



UNIVERSITY OF CALICUT

Abstract

Faculty of Commerce and Management Studies-Regulation,Scheme and Syllabus of B.Com (Honours) Programme with effect from the 2017-18 Admissions -implemented-orders issued

U.O.No. 6439/2017/Admn

G & A - IV - E

Dated, Calicut University.P.O, 23.05.2017

*Read:-*1.Minutes of the meeting of the Board of Studies in B.Com Honours held on 14.03.2017
2.Minutes of the meeting of the Faculty of Commerce and Management Studies held on 29.03.2017

ORDER

According to paper read as (1) above,the meeting of the Board of Studies in B.Com (Honours) held on 14.03.2017, resolved to approve the new regulation and syllabi of B.Com (Honours) with effect from 2017-18 admission.

As per decision No.3 of the paper read as (2) above, the Faculty of Commerce and Management Studies, in its meeting held on 29.03.2017, resolved to approve the Minutes of the B.com Honours held on 14.03.2017.

After considering the matter in detail, the Hon'ble Vice Chancellor has accorded sanction to implement the revised Regulation,Scheme and Syllbus of B.Com(Honours) with effect from 2017-18 admission onwards,subject to ratification by the Academic Council.

The following orders are therefore issued;

The revised Regulation,Scheme and Syllbus of B.Com (Honours) is implemented with effect from 2017-18 admission,subject to ratification by the Academic Council.

(Revised Regulation,Scheme and Syllabus appended)

Ajitha P.P

Joint Registrar

To

- 1.The Principal of affiliated Colleges offering B.Com (Honours) programme.
 - 2.The Controller of Examinations
- Copy to:PS to VC/PA to PVC/PA to Registrar/PA to CE/Director,DOA/D.R, B.Com branch/EX&EG sections/Digital wingSF/DF/FC

Forwarded / By Order

Section Officer

UNIVERSITY OF CALICUT

REGULATIONS GOVERNING BACHELOR OF COMMERCE DEGREE (HONOURS) PROGRAMME UNDER CUCBCSSUG EFFECTIVE FROM THE 2017-'18 BATCH ADMISSIONS

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

Courses and Duration of Examinations

Working Days/ Semester : 90

Working Hours/Semester : 450

Internal Evaluation : 20%

External Evaluation : 80%

1.0 Title of the Programme

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

2.0 Eligibility for Admission

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

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

OR

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

An admission test comprising of questions from basic maths, English language, general awareness and business studies shall be conducted. The entrance test containing only multiple choice questions shall be for a period of two hours with a maximum of hundred marks. The admission to B.Com Hrs. shall be administered by the Directorate of Admissions (DOA) Calicut university in coordination with School of Business Studies, University of Calicut. The final rank list shall be prepared by the DOA by giving equal weightage to scores in the entrance test and the scores in the plus two examination.

3.0 Duration of the Programme

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

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

5.0 Courses of study

The total number of courses for the whole B.Com Honours Programme is 31. It is divided into 3 courses namely —

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

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

5.1

1 st Semester

Course Code	Course	Contact Hours	Credit	Internal	External	Total
1.1 BCH	Communicative English	5	3	20	80	100
1.2 BCH	Principles of Insurance	5	4	20	80	100
1.3 BCH	Business Management	5	4	20	80	100
1.4 BCH	Financial Accounting	5	4	20	80	100
1.5 BCH	Basic Numerical skills	5	4	20	80	100
	Total	25	19			500

2nd Semester

Course Code	Course	Contact Hours	Credit	Internal	External	Total
2.1 BCH	Modern Banking	5	4	20	80	100
2..2 BCH	Managerial Economics	5	4	20	80	100
2..3 BCH	Marketing Management	5	4	20	80	100
2..4 BCH	Human Resource Management	5	4	20	80	100
2..5 BCH	Quantitative Technique	5	4	20	80	100
	Total	25	20			500

3rd Semester

Course Code	Course	Contact Hours	Credit	Internal	External	Total
3.1 BCH	Global Corporate and Business Law	4	4	20	80	100
3..2 BCH	Project Finance	5	3	20	80	100
3.3 BCH	Cost Accounting	5	4	20	80	100
3.4 BCH	Management Information System	5	4	20	80	100
3.5 BCH	Computer Applications For Business & Research (Practical only)	6	5	20	80	100
	Total	25	20			500

4th Semester

Course Code	Course	Contact Hours	Credit	Internal	External	Total
4.1 BCH	Financial Services	5	3	20	80	100
4.2 BCH	Financial Reporting	5	4	20	80	100
4.3 BCH	Auditing& Assurance	5	4	20	80	100
4.4 BCH	Goods and Services Tax	5	4	20	80	100
4.5 BCH	Operations Research	5	4	20	80	100
	Total	25	19			500

5th Semester

Course Code	Course	Contact Hours	Credit	Internal	External	Total
51 BCH	Capital Market	5	4	20	80	100
5.2 BCH	Governance, Risk & Ethics	5	4	20	80	100
5.3 BCH	Organizational Behaviour	5	4	20	80	100
5.4 BCH	Performance Management	5	4	20	80	100
5.5 BCH	Income Tax Law & Practice	5	4	20	80	100
	Total	25	20			500

6th Semester

Course Code	Course	Contact Hours	Credit	Internal	External	Total
6.1 BCH	Global Business Services	5	4	20	80	100
6.2 BCH	Business Research Methods	5	4	20	80	100
6.3 BCH	Financial Management	5	4	20	80	100
6.4 BCH	Corporate Reporting	5	4	20	80	100
6.5 BCH	Business Analysis	5	4	20	80	100
6.6 BCH	Project Report & Viva voce		2		50+50	100
	Total	25	22			600

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

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

6.0 Attendance

A candidate shall attend at least a minimum of 75% of the number of classes actually held for each of the courses in each semester to be eligible for appearing for the examination in that course. If the candidate has shortage of attendance in any course in a semester he/she shall not be allowed to appear for any examination in that semester. However the University may condone shortage if the candidate applies for it as laid down in University procedures.

7.0 Internal Assessment

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

8.0 External Examination

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

9.0 Record Book

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

10.0 Project Report

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

10.2 Project work may be done individually or as a group of two students. But the

project report should be in different areas. In no case the project reports of two students shall be identical.

10.3 The topic of the project should be on any issue related to Commerce.

10.4 Duration for project work is 3 weeks.

10.5 A certificate showing the duration of the project work should be obtained from the organization for which the project work was done or from the guide and it shall be included in the project report.

10.6 The candidate shall prepare at least 2 copies of the report : one for submission to the Department and one for the student which he/she has to bring with him/her at the time of viva - voce. More copies may be prepared if the organization or the guide or both ask for. The project report in English with not less than 30 pages (printed or typed, A4 size paper, 1.5 line spacing. Times New Roman font, font size 14) should be submitted by the student to the Head of the Department on or before 31s` March of the concerned year.

11.0 Structure of the Report

Title page

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

Declaration

Acknowledgements

Contents

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

Chapter III : Data Analysis

Chapter IV : Summary, Findings and Recommendations.

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

Bibliography

612.0 Evaluation of the Project Report

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

Criteria for evaluating the project report

Internal		External		
	Marks		Marks	
Punctuality	5	Relevance of Topic	10	
Quality of Data	10	Statement of objectives and Methodology	10	
Organization of the Report	5	Presentation of facts and figures	10	
		Quality of analysis	10	40
		VivaVoce		40
Total	20	Total		80

13.0 Practical Examination

Practical Examination of three hour duration for the computer Applications & Business Research course shall be arranged by the University. The marks for the Internal is 20 and for the external 80.

14.0 Only Commerce faculty of aided colleges whose appointments are approved by the

University and Commerce faculty of Government colleges should be entrusted

with the valuation of answer scripts of Core and Elective courses and the conduct of Practical Examination. The answer scripts of Common course like English shall be valued by the concerned faculty of the Government and aided colleges.

15.0 Requirement for passing the course

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

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

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

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

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

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

UNIVERSITY OF CALICUT

SYLLABUS OF B.COM HONOURS PROGRAMME UNDER CCSSUG EFFECTIVE FROM THE 2017-'18BATCH ADMISSIONS

SEMESTER — 1 1.1 BCH — COMMUNICATIVE ENGLISH

Contact Hours per week: 5

Max. Marks 80

Credits : 3

Objectives :

To develop spoken and written communication skills among the students.

To equip the students with soft skills needed for the information era.

Module—I

Listening and Understanding Lessons.(5 Hours)

Module—I I

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

(10 Hours)

Module—III

Communication Skill: Conversation Practice, Debates , Colloquium.

(10 Hours)

Module—IV

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

(25 Hours)

Module V

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

(15 Hours)

Module VI

Personality Grooming : Mock Interview, Group Discussions and Seminar Presentations

(10 Hours)

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

Suggested Readings

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

1.2 BCH PRINCIPLES OF INSURANCE

Contact Hours per week: 5

Max. Marks: 80
Credits : 4

Objectives:

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

Module-I

Insurance – Introduction- Definition –Features- Role and importance –Functions- Advantages-Social Security Tool-Insurance and Economic Development- Insurance Contract - Principles of Insurance –Basic Principles -Principles of Co-operation and Probability - Principles of Contract- Specific Principles of Insurance- Utmost Good Faith. Proximate Cause. Insurable Interest, Indemnity, Subrogation, Contribution- Mitigation of Loss-Warranties - Insurance and Assurance –Double Insurance- Reinsurance-Types of insurance - Life – General- Introduction to Actuarial Science
(18 Hours)

Module-II

Laws Relating to Insurance- The Insurance Act 1938- The Life Insurance Corporation Act 1956-The Marine Insurance Act 1963- The General Insurance Business (Nationalisation) Act 1972-The Insurance Regulatory and Development Authority Act 1999(Brief Review Only)(12 Hours)

Module-III

Life Insurance: Meaning-Features- Classification Of Policies - Policy Conditions — Prospectus-Proposal Forms and Other Related Documents - Age Proof — Special Reports -Application and Acceptance — Assignment — Nomination — Surrender Value - Bonus- Loans — Surrender-Fore Closure— Maturity Claims — Survival Benefit - Death Claims — Waiver Of Evidence Of Title — Early Claims — Claim Concession — Presumption Of Death — Accident And Disability Benefits — Settlement Options and Procedure(18 Hours)

Module-IV

Marine Insurance: Meaning- Nature —Subject Matter- Principles- Kinds of policies — Policy conditions — Clauses - marine losses —Procedure for Settlement of Claim
(12 Hours)

Module-V

Fire Insurance :Meaning-Nature-Types of Losses Covered- Principles—Kinds of policies — Policy conditions— clause- Payment of claims- Re-insurance — Miscellaneous Insurance — Health insurance — Motor Insurance, Burglary and personal accident Insurance in India.(15 Hours)

Suggested Readings:

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

1.3 BCH BUSINESS MANAGEMENT

Contact hours per week :5

Maxmarks 80

Credit :4

Objectives:

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

Module-I

Management : Introduction – Meaning - nature and characteristic of Management- Scope and functional areas of management – Management as a science - art or profession – Management & Administration – principles of Management – Social responsibility of Management – Contributions of F. w. Taylor and Henry Fayol – Emergence of Japan as an industrial giant.(20 Hours)

Module – II

Planning : Nature, Importance and purpose of planning - Planning process – Objectives – Types of plans – MBO – Features – steps. (10 hours)

Module - III

Organising and staffing : Nature and purpose of organization, Principles of organization, Types of organization – Organization Chart – Organization Manual – Departmentation, Committees – Authority – Delegation of Authority – responsibility and Accountability – Centralisation Vs decentralization of authority – Nature and importance of staffing – Process of selection & recruitment.(15 hours)

Module - IV

Directing : Meaning and nature of directing – Motivation - Meaning – importance – Theories of motivation (Maslow – Herzberg -McGregors X & Y Theory) – Leadership - Meaning – styles – Managerial grid by Blake and Mounton – Likert's Four level Model – Co-ordination – Meaning and importance. (15 hours)

Module – V

Controlling : Meaning and steps in controlling – Essentials of a sound control system – Methods of establishing control – Control by Exception.(15 hours)

Suggested readings:

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

1.4 BCH FINANCIAL ACCOUNTING

Contact Hours per week: 5

Max. Marks: 80

Credits : 4

Objectives:

- *To develop knowledge and understanding of the underlying principles and concepts relating to financial accounting and technical proficiency in the use of double—entry accounting techniques including the preparation of basic financial statements.*

Module—I

The context and purpose of financial reporting —The scope and purpose of financial statements for external reporting — Users' and stakeholders' needs —The main elements of financial reports —The regulatory framework —legislation and regulation - reasons and limitations - relevance of accounting standards— Duties and responsibilities of those charged with governance— The qualitative characteristics of financial information (10 Hours)

Module—II

The use of double—entry and accounting systems— Double—entry book—keeping principles including the maintenance of accounting records and sources of accounting information — Ledger accounts, books of prime entry - and journals— Recording transactions and events (15 Hours)

Module—III

Sales and purchases - Cash - Inventory - Tangible non—current assets and Depreciation - Intangible non—current assets and amortisation — Accruals and prepayments — Receivables and payables —Provisions and contingencies—Capital structure and finance cost. (15 Hours)

Module IV

Preparation of Trial balance — Correction of errors — Control accounts and reconciliations — Bank reconciliations— Suspense accounts — Statements of financial position — Statements of profit or loss and other comprehensive income —Disclosure notes — Events after the reporting period —Statements of cash flows — Incomplete records. (20 Hours)

Module V

Preparing simple consolidated financial statements— Subsidiaries and Associates — Interpretation of financial statements — Importance and purpose of analysis of financial statements — Ratios — Analysis of financial statements. (15 Hours)

Suggested Readings:

- 1.Fundamentals of Financial Accounting, Becker Educational Development Corp., 20162.
2. Fundamentals of Financial Accounting,Kaplan Publishing, 20163 F
3. undamentals of Financial Accounting, BPP Learning Media LTD, 20164
4. Financial Accounting, Paul S K, New Central Book Agency.
- 5 Financial Accounting, Jain S.P, Narang K L, Kalyani Publishers, Delhi. 6.
- Financial Accounting, grewal, Shukla, S.Chand Publications, New Delhi.

1.5 BCH - BASIC NUMERICAL SKILL

Contact Hours per week : 5

Max. Marks 80

Credits : 4

Objectives :

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

Module-I

Sets and Set Operation: Venn Diagrams-Theorems on number of Elements in a set;. Matrices, Fundamental ideas about matrices and their operational rules — Matrix multiplication —solving system of simultaneous linear equations, Time, Work & Distance problems. (15 Hours)

Module-II

Theory of Equations : meaning, types of equations — simple linear and simultaneous equations (only two variables) eliminations and substitution method only. Quadratic equation-factorization and formula method ($ax^2 + bx + c = 0$ form only)- problems on business application. (10 Hours)

Module-III

Progressions : Arithmetic progressions findings the 'n'th term of an AP and also sum to 'n' terms of an AP. Insertion of Arithmetic means in given terms of AP and representation of AP. Geometric progression : finding nth term of GP. Insertion of GMs in given GP and also representation of GP— Mathematics of Finance — simple and compound interest. (Simple problems only). (15 Hours)

Module-IV

Meaning and Definitions of Statistics : Scope and Limitations — Statistical enquiries — Scope of the problem - Methods to be employed — types of enquiries — Presentation and data by Diagrammatic and Graphical method — Formation of Frequency Distribution. (20 Hours)

Module-V

Measures of Central Tendency : Arithmetic Mean. Median, Mode. Geometric and Harmonic mean, Measures of variation and standard, mean and quartile deviations — Skewness and Kurtosis and Lorenz curve. Analysis of Time Series : Methods of Measuring — Trend and Seasonal variations—Index number — Unweighted indices — Consumers price and cost of living indices.

(15 Hours)

(Theory and problems may be in the ratio of 20% and 80% respectively)

Suggested Readings :

1. Sundaresan and Jayaseelan, An Introduction to Business Mathematics and Statistical Methods.
2. Dr. A.K. Arte & R.V. Prabhakar, A textbook of Business Mathematics
3. Sanchethi and Kapoor, Business Mathematics.
4. Gupta S.P, Statistical Methods.
5. Navaneethan P, Business Mathematics.
6. R.S. N Pillai, Mrs. Bhagavathi , Statistics.
7. P.R. Vittal, Business Mathematics and Statistics

SEMESTER II

2.1BCH MODERN BANKING

Contact Hours per week : 5

Max. Marks 80

Credits : 4

Objectives :

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

Module — I

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

(10 Hours)

Module II

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

(10 Hours)

Module III

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

(15 Hours)

Module IV

Changing scenario of Indian Banking : Social banking — Lead Bank Scheme — Priority sector lending — service area approach — micro credit — management of Non Performing Assets (NPAs) — Prudential norms — Universal banking — maintaining customer relationship Know Your Customer (KYC) — Operation of accounts and settlement of transactions using internet banking - CIBIL, Right to Information. (15 Hours)

Module V

Banking Services: Meaning and Importance — Economic and Monetary implications of Banking Operations — Tangible Services — Deposits, Withdrawals and Lending — Intangible Services — Improved Customer Services — Deficiency in Services — Ways to Improve the Services. (10 Hours)

Module VI

Retail Banking: Products and services — Retail banking business and its composition. Housing loans, vehicle loans, personal loans and education loans. Computation of interest — fixed rate and floating rate, RBI monthly review — REPO — Reverse REPO — EMI — value of added services. (15 Hours)

Suggested Readings:

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

2.2 BCH MANAGERIAL ECONOMICS

Contact Hours per week : 5

Max. Marks 80

Credits : 4

Objectives:

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

Module-I

Introduction to Managerial economics – Meaning and Definition of Economics - Managerial economics – Nature and scope – Difference between Economics and Managerial Economics-Relationship of Managerial Economics with statistics, Mathematics, Operation Research, Accounting- Fundamental Concept of Managerial Economics - Business Decision Making – Application of Economics in Managerial decision making. (10 Hours)

Module – II

Demand Analysis: Demand – Demand Function – Elasticity of demand – Different types of elasticity – Applications – Measurement of Elasticity. Demand forecasting Techniques. Utility – Equilibrium of the consumer using cardinal and ordinal utility (Indifference Curves) – Income effect and substitution effect. (15 hours)

Module - III

Production – Production function- Theory of Production — Laws of Variable proportion – Laws of returns to scale- Economies of Scale and Economies of Scope – Isoquants - Cost analysis – Cost Concepts – Short run and long run cost curves – Revenue Analysis – Revenue curves. (15 hours)

Module - IV

Market : Definition – Classification of Markets – Different types of markets– Perfect and imperfect competition – Price and Output determination under perfect competition –

Monopoly- Monopolistic competition and oligopoly Kinked Demand Curve –Duopoly - Price Discrimination- Degrees of Price Discrimination(15 hours)

Module – V: -

Economic System – Micro and Macro Economics Instruments of Macro Economic Policy : Circular Flow of Income – National Income – Concepts of National Income – Methods of measuring National income – Product, Income and Expenditure Approach – Business Cycle – Inflation and Deflation – Fiscal Policy – Budget Deficit and Debt – Government’s Budgetary Policy – Instruments of monetary policy- Balance of payment. (25 hours)

Suggested readings:

1. R.L Varsheny and K.L Maheswari, Managerial Economics
2. D.N. Dwivedi, Managerial Economics
3. Seth M.L Text book of Economic Theory.
4. K.K dewett, Economic theory
5. D.M Mithan, Business Economics
6. Petersen & Lewis, Managerial Economics
7. Mote V.L Peul. S & Gupta G.S Managerial economics
8. Dr. P.N Reddy and H.R Appaniah, Essential of Business Economics
9. H. Craig Peterson & W. Cris Lewis, Managerial economics
10. Barry Keating and J. Holton Wilson, Managerial Economics

2.3 MARKETING MANAGEMENT

Contact hours per week: 5

Max. marks: 80

Credit: 4

Objectives:

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

Module 1

Marketing management – introduction- definition- importance - types of marketing- marketing concepts-marketing process- marketing functions- marketing mix

(10 hours)

Module 2

Consumer behaviour- importance- types-buying motives- types- factors influencing consumer behavior-market segmentation- need-basis- target marketing-product positioning

(15 hours)

Module 3

Product- concept- classification of product -product line-product mix- product life cycle- new product development- branding-trademark- packaging- labeling. Pricing – meaning- objectives- factors influencing pricing-pricing policies- types of pricing policies- pricing strategies-new products- based on PLC- important pricing strategies- price adjustment strategies

(20 hours)

Module 4

Logistic and Supply chain Management- channel of distribution-function- levels-factors- recent trends- distribution policies-middlemen – wholesalers and retailers- functions and services of wholesalers and retailers. Promotion – promotion mix- factors affecting promotion mix-advertising- sales promotion- personal selling- public relation
(20 hours)

Module 5

Emerging Trends in Marketing : Direct marketing – De- marketing - Re- marketing – Synchro marketing- Viral Marketing— E Marketing —Green marketing — Relationship marketing — Social marketing — Rural marketing- Service marketing.
(10 hours)

Suggested Readings:

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

2.4 BCH — HUMAN RESOURCE MANAGEMENT

Contact Hours per week :4

Max. Marks: 80

Credits : 4

Objectives:

- To familiarize the students with the different aspects of managing Human Resource in the organization.
- To equip the students with appropriate knowledge and skills required for acquisition, development and retention of Human Resources.

Module-I

Introduction : Human Resource Management (HRM) — Concept- Scope- Function.
Human Resource Procurement - Manpower planning - concept and objectives- process of manpower Planning- recruitment- meaning - Source of Recruitment, Modern trends in Recruitment-Selection

- Meaning and Importance, Steps in selection procedure. Interviews - Types of Interviews –Test -

types of test - physical examination – induction - follow up - Job changes –transfer-promotions,

Demotions - separations.

(25 Hours)

Module-II

Human Resource Development: Training - Concept and importance - Methods of Training. Executive Developments - Process and Techniques - Career Planning and Development (15 Hours)

Module-III

Compensation Management : Job evaluation - concept and process of job evaluation - Advantages and Limitations of job evaluation - Components of employee remuneration - Basic Wage- Dearness allowance - Bonus - Fringe benefits and incentives -

Performance and potential

Appraisal - concept and objectives - traditional and modern methods - Limitations of Performance appraisal.

(25 Hours)

Module-IV

Personal Grievance Redressal:
of grievances - Procedure of

grievances handling - Absenteeism Discipline - code of discipline - Hot Stove Rule (General Outline only)

Grievance -meaning and causes

(10 Hours)

Suggested Readings:

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

2.5 BCH - QUANTITATIVE TECHNIQUES

Contact Hours per week : 5

Max. marks: 80

Credits : 4

Objectives:

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

Module — I

Correlation Analysis: Meaning, significance, types and methods, probable error, coefficient of determination, Partial correlation; Regression Analysis: Meaning, equations, lines, Standard error of estimate. Difference between correlation and regression, Regression equation in case of Correlation table, partial regression (25 Hours)

Module—II

Time Series: Components, models, trend analysis - second degree parabola and exponential formula, Measurement of seasonal variations – Method of simple averages, Ratio-to-Trend Method, Method of Moving Average , shifting of the trend origin. (15 Hours)

Module- III

Theoretical Distribution: Binomial distribution –basic assumption and characteristics- fitting of binomial distribution-Poisson distribution-characteristics-fitting of Poisson distribution-Normal distribution-features and properties-standard normal curve (15 Hours)

Module-IV

Statistical Inferences: Testing of hypothesis-procedure-error in testing, Chi-square test, Z-test, t-test, F-test –Simple problems (20 Hours)
(Theory and problems may be in the ratio of 20% and 80% respectively)

Suggested readings:

1. Dr. S.P Gupta, Statistical Methods, S. Chand & Co., New Delhi
2. D.N Elhance, VeenaElhance, B.M.Aggarwal, Fundamentals of Statistics, KitabMahal
3. N.P Aggarwal, Quantitative Techniques, Ramesh Book Depot, Jaipur
4. R.P Hooda, Statistics for Business and Economics, Mcmillan India Ltd., New Delhi
5. Quantitative Methods –D.C Sancheti, VK Kapoor, P.L Mehta

SEMESTER III

3.1 BCHGLOBAL CORPORATE AND BUSINESS LAW

Contact Hours per week :4 Max. Sredits : 4

Objectives:

- *To develop knowledge and skills in the understanding of the general legal framework, and of specific legal areas relating to business, recognising the need to seek further specialist legal advice where necessary.*

Module—I

Essential elements of the legal system: Law and the legal system –Definition— Types of law— Structure and operation of the courts, Sources of law: Case law and precedent— Legislation— Rules and presumptions used the courts— Human rights law.
(10Hours)

Module—II

The Law of Obligations: Formation of contract –Simple contract— Offer— Acceptance— Consideration—Privity, Content of contracts: Contractual terms— Exclusion clauses, Breach of contract and remedies: Effect of reach of contract— Award of damages, The law of torts and professional negligence: Meaning— tort of 'Passing off'— tort of negligence— duty of accountants and auditors. (20Hours)

Module—III

Employment Law: Contract of employment — Dismissal and redundancy: Termination of employment Wrongful dismissal— Unfair dismissal, Types of companies— Duties of promoters— rules of pre—incorporation contracts— Procedures for company registration— Statutory books—Article of association. (15Hours)

Module—IV

Capital and Financing of companies: Share capital – Types of shares— Rights issue— Bonus issue— Issue of Shares at discount or premium, Loan capital — Debenture— Fixed and floating charges, Capital maintenance and dividend law, Management, administration and the regulation of companies—Company directors — Other company officers —Company meetings and resolutions. (20Hours)

Module V

Insolvency law – Voluntary liquidation— Compulsory liquidation— Insolvency and administration, Corporate fraudulent and criminal behaviour –Legal control over insider dealing, money laundering, bribery, fraudulent and criminal behaviour. (10Hours)

Suggested readings:

1. Global Corporate and Business Law, Becker Educational Development Corp., 2016
2. Global Corporate and Business Law, Kaplan Publishing, 2016
3. Global Corporate and Business Law, BPP Learning Media LTD, 2016
4. Dr. P.N. Reddy and H.R. Appanaiah: Essentials of Company Law and Secretarial Practice, Himalaya Publishers.
5. M.C. Shukla & Gulshan: Principles of Company Law.

3.2 BCH PROJECT FINANCE

Contact Hours per week : 5

Max. Marks: 80

Credits : 3

Objectives:

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

Module-I

Project: Meaning — definition — features — classification of projects — stages in project cycle —identification, formulation and implementation
(15 Hours)

Module-II

Appraisal of Projects: Market feasibility, technical feasibility, financial feasibility- different types of appraisal to determine feasibility — feasibility report- Project report- Contents(20 Hours)

Module-III

Financial Appraisal of a Project: Evaluation Techniques — traditional and modern (theoretical aspects only) - Risk analysis — meaning — importance and techniques —

Sensitivity, Break even, Decision Tree, simulation analysis(10 Hours)

Module-IV

Estimation of Project cost: Preliminary expenses — cost of acquisition of fixed assets cost on technical knowhow, acquisition of patents and licenses — documentation charges — preparation of project report—sources of funding(20 Hours)

Module-V

Institutional Finance for Projects : National and state level — IDBI, SIDBI. GIC. LIC, UTI, SIC. IFC — functions and schemes.(10 Hours)

Suggested Readings:

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

3.3 BCH — COST ACCOUNTING

Contact Hours per week : 5

Max. Marks 80

Credits :4

Objectives:

- *To develop knowledge and understanding of management accounting techniques to support management in planning, controlling and monitoring performance in a variety of business context*

Module—I

The nature of management information —Accounting for management— — strategic, tactic and operational planning Cost classification –cost objects, cost units and cost centres— cost, profit, investment and revenue centres, Presenting information (15 Hours)

Module—II

Accounting for material— Material inventory account— LIFO, FIFO and average methods, Accounting for labour – Remuneration methods— — labour turnover— Accounting for overheads – Absorption and Marginal costing—concept of contribution. (20 Hours)

Module—IV

Cost accounting methods – Job, batch and Contract costing, principles—Process costing—

Service/operation costing— Alternative cost accounting. (15 Hours)

Module IV

Standard costing system — Variance calculations and analysis : Sales price and volume variance —Materials total, price and usage variance— Labour total, rate and efficiency variance— Variable overhead total expenditure and efficiency variance—Reconciliation of budgeted and actual profit. (15 Hours)

Module V

Performance measurement overview — Performance measurement application : Cost reductions and value enhancement Profitability and quality of service : Cost control, cost reduction and value analysis —Monitoring performance and reporting: non financial performance, short term and long term performance— Role of benchmarking. (10Hours)

Suggested Readings:

- 1.Fundamentals of Management Accounting, Becker Educational Development Corp., 2016
2. Fundamentals of Management Accounting,Kaplan Publishing, 2016
- 3 Fundamentals of Management Accounting, BPP Learning Media LTD, 2016
- 4 Management Accounting, Rao A P, everest Publishers
- 5 Management AccountingKhan, M Y Jain, Tata Mcgraw Hill

3.4 BCH MANAGEMENT INFORMATION SYSTEMS

Contact Hours per week : 5

Max. Marks 80

Credits :4

Objectives:

Module 1

Management Information System- An Overview—Evolution and Elements of MIS – Definition- Characteristics and Basic Requirements of MIS; Frame work of MIS – Limitations of MIS. (20 Hours)

Module 2

Structure of MIS —Decision Support Systems- Expert Systems—Transaction Processing Systems—Office automation Systems (15 Hours)

Module 3

System Development Stages---System Study, Analysis and Design- Features of a System- Types of Systems- Control in Systems--- System Analyst. (15 Hours)

Module 4

System Implementation—System Maintenance--- Approaches to System Development— Outsourcing. (10 Hours)

Module 5

Electronic Data Interchange and its Applications---Enterprise Resource Planning Systems---
Electronics Commerce and Internet--- Application of Internet --- Internet Administration---
Networking--- Types of Networks. (15 Hours)

Suggested Readings.

1. Management Information Systems--- P.Mohan—Himalaya Publishing House
2. Management Information Systems—Sadagopan.S— Prentice Hall of India.
3. Management Information Systems—O'Brien James.A---Galgotia Publishers.
4. Management Information Systems-W.S.Jawadekar—Tata McGraw Hill Publishers.
5. Management Information Systems—Gupta.A.K—S.Chand& Co.
6. M I S—Management Perspective – D.P.Goyal—Macmillian

3.5 BCH COMPUTER APPLICATIONS FOR BUSINESS AND RESEARCH

Contact Hours per week : 6

Max.Marks 80

Credits :

- *To develop practical skills in the application of Tally Package*
- *To make the students learn the process of using statistical tools in the field of research for validating findings and interpreting statistical results.*

MODULE 1

Fundamentals of Tally ERP 9 – Setting up of company in Tally ERP 9 - F11: Features -F12: Configurations– Setting up Account Heads – Inventory – Stock groups – stock categories – godowns/locations – Units of measure – Stock items – Creating Inventory Masters – Voucher Entry – Accounting, Inventory Vouchers – Invoicing - Advanced accounting – Bill-wise details – Cost centres and Cost categories – Voucher class and Cost centre class – Multiple currencies – Bank reconciliation – Interest calculations – Budget and controls – Advanced inventory – Order processing – Reorder levels – Bill of Materials (BoM) – Price levels and price lists – Stock valuation – Zero valued entries – Inventory ageing analysis (20 Hours)

MODULE 2

Point of Sale (PoS) – Features of Point of Sale – Configuring – Entering POS transactions – POS Reports – Tax deducted at source (TDS) – Configuring – creation of masters – Processing transactions – TDS reports – Payroll Accounting – Configuring Payroll in Tally ERP 9 – Creating Payroll masters – processing Payroll – Accounting for Employer PF, ESI contributions – Payment of professional tax – General Payroll reports(15 Hours)

MODULE 3

Tally Vault – Security control – Tally Audit – Backup and restore – Split company data – Export and import company data ODBC connectivity – web enabled - Print Preview and Online help – Printing of reports and cheques(15 Hours)

MODULE 4

An overview of SPSS –Entering data in SPSS editor – Solving compatibility issues with different types of file – Inserting and defining variables and cases – Managing fonts and labels – Data screening and cleaning – Research with SPSS (random number generation) - Mouse and keyboard processing, frequently used dialog boxes – Editing output – Printing results – Creating and editing a data file - Managing data – Listing cases, replacing missing values, computing new variables, recording variables, exploring data, selecting cases, sorting cases, merging files

(10 Hours)

MODULE 5

Graphs – Creating and editing graphs and charts – Frequencies – Frequencies, bar charts, histograms, percentiles (10 Hours)

MODULE 6

Descriptive Statistics – Measures of central tendency, variability, deviation from normality, size and stability, Cross tabulating and Chi-square analysis – Bivariate Correlation – The T-test procedure – Independent samples, paired samples and one sample tests – The one way ANOVA procedure – one way analysis of variance – General Linear model – Two-way analysis of variance – Simple Linear Regression, Multiple regression analysis (20 Hours)

Recommended Practicals:

1. Application of Tally — creation of companies; creation of primary groups, secondary groups; creation of ledgers; creation of inventory — items, groups, units etc.
2. Creation of different types of vouchers: bills—wise details; interest calculation; creation of godowns.
3. Preparing, display and alter books of accounts, preparing stock reports, stock query, branch accounts, invoices, price list and bank reconciliation statement.
4. Generating fund flow statements, ratio analysis statements, budgets calculation of VAT in Tally; preparation of TDS return 113.
5. Generating Trial Balance, Profit and Loss Accounts, Balance Sheets, consolidated statement of companies.
6. Frequencies, Data manipulation: Recoding and Selecting Cases. Central Tendency Measures, Histograms
7. Data manipulation-Data Transformation - Syntax files and scripts - Output management
8. Descriptive analysis of data - Frequencies - Descriptives - Explore - Crosstabs – Charts
9. Statistical tests - Means - T-test - One-way ANOVA - Non parametric tests - Normality tests
10. Correlation and regression - Linear correlation and regression

Suggested Readings:

1. Institute of Computer Accountants, Tally, Vikas Publishing House. New Delhi.
2. Tally Academy, Tally Manual.
3. Field A., Discovering Statistics Using SPSS, Fourth Edition, SAGE, 2013
4. SPSS in simple steps Author :Kiran Pandya, SmruthiBulsari Publisher : Wisley India
5. Discovery statistics using SPSS Author: Andy Field Publisher : SAGE Publishers
6. SPSS Explained Author: Perry R. Hinton Publisher: Routledge

SEMESTER IV

4.1 - FINANCIAL SERVICES

Contact Hours per week : 5

Max. Marks: 80

Credits : 3

Objectives:

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

Module-I

Introduction: Meaning — types — fund based financial services, fee based financial services. Merchant Banking — meaning, origin, growth, functions, scope- merchant banking practices in india- weakness in the functioning of merchant bankers in India.
(15 Hours)

Module-II

Venture Capital: Meaning , Features, scope and method of venture capital financing
Mutual funds- concept- growth of mutual funds in India- schemes- functioning of mutual funds in India.
(15 Hours)

Module-III

Leasing: meaning — and features, types — advantages — limitations — leasing vs owning.
Hire purchase -features — Hire Purchase Agreement –hire purchase and instalment system
(15 Hours)

Module-IV

Discounting, factoring and forfaiting: Factoring- concept-types-mechanism-
Forfaiting – definition-cost –factoring vs forfaiting.
(15 Hours)

Module-V

Securitisation of debt — objectives — benefits. Credit Rating – meaning, functions, benefits, credit rating agencies in India-CRISIL, ICRA, CARE, DCR, ONICRA
(15 Hours)

Suggested Readings:

I. Gupta N.K. and Monika Chopra, *Financial Market. Institutions and Services*, Ane Books India, New Delhi

2. YogeshMaheswari., *Investment Management*, PHI, New Delhi.
3. Kevin S., *Security Analysis and Portfolio management*, PHI, New Delhi,
4. Avadhani V.A., *Security Analysis and Portfolio Management*, Himalaya Publishing House, New Delhi.
5. Donald M. Fischer and Ronald J. Jordon, *Security Analysis and porttblbio management*, .PHI, New Delhi.
6. Bhole L.M., *Financial Markets and Institutions*, Tata McGraw-Hill Publishing Co. Ltd., New Delhi.
8. Vasanth Desai, *Indian Financial System*, Himalaya Publishing I louse, New Delhi.
9. Khan M.Y., *Financial Services*, Tata McGraw-Hill Publishing Co. Ltd., New Delhi

4.2 BCH — FINANCIAL REPORTING

Contact Hours per week :5

Max. Marks: 80

Credits : 4

Objective :

- *To develop knowledge and skills in understanding and applying accounting standards and the theoretical framework in the preparation of financial statements of entities, including groups and how to analyse and interpret those financial statements.*

Module—I

The conceptual and regulatory framework for financial reporting :The need for a conceptual framework and the characteristics of useful information — Recognition and measurement — Specialised, not—for—profit, and public sector entities —Regulatory framework —The concepts and principles of groups and consolidated financial statements. (10 Hours)

Module—II

Accounting for transactions in financial statements : Tangible non—current assets — Intangible assets — Impairment of assets — Inventory and biological assets — Financial instruments — Leasing — Provisions and events after the reporting period —Taxation — Reporting financial performance —Revenue — Government grants. (15 Hours)

Module—III

Analysing and interpreting financial statements :Limitations of financial statements — Calculation and interpretation of accounting ratios and trends to address users' and stakeholders' needs — Limitations of interpretation techniques(10Hours)

Module—IV

Preparation of financial statements: Preparation of single entity financial statements : Statement of Financial position— statement of profit and loss account and other comprehensive income— statement of changes in equity— Statement of Cash flows. (20Hours)

Module V

Preparation of consolidated financial statements: Consolidated statement of financial position Consolidated statement profit and loss account and other comprehensive income. (20Hours)

Suggested Readings :

1. Financial Reporting, Becker Educational Development Corp., 2016.
2. Financial Reporting, Kaplan Publishing, 2016.

3 Financial Reporting, BPP Learning Media LTD, 2016.

4 Advanced Financial Accounting, David Pendrill and Richard Lewis, Pearson Education Limited

4.3 BCH — AUDITING AND ASSURANCE

Contact Hours per week : 5

Max. Marks: 80

Credits : 4

Objective:

- *To develop knowledge and understanding of the process of carrying out the assurance engagement and its application in the context of the professional regulatory framework. To provide the students with an overall idea of financial services available in the country.*

Module—I

Audit Framework and Regulation: The concept of audit and other assurance engagements — External audits - Professional ethics and Code of Conduct— Internal audit and governance and the differences between external audit and internal audit —The scope of the internal audit function, outsourcing and internal audit assignments. (15Hours)

Module—II

Planning and Risk Assessment: Obtaining and accepting audit engagements —Objective and general principles —Assessing audit risks —Understanding the entity and its environment — Fraud, laws and regulations —Audit planning and documentation. (15Hours)

Module—III

Internal Control: Internal control systems – Components—The use and evaluation of internal control systems by auditors –Limitations in internal control, Tests of control – General IT controls and applications control – control objectives , procedures and activities, Communication on internal control. (15Hours)

Module—IV

Audit Evidence: Financial statement assertions and audit evidence – Quality and quantity of audit evidence— Relevance and reliability of audit evidence, Audit procedures—Audit sampling and other means of testing —The audit of specific items —Computer—assisted audit techniques —The work of others — Not—for—profit organization (20Hours)

Module—V

Review and Reporting : Subsequent events –Purpose, responsibilities , procedures , Going concern – significance, importance and needs—Written representations — Audit finalisation and the final review —Audit reports—asic elements—unmodified audit opinions. (15Hours)

Suggested Readings:

1. Audit and Assurance, Becker Educational Development

Corp., 2016. 2. Audit and Assurance, Kaplan Publishing, 2016.

3 Audit and Assurance, BPP Learning Media LTD, 2016.

4 Institute of Chartered Accountants of India: “Auditing and Assurance Standards”,

ICAI, New Delhi. 5 Gupta, Kamal, and Ashok Arora: “Fundamentals of Auditing,” Tata

Mc—Graw Hill Publishing Co. Ltd., New Delhi.

4.4 BCH- GOODS AND SERVICES TAX

Contact Hours per week : 5 Max. Marks: 80

4

Credits : 4

Module 1

GST- History - Meaning, Features, Benefits, Definitions-Place of business - Person- Appropriate Govt- Assessment- Business- Composite supply- Deemed exports- Goods - Export of goods and services- Import of goods and services – Input - Input service – Input service distributor – input tax- Input tax credit- Invoice- Removal – Reverse charge (10 Hours)

Module 2

Levy and Exemption from GST – Levy and Collection – Composite levy – Taxable person – Exemptions and remissions from tax (15 Hours)

Module 3

Time and Value of supply – Time of supply of goods and services – Change in rates of services – Valuation of supply- Problems (25 Hours)

Module 4

Input Tax Credit – Manner of CGST, SGST, IGST Credit distribution – Manner of credit taking – Input service distributor – Recovery of credit in excess – Problems (15 Hours)

Module 5

Registration- Tax invoice – Returns – Payment – Refund – Accounts and Records (10 Hours) (Problem 40% and Theory 60%)

Suggested Readings:

All about GST- V. S. Datey
Model GST Law – CBEC
GST Ready Reckoner – Keshev R Garg

4.5 BCH - OPERATIONS RESEARCH

Contact Hours Per Week : 5

Max. Marks: 80

Credits :4

Objectives:

- *To provide basic knowledge about operations research.*
- *To Enable The Students To Understand Common Techniques Used In Operation Management Decisions*

Module-I

Operations Research: Meaning - Origin And Development — OR In India - OR As A Tool In Decision Making - OR and Management - Features and Methodology Of OR - Phase Of OR Study -Models In OR - Methods of Deriving the Solution - Limitations Of OR. (5 Hours)

Module-II

Linear Programming: Meaning- Concepts — Notations — Uses and Applications –Formulation

- Graphical Solution - Simplex Method (Maximization problems only) (10 Hours)

Module-III

Network Analysis: CPM and PERT - Net Work Concepts - Construction of Network Diagram - Numbering the Events (Fulkerson's Rule) -- Requirements — Network Calculations — CPM – Concept of Float — Steps in the application of CPM – critical activity- PERT - Time estimate in PERT - Probability Considerations in PERT - Calculation of Float/Slack Under PERT - PERT Calculations - Points of Similarities and Dissimilarities in PERT and CPM - Limitation of PERT and CPM. (Simple problems are expected – crashing of activity time not expected)(15 Hours)

Module-IV

Transportation Problems: Different Initial Allocation Methods — Move Towards Optimality — MODI Method of Solving Transportation Problems. Assignment Problems — Solutions — Variations in Assignment Problems. (20 Hours)

Module-V

Decision Theory : Quantitative Approach To Management Decision Making — Decision Under Conditions of Uncertainty — Maximin — Maximax - Hurwics, Laplace and Minimax Regret Criteria - Decision Making Under Risk — EMV-EOL-EVPI Criteria - Decision Tree Analysis — Game Theory — Pay offs- Saddle point – Value of the game - Queuing Theory (25 Hours)

(Theory 20% and Problems 80%)

Suggested Readings:

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

SEMESTER V
5.1 BCH — CAPITAL MARKET

Contact hours : 5

Max Mark: 80

Credit: 4

Objectives

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

Module—I

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

(10

Hours)

Module—II

Primary Market: Functions of new issue market — Methods of floating new issue — IPO — FPO — Public issue — Bonus issue — Right issue — Private placement — Book building — ESOP — Intermediaries in the new issue market — Registrars to the issue — brokers to the issue — bankers to the issue — Underwriters. (20 Hours)

Module—III

Secondary Market: Role and functions of Stock Exchanges — Members of the Stock Exchanges — Classification — type of speculators — Speculative transaction — listing of securities — Classification of listed securities — Methods of trading in a stock exchange — Screen based trading — on line trading — Depository system — Stock market indices. Stock Exchanges in India — NSE — BSE — MCX — Major international stock exchanges. SEBI— Establishment — Objectives — Powers and functions.

(20 Hours)

Module—IV

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

(15 Hours)

Module—V

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

(10Hours)

Suggested Readings:

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

5.2 BCH GOVERNANCE RISKS AND ETHICS

Contact Hours per week : 5

Max. Marks : 80

Credits : 4

Objectives:

- *To define governance and explain its function in the effective management and control of organisations and of the resources for which they are accountable*
- *To evaluate the Professional Accountant's role in internal control, review and compliance*
- *To explain the role of the accountant in identifying and assessing risk*
- *To explain and evaluate the role of the accountant in controlling and mitigating risk*

Module—I

Governance and Responsibility : The scope of governance — Agency relationships and theories — The board of directors — Board committees — Directors' remuneration — Different approaches to corporate governance — Corporate governance and corporate social responsibility —Governance: reporting and disclosure — Public sector governance.
(15Hours)

Module—II

Internal Control and Review: Management control systems in corporate governance — Internal control, audit and compliance in corporate governance — Internal control and reporting — Management information in audit and internal control. (15Hours)

Module—III

Identifying and Assessing Risk: Risk and the risk management process — Categories of risk —

Identification, assessment and measurement of risk. (15Hours)

Module—IV

Controlling Risk: Targeting and monitoring risk — Methods of controlling and reducing risk — Risk avoidance, retention and modeling. (15Hours)

Module- V

Professional values, Ethics and Social Responsibility: Ethical theories — Different approaches to ethics and social responsibility — Professions and the public interest — Professional practice and codes of ethics — Conflicts of interest and the consequences of unethical behaviour — Ethical characteristics of professionalism — Social and environmental issues in the conduct of business and of ethical behavior. (15Hours)

Suggested Readings:

1. Governance Risks and Ethics, Becker Educational Development Corp., 2016
2. Governance Risks and Ethics, Kaplan Publishing, 2016
3. Governance Risks and Ethics, BPP Learning Media LTD, 2016

5.3. BCH - ORGANIZATIONAL BEHAVIOUR

Contact Hours per week :5

Max. Marks 80

Credits : 4

Objectives :

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

Module-I

Introduction: Organization — Definition — Organization Theories: Classical Theory — Features — limitations. Neoclassical Theory — features — limitations. Contemporary Organization Theory— features - limitations. Organizational Behaviour (OB) — key elements of OB- Fundamental Concepts of OB- Features and Scope — Contributing disciplines to the OB. — Emerging Challenges for OB
(15 Hours)

Module-II

Individual Behaviour:— Personality – characteristics-Determinants — Theories of personality-Big five Personality factors — personality traits influencing OB-Learning – Theories of learning-classical conditioning-operant conditioning-cognitive learning- social learning-principles and determinants of learning. The Perceptual Process — Factors influencing perception — Internal & External; Attitudes and Behaviour — nature of attitude-components of attitude- sources of attitude-functions of attitude-work related attitude.
(15hours)

Module III

Group Behaviour — Characteristics of group- Group Dynamics —features of group dynamics —reasons for group formation-types of groups-Stages of group Development — Important Factors influencing Team-Effectiveness-Cohesiveness — Norms — DecisionMaking. (15 hours)

Module-IV

Motivation, Morale and Culture: Motivation — Theories of Motivation — Motivational Processes — Content Theories (Maslow, Alderfer, Herzberg, McClelland) — Process Theories (Adam, Victor, Vroom and Lawler and Porter) — Morale — Factors influencing Morale — Organizational Culture — Concepts — Forming a Culture — Sustaining a Culture — Changing a Culture. (15 Hours)

Module-V

Leadership and Change : Leadership — Nature of leadership— Leadership and Management — Leadership Styles — Theories of Leadership — Traits — Behavioral Model (Managerial Grid) — Contingency (Feilder, Path goal, Tri-dimensional) — Inspirational Approaches -- Change - Challenges contributing to Change — Types of Change Approaches Contemporary Issues in Change — Management of Change. (15 Hours)

Suggested Readings :

I.Core Readings:

Aswathappa: Organizational Behaviour, Himalaya Publishers, New Delhi.

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

Delhi. L.M. Prasad; Organizational behaviour sulthanchand and sons new delhi.

Daft : Organisation Theory and Design, Thomson Publishers.

Luthans, Fred, Organisational Behaviour, McGraw Hill International, New York.

Robins S.P.,OrganisationalTheocv Structure Design and Application. Prentice I fall of India Pvt.

Ltd.

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

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

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

II. Additional Readings:

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

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

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

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

Dwivedi, Human Relations & Organizational Behaviour, MacMillan India.

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

Sons. III. Current Readings

Harvard Business Review. Sloan

Management Review. Indian Management. Vikalpa.

5.4 BCH PERFORMANCE MANAGEMENT

Contact Hours: 5

Max Marks: 80

Credit: 4

Objectives:

- To develop knowledge and skills in the application of management accounting techniques to quantitative and qualitative information for planning, decision— making, performance evaluation, and control.

Module—I

Specialist Cost and Management Accounting Techniques : Activity Based Costing –Cost drivers — Target costing – Target costing in service and manufacturing industries—Life—cycle costing —Throughput accounting –Theory of constraints— Throughput Accounting Ratio— Environmental accounting. (20 Hours)

Module—II

Decision-Making Techniques— Relevant cost analysis – Opportunity costs— Cost volume profit analysis – Break even point— Margin of safety—Break even charts, profit volume charts —Limiting factors –Shadow prices— Slack for decision making, Pricing decisions – price elasticity of demand— Pricing strategies— Make—or—buy and other short—term decisions — Dealing with risk and uncertainty in decision— making. (20Hours)

Module—III

Budgeting and Control: Budgetary systems — Types of budget – Fixed, Flexible, zero based, activity based, incremental, top—down, bottom up, master and functional budgets, Quantitative analysis in budgeting –Learning rate and learning effect—Learning curve,. (15Hours)

Module- IV

Performance measurement and Control : Performance management information systems — Sources of management information —Management reports — Performance analysis in private sector organisations — Divisional performance and transfer pricing — Performance analysis in not—for—profit organisations and the public sector — External considerations and behavioural aspects. (20

Hours)

Suggested Readings:

1. Performance Management, Becker Educational Development Corp., 20162.
2. Performance Management, Kaplan Publishing, 20163
3. Performance Management, BPP Learning Media LTD, 20164
4. Advanced Management Accounting, Robert S Kaplan, Anthony A Atkinson, Prentice Hall, 1998

5.5BCH — INCOME TAX LAW AND PRACTICE

Contact Hours per week : 5

Max. Marks: 80

Credits : 4

Objective:

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

Module-I

Basic Concepts: Income — agricultural income — person — assessee — assessment year — previous year — gross total income — total income — maximum marginal rate of tax Residential status — Scope of total income on the basis of residential status — Exempted income under section 10. (10 Hours)

Module-II

Computation of Income under different Heads: Salaries — Allowances — Perquisites — Profit in lieu of salary — Gratuity — Pension — Income from house property: Annual Value of House property — Computation under different circumstances — Deduction from annual value. (20 Hours)

Module-III

Profit and Gains of Business or Profession: Definition — Computation — Allowable expenses and not allowable expenses — General deductions — Provisions relating to Depreciation. (10 Hours)

Module-IV

Capital Gains: Definition of Capital Assets — Long term and Short term Transfers — Cost of acquisition — Cost of improvement — Exempted Capital gains. Income from other sources : Definition — Computation — Grossing up — Deductions and other relevant provisions. (15 Hours)

Module-V

Total Income and Tax Computation: Income of other persons included in assessee's total income —

Aggregation of income — set-off and carry forward of losses — Deductions from gross total income

— Rebates and reliefs — Computation of total income tax liability of individuals.

(20 Hours)

Suggested Readings:

1. Dr.Vinod K. Singhania, Direct Taxes— Law and Practice, Taxman publication
2. B.B. Lal , Direct Taxes, Konark Publisher (P) Ltd.
3. BhagwathiPrasad , Direct Taxes — Law and Practice, Wishwaprakashana.
4. Dr.Mehrotra and Dr.Goyal , Direct Taxes — Law and Practice, SahityaBhavan Publication.
5. DinakarPagare , Law and Practice of Income Tax, Sultan Chand and sons.
6. Gaur &Narang , Income Tax

SEMESTER VI

6.1 BCH GLOBAL BUSINESS SERVICES

Contact Hours per week : 5

Max Mark :80
Credits 4

Objectives:

- To enable students to acquire knowledge of concepts of global business.

Module—I

The history of the shared services, outsourcing and GBS industry—Why businesses use Global Business Services — typical organisational models — The process typically found in Global Business Services and key decision factors —The key skills and success factors in a GBS organisation. (10 Hours)

Module— II

Understanding the process value chain — Process mapping, SOPs and knowledge transfer —Governance and process controls — Process measurement: KPIs and benchmarking — Current industry trends. (15 Hours)

Module— III

Relationship management: Understanding the customer, cultural awareness, communication and behavior — The role of technology in Global Business Services — Understanding compliance and regulation. Change management, project management and process improvement — Personal development, career planning, learning and development. (20 Hours)

Module— IV

. Getting started: Making the case for GBS, project methodology — Feasibility analysis: process analysis, model, location and provider selection, the business plan — Solution: Enterprise standards, process maps, organisation design, the governance structure — Build: The detailed process, created the organisation, recruitment — Implementation: Transition management and knowledge transfer. (20 Hours)

Module—V

The importance of talent management: Recruitment, retention, remuneration, appraisal, training, learning and development, staff management, forecasting and deployment of resources — Stakeholder management, managing to service levels — Detailed governance knowledge. (10Hours)

Suggested Readings:

- CIMA Study material on Global Business Services
- Global Business Management Functions, Leslie P Wilcocks, Kindle edition
- Designing B2B brands- Lessons from Deloitte, Bryan Resnick

6.2 BCH BUSINESS RESEARCH METHODS

Contact Hours-5

Max. Marks-80

Credit : 4

Objectives:

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

Module 1

Meaning and definition of Business Research—Features—Theory Building—Induction and Deduction Theory—Research Process—Types of Business Research--- Basic—Applied—Exploratory—Descriptive—Casual. (20 Hours)

Module 2

Research Design—Exploratory, Descriptive and Experimental Designs—Process of Problem Definition—Determine the relevant variables and state research questions—Hypothesis and Research Objectives. (10 Hours)

Module 3

Data Collection—Primary Data and Secondary Data—Population and Sample -- Sampling design—Techniques of Sampling—Sampling and Non Sampling Errors -- Measurement and Scaling—Nominal – Ordinal —Interval and Ratio Scales --- Reliability and Validity --- Questionnaire Design--- Means of Survey Data Collection. (20 Hours)

Module 4

Data Processing—Processing Stages—Editing—Coding—Data Entry—Tabulation and Analysis of Data—Descriptive Analysis under different types of Measurements—Percentages —Frequency table—Contingency table—Graphs—Measures of Central Tendency—Index numbers-- Parametric and Non Parametric tests--- Interpretation. (15Hours)

Module 5

Preparation of Research Report—Format—Report Writing Stages—Gathering Materials and Data—Over all Format—Make Detailed out line—First draft writing--- Final publishing. (10 Hours)

Suggested Readings:

1. S.N. Murthy & U. Bhojanna, Business Research Methods. Excel Books New Delhi.
2. Michael V.P, Research Methodology in Management, Himalaya
3. R. Paneerselvan, Research Methodology, Prentice Hall of India
4. Ajai S. Gaur & Sanjaya S. Gam, Statistical Methods for Practice & Research, Response Books, New Delhi.
5. Dipak Kumar Bhattacharya, Research Methodology, Prentice Hall of India.
6. Kultar Singh, Quantitative Social Research Methods, Response Books, New Delhi.
7. Kothari.C.R , Research Methodology, New Age Publishers, New Delhi.
8. S.L.Gupta, Marketing Research, Excel Books, New Delhi.
9. Neresh K. Malhotra, Marketing Research, Pearson Education.
10. Jan Brace, Questionnaire Design, Kogan Page India.

6.3 BCH — FINANCIAL MANAGEMENT

Contact Hours per week: 5 Max Mark:80 Credit 4

Objectives:

- *To develop the knowledge and skills expected of a finance manager, in relation to investment, financing, and dividend policy decisions.*

Module I

Financial management function: The nature and purpose of financial management - relationship between financial management and financial and management accounting. Financial objectives and relationship with corporate strategy - Stakeholders and impact on corporate objectives - Financial and other objectives in not-for-profit organisations.

10Hours

Module III

Working capital management: The nature, elements and importance of working capital - relevant accounting ratios Management of inventories, techniques in managing inventory - accounts receivable: techniques in managing accounts receivable, accounts payable: techniques in managing accounts payable and cash : relevant techniques in managing cash, - Determining working capital needs and funding strategies.

25Hours

Module IV

Investment appraisal: Investment appraisal techniques - Allowing for inflation and taxation in investment appraisal - Adjusting for risk and uncertainty in investment appraisal - Specific investment decisions (lease or buy; asset replacement, capital rationing), Business finance : Sources of and raising business finance .

Estimating the cost of capital - Sources of finance and their relative costs - Capital structure theories and practical considerations Dividend theories - Finance for small- and medium-sized entities. 25Hours

Module V

Risk management : The nature and types of risk and approaches to risk management - Causes of exchange rate differences and interest rate fluctuations - Hedging techniques for foreign

currency risk - Hedging techniques for interest rate risk.

15Hours

Suggested Readings:

1. Financial Management, Becker Educational Development Corp., 2016
2. Financial Management, Kaplan Publishing, 2016
3. Financial Management, BPP Learning Media LTD, 2016
4. Bhalla, V.K.: "Financial Management & Policy," Anmol Publications, Delhi.
5. Chandra, P: "Financial Management- theory and practice", Tata McGraw Hill

6.4 BCH — CORPORATE REPORTING

Contact Hours per week:4

Max. Marks: 80

Credits : 4

Objectives

- *Evaluate the financial reporting framework*
- *Prepare the financial statements of groups of entities in accordance with relevant accounting standards*
- *Discuss the implications of changes in accounting regulation on financial reporting*
- *Appraise the financial performance and position of entities.*

Module—I

The professional and ethical duty of the accountant and financial reporting framework: Professional behaviour and compliance with accounting standards— Ethical requirements of corporate reporting and the consequences of unethical behaviour — Social responsibility — The applications, strengths and weaknesses of an accounting framework — Critical evaluation of principles and practices. (10Hours)

Module—II

Reporting the financial performance of entities: Performance reporting — Non—current assets — Financial instruments — Leases — Segment reporting — Employee benefits — Income taxes — Provisions, contingencies and events after the reporting date — Related parties — Share—based payment — Reporting requirements of small and medium— sized entities (SMEs). (15Hours)

Module—III

Financial statements of groups of entities, specialised entities and specialised transactions: Group accounting including statements of cash flows — Continuing and discontinued interests — Changes in group structures — Foreign transactions and entities — Financial reporting in specialised, not—for—profit and public sector entities — Entity reconstructions. 4 (20Hours)

Module—IV

Implications of changes in accounting regulation on financial reporting and appraisal of Financial Performance: The effect of changes in accounting standards on accounting systems — Proposed changes to accounting standards — The creation of suitable accounting policies — Analysis and interpretation of financial information and measurement of performance. (20 Hours)

Module V

Current developments: Environmental and social reporting — Convergence between national and international reporting standards — Current reporting issues. (10 Hours)

Reference Books:

1. Corporate Reporting, Becker Educational Development Corp., 2016
2. Corporate Reporting, Kaplan Publishing, 2016
3. Corporate Reporting, BPP Learning Media LTD, 2016

6.5 BCH — BUSINESS ANALYSIS

Contact Hours per week

Max. Marks: 80

Credits : 4

Objectives:

- *Assess the strategic position of an organisation*
- *Evaluate the strategic choices available to an organisation*
- *Discuss how an organisation might go about its strategic implementation*

Module—I

Strategic position: The need for, and purpose of, strategic and business analysis — Environmental issues affecting the strategic position of, and future outlook for, an organisation — Competitive forces affecting an organisation — Marketing and the value of goods and services — The internal resources, capabilities and competences of an organisation — The expectations of stakeholders and the influence of ethics and culture.

(10Hours)

Module—II

Strategic choices and Strategic action: The influence of corporate strategy on an organisation — Alternative approaches to achieving competitive advantage — Alternative directions and methods of development — Organising and enabling success — Managing strategic change — Understanding strategy development. (15Hours)

Module—III

Business and process change and Information technology: Business change — The role of process and process change initiatives — Improving the processes of the organisation — Software solutions — Principles of information technology — Principles of e—business — E— business application: upstream supply chain management — E—business application: downstream supply chain management — E—business application: customer relationship management. (20Hours)

Module—IV

Project management: The nature of projects — Building a business case — Managing and leading projects—Planning, monitoring and controlling projects — Concluding a project.

(15Hours)

Module-- V

Financial Analysis and People: The link between strategy and finance — Finance decisions to formulate and support business strategy — The role of cost and management accounting in strategic planning and implementation — Financial implications of making strategic choices and of implementing strategic actions — Strategy and people: leadership — Strategy and

people: job design — Strategy and people: staff
development. (15Hours)

Reference Books:

1. Business Analysis, Becker Educational Development Corp., 2016
2. Business Analysis, Kaplan Publishing, 2016
- 3 Business Analysis, BPP Learning Media LTD, 2016