1. To bring up students with competitive edge with clear vision of concepts, skills for application of knowledge in all the areas of Commerce and Management.
2. To improve interdisciplinary thoughts and application in business decisions.
3. To improve innovative thinking, creative insights, analytical ability, methodological approach and critical judgments by students.
4. To provide a strong foundation for higher learning in commerce and management.
5. To improve communication skills to facilitate mobility of men, materials and knowledge.
6. To bring up young people with thorough knowledge of Business organisations, its establishment and conduct.
7. To equip students with latest information about the methods of accounting prevalent in the country and the refinements taking place in the world.
8. To equip students with up-to-date knowledge on basic economic principles, its significance and application in business and business decisions.
9. To equip students with thorough knowledge on the theory and application of descriptive, analytical and inferential statistics in business situations.
10. To bring up students with up-to-date knowledge on the principles, theories and practices of Management.
11. To provide students with information on the legal frame work of business organisations and various statutory requirements to be complied with.
12. To provide students with a provision to specialize in an area of their interest like Finance, Cooperation, Islamic Finance, Banking & Insurance, Marketing, Taxation, Travel & Tourism, Computer applications and Human Resource.
13. To provide young entrepreneurs with clear understanding of its Prospects and Possibilities capable of establishing and managing business units.
14. To provide students with clear understanding of direct and indirect taxation system in the country.

### **Programme Outcomes:**

#### **On completion of the B. Com Programme, the Students will be capable of:**

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.