



UNIVERSITY OF CALICUT

SCHEME AND SYLLABI
For B. Com. Degree Course

1994 Admissions



UNIVERSITY OF CALICUT

SCHEME AND SYLLABI
For B. Com. Degree Course

UNIVERSITY OF CALICUT
(ABSTRACT)

Implementation of the revised scheme and syllabi for B. Com degree course—with effect from 1994 admissions—Sanctioned—Orders issued.

GENERAL AND ACADEMIC BRANCH I

No. GA. I/J2/2539/93 Dated: Calicut University P. O., 26-7-1994

- Read:—
- 1 Minutes of the Meeting of the Board of Studies in Commerce (UG) held on 5-1-1993.
 - 2 Item No. 3 of the minutes of the meeting of the Board of Studies in Commerce (UG) held on 21st and 22nd February 1994.
 - 3 Minutes of the meeting of the Faculty of Commerce and Management Studies held on 22-6-1994.
 - 4 U. O. No. GA-E2/6409/82 dated: 24-6-1985.

ORDER

The Board of Studies in Commerce (U. G) held on 5-1-1993 resolved to re-structure the syllabus of B. Com. degree course. The draft syllabi forwarded by the Chairman was circulated among the teachers of Commerce in affiliated colleges and their suggestions were collected.

The Board of Studies in Commerce (UG) at its meeting held on 21st and 22nd February '94 considered the revised draft scheme of Syllabi for B. Com. course, and recommended to adopt the same.

The Faculty of Commerce and Management Studies at its meeting held on 22-6-1994 considered the recommendation of the Board of Studies and approved the scheme and syllabi with necessary changes.

Considering the urgency of the matter, the revised scheme and syllabi for B. Com., as recommended by the Faculty, was approved by the Vice-Chancellor, exercising the powers of the Academic Council.

Sanction, is therefore, accorded for implementing the revised scheme and syllabi of B. Com. degree course, with effect from 1994 admissions.

The revised scheme and syllabi is appended.

Sd.

Deputy Registrar (G & A 1)
For Registrar

- Copy to:—
- 1 The Principals of affiliated colleges offering B. Com. degree course
 - 2 Director, ICC & CE.
 - 3, The C. E.
 - 4 Exam. Enquiry
 - 5 University Library
 - 6 All Information Centres (Through P. R. O.)
 - 7 GAI/F Section/SF/DF/FC

Forwarded/by order
Section Officer

ORDER

UNIVERSITY OF CALICUT

Scheme and Syllabi of Bachelor of Commerce (B. Com.)

Three Year Degree Course from 1994 admissions

Year	Part	Name of paper	Lecture hrs per week	Duration of Uty. Exam.	Maximum Marks	Minimum marks
1st year	I	English-Paper I	5	3 hrs.	100	
		English-Paper II	4	3 hrs.	100	
	II	Second Language (Hindi, Malayalam, Sanskrit, Arabic, Tamil, Kannada)	5	3 hrs.	100	
	III	Paper I - Business Management	3	3 hrs.	100	35
		Paper II - Business Statistics	4	3 hrs.	100	35
		Paper III Managerial Economics	4	3 hrs.	100	35
		Practical Record	-	-	25	10
IInd year	III	Paper IV Advanced Accounting	5	3 hrs.	100	35
		Paper V Company Law and Administration	4	3 hrs.	100	35
		Paper VI Business Laws	4	3 hrs.	100	35
		Paper VII Banking Theory and Practice	4	3 hrs.	100	35
		Paper VIII Cost Accountancy	4	3 hrs.	100	35
		Paper IX Optional I	4	3 hrs.	100	35
		Practical Record	-	-	25	10
		IIIrd year		Paper X Management Accounting	5	3 hrs.
Paper XI Auditing	4			3 hrs.	100	35
Paper XII Entrepreneurial Development and Project Management	4			3 hrs.	100	25
Paper XIII Computer Application	4			3 hrs.	100	35
Paper XIV Marketing	4			3 hrs.	100	35

Paper XV Optional II	4	3 hrs.	100	35
Practical Record	-	-	50	20
Paper XVI Business Practice				
(For Private Candidates)	-	3 hrs.	100	40
Part III Grand Total			1600	

OPTIONAL SUBJECTS

Optional Subjects may be ANYONE of the Following group

- | | | |
|---|---|---|
| A | Co-operation:-
Paper I
Paper II | Co-operation - Paper I
Co-operation - Paper II |
| B | Insurance:-
Paper I
Paper II | Insurance - Paper I
Insurance - Paper II |
| C | Income tax Law and Practice:-
Paper I
Paper II | Income Tax - Paper I
Income Tax - Paper II |
| D | Banking Management:-
Paper I
Paper II | Development Banking
International Banking |
| E | Travel and Tourism
Management
Paper I
Paper II | Travel Management
Tourism Management (Common
Paper for Group-F
Hotel and Tourism Management) |
| F | Hotel and Tourism Management
Paper I
Paper II | Hotel Management
Tourism Management (Common
Paper for Group E
Travel and Tourism Management) |
| G | Hospital Administration
Paper I
Paper II | Hospital Administration
Paper I
Hospital Administration
Paper II |

Students appearing under private Registration stream will not have any practical records. But they have to appear for a separate written theory paper called 'Business Practice' having the duration of 3 hours from a maximum marks of 100 and minimum marks of 40.

Practical Record:-

Each regular student shall maintain a practical Record Book according to the direction of the teachers on the papers of each year. The practicals shall be evenly distributed from all the papers of study each year. After the recording of each practical work is should be duly certified by the concerned teacher. There should be atleast 12 practicals in the first year and at least 25 practicals in second year. Each practical record for the first year and second year has a maximum of 25 marks.

The practicals for III year shall be a minimum number of 40 and the maximum marks of 50. At the end of February every year the practical records should submitted to the Head of the Department and they will be evaluated by him or his nominee. The Head of the Department shall send the marks of practical records to the Controller of Examinations, University of Calicut by the middle of March every year for entry in the concerned Tabulation Register/mark sheet.

Visit and Study:-

Second/Third year students of regular (affiliated) college should be taken in two or more batches under the supervision of teachers of the Department to the nearby business/industrial units so as to enable them to have first hand information on location, structure, function, internal organisation, volume of business, capital structure, managerial, personal problems and prospects of that unit. Study tour for a minimum period of 3 days to an industrial/business centre or centres will form part of the curriculum.

Teachers:-

The teachers of the Department of commerce are competent to handle any subject/paper including paper VI Business laws. However the existing part time law lecturers may be retained if their services are still required. However for teaching paper XIII-computer Application the teacher concerned shall undergo some short term course in the subject. For avoiding the displacement/retranchment of the teachers the existing practice of handling the subject by the teachers of the department of statistics/Economics may continue. Guest lecturers may be employed on hourly remuneration basis for any subject if their services are found to be necessary.

Paper I BUSINESS MANAGEMENT

Chapter I: Nature of management—Definition of management—nature of management—management science or art—management as profession—professionalisation of Management in India—Universality of Management—management and administration—effective management—management functions—planning organising—motivating—directing—controlling.

Chapter II: The social responsibilities of management—responsibilities to the owners—to the employees—to the consumers—to the community.

Chapter III: Schools of Management thought reasons and problems due to various schools—empirical approach—human behaviour approach—social system approach—management science approach—systems approach—contingency or situational approach—operational approach.

Chapter IV: Financial Management: Objectives and scope—Estimation of financial requirements of a firm—features of sound capital plan—Financial policies regarding fixed capital and working capital Capital structure—and its determinants—Characteristics of a sound capital structure—Retained earnings and dividend policy—organisation of finance department—Financial control, its nature and importance—Roles of banking and non-banking special institutions in providing short-term, medium-term and long-term finance to business firms.

Chapter V: Personnel Management: Meaning and importance—Basic functions—Nature and importance of manpower planning—Recruitment, selection and placement—Training, Benefits of training, Types of training—promotion and promotion policy—performance appraisal and job evaluation—Industrial Relations and labour welfare, Industrial discipline, code of discipline in India Industry, workers' participation in management, (significance and the position in India), Nature and importance of collective bargaining, Trade unions and their functions and weaknesses—nature and scope of labour welfare activities.

Books

- | | | | |
|---|-----------------|---|-------------------------------|
| 1 | I. M. Pandey | : | Financial Management |
| 2 | Kuchhal, S. C. | : | Corporation Finance |
| 3 | Drucker, P. | : | Practice of Management |
| 4 | Sukla & Gulshan | : | Personel Management |
| 5 | Mukherjee, S. | : | Outline of Company Management |

Paper II BUSINESS STATISTICS

Chapter I: Definition and characteristics of statistics—Functions—Scope and limitations.

Chapter II: Statistical Investigation—Methods of collection of primary and secondary data—planning and inquiry—collection and scrutiny—

Classification and Tabulation—Construction of frequency—Distributions—Simple derivations like rates, ratios and percentages.

Chapter III Diagramatic Representation—one Dimensional or Bar Diagrams Simple Bar—Sub divided Bar—Percentage Bar Two-Dimensional Diagrams—Rectangle—Squares—Circular Diagrams—Circular or pie diagrams, Maps and pictures—Graphical presentation—Plotting a time series on a graph—Line graph line-graph for two or more variables—False Base Line—Distinction between a Ratio Scale and a Natural Scale—Histogram—Frequency polygon—Frequency curve—ogive curve or cumulative frequency curve—“Less than” and more than” ogive—Graphs of continues Time-Series—Graphs on Natural Scale—Histogram Mixed graphs—Graphs on Ratio scale.

Chapter IV: Statistical Average—Definition—Mean—Simple and weighted Geometric mean—Simple and weighted—Harmonic mean—Simple and weighted Quadratic mean—Mode—Median—moving average—Progressive average—Relation between the different averages and their properties.

Chapter V: Dispersion—Meaning and importance—Various measures of dispersion and relation between them—Skewness measures of Skewness—Kurtosis meaning.

Chapter VI: Correlation—Meaning and importance—Methods Scatter diagram—Coefficient of correlation—Rank difference—Concurrent deviations—Interpretation of properties;

Chapter VII: Analysis of Business Change—Trend—Seasonal Cyclical and Irregular Fluetuation—Methods—of Calculation secular Trend—Free Hand curve Method—Methods of moving Averages—Methods of Least squares. Methods of calculations seasonal variations—Methods of moving average—Methods of Link relatives—Business forecasting.

Chapter VIII: Interpolation and Extrapolation—Meaning and importance—Methods Graphic Method.

Chapter IX: Index Numbers—Meaning and importance—Construction of Index numbers—wholesale price Index Numbers—Fishers ideal Index Tests of Reversabiity—Construction of cost of living index numbers—Family Budget method—Aggregate Expenditure method—Chain Index numbers—Indian Index Numbers relating to prices and cost of living.

Chapter X Sample survey—Important methods—Simple Random sampling—Systematic sampling Stratified sampling—Multistage sampling—Quota sampling (Principles only) National Sample Survey.

Books

- | | | | |
|---|--|---|-----------------------------|
| 1 | Statistics theory and Practice | : | Ghosh and Ghowhury |
| 2 | Fundamentals of Statistics | : | D. N. Elhancee |
| 3 | An introduction to statistical methods | : | C. B. Gupta |
| 4 | Business statistics | : | S. P. Gupta and M. G. Gupta |
| 5 | Statistics theory and practice | : | Dr. B N. Gupta |
| 6 | Text book of Statistics | : | Prof. L. R. Potti |

Paper III MANAGERIAL ECONOMICS

Chapter I: Introduction—Definition of Economics—Managerial Economics—Meaning and scope of managerial Economics as a tool of decision making in business - Functions and responsibilities of the Managerial Economist.

Chapter II: Demand concepts—Marginal Utility Analysis—Law of Diminishing—Marginal Utility—Law of Demand Elasticity of Demand and decision making—Advertisement and demand forecasting.

Chapter III: Theory of Production—Factors of production and the peculiarities—Impact of population on the economy—Production function—Managerial use of production function—Isoquants—Laws of Returns—Input—output relations—Cost control and cost reduction.

Chapter IV: Cost concepts and classification—Incremental costs and sunk costs—Fixed costs and variable costs—Joint costs—Average costs—Marginal cost and total cost relationships—Accounting classification of costs—Economics and Diseconomics of scale—opportunity cost concept.

Chapter V: Pricing and output decision—pure and perfect competition—Effect of time upon supply—Equilibrium of Demand Invervention and pricing—Equilibrium of the Firm and Industry Pricing under perfect and Imperfect competitions—Monopoly and Monopolystic competition—price leadership.

Chapter VI: Pricing policies—Role of cost in pricing—Demand factor in pricing other factors influencing price decisions—Pricing methods—Cost plusor full cost pricing—Marginal Cost pricing Going Rate Pricing Guide lines in price fixing.

Chapter VII; Theory of Distribution—Theories of Rent—Wages—Interest and profit.

Chapter VIII; Profits—Nature of Profits—Accounting profit and Economic profit—Profit policies—Profit maximization—Aims of profit policy.

Chapter IX: Industry-Consumer and State-Problems of the Consumer-Imperfect and Monopolistic competition and the consequential restrictive trade practices-Adulteration-Need for consumer resistance-Role of consumer education-Legal remedies available to the consumer under the existing law (general idea about the protective sections of the prevention of food adulteration Act-Essential Commodities Act-Consumer Protection Act) Industrial licensing-Public enterprises-Rationale of public enterprises.

Chapter X: National Income-Concept and Measurement.

Books

- | | | | |
|---|----------------------------------|---|---|
| 1 | Managerial Economics | : | R. L. Varshney & K. L. Maheshwari |
| 2 | Business Economics | : | K. P. M. Sunderam &
E. N. Sunderam |
| 3 | Financial Management | : | S. C. Kuchel |
| 4 | Managerial Economics | : | Dr. M. V. Pylee, Dr. Jose
T. Payyapilly & Others |
| 5 | Principles of Economics | : | M. L. Seth |
| 6 | Principles of Micro
Economics | : | H. L. Ahuja |

CHAPTER - IV ADVANCED ACCOUNTANCY

Chapter I Company Accounts —Issue of shares and Debentures— For —Feiture and re-issue of shares—Underwriting—Redemption of shares and debentures.

Chapter II Final Accounts of Companies—Preparation of Balance Sheet and profit and Loss Account—Declaration and payment of dividends—Bonus shares—Reserves and provisions.

Chapter III Acquisition of business by companies and profits prior to incorporation.

Chapter IV Amalgamation--Absorption and reconstruction of companies.

Chapter V Final Accounts of Banking companies —Preparation of Balance Sheet and profit and loss account in prescribed forms. A study of different items on the balance sheet.

Chapter VI Final Accounts of Insurance Companies—Components of Final Accounts of life and general business—Principles of ascertaining profits of life business—Preparation of Revenue Account—Profit and Loss account and Balance Sheet of general Insurance—Business.

Chapter VII Double account system —special features—Preparation of Receipts and payments on capital Account and General balance sheet—Replacement of fixed assets.

Chapter VIII Hire purchase and instalment systems—Differences between the two—Recording hire purchase transaction in the books of the lender and the buyer—Different methods of accounting interest calculations—Hire purchase Trading Account—Default and repossession—Instalments payment Accounts—Treatment of sale or return transactions.

Chapter IX Royalty Accounts—Types of royalties—Minimum Rent—Short workings—Recoupment of short working—Lease and sub lease—Entries in the books of the parties.

Chapter X Contract Accounts—Recording transactions in the books of the contractors—the Contracts Accounts—Work certified—work uncertified—Incompleted contract and estimating the profits the on valuation of work in—progress.

Chapter XI Departmental Accounts—Accounting procedure—Analytical Day Books and Ledgers—Allocation of Expenses—Inter departmental transfers—Provisions for unrealised profit.

Chapter XII Branch Accounts—Different methods of Accounting in Head Office Stock and Debtors system—Involving goods to the branch at selling price—Branches keeping complete accounts in corporation of branch transactions—Reconciliation between head office and branch accounts—Inter branch transfers.

Chapter XIII Self balancing—meaning and object—self balancing and sectional balancing—Control Accounts—Transfer from one ledger to another—Control accounts and set off—Correcting errors when self balancing is in operation.

Books:- 1 R. L. Gupta: Advanced Accountancy—Theory Method and Application M. Radhaswamy. (2) Shukla & Grewel: Advanced Accounts (3) M. C. K. Nambiar: Advanced Accounting—Principles and Practice (4) R. R. Gupta: Advanced Accounting (5) Gupta and Agarwal: A treatise on Company Accounts

PAPER - V COMPANY LAW AND ADMINISTRATION

Chapter I Definition and features of a Company—Classification of Companies

Chapter II Company Secretary—Appointment—qualification for appointment as Secretary—General legal points—Rights—Duties—Liabilities.

Chapter III Formation of a company—Promotion—The promoter—Legal position—Liabilities—Remuneration—Preliminary contracts—Incorporation Documents to be filed—Memorandum of Association—Form—Contents and alteration—The Doctrine of 'ultra-vires 'J'—Articles of Association—Form—contents—Alteration—

Effect of Memorandum and Articles—Doctrine of constructive notice—Doctrine of indoor management—Table A Distinction between Memorandum and Articles—Certificate of Incorporation—Duties of secretary in connection with company promotion and incorporation—Commencement of business.

Chapter IV Prospectus—Definition rules regarding the issue of prospectus—Contents—Mis-representation in prospectus—News paper advertisement of prospectus—Statement in lieu of prospectus.

Chapter V Application and Allotment of shares—procedure—Letter of allotment—Minimum subscription—Issue of shares at a premium and at a discount—Secretarial work in connection with issue and allotment of shares under writing of shares.

Chapter VI Membership of a Company—Definition of a member—Modes of acquiring membership termination of membership—Rights and liabilities of members—Register of members—difference between share and stock.

Chapter VII Share Certificate and Share Warrant—Share certificate—rules regarding the issue of share certificate Secretarial work in connection there with—Duplicate share certificate—Share Warrant—Procedure—Issue of duplicate share warrant—Secretarial work in relation there to—Distinction between share certificate and share warrant.

Chapter VIII Calls on shares—Procedure—Secretarial work—Payment of calls in advance

Chapter IX Forfeiture and Surrender of shares—Forfeiture of shares—Meaning—Essentials of a valid forfeiture—Procedure effect of forfeiture—Re-issue of forfeited shares—Annualment of forfeiture—Secretarial work—Surrender of shares—Meaning Procedure—Secretarial work in connection with surrender of shares lien on shares.

Chapter X Transfer and Transmission of Shares—Transfer of shares—Meaning Secretaries duties in connection with transfer certificate—of transfer Blank transfer Forged transfer—Transmission of shares—Meaning secretary's duties—Difference between transfer and transmission of shares.

Chapter XI Divident—Legal provisions—Secretarial work relating to payment of dividend—Dividend Warrants—Interim dividend—Bonus shares.

Chapter XII Borrowing powers and Debentures—Power to borrow—Security for borrowing—Registration of charges—Debentures—Meaning—Issue of debentures—Kinds of debentures.

Chapter XIII Management and Administration—Board of Directors
 —Legal position of Directors—Qualification—Appointment—
 Rights—Duties remuneration—Removal—Other Managerial Per-
 sonnel—Qualification—Appointment Rights—Duties—Remune-
 ration.

Chapter XIV Company Meetings—Board meeting—Frequency of
 board meetings—Notice Agenda Quorum—Chairman of the mee-
 ting—Resolution by circulation procedure at board meetings—
 Minutes of the board meeting secretarial duties—General meetings
 Types of general meeting—Statutory meetings annual general
 meeting—Extra ordinary general meeting—Notice—Quorum—
 Chairman—Resolution—Amendment—Dilatory motions—previous
 question closure motions—Next business proxy—procedure at sta-
 tutory meeting—Annual general meeting and extra ordinary gene-
 ral meeting—Method of ascertaining the sense of the meeting
 Secretarial work relating to meetings—Drafting of notice and
 minutes of company meetings.

Chapter XV Investigation—Investigation and steps for prevention of
 oppression and mismanagement

Chapter XVI Compromise—Arrangement and Re-Construction

Chapter XVIII Dissolution and winding up—Dissolution without
 winding up removal of defunct companies from the Register of
 companies—winding up of the company—Modes of winding up—
 Compulsory winding up under an order of the court—Voluntary
 winding up—Voluntary winding up under the supervision of the
 court.

Books

- 1 Indian Companies Act 1956 (with latest amendments)
- 2 Indian Company Law : R. Gupta and V. S. Gupta
- 3 Indian Company Law : M. J. Sethna
- 4 Principles of Company Law : M. C. Shukla and S. S. Gulshan
- 5 Company Law : R. P. Maheswari and S. N. Maheshwari
- 6 Secretarial Practice : S. C. Kuchhal

PAPER - VI BUSINESS LAWS

Chapter I Contract Essential of a valid contract—Proposal—Acce-
 ptance—Communication—Revocation—Consideration—Capacity
 of parts—Free consent—Coercion—Undue influence—Fraud—
 Misrepresentation—Mistake—Void agreements—Performance of
 contract quasi contracts—Discharge of contract—Breach of con-
 tract—Remedies for breach.

Chapter II Law of sale of goods—Contract of sale conditions—and Warranties—Transfer of property and title to goods—Rights and duties of seller and buyer—Rights of unpaid seller.

Chapter III Indemnity and guarantee—Rights and liabilities of surety—Discharge of surety.

Chapter IV Bailment and pledge—Duties of bailor and bailee—Pledges.

Chapter V Agency—Contract of Agency—Mercantile agents—Extent of agents authority—Delegation of authority Ratification—Termination of agency—Rights and duties of agent—Liability of principal and of agent to third parties.

Chapter VI The Factories Act—Definition—Health—Safety and Welfare working hours of adults—Employment of women and young persons—Leave with wages,

Chapter VII The Industrial Disputes Act—Definition—Authorities under the Act—Procedure—powers and duties of authorities—Strike and lock out—Lay off and retrenchment.

Chapter VIII Minimum wages act—Interpretation—Minimum rates of wages—Advisory Committee—Advisory Boards—Payment of minimum wages.

Chapter IX Employees State Insurance Act—Administration of Insurance Corporation—Standing Committee—Medical benefit council—Employees State Insurance Fund—Contribution Benefit—Sickness benefit—Maternity benefit—Disablement benefit—Dependents benefit—medical benefit—Liability of the employer.

Chapter X Commodity tax law—Meaning of sales tax, excise duty, customs duty, export duty, octroi entry tax, VAT, modvat cess—Central Sales Tax on inter—state sale or purchase—Kerala General Sales Tax Act, meaning of sale—Business—Dealer—Casual trader—Goods—Turnover—Total turnover—Turnover Charging sections—Single point and multipoint—Levy at compound rates—Exemptions—Taxable turnover—Registration.

Books

- | | | | |
|---|----------------------------|---|------------------------------|
| 1 | A Manual of Mercantile Law | : | M. C. Shukla |
| 2 | Industrial Law | : | Malik |
| 3 | The Law of contracts | : | M. Krishnan Nair |
| 4 | Mercantile Law | : | M. C. Kuchal |
| 5 | Mercantile Law | : | R. C. Chawla &
K. C. Garg |

Paper VII BANKING THEORY AND PRACTICE

Chapter I Commercial Banking—Function and services—Agency services, General Utility Services—General structure and methods of Commercial Banking—Employment of funds, Assets of Commercial Banks, Self Liquidating paper theory and Anticipated Income Theory of Commercial Bank Assets, Credit, Creation by Commercial Banks, Limitations—Clearing House—Advantages Banking systems, Unit Banking—Branch Banking—Holding Company Banking—Chain Banking—Comparative advantages and disadvantages—Investment Banking—Method of operations—Mixed Banking.

Chapter II: India Joint Stock Banks—Structure, working and short-comings—Role of Indian Joint Stock Banks in the field of Industrial Finance Difficulties in financing the small scale sector—Credit guarantee scheme for small borrowers—Term Lending in India—Deposit Insurance Scheme Deposit Insurance and Credit Guarantee corporation—Lead Bank Scheme—Nationalisation of Commercial Banks—Objects, achievements, criticism—Role of Banks credit in Export promotion—Export credit Guarantee Corporation—Control over non-banking Companies—Regional Rural Banks—Banking legislation in India The Banking Commission—Important recommendations of the Commission. Modern Trends in Commercial Banking.

Chapter III: Central Banking—Functions—Monopoly of note issue Different systems of Note Issue, principles of Note issue, note issue and the state—Reserve requirements as backing to the Notes issue—Credit Control—various weapons of credit Control—Bank rate policy, open Market operations, Variable Reserve Ratio, Secondary Reserve Requirements—Credit Rationing, Direct Action, Moral Suasion, selective credit controls—The effects and limitation of credit controls—Banker Bank—Bank of clearance Banker and Adviser to the Government—Custodian of the Nation's Metallic Reserves—Modern Trends in Central Banking.

Chapter IV: Reserve Bank of India—Nationalisation—Organisation and functions—Monopoly of Note Issue—Method of Credit Control—Comparative importance of different methods of credit Control—RBI and Exchange Control—Role in Industrial Finance and Agricultural finance—Bill Market Scheme, Different Departments of the Bank and their main functions—Export Import Bank.

Chapter V: Co-Operative Banks—Central Co-operative Banks—State Co-operative Banks—Structure and functions—Reserve Bank of India and Co-operative Banks—National Bank for Agriculture and Rural Development—Organisation and function—Development Banks—Role—Industrial Development Bank of India—Organisation and function.

- Chapter VI: Banker and Consumer-Definition-Relationship-General and Special-Banker's Book Evidence Act.
- Chapter VII: Opening and operation of Accounts-General precautions to be taken special types of customers-Minors-Lunatics, Drunkards, Undischarged Bankrupts, Joint Accounts, Married Women, Agents, Executors and Administrators, Partnerships, Joint Stock Companies, Unincorporated Bodies, Local Authorities, Trust Account-Fixed Deposits-Work flow charts as to the opening of a savings Bank account deposit account and recurring deposit account, operation of a savings bank account and current deposit account, the issue of fixed deposit receipts, payments of interest on fixed deposit and payments of fixed deposit on maturity.
- Chapter VIII: Promissory Note-Law Relating Promissory Notes and Bills of Exchange.
- Chapter IX: Cheques-Requisites-Crossing-Different types and their significance-Endorsements Different types and their significance-Holder and holder in Due Course.
- Chapter X: Paying Banker-Payment of Customer's cheques and precautions to be taken-when a Banker is justified in Refusing payment-Marking of cheques and its significance-Statutory protection-payment in due course-Recovery of money paid by mistake-payment of Domiciled bills.
- Chapter XI: Collecting Banker-His Statutory protection-Basis of Negligence-Banker as a Holder for value-Collection of Customers Bills-Duties of a collecting Banker to His Customers.
- Chapter XII: Pass Book-Effect of Entries in a pass book-closing an account.
- Chapter XIII: Loans and advances-Forms of Securities-Guarantee-Lien-pledge and Mortgage-Classification of Mortgages-Mortgage of Movable property-Feasibility of Mortgage as a Security for Bank Advance-Land and Buildings-Advances against stock exchange securities, margin, Liquidity of securities, charging stock exchange securities-Need for written agreements-Shares in Private Companies and Foreign Companies Equitable title-Advances against goods and documents of Title to Goods-Advantages and Drawbacks, Precautions to be taken-Warehouse Keeper's Certificate-Delivery order, Way bills-Miscellaneous Securities, Bill of Lading, Dock and Warehouse Warrant-warehouse Keeper's receipt-Life Policies, Debentures-Security against term Loans,

Books

- 1 Tannon M. L. : Law and Practice of Banking in India
- 2 Shekhar K. C. : Banking Theory and Practice
- 3 B. S. Raman : Banking Law and Practice
- 4 B. S. Raman : Theory of Banking

- 5 Vasudevan and Radhaswamy : Banking Theory and Practice
 6 Panandikar : Indian Banking
 7 B. L. Mathur : Emerging Perspective of Indian Banking
 8 C. R. Kothari : Indian Banking

PAPER VIII COST ACCOUNTANCY

- Chapter I Introduction—Definition—Meaning and Scope - Objects—Function—Advantages and Disadvantages—Installation of cost Accounting - Practical difficulties.
- Chapter II Cost classification—Elements of cost—Expenses excluded from cost accounts—Cost Sheet—Cost centre - Cost Unit.
- Chapter III Material—Purchase department centralised purchasing—purchase procedure—Indenting material—purchase order Receipt and payment of suppliers—Stores location layout Classification—Codification—Types of Stores—Stock levels - Store records—Controls of Store ABC analysis - VED analysis—Issue of material Procedure for issue—Material issue pricing - Treatment of wastage - Scrap—Defective and spoilage.
- Chapter IV Labour - Types of labour—personnel department - Time recording—Time keeping—Time booking—methods of wage payment - Incentive system—premium plans - Differential piece rate system—Group incentives—payroll department—procedure for payment of wages—Treatment of idle time - over time - Holiday wages - Casual workers.
- Chapter V Overhead - Definition - Classification - of overhead - collection of overhead—Allocation Apportionment—Secondary distribution—Absorption of overhead - Different methods—Under absorption Overabsorption - Treatment of over and under absorption—administration overhead - Selling and distribution overhead.
- Chapter VI Method of costing - Job costing—Batch costing contract costing - Features—Procedure—Recording of cost—profit on incomplete contracts—Estimated profit.
- Chapter VII Process costing - Features—Comparison with job cost—process accounts—Normal and abnormal wastage—Inter process profit—Equivalent production—Simple problems only Joint product and by product—accounting there of.
- Chapter VIII Operating costing - procedure—Motor transport costing - power house costing.
- Chapter IX Cost control account - Cost ledgers—Control accounts—Journal entries—Reconciliation of cost and financial profit—Integral accounting—System—Principles—Journal entries - Advantages.

Books

- 1 Cost Accounting and costing Methods : A. J. Wheldon
- 2 Cost Accounting: Principles
and Practice : S. P. Iyengar
- 3 Cost Accounting: Methods and
Problems : B. K. Bhar
- 4 Cost Accounts : W. W. Bigg
- 5 Cost Accounting: Principles
and Problems : N. K. Prasad
- 6 Advanced Cost Accounting : S. P. Jain and
K. L. Narang

PAPER X MANAGEMENT ACCOUNTING

Chapter I Introduction—Definition—Meaning—Scope—Inter relationship with other subjects—Possession of the management accountant in the organisation—Line and staff function of management accountant—Installation of management accounting.

Chapter II Financial statement analysis and interpretation—meaning of—Types of analysis—Tools of analysis—Accounting ratios—profitability ratio—Solvency ratio—Turnover ratio—Leverage ratio—Market test ratios—Interfirm and intrafirm comparisons—Trend ratios—Commonsize balance sheet and income statement.

Chapter III Fund flow and cash flow statement—Meaning—Uses—Preparation of Fund flow and Cash flow statement,

Chapter IV Planning and control of cost—Marginal costing and profit planning—Identification of fixed and variable cost—Break even analysis and cost volume profit analysis—Through graphs—Equations—Contribution margin—profit planning—Limitations and advantages of marginal costing—Application of marginal costing—Decisions involving alternative choices—determination of sales mix—New product line—Make or buy—key factor—Shut down.

Chapter V Budget and Budgetary control—Types of budget—Preparation of functional budget—Installing and administering budget—Flexible budget,

Chapter VI Standard costing—Definition—Procedure for setting standards—Comparison of standard costing and budgetary control—Advantages and Limitations of standard costing—Analysis of Variance—Material usage—Mix—Yield and price variance—Labour rate deficiency—Mix and yield variance—Overhead—Expenditure—Volume—Capacity and Efficiency variances.

Chapter VII Management reporting—Methods of reporting—Kinds of reports on the basis of information—Users—Report to shareholders—Management—Format of reports—Review of reports—Management information system—Essentials of good information system.

Books

- | | | | |
|---|--|---|--|
| 1 | Institute of Cost & Management Accountants, London | ; | An Introduction to Budgetary Control Standard Costing, Material Control and Production Control |
| 2 | Brown and Howard | ; | Principles and practice of Management Accounting |
| 3 | Antony R. N. | ; | Management Accounting |
| 4 | Khan and Jain | ; | Financial Management |
| 5 | Khan and Jain | ; | Management Accounting |

PAPER XI AUDITING

- Chapter I Auditing—Origin and meaning—Definition Book-keeping Accountancy and Auditing—Objects Advantages and importance—Qualities and Qualification of a professional auditor.
- Chapter II Classification and conduct of Audit—Statutory audit—private Audit—Government Audit—Internal Audit—Interim Audit.
- Chapter III Planning the Audit—Arrangement with the client Audit memorandum—Audit programme—Audit note book—Audit working papers—Divisions of work between senior and junior clerk.
- Chapter IV Internal Check—Meaning and Definition—Objects Internal audit and internal check—Operational auditing—Test checking—Routine Checking.
- Chapter V Vouching—Meaning and Objects—Procedure—Essentials of a valid voucher—Vouching of a cash transactions—Trading transactions—Vouching of personal and impersonal ledgers.
- Chapter VI Verification and valuation assets of and liabilities—Meaning of difference between verification and valuation General principles regarding valuation of assets—Methods of verification and valuation of items—Cash—Loans—Investments—Stock in trade—Book—Debts—Plant and Machinery Freehold and leasehold properties—Good will—Capital—Trade creditors—Contingent liabilities.
- Chapter VII Audit of limited Companies—Appointment of Company auditors—Qualifications—Disqualifications—Rights—Duties—Liabilities—Removal of Auditors—Rotation—Remuneration—Lien—Status—Audit Procedure preliminaries before audit—Audit of share capital issue, Transfer, Transmission, Forfeiture—Re-issue and Redemption of shares—issue and Redumption of Debentures—Audit for purpose of Statutory Report—Profits, Divisible profits—Dividends Reserve & Provisions issue of Bonus Shares—profit or loss prior to incorporation—Managerial remuneration—Auditors report—Contents—General Consideration for drafting the report—Types of reports—Rendering of Report.

Chapter VIII Liability of auditors—Nature of Liability—Civil liability
Criminal Liability—Liability under Indian Penal Code—Liability
under Statute—Liability to Third parties—Liability of Joint
Auditors.

Chapter IX Audit of Banking Companies—Special points regarding
audit of Bank Accounts—Audit of Bank branches—Auditors
Special Liability.

Chapter X Cost Audit Definition—Difference between financial audit
and Cost audit Appointment—Qualification, Rights and Powers of
cost Auditors—Types Cost Audit programme—Report.

Chapter XI Investigation—Meaning—Difference between investiga-
tion and Audit—Objects of investigation—Procedure in investi-
gation of different classes—Investigation on behalf of an intending
purchaser of business, an incoming partner, or behalf of the
management where fraud is suspected Investigation Report.

Chapter XII Different Specialised Audits—Executive accounts—
Charitable Trusts Schools and Colleges, Theatres, Hotels, clubs—
Hospitals Co-operative Societies.

Books

- | | | | |
|---|---|---|-----------------|
| 1 | Practical Auditing | : | B. W. Tondon |
| 2 | Auditing | : | Dr. T.R. Sharma |
| 3 | Auditing, Principles—Practices and Problems | : | Jagadis Prakash |

Paper XII ENTREPRENEURIAL DEVELOPMENT AND PROJECT MANAGEMENT

Chapter I: Importance of Entrepreneur in Economic Development—
Factors affecting entrepreneurial growth—cultural, social, economic
and personality factors—Common entrepreneurial traits—The
Innovative — Adoptive types — Entrepreneurial Development
programmes — Women Entrepreneur — Need — Prospects and
problems.

Chapter II: Concept of a project—Generation of project ideas —
Screening of project ideas—Project formulation—Input require-
ments at different stages—Financial resources.

Chapter III: Technical analysis — Location—Size —Production techno-
logy—Layout of site-buildings and Plant—Appropriateness of
technology—Need for considering alternation.

Chapter IV: Investment outlay—Means of financing — Profitability and
break—Even analysis.

Chapter V: Appraisal criteria and selection of investments — Feasibility
and viability studies—Technical, economic, financial, market and
commercial analysis—Tax implications—ESI, PF gratuity forma-
lities.

Chapter VI: Project report preparation.

- Chapter VII Incentives and subsidies with special reference to Kerala—
Capital investment subsidy—Incentives to SSI Excise duty—Sales
Tax and Income Tax concessions—Need for SSI registration—
Preferential purchases—Role of K. F. C., SIDCO, KITCO etc.,
- Chapter VIII Training facilities for small scale units. Sick Units—
Exit - Picy.

Books

- 1 Vasant D. : Entrepreneurial Development
Vol. I, II & III
- 2 Bhanusha : Entrepreneurship Development
- 3 C.B. Gup & N.P. Srinivasan: Entrepreneurial Development
- 4 S. B. Srivastava : A practical guide to Industrial
Entrepreneurs
- 5 Singh and Mahadevan : Project Evaluation and Management
- 6 B. L. Mishur : Project Management
- 7 Shaghil I. and : Project Planning and Management
Musthaque M. (3 Volms.)

PAPER XIII COMPUTER APPLICATION

- Chapter I: Introduction to Computers — Historical overview of
computers—The machine—Information in the computer - Input/
output devices -- Characteristics of computers — Problems of
Computerisation—Government policy on computerisation.
- Chapter II: Anatomy of the Computer - Basic structure of Computer
consisting of CPU, AI AI/Unit, Control Units, Input—Output
Unit, Memory Unit, What is data and what is a programme—
Date representation—How computer performs arithmetic—The
decision making power of computer—Memory Unit addressing
concepts of data movement representation storage.
- Chapter III: Computer Peripherals—Input devices, card readers,
paper tape readers, Disk drives, Teletype, card and paper punches,
Magnetic tapes, CRT Display, Offline data entry devices - output
devices—Printers—CRT display teletypes, disk drives.
- Chapter IV: Computer Memory—Primary memory ROM and RAM—
Secondary memory Magnetic tape—Magnetic disk.
- Chapter V: Computer operating system—Basic idea of operating
system—concepts of batch processing Multiprogramming—Time
sharing on Line and Real time Processing.
- Chapter VI: Computer system software—Introduction to compilers—
Interpreters, Assemblers, Loaders, linkers and Editors.
- Chapter VII: Computer Languages Low level languages the assembly
language programming—High level languages—An overview.
- Chapter VIII: Principles of Flow charting and programme develop-
ments.

Chapter IX: Computer applications—What is applications software—
Use of computers in Business—Banking Industries, communication
and educational purposes.

Chapter X: Basic language—Character set, constants and variables
arithmetic expressions, Input—output statements, control state-
ment, Looping, Goto statements, format specification, Functions
and routines, uses of records and files, string and the : manipulation
programming examples.

Chapter XI: Applications areas: (a) Sorting files (b) payroll
(c) Invoicing (d) Inventory management (e) Banking transactions.

Books

- 1 Roger Hurts & M. John Selly: Computers and Common sense,
Prentice Hall of India
- 2 Adam Ossorne : Introduction to computer vol (Zero)
- 3 Computers & their uses : Desmonde H. Prentice Hall
- 4 Basic for beginners : Gary a Bitter, Milson Gately TMH
- 5 Johri and Jauhari : Computers Today

PAPER XIV MARKETING MANAGEMENT

Chapter I: Marketing -- Meaning -- Scope -- Modern concept of
marketing -- Marketing function -- Marketing organisation --
Marketing control.

Chapter II: Consumer behaviour and market segmentation—Kinds of
market—Buyer behaviour — Buyer motives — Theories of buyer
behaviour—Market segmentation—Pattern of segmentation —Need
—Bas' s—of segmentation.

Chapter III: Product planning and product policy—Product mix—
Product brand—product positioning —product life cycle.

Chapter IV: Pricing—Pricing policies — Factors influencing pricing—
Legal restrictions on pricing.

Chapter V: Channels of distribution—Definition—Physical distribution
and channels of distribution — Middlemen intermediaries —
Functions of middlemen—Factors considered in selecting channels
—Wholesalers—retailers.

Chapter VI: Sales promotion and advertising—Advantages and
disadvantages of sales promotion—Advantage and disadvantages
of advertising —advertising agency—Personal selling

Chapter VII: Legal restrictions on marketing Need for—sale of
goods act—Elements of a valid sale - Conditions and warranties—
Rights and duties of buyer and seller.

Chapter VIII: Marketing research—Marketing information system —
Role of marketing research—Scope of marketing research.

Books

- | | | | |
|---|-------------------|---|----------------------|
| 1 | Dr. N. Rajan Nair | : | Marketing |
| 2 | Kotler | : | Marketing Management |
| 3 | Cundiff and Still | : | Marketing Management |
| 4 | Subhash Mahra | : | Marketing Management |
| 5 | Sherlekar | : | Marketing Management |
| 6 | Stenton | : | Marketing Management |

B. Com. OPTIONAL

Marks: 100

Group — A Paper IX, Co-operation Paper I

1 Definition of Co-operation — Fundamental principles — Its relation to Capitalism, Socialism and Communism — Concepts of Co-operative common wealth Co-operative principles by the I. C. A.

2 Co-operation in foreign countries—Consumer's movement in Great Britain Robert Owen, Rochdale Pioneers—Raiffisen and schulze movement in Germany Dairy, Piggery, Poultry Societies in Denmark—collective farming U. S. S. R. — Marketing Societies in U. S. A. — Industrial Co-operatives in China Multi—Purpose Societies in Japan.

3 Co-operation in India — Early experiments — Frederic Nichelson's Report Macleagon Committee on Co-operation—Co-operative planning Committee 1945 Rural Credit Survey Committee—Metha Committee on Co-operation—Rural Credit Review Committee—Co-operation and Five Year Plans—History of Co-operative movement in Kerala.

4 Classification of Societies—Credit societies—Short, Medium and long term—Primary Credit Societies—Objective Constitution and working of agricultural credit societies—large sized societies—Service Co-operatives Co-operative Farming—Multipurpose societies—Urban Banks—Financing Agencies Apex, Central Banks—RBI—Land Development Banks—Constitution, Objectives and Functions.

5 Industrial Co-operatives - Handloom, Coir, Fisheries Housing Societies—Dairy societies—Poultry societies—Milk supply societies—Functions.

6 Consumer Co-operative—History—Primary Stores—Whole sale Store—consumer federation—NCCF—Department Store—super market—Government, participation.

7 Co-operative Marketing and processing societies—structure of Co-operative marketing societies—primary—General and commodity war Regional—Apex—National level—Constitution and working—Marketing society as an important functionary in the regulated market system for agricultural produce—Linking of Credit in the marketing Linking of marketing with production.

8 Co-operative Education and Training Constitution and functions of State Co-operative Union—Different kinds of Training—Member Education Programme — National Co-operative Union in Indian and NccT.

9 Recent trend in Co-operative movement with special reference to Kerala Deposit Mobilisation set up of Co-operative Department its functions

Books recommended :

- 1 Theory and practice of Co-operation in India by Kulkarni
- 2 Co-operative Movement in India — J. Banarjee
- 3 Co-operative Movement in India — F. M. Hough
- 4 Co-operation — Principles and Practice — T. S. Balan
- 5 All India Rural Credit Survey Report
- 6 Five Year Plans
- 7 Administrative Report of the Kerala Co-operative Department by Dr. B. S. Mathur
- 8 Co-operation in India — Dr. Mathur M. S.
- 9 Theory, History and Practice of Co-operation by R. D. Bedi
- 10 Madras Co-operative Manual — Vols. I, II and III by J. C. Rajan
- 11 Co-operation at home and abroad by C. R. Fay
- 12 Co-operation in Foreign countries by Rajagopalan
- 13 Co-operation in India and abroad by K. P. Bhatnagar
- 14 Co-operation in India — Memoria

Group — A Paper XV — Co-operation Paper II

- 1 History of Co-operative Legislation in India — Act of 1904 — Act II of 1912 — Act VI of 1942 (only a general study about the above Acts)
- 2 Historical Study of Travancore Co-operative Societies Act 1914, Cochin Co-operative Societies Act 1913, Madras Co-operative Societies Act 1932 and Travancore — Cochin Co-operative Societies Act 1952,
- 3 Detailed Study of Kerala Co-operative Societies Act and Rules 1969.
- 4 Formation Registration and Organisation of Co-operative Societies — Membership — General Body — Managing Committee — Model Bye Laws — Amendment — Audit, Inspection and Supervision — Enquiry into the Constitution working and financial conditions of the Society—Arbitration Arbitration Proceedings — Award — Liquidation proceedings.
- 5 Brief Study of Kerala Co-operative Land Mortgage Bank Act 1960.
- 6 Stamp Act and Registration Act only sections relating to Co-operatives.
- 7 Sales Tax and Bonus Act.
- 8 Kerala Debt Relief Act — Brief Study
- 9 Kerala Land Reforms Act — Provisions relating to selling.
- 10 Indian Penal Code Sec, 177, 186, 403 to 409, 463 and 477
- 11 Indian Limitation Act — Articles 136.
- 12 Indian Evidence Act — Sections 59, 60, 61, 62, 63, 64, 65, and 123.

13 Civil Procedure Code — Sections 31, 35, 38, 50 to 64 and 145 orders 5, 16 and 21.

Books Recommended :

- 1 Law and Principles of Co-operation — Calvert.
- 2 Travancore Cochin Co-operative Societies Act 1952
- 3 Madras Co-operative Societies Act 1932
- 4 Kerala Co-operative Societies Act and Rules 1969
- 5 Kerala Co-operative Land Mortgage Bank Act, 1960
- 6 Co-operative Credit Societies Act X of 1964
- 7 Co-operative Societies Act VI of 1942
- 8 Co-operative Societies Act VI of 1942
- 9 Travancore Co-operative Societies Act, 1914
- 10 Cochin Co-operative Societies Act 1913.

Paper IX — Optional — B — Paper I Insurance

Chapter I: Concept of risk-Types of risk-Method of handling risk
Functions of Insurance-Scope of insurance-History of Insurance -
Indian market structure - Legislative measures - Insurance Legisla-
tion-Other legislation relating to insurance agency - Licencing -

Commission structure - Loss prevention - stamp duty.

Chapter II: Law of contract - Essentials of insurance contracts -
Validity of a contract - Basic principles of insurance - utmost good
faith - Insurable interest Indemnity - Subrogation - Contribution -
Proximate cause - Underwriting new business procedure - Proposal
form cover note - Certificate of insurance - Co-insurance - RENE-
wal procedure - Premium claim - Factors to be considered - Arbit-
ration procedure - Methods of settlement - Insurance - Methods -
Application.

Chapter III: Accounting practice - Forms of accounts-Reserve for
unexpired risk statutory returns - Life Insurance and General
Insurance.

Chapter IV: Marketing of Insurance - salesmanship - Qualities of
salesman - Techniques of selling - Methods of canvassing.

Chapter V: Life Insurance - Features - Different types Bonus -
Annuity - Valuation Balance Sheet.

Books :

- 1 M. N. Mishra Insurance Principles and Practices
- 2 M. N. Sreenivasan Principle of Insurance Law

Paper XV — Optional - B — Paper II Insurance

Chapter I: Introduction to General Insurance — growth of general
insurance Functions of insurance — Contract of insurance—Basic
Principles.

Chapter II: Fire insurance—Introduction standard fire policy — Scope
of cover and exclusion — policy conditions — Special perils —
Types of policies — Declaration — Floating Building course of
constructure — Re instatement and transit—Loss of profit.

Chapter : III Marine insurance -- Introduction LLOYOS -- Marine insurance policies -- Scope of cover under ship and goods policy-- Types of policies Time - Voyage - Mixed builders risk-Floating policy--Inland transit-Air and postal-Special types of policies-- Floating policy-Declaration policy-Annual policy-Duty and profit policy--Institute cargo claim-FPA, WA, AR-Insurance of war, strike and civil commotion-Perils water-Bourewagreement underwriting factors-Classification of losses recovery marine losses and claims procedure general average-full insurance.

Chapter IV : Miscellaneous Insurance - Introduction provisions of motor vehicles Act 1939 - Motor insurance covers and policies - Private cars - Motor Cycles - Commercial vehicles - Miscellaneous types vehicles - Comprehensive third party Act policies - Extra benefit motor rating - Additional perils and benefits No claim discount transfers and cancellation - Issue of certificate claims - Motor Accident claims tribunal Insurance of persons - Personal accident - Janatha personal accident - Gramman policy Accident for school going children P. A. Aid travel Health Insurance.

Chapter V : Insurance of property - Burglary - Cumbined fire and theft - All risk baggage jewellery and valuable policy - Cash - in - Transit policy.

Chapter VI : Insurance of liability and interest - public liability - professional indemnity - Different types of fedelity guarantee - Commercial, Industrial collective and excess floating policies.

Chapter VII : Package policy - Domestic multi-risk traders, Cumbined bankers blanket - Jewellers, Black marine cum erection - Storage cum erection policies.

Books :

- | | | |
|-------------------|---|------------------------------------|
| M. V. Mishra | : | Insurance Principles and Practices |
| M. N. Sreenivasan | : | Principles of Insurance Law |

Paper IX--B. Com. Degree Course
(Optional paper)

Group-C INCOME TAX LAW AND PRACTICE--Paper-I

- 1 Brief History of Income Tax in India--Income Tax Act 1961 with amendments.
- 2 Definitions--Basic concepts--Agricultural income--Previous year--Assessment year--Capital and revenue--Tax Liability--Resident--Not ordinary resident--Non-resident.
- 3 Heads of Income;
 - a) Salary--Chargeability--perquisites--allowances--deductions
Practical problems.
 - b) Income from House property--Chargeability--annual value deductions--Practical problems.
 - c) Profits and gains of business: Business, Profession or vocation chargeability-- computation of Income-- deductions

disallowed expenses—Practical problems—depreciation—Development rebate development allowances—conditions for allowances—Types—importance—practical problems.

d) Capital gain—chargeability—Transfer computation—deductions costs of acquisition—Improvement—exemption and relief.

e) Income from other sources: Chargeability—deductions—amount not deductible.

4 Computation of total income :

5 Procedure for assessments ;

Return of income—General notice—Special notice—self-assessment—provisional assessment—assessment on the basis of evidence—Best Judgement assessment—assessment of escaped income—Procedure for re-opening assessment—Rectification of mistakes—Notice of demand—Appearance by authorised representative assessment.

6 Deduction of Tax at source: Advance payment of Tax—Recovery of Tax. Tax clearance certificate—Refund of Tax—Tax credit certificate.

Books recommended for paper I and II

1 Dr. Bhagavathi Prasad—Law and Practice of Income Tax in India.

2 Rup Ram Gupta—Income Tax Law and Accounts.

3 Dr. H. C. Mehrotra—Income Tax law and Accounts.

4 A. N. Aiyar—Indian Income Tax Act :

5 V. P. Gaur and D. R. Narang—Income Tax Law and Practice.

6 Sampath Ayyankar—Income Tax Manual—Government of India.

Paper XV

Group-C INCOME TAX LAW AND PRACTICE—Paper II

1 Classes of assessee and assessments.

a) Individual

b) Hindu Undivided family—Assessment after partition

c) Company—Public Company—Private Company and company which are substantially interested—Dividends and rights shares—super tax—Surtax Tax on undistributed profits.

d) Local authorities—Income when assessable or exempt.

e) Partnership firm—Registered and unregistered firms

f) Association of persons—Charge of tax on members individually.

g) Artificial Judicial person

h) Charitable or religious Trusts and institutions.

i) Co-operative societies.

2 Assessment in Special cases:

Assessment representatives of minors or idiots or agents—Non residents—Receivers and Managers—assessment of deceased persons assessment of discontinued firms—Assessment of persons leaving India—Person trying to alienate their assets.

3 Income Tax administration:

Machinery of taxation—Central Board of direct Taxes—Directors of Inspection—Commissioner of Income Tax—Assistant Commissioner—Income Tax Officer—Inspector of Income Tax—The Appellate Tribunal

4 Penalties and prosecutions.

5 Appeals and Revisions: First appeal procedure—second appeal—Procedure—revision by commissioner— procedure—in before appellate Tribunal Reference to High Court—Procedure—Appeal to Supreme Court—Procedure.

Books recommended:

Same books recommended for Paper I

Paper IX

OPTIONAL—D BANKING MANAGEMENT

Paper—I DEVELOPMENT BANKING

Chapter I: Financial resources for Economic Development—The need for long term finance—sources of long term finance—Venture capital companies.

Chapter II: Genesis and growth of development banking—Concepts of development banking—Role of development banks in developed and less developed countries.

Chapter III: Constitutions, Objectives, Functions and Critical review of progress of :

- a) Industrial finance Corporation of India
- b) State Financial Corporations and State Industrial Development Corporations
- c) Industrial Credit and Investment corporation of India
- d) Industrial Development Bank of India
- e) Unit Trust of India
- f) Life Insurance Corporation of India
- g) General Insurance Corporation of India
- h) Industrial Reconstruction Bank
- i) Export—Import Bank of India
- j) National Bank for Agriculture and Rural Development

Paper XV

OPTIONAL—D—Paper II INTERNATIONAL BANKING

Chapter I: Foreign Exchange—Meaning and significance—Balances of Trade and balance of payment—Need for foreign exchange—Theory

of comparative cost—Role of exchange—Mint parity of exchange—Gold coins—purchasing power parity theory IMF paper gold Special-Drawing Rights—International liquidity floating currency Fluctuating rates and stable rates of exchange—Exchange control aims and methods Devaluation of currencies—Spot and forward exchange—Arbitrage operations—Foreign exchange Regulation Act.

Chapter II: International Financial Market and Institutions IMF, World Bank, Asian Development Bank—Aid India Consortium—Off shore Fund—GATT.

Chapter III: Foreign Banking Systems of the United Kingdom—United States of America—Japan—China Commercial Banking and Central Banking—Banking system Arabian countries and Malasia—A study of the general features only is expected.

Books :

- 1 Basu S. K. : Theory & Practice of Development Banking
- 2 Sikidar S. : Development Banking
- 3 Beckhart B. H. : Banking Systems
- 4 Mackenzinze. K. : Banking Systems of G. Britan, France, Germany & U. S.
- 5 J. Pandu and R. K. Dash : Development Banking in India
- 6 M. C. Valida : International Economics

Paper IX

OPTIONAL—E PAPER I TRAVEL MANAGEMENT

Chapter I Introduction—Importance and scope of travel management — Travel information and evaluation—Travel industry marketing—Different methods.

Chapter II Tour planning—Tourism and travel geography — Local—Areawise—Statewise—Regional country wise—Worldwise—Connecting important places of tourism—Religious—Cultural—Hill stations Beech tourism—Hill stations—Archiological centres—Temples—Museums—Backwater cruise—Golf centres—Natural parks in India and abroad—Important travel destinations—Schedule and Timetable.

Chapter III Passenger Transport system—Motor Vehicles—Railways — Air transport and Water ways.

Chapter IV Accomodation — Different types — Arrangement of bookings—Rest houses and hotels—Motel.

Chapter V Travel documentation—Travel formalities and procedures —passport Visa—RBI and customs formalities—Domestic travel.

Chapter VI Air ticketing—Travel agency—Job requirements—Indian Association of travel agents—Its functions and organisation—Approval of agencies—World travel organisation.

Chapter VII Cargo transportation by Air, Sea, Road and Rail.

Chapter VIII Linkage between travel, tourism and hotel—Travel package—Conducted tours—Tour operators.

Chapter IX Technological development and transportation—Recent Changes in the travel management.

BOOKS

- 1 Peters M. : International Tourism
- 2 Gray P. : International Travel and International Trade
- 3 Premnath Seth and Susma Seth Bhat : An introduction to Travel and Tourism
- 4 W. H O. : International Travel and Health
- 5 Foster, Douglas : Travel and Tourism Management
- 6 Reilly : Travel and Tourism Marketing Technique
- 7 Jeamio M. Thomson : Travel Agency guide to Business world
- 8 Raymond Baron : Travel and Tourism Data
- 9 Road, Rail, Air, Waterway maps :
- 10 Kieth Waterhouse : The Theory and Practice of Travel

Paper IX

OPTIONAL F—PAPER I HOTEL MANAGEMENT

Chapter I Introduction—Definition—Scope—Types of accomodation—Suitable to Indian climatic conditions and requirements of foreign tourists—Opening of new hotels—Important Indian and International hotels—Their comparative advantages and disadvantages—Hotel chains cheap accomodation—Various services attached to hotels.

Chapter II Restaurants—Snack bars—Coffeehouses—Cocktail Parlour—purchase and control of food and beverages—Nutrition and diet food Indian—Chinese and continental menu items—Catering for conventions and practice—laws relating to sale of food and beverages—Costing and accounting of stores. Preparing Final Accounts.

Chapter III Hotel hospitality—Clubs and entertainments—Hotel reservations - Relationship with travel and tourist operators.

Chapter IV Hotel marketing—Advertisement—Collaboration with tourism—Travel and other hotels in India and abroad— Public relations Cultural Pollution.

Chapter V Tradition of Indian hospitality—Growth of modern hotel industry—Travel and hotel conglomerates.

Chapter VI Classification of hotel services—Room reservation— Rates Payment and checking out time— Credit vouchers and credit cards—Room service—Recreational—Health and shopping facilities—Laws of accomodation—Inkeepers and customers—Balancing

hotel rooms with guest Company rates - Seasonal concessions
Kitchen inspection and labour relations.

BOOKS

- 1 Lastrin G. W. : Modern Hotel and Hotel Management
- 2 Averbroke A. S. : International Tourism and
International Hotel Industry
- 3 Chakrabarthi : Saga of Indian food
- 4 Premnath Seth and
Sushma Seth Bhat : An introduction to Travel and Tourism
- 5 Foster, Kerr Pownenn : Trends in Hotel Industry
- 6 Dr. Jagmohan Negi : Hotels for Tourism Development

Paper XV

COMMON OPTIONAL (For E & F Groups) PAPER II TOURISM MANAGEMENT

Chapter I Introduction — Definition — Constituting elements of tourism — Forms and types — Origin and nature — History of tourism development — Characteristics of modern tourism — Relationship of tourism with culture, politics, Social progress and Economic Advancement.

Chapter II Planning and Development of tourism in India — Role — Achievements Showcomings of public, Private and joint sectors — Techniques and Economics of planning — Designing and Managing tourist resorts.

Chapter III Tourism promotional efforts and the agencies in India and abroad.

Chapter IV Important international and Indian tourist centres — Important tourist attractions — Pilgrims, Archiological Museums — Golf centres, Natural Park, Hill Stations, Beach, Backwater cruise — Shikkar facilities, Art and craft Tourism and travel georaphy.

Chapter V Tourism guidance — Requirements of Indian and foreign tourist — Explanation on the attractions — Historical background Arrangement of travel and hotel facilities — Guidelines for special requirements of tourist — Kathakali, Herbal treatment etc., — Guidance through foreign languages — Tourism legislation.

Chapter VI Recent trends in Indian and international tourism — Tour operators — Changes in the tourism policy — Development of new tourism centres — Hotel and travel facilities — Liberalisation in RBI Customs and transport formalities — Group tours — Draw back and advantages of tourism — Tourism Industry accounting — Receipt and Expenditure account — Profit and Loss account and Balance Sheet

BOOKS

- 1 Seth P. M. : Successful Tourism Planning and Management
- 2 Peters M. : International tourism
- 3 Premanath Seth and Sushma Seth Bhat : Travel and tourism
- 4 Jafferson Almond : Marketing tourism
- 5 Dr. Jagmohan Nagi : Tourism and Travel
Concepts and Principles
- 6 Priyom C. Oommen : Global Tourism Directory
- 7 A. K. Bhatia : Tourism Development
- 8 A. K. Bhatia : International Tourism
- 9 Ram Acharya : Tourism and cultural Heritage of India
- 10 Virky Sharma : Tourism in India
- 11 Leela Shelly : Tourism Development in India

Paper IX

OPTIONAL—G - HOSPITAL ADMINISTRATION PAPER I

I Managerial inputs

Planning—approaches, problem Analysis, Objective Analysis—
 Organi ation—Characteristics, Types Organisational Flow Chart
 Communication and Information System, Decision making Delegation.

II Personnel Management

Personnel—recruitment, selection, interview, appointment and
 training—problems of employees, responsibilities of personnel
 manager. Performance Appraisal System Objectives, Technology
 and conflicts in appraisal. Medical Staff—Categories and duties and
 responsibilities. Nursing service duties and responsibilities. Consumer
 Grievances - Public Relation.

III Office Management

Office Management—Function of office manager—office environ-
 ment—location of office site, office premises, office layout. Office
 furniture—Documentaion filing and indexing. Office Machines.

IV Stores and Inventory Management

Materials management—Objectives, Process of Materials Manage-
 ment—Budgetting and material planning—demand fore casting—
 Procurement, receipt, inspection, payment—Storage inventory control
 —issue, distribution—Wage—maintenance disposal—pilferage—Druggs
 and cosmetics Act.

BOOKS RECOMMENDED

- 1 Hospital Administration : C. M. Francis, Mario C. De. Souza
 and A. K. Roy, Jaypee Brothers
 Medical publishers(P)Limited New Delhi
- 2 Management Process in Health care : S. Sreenivasan
- 3 Management of Hospital : Rockwell Schuls and Alton C. Johnson

Paper XV

OPTIONAL-G—HOSPITAL ADMINISTRATION—Paper II

I Financial Management:

Finance—Objectives and methods of financing, Financial Planning and its implementation. Budgeting—Kinds Flexible budget cash budget. Expenditure—Categories of expenditure, factors affecting hospital expenditures, expenditure control strategies.

II Specialised service Area :

Outpatient services—scope and objectives, location, physical infrastructure and facilities, problems in functioning of OPD, solutions for effective functioning. Data required for planning monitoring and control. Casualty services—scope and objectives, policy, planning, location, accommodation, staffing equipments and records. Instructions to casualty Medical Officers. Diagnostic services—features of diagnostic service departments—Central—isation—decentralisation.

III Hospital Accounting

Revenue and capital expenditure receipt and expenditure account—Income and expenditure account and Balance Sheet—Lease financing as applied to hospitals.

IV Marketing of Hospital services

Books Recommended

- 1 Hospital Administration—C. M. Francis, Mario C. De. Souza and A.K. Roy, Jaypee Brothers Medical Publishers (P) Limited. New Delhi.
- 2 Management process in Healthcare: S. S. Sreenivasan
- 3 Management of Hospital: Rock well schuls and Alton C. H. Johnson

3 Hours 100 Marks

B. Com. III Year

Paper XVI BUSINESS PRACTICE

(External Course student should take examination in this paper in lieu of Practical Record)

- 1 Entrepreneur—Role with the promotion of a business.
- 2 Legal formalities involved in the establishment of a business—sole trader, Partnership, Joint stock Company, Co-operative Society.
- 3 Analysis of the problem and prospects of a local industry or business unit coir, tile, saw mill, country bricks manufacturing, Furniture, building materials.

- 4 A brief description of a business unit after visiting the same— a bank Co-operative society, a trading concern— a manufacturing unit, a super market.
- 5 A brief account for the industrialisation, agricultural development and commercial advancement a local area.
- 6 General knowledge on various financial institutions and latest economic policies of the Government of Kerala and Government of India.

Note:

The private candidates are advised to go through 'The Economic Times', The Financial Express, The Indian Management, Business World, Business Today and Economic and political Weekly. They may also visit the business centres to learn the business practices.

cup/157/95/1,000

REGISTRAR

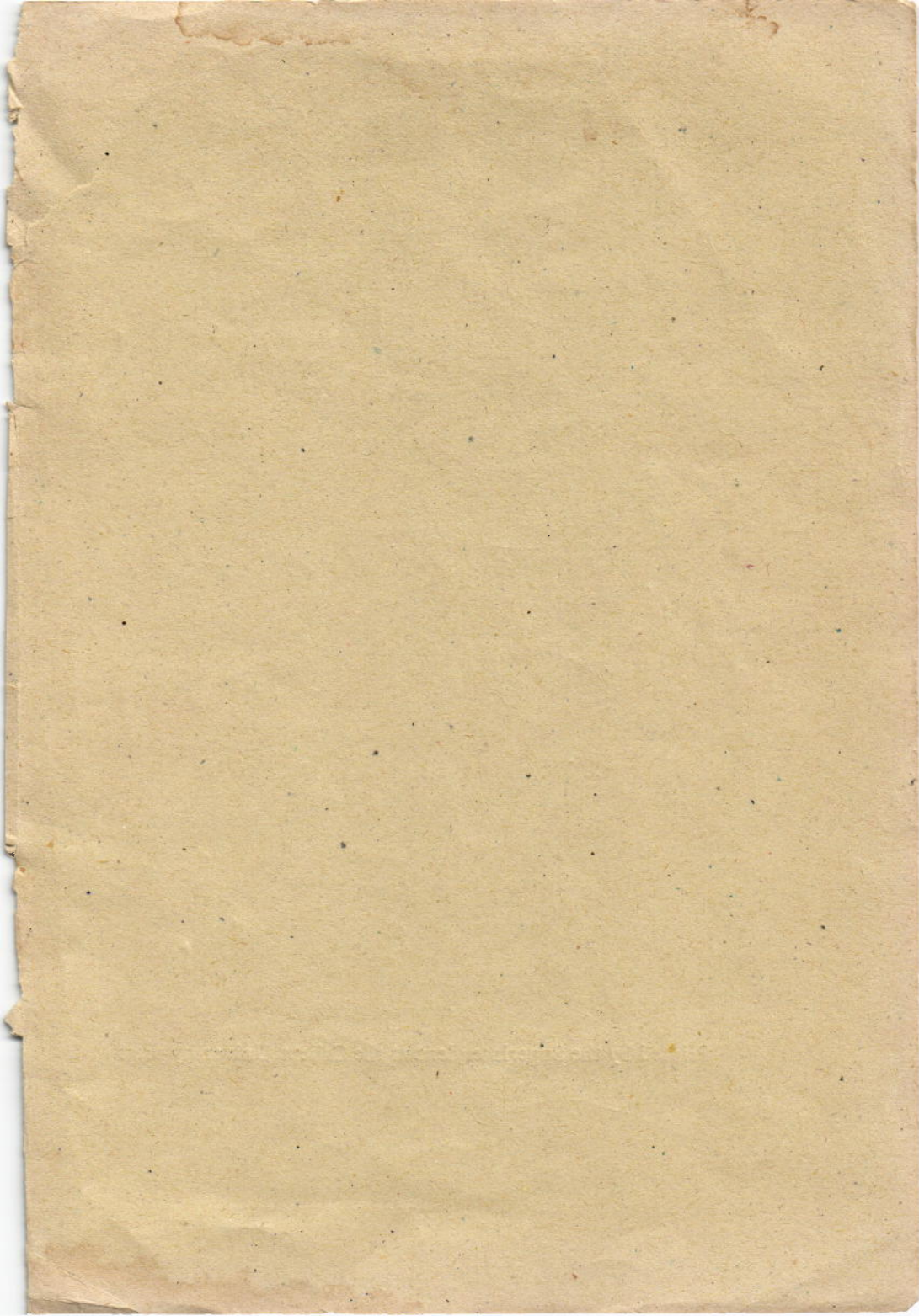
4. A brief description of a business unit after viewing the same—
a bank Co. operative society, a trading concern—a manufacturer—
ing unit, a sugar market.
5. A brief account for the industrialisation, agricultural develop-
ment and commercial advancement a local area.
6. General knowledge on various financial institutions and latest
economic policies of the Government of Kerala and Govern-
ment of India.

Note:

The private candidates are advised to go through 'The Economic
Times', 'The Financial Express', 'The Indian Management', 'Business
World', 'Business Today' and 'Economic and Political Weekly'. They
may also visit the business centres to learn the business practices.

REGISTRAR

09/12/95, 1,000



Printed by the Superintendent at the Calicut University press