



UNIVERSITY OF CALICUT

Abstract

Faculty of Commerce and Management Studies - Scheme and Syllabus of B.Com (Vocational Stream) Programme with effect from 2017-18 admissions onwards -Resolution of the Academic Council - Implemented - Orders issued

G & A - IV - E

U.O.No. 10270/2018/Admn

Dated, Calicut University.P.O, 01.09.2018

*Read:-*1.Item No.7 of the minutes of the meeting of the Board of Studies in Commerce(UG) held on 24.04.2018
2.Item No.4 of the minutes of the meeting of the Faculty of Commerce and Management studies held on 03.05.2018.
3.Item No.II.A of the minutes of the meeting of the Academic Council held on 18.07.2018

ORDER

1.As per the paper read as (1), the Board of Studies in Commerce(UG), resolved to approve the revised Scheme and Syllabus of B.Com (Vocational Stream) programme. The resolution of the Board of Studies in Commerce(UG) was approved by the Faculty of Commerce and Management Studies, vide paper read as (2). The minutes of the meeting of the Board of Studies in Commerce (UG) and the minutes of the Faculty of Commerce and Management Studies was approved by the Academic Council vide paper read as (3) .

2.Sanction has been accorded by the Vice Chancellor to implement the above resolution of the Academic Council.

3.The revised Scheme and Syllabus of B.Com (Vocational Stream) is, therefore, implemented with effect from 2017-18 admission onwards.

(Revised scheme and syllabus appended)

Biju George K

Assistant Registrar

To

1.Principal of affiliated Colleges offering B.Com(Vocational Stream) programme

2.Controller of Examinations

Copy to: PS to VC/PA to PVC/PA to Registrar/PA to CE/JCE III/Digital Wing/EX & EG Section/SF/DF/FC.

Forwarded / By Order

Section Officer

UNIVERSITY OF CALICUT
REGULATIONS GOVERNING BACHELOR OF COMMERCE DEGREE
PROGRAMME UNDER CUCBCSSUG ---- EFFECTIVE FROM THE ACADEMIC
YEAR 2017-18

BATCH B.Com ADMISSIONS 2017-18

1.0 Title of the Programme

This DEGREE shall be called BACHELOR OF COMMERCE (VOCATIONAL STREAM).

2.0 Eligibility for admission

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

3.0 Duration of the programme

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

4.0 Medium of Instruction

The medium of instruction and examination shall be English.

5.0 Courses of study

Total number of courses for the whole B.Com Programme is 31. It is divided into courses namely:-

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

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

5.1 Semester I

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Common	BC1A01	4	4	20	80	100
Common	BC1A02	5	3	20	80	100
Common	BC1A07	5	4	20	80	100
Core	BCIB01 Business Management	6	4	20	80	100
Compl.	BCIC01 Managerial Economics	5	4	20	80	100
	Total	25	19	100	400	500

Semester II

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Common	BC2A03	4	4	20	80	100
Common	BC2A04	5	3	20	80	100
Common	BC2A08	5	4	20	80	100
Core	BC2B02 Financial Accounting	6	4	20	80	100
Compl.	BC2C02 Marketing Management	5	4	20	80	100
	Total	25	19	100	400	500

Semester III

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Common	BC3A11 Basic Numerical Skills	5	4	20	80	100
Common	BC3A12 General Informatics	5	4	20	80	100
Core	BC3B03 Business Regulations	5	4	20	80	100

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

5.1 Semester I

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Common	BC1A01	4	4	20	80	100
Common	BC1A02	5	3	20	80	100
Common	BC1A07	5	4	20	80	100
Core	BCIB01 Business Management	6	4	20	80	100
Compl.	BCIC01 Managerial Economics	5	4	20	80	100
	Total	25	19	100	400	500

Semester II

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Common	BC2A03	4	4	20	80	100
Common	BC2A04	5	3	20	80	100
Common	BC2A08	5	4	20	80	100
Core	BC2B02 Financial Accounting	6	4	20	80	100
Compl.	BC2C02 Marketing Management	5	4	20	80	100
	Total	25	19	100	400	500

Semester III

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Common	BC3A11 Basic Numerical Skills	5	4	20	80	100
Common	BC3A12 General Informatics	5	4	20	80	100
Core	BC3B03 Business Regulations	5	4	20	80	100

Core	BC3B04 Corporate Accounting	6	4	20	80	100
Compl.	BC3C03 Office Automation	4	4	20	80	100
	Total	25	20	100	400	500

Semester IV

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Common	BC4A13 Entrepreneurship Development	5	4	20	80	100
Common	BC4A14 Banking and Insurance	5	4	20	80	100
Core	BC4B05 Cost Accounting	6	4	20	80	100
Core	BC4B06 Corporate Regulations	4	4	20	80	100
Compl.	BC4C04 Programming Logic in C					100
	Total					500

Semester

v

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Core	BC5B07 Data base Management System	4	4	20	80	100
Core	BC5B08 Business Research Methods	4	4	20	80	100
Core	BC5B09 Income Tax Law and Accounts	5	4	20	80	100
Core	BC5B10 Linux Operating System	5	4	20	80	100
Core	BC5B11 Data Structure Using C	5	4	20	80	100
Open	BC5D01 Open Course (For students from other Departments)s	2	2	10	40	50
	Total	25	22	110	440	550

Semester VI

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Core	BC6B12 Income Tax and GST	6	4	20	80	100

Core	BC6B13 Auditing and Corporate Governance	5	4	20	80	100
Core	BC6B14 RDBMS using Postgre SQL	5	5	20	80	100
Core	BC6B15 Computerised Accounting with Tally	5	5	20	80	100
Core Project	BC6B16 (PR) Three Weeks Project and Viva-Voce	4	2	10	40	50
	Total	25	20	90	360	450

Core Courses in the area of Specialization:

A. Finance

1. Financial Markets and Services
2. Fundamentals of Investments
3. Financial Derivatives
4. Financial Management

B. Banking and Insurance

1. Banking Services Management
2. Insurance Management
3. Foreign Exchange Management
4. Risk Management and Insurance

C. Co - operation

1. Co-operative Theory and Practice
2. Legal Environment For Co-operatives
3. International Co-operative Movement
4. Co-operative Management and Administration

D. Computer Applications

1. Computer Applications in Business
2. Business Information Systems
3. Office Automation Tools
4. Computerized Accounting with Tally

E. Travel and Tourism

1. Tourism Principles And Practices
2. Tourism Product And Promotion
3. Tourist Transport And Tour Operation
4. Hospitality Management

F. Islamic Finance

1. Introduction to Islamic Commercial Banking
2. Fundamentals of Islamic Commercial Law
3. Foundations of Islamic Accounting Theory and Practice
4. Islamic Investment Funds and Insurance

Open Courses (For students from other departments)

1. E- Commerce
2. Basics of Entrepreneurship and Management
3. Basic Accounting

5.2 Four Common Courses (BC3A11 Basic Numerical Skills, BC3A12 General Informatics, BC4A13 Entrepreneurship Development BC4A14 Banking and Insurance), all the Core Courses, Complementary and Open Courses for B.Com Programme shall be taught by Commerce Faculty. However, the core courses under the specialization Islamic Finance shall be taught by Commerce Faculty or teachers having M.A Islamic Finance or M.A Islamic Economics or M.A Economics with Islamic Finance qualifications.

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 a year to be eligible for appearing for examination in that course. If the candidate has shortage of attendance in any course in a year he shall not be allowed to appear for any examination in that year. However the University may condone shortage if the candidate applies for it as laid down in University procedures and if the Vice Chancellor is satisfied with the reasons cited by the candidate for his absence in classes.

7.0 Internal Assessment

All courses shall have internal assessment as specified in the common regulations for CUCBCSSUG 2014. Provisions of the clause 9.2 and 9.3 of the common regulation are applicable in the case of internal assessment.

8.0 External Examination.

8.1 The University shall conduct semester examinations as specified in the common regulations for CUCBCSSUG 2014. The duration of examination shall be three hours for each course; Provisions of clause 9.5, 9.6, 9.7 and 9.8 of the common regulation for CUCBCSSUG 2014 will be applicable for external examinations.

9.0 Project Report

- 9.1** During the sixth semester every student shall do a project .The student may choose any topic from the subjects he/she has studied.
- 9.2** The candidate shall prepare and submit a project report to the Department.
- 9.3** The report shall be in English with not less than 30 pages, printed or typed (A4 size paper, 1.5 line spacing, Times New Roman font, font size 14) and spiral bound.

UNIVERSITY OF CALICUT

**SYLLABUS OF BACHELOR OF COMMERCE DEGREE PROGRAMME UNDER
CUCBCSS UG --- EFFECTIVE FROM THE 2017-18 BATCH B.COM ADMISSIONS**

CORE COURSES

BC1B01 BUSINESS MANAGEMENT

Lecture Hours per week: 6

Credits: 4

Internal: 20, External: 80

Objectives:

- > To understand the process of business management and its functions.
- > To familiarize the students with current management practices.

- > To understand the importance of ethics in business.
- > To acquire knowledge and capability to develop ethical practices for effective management.

Module I

Concepts of Management – Characteristics of management – Schools of management thought - Management and administration – Functions of management – Management by objectives – Management by participation – Management by exception – Management by motivation
15 Hours

Module II

Functions of Management: Planning – concept and importance - Decision making – barriers to effective planning – Organizing – concept and importance – different organization models – Span of management – Departmentation – Delegation.
20 Hours

Module III

Functions of Management: Motivation: – concept and importance – Contributions of McGregor, Maslow and Herzberg – Leadership: – Concept and styles – Leadership traits - situational theory of leadership - Communication: – process and barriers – Control: – concept steps – tools – Coordination: Concept – Principles - Techniques
20 Hours

Module IV

Business Ethics: Meaning and scope – Types of ethics – Characteristics – Factors influencing business ethics – Arguments for and against business ethics – Basics of business ethics - Corporate social responsibility - Environmental issues in business – Ethics in advertising – Globalization and business ethics.
20 Hours

Module V

Emerging concepts in management – Kaizen – TQM – TPM – MIS – ISO – Change management – Stress management – Fish bone (ISHIKAWA) Diagram – Business eco system – Logistic management.
15 Hours

Reference Books:

1. Boatwright. John R: Ethics and the Conduct of Business, Pearson Education, New

Delhi.

2. Gupta. CB; Business management, Sultan Chand & sons
3. Koontz, H and Wechrick, H: Management, McGraw Hill Inc, New York.
4. Prasad. LM; Principles and Practicd of Management; Sultan Chand & sons
5. Stoner. AF and Freeman RE; Management; Prentice Hall of India
6. Drucker, Peter, F., Management: Tasks, Responsibilities and Practices, Allied Publishers, New Delhi.
5. R.S Davar; Management Process
6. Rustum & Davan, Principles and Practice of Management.
7. Srinivasan & Chunawalla, Management Principles and Practice.
8. S. V. S. Murthy. Essentials of Management.

BC2B02 FINANCIAL ACCOUNTING

Lecture Hours per week: 6

Credits: 4

Internal: 20, External: 80

Objectives:

To equip the students with the skills of preparing financial statements for various type of organizations.

To enable the students to acquire knowledge about financial reporting standards and to understand corporate accounting methods.

Module I

Preparation of Financial Statements of Non Corporate Entities not covered by IFRS

Convergence: Preparation of Financial Statements of sole trader - Single Entry: Meaning - Methods of profit determination - Capital comparison method - Conversion method - Depreciation accounting -

25 Hours

Module II

Accounts of Corporate Entities not Covered by IFRS Convergence: Issue of shares and debentures, Forfeiture of shares (An overview) - Preparation of financial statements of Joint stock companies

20 Hours

Module III

Accounting For Banking Companies: Bank accounts - Concept of Non-Performing Assets (NPA) - Preparation of Profit and Loss Account - Asset classification - Preparation of Balance Sheet.

Module IV

15Hours

Accounting For Insurance Companies: Insurance Accounts – types of insurance accounts-Final accounts of life Insurance - Profit determination of life insurance

Module V

15 Hours

Accounting Standards for Financial Reporting: Objectives and uses of financial statements for users - Role/objectives of accounting standards - Development of accounting standards in India - Requirements of international accounting standards -International organizations engaged in accounting harmonization - IASB – FASB- Role of IASB in developing IFRS - IFRS adoption or convergence in India -Implementation plan in India - Ind AS - Differences between Ind AS and IFRS -Conceptual framework - Definition of financial elements - Principles of recognition, measurements, presentation and disclosure.

15 Hours

Reference Books:

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

BC3BO3 BUSINESS REGULATIONS

Lecture Hours per week: 5 Credits: 4

Internal: 20, External: 80

Objectives:

- > To familiarize the students with certain statutes concerning and affecting business

Module I

Business Laws : Introduction - Nature of Business Law - Meaning and definition - Indian Contract Act, 1872: Contract - Definition - Essentials of valid contracts - Classification of contracts - Offer and acceptance - Consideration - Capacity to contract - Free consent - Coercion - Undue influence - Misrepresentation - Fraud - Mistake - Void agreements - Discharge of contract - Breach of contract and remedies - Contingent contracts - Quasi contracts.

25 Hours

Module II

Special Contracts: Contract of Indemnity: Meaning - Nature - Right of indemnity holder and indemnifier - Contract of Guarantee: Meaning - Nature - Rights and liabilities of surety - Discharge of surety from liability - Contract of Bailment and Pledge: Rights and duties of bailor and bailee, pledger and pledgee - Contract of Agency - Creation of agency - Delegation of authority - Duties and liabilities of principal and agent - Termination of agency.

20 hour

Module III

Sale of Goods Act 1930: Contract for sale of goods - Essentials of a contract of sale - Conditions and Warranties - Caveat emptor - Sale by non owners - Rules as to delivery of goods - Un paid seller and his rights.

10 Hours

Module IV

The Consumer Protection Act 1986: Objects and scope - Definition of consumer and consumer dispute - Complaint - Goods - Service - Unfair trade practices - Restrictive trade practices - Rights of consumers - Consumer Protection Council - Consumer Disputes Redressal Agencies.

10 Hours

Module V

The limited liability partnership Act 2008 – Salient features – Distinction with partnership and company – LLP agreement – partners and designated partners – incorporation document – Extent and limitation of liability of LLP and partners.

15 Hours

Reference Books:

1. Singh Avtar, The Principles of Mercantile Law , Eastern Book Company, Lucknow.
2. Kuchal M.C, Business Law , Vikas Publishing House, New Delhi
3. Kapoor N.D, Business Law , Sultan Chand & Sons, New Delhi.
4. Chandha P.R , Business Law.
5. S.S. Gulshan, Business Laws.

6. B. Sen and Mitra, Business and Commercial Laws.
7. Chandha P.R, Business Law, Galgotia, New Delhi.
8. Balchandani, Business Laws.
10. Desai T.R., Indian Contract Act, Sale of Goods Act and Partnership Act, S.C. Sarkar & Sons Pvt. Ltd. Kolkata.

BC3 BO4 CORPORATE ACCOUNTING

Lecture Hours per week: 6

Credits: 4

Internal: 20, External: 80

Objectives:

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

Module I

Accounting Standards for Assets, Liabilities and Revenue: Inventories (IAS 2 and Ind AS 2) - Accounting for tangible non-current assets (IAS 16 and Ind AS 16) - Accounting for intangible assets (IAS 38 and Ind AS 38) - Accounting for impairment of assets (IAS 36 and Ind AS 36) - Accounting for borrowing costs (IAS 23 and Ind AS 23) - Investment property (IAS 40 and Ind AS 40) - Revenue from contracts with customers (IFRS 15 and Ind AS 115) - Income tax (IAS 12 and Ind AS 12) - Employee benefits (IAS 19 and Ind AS 19) - Provisions, contingent liabilities and contingent assets (IAS 37 and Ind AS 37).

20 Hours

Module II

Accounting For Joint Stock Companies: Accounting for Government grants (IAS 20 and Ind AS 20) - Accounting for leases (IAS 17 and Ind AS 17) - Share based payments (IFRS 2 and Ind AS 102) - Accounting for Bonus and Right issue - Redemption of Preference shares - Redemption of Debentures - Buyback of shares - Alteration of Share capital.

15 Hours

Module III

Presentation of Single Entity Financial Statements Covered by IFRS Convergence (IAS 1 and Ind AS 1): Accounting policies, accounting estimates (IAS 8 and Ind AS 8) - Events after reporting date (IAS 10 and Ind AS 10) - Structure and contents of financial statements - Preparation of financial statements: Statement of Financial Position (SOF) - Statement of Profit or Loss (SOPL) - Statement of Changes in Equity (SOCE) - Cash Flow Statement (SOCF) (IAS 7 and Ind AS 7).

15 Hours

Module IV

Business Combinations And Consolidated Statements (IFRS 3,10,13 and Ind AS103, Ind AS 27, Ind AS 28): Acquisition method for business combination -Consolidated Statement of Financial Statements - Statement of Financial position /Balance sheet - Summary of consolidation procedures - Non controlling interests -Goodwill arising on consolidation - Intra group trading - Intra group trading of Non-current assets - Pre-acquisition profits - Fair values in acquisition accounting -Consolidated Statement of Profit or Loss and Other Comprehensive Income – Intragroup dividends.

25 Hours

Module V

Accounting For Electricity Companies: Concept of Double account system -Difference between double entry and double account - Final accounts of electricity companies.

15 Hours

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

Reference Books:

1. Chintan Patel, Bhupendra Mantri, Indian Accounting Standards, Taxmann Publications.
2. T. P. Ghosh, Illustrated Guide To Indian Accounting Standards, Taxmann Publications.
3. B. D. Chatterjee, Illustrated Guide To Indian Accounting Standards, Taxmann Publications.
4. Dolphy D'Souza, Vishal Bansal, Indian Accounting Standards, Snow White Publications.
5. ICAI, Study material of ICAI – Financial Reporting (Final level).
6. IASB, IFRS (Red Book).
7. M.C. Shukla, T.S. Grewal and S. C. Gupta, Advanced Accounts, S. Chand & Co., New Delhi.
8. S.N. Maheswari and S.K. Maheswari, Financial Accounting.
9. R.L. Gupta and Radhaswamy, Advanced Accounting, Sultan Chand & Sons, New Delhi.
10. Dr. Goyal V.K., Financial Accounting, Excel Books, New Delhi.
11. Ashok Sehgal and Deepak Sehgal, Advanced Accounting, Volume I, Taxmann, New Delhi.
12. Jain and Narang, Financial Accounting, Kalyani Publishers.
13. B.S. Raman, Advanced Accountancy,
14. P.C. Tulasian, Introduction to Accounting, Pearson Education.
15. B. D. Chatterjee, Illustrated Guide To Indian Accounting Standards, Taxmann Publications.
16. Dolphy D'Souza, Vishal Bansal, Indian Accounting Standards, Snow White Publications.
17. ICAI, Study material of ICAI – Financial Reporting (Final level).
18. IASB, IFRS (Red Book).

BC4B05 COST ACCOUNTING

Credits: 4

Lecturer Hours per week: 6

Internal: 20, External: 80 Objectives:

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

Module I

Introduction : Definition - Meaning and scope - Objectives - Functions - Merits and Demerits - Cost Accounting and Financial Accounting - Cost classification - Elements of cost - Cost units - Cost centre - Types - Methods and Techniques of Costing .

10 Hours

Module II

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

20 Hours

Module III

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

Module IV

Methods of Costing: Unit Costing - Job Costing - Contract Costing - Process Costing - Process Losses - Service Costing (only Transport)

25 Hours

Module V

Cost Control Techniques: Budgetary Control and Standard Costing: Budget and Budgetary Control - Need and Importance- Types of Budgets - Preparation of Financial Budget - Flexible Budget and Fixed Budget - ZBB - Programme and Performance Budgets.

15 hour

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

Reference Books:

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

BC4BO6 CORPORATE REGULATIONS

Lecture Hours per week: 4

Credit: 4

Internal: 20, External: 80

Objectives:

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

Module I

Introduction to Companies Act 2013: Objects of the Act - Salient features of the Act -Meaning and definition of company - Features - Kinds of companies - Private Company -Public company - Associate Company - Dormant Company - One person company -Small Company - Government Company - Lifting of corporate veil.

15 Hours

Module II

Formation of Companies: Promotion - Role of promoters - Incorporation - Capital subscription - Commencement of business - Pre-incorporation and provisional contracts. Document of companies: Memorandum of Association - Definition - Contents and alteration - Doctrine of Ultravires - Articles of Association - Definition - Contents and alteration - Distinction between Memorandum and Articles - Constructive notice of Memorandum and Articles - Doctrine of Indoor management - Prospectus - Contents -Statement in lieu of prospectus - Liabilities for misstatement.

20 Hours

Module III

Share Capital : Shares - Kinds of shares - Public issue of shares - Book building -Allotment of shares - Irregular allotment - Issue prices of shares - Listing of shares -Employees stock option scheme - Sweat equity shares - Right shares - Bonus shares -Shares with differential rights - Share certificate and share warrant - Calls - Forfeiture -Surrender of shares - Buyback of shares - De materialization and re materialization of shares - Transfer and transmission of shares - Transfer under Depository system.

Module IV

Management of Companies : Board and Governance - Directors: Appointment - Position - Powers - Rights - Duties and liabilities - Qualification - Disqualification - Removal of directors - Key Managerial Personnel - Introduction to Corporate Governance - Need and importance of Corporate Governance - Corporate social responsibility. Securities and Exchange Board of India Act 1992 - Object - Establishment and management of SEBI -Powers and functions of SEBI - Securities Appellate Tribunal (SAT).

20 Hours

Module V

Company Meetings and Winding up : Requisites of a valid meeting - Statutory meeting -Annual general body meeting - Extra ordinary meeting - Board meetings - Resolutions -Types - Company Secretary : Qualification - appointment - duties - Winding up : Meaning - Modes of winding up - Winding up by Tribunal - Members' voluntary winding up - Creditors' voluntary winding up - Liquidator: Powers - Duties and liabilities -Consequences of winding up.

10 Hours

Reference Books:

1. M.C. Shukla & Gulshan :Principles of Company Law.
2. N.D. Kapoor : Company Law and Secretarial Practice.
3. Mannual of Companies Act, Corporate Laws and SEBI Guidelines", Bharat Law House, New Delhi.
4. M.C. Bhandari: Guide to Company Law Procedures.
5. Tuteja :Company Administration and Meetings.
6. S.C. Kuchal :Company Law and Secretarial Practice.
7. Dr. P.N. Reddy and H.R. Appanaiah : Essentials of Company Law and Secretarial

Practice, Himalaya Publishers.

8. M.C. Kuchal: Secretarial Practice.
9. Ashok Bagrial: Secretarial Practice.

BC5BO7-DATABASE MANAGEMENT SYSTEM

Lecture Hours: 5
Credits: 4

Marks: Internal 20
External 80

Module I

Introduction : characteristics of database approach , Advantages of using database, Basic concepts and terminologies, Data base Administrator-database users -Overall structureOf data base management System-Data Models ,Schemes, Instances , Data Independence, Database Languages and Interfaces, Database modeling using ER diagram: Entity sets ,Attributes , Relationship set ,design issues,, Mapping Constraints, Key entity, Relationship Diagram, Weak entity sets, Strong entity sets, Design of E-R database schema, extended ER Feature. (18 Hours)

Module II

Relational Model: Basic structure of RDBMS, Relational Algebra, Aggregate Functions, Relational calculus-Tuple Relational Calculus, Domain Relational Calculus-Views.

(14 Hours)

Module III

File Organization : Record Types , Blocking, Buffering operation on file:Open, Close, Find, Read, Modify, Delete, Insert-Heap file:Organization, Search techniques- Ordered file: Sequential, Clustering, Advantages, Disadvantages-Index file:Primary index, Dense, Sparse, Secondary, Multilevel B+ Tree index Files.

(16 Hours)

Module IV

Integrity Constraints: Domain Constraints, Referential Integrity, Assertion, Triggers, Functional dependencies , Relational database design-Decomposition-Normalization using Functional, Multivalued, Join dependencies , Domain Key Normal Forms-Alternatives Approaches.

(16 Hours)

Module V

Transaction Management: Transaction Management and concurrency control, Transaction: Properties (ACID), States, Commit, Rollback-Concurrency: Control, Lost Update Problems, Locks, Two phase Locking, Serialization.

(16 Hours)

References:

Elmasri&Navathe, "Fundamentals of Database systems" 3/e, Addison Wesley.
Silberschatz.Korth H.F &Sudharshan S " Database System Concepts" Tata McGraw Hill

BC5B08 BUSINESS RESEARCH METHODS

Credits: 4

Lecture Hours per week: 4

Internal: 20, External: 80

Objectives:

- > To enable students for acquiring basic knowledge in business research methods and to develop basic skills in them to conduct survey researches and case studies.

Module I

Business Research: – Definition and significance - Features of business research – The research process – Variable - Proposition - Types of research – Exploratory and causal research – Theoretical and empirical research - Basic and applied research - Descriptive research - Phases of business research – Research Hypothesis – Characteristics – Research in an evolutionary perspective – Role of theory in research - Theory building - Induction and Deduction Theory.

10 Hours

Module II

Research Design – Definition – Types of research design – Exploratory and causal research design - Descriptive and experimental design – Types of experimental design – Validity of findings – Internal and external validity – Variables in research – Measurement and scaling – Different scales – Construction of instrument - Validity and reliability of instrument -

15 Hours

Module III

Data Collection: - Types of data – Primary Vs secondary data – Methods of primary data collection – Survey Vs observation – Experiments – Construction of questionnaire and instrument – Validation of questionnaire – Sampling plan – Sample size – Sampling methods - Determinants of optimal sample size – Sampling techniques – Probability Vs non probability sampling methods.

15 Hours

Module IV

Data Processing: Processing stages - Editing - Coding and data entry – Validity of data – Qualitative Vs quantitative data analysis – Frequency table - Contingency table - Graphs -

Measures of central tendency and index number – Testing of Hypothesis - Bivariate and multi variate statistical techniques – Factor analysis – Discriminant analysis- Cluster analysis – Interpretation. 15 Hours

Module V

Research Report: Different types – Contents of report – Need of executive summary – Chapterisation – Contents of chapter - Report writing stages – The role of audience – Readability – Comprehension – Tone – Final proof – Report format – Title of the report – Ethics in research – Subjectivity and objectivity in research. 15 Hours

Reference Books:

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

BC5 B09 Income Tax Law and Accounts

Lecture Hours per week: 5

Credits: 4

Internal: 20, External: 80 Objectives:

> To impart basic knowledge and equip students with application of principles and provisions
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 incomes.

10Hours

Module II

Computation of Income under Different Heads: Salaries - Allowances - Perquisites - Profit in
lieu of salary - Gratuity - Pension.

20 Hours

Module III

Income from house property: Annual Value of House property - Computation under
different circumstances - Deduction from annual value.

15Hours

Module IV

Profits and Gains of Business or Profession: Definition - Computation - Allowable expenses
and non allowable expenses - General deductions - Provisions relating to Depreciation.

20 Hours

Module V

Capital Gains: Definition of Capital Assets - Long term and Short term - Transfers - Cost
of acquisition - Cost of improvement - Exempted Capital gains. Income from Other
Sources: Definition- Computation.

20 Hours

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

Reference Books:

1. Dr. Vinod K. Singhania : Direct Taxes - Law and Practice, Taxman publication.
2. Dr. Mehrotra and Dr. Goyal: Direct Taxes - Law and Practice, Sahitya Bhavan Publication.
3. B.B. Lai: Direct Taxes, Konark Publisher (P) ltd.
4. Bhagwathi Prasad : Direct Taxes - Law and Practice. Wishwa Prakashana.
5. Dinakar Pagare : Law and Practice of Income Tax. Sultan Chand and sons
6. Gaur & Narang : Income Tax.

> To impart basic knowledge and equip students with application of principles and provisions
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 incomes.

10Hours

Module II

Computation of Income under Different Heads: Salaries - Allowances - Perquisites - Profit in
lieu of salary - Gratuity - Pension.

20 Hours

Module III

Income from house property: Annual Value of House property - Computation under
different circumstances - Deduction from annual value.

15Hours

Module IV

Profits and Gains of Business or Profession: Definition - Computation - Allowable expenses
and non allowable expenses - General deductions - Provisions relating to Depreciation.

20 Hours

Module V

Capital Gains: Definition of Capital Assets - Long term and Short term - Transfers - Cost
of acquisition - Cost of improvement - Exempted Capital gains. Income from Other
Sources: Definition- Computation.

20 Hours

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

Reference Books:

1. Dr. Vinod K. Singhania : Direct Taxes - Law and Practice, Taxman publication.
2. Dr. Mehrotra and Dr. Goyal: Direct Taxes - Law and Practice, Sahitya Bhavan Publication.
3. B.B. Lai: Direct Taxes, Konark Publisher (P) ltd.
4. Bhagwathi Prasad : Direct Taxes - Law and Practice. Wishwa Prakashana.
5. Dinakar Pagare : Law and Practice of Income Tax. Sultan Chand and sons
6. Gaur & Narang : Income Tax.

BC5B10 - Linux Operating System

Contact hour per week-5(3T +2P) Marks: Internal :20
Credits :4 External: Theory:60,Practical:20

Objectives

- ☐ To have practice in linux operating system
- ☐ To have practice in various shell commands
- ☐ To learn shell programming under linux

Pre requisites

- ☐ Theoretical knowledge in Operating system
- Module – I

Introduction to Microsoft Windows Operating Systems and its limitations. Linux introduction and file system - Basic Features, Advantages, Basic Architecture of Unix/Linux system, Kernel, Shell. Linux File system-Boot block, super block, Inode table, data blocks, How Linux access files, storage files, Linux standard directories.

20 hours

Module – II

Commands for files and directories cd, ls, cp, md, rm, mkdir, rmdir, pwd, file, more, less, creating and viewing files using cat, file comparisons – cmp&comm, View files, disk related commands, checking disk free spaces. Partitioning the Hard drive for Linux, Installing the Linux system, System startup and shut-down process, init and run levels.

15 hours

Module – III

Essential linux commands Understanding shells, Processes in linux-process fundamentals, connecting processes with pipes, tee, Redirecting input output, manual help, Background processing, managing multiple processes, changing process priority with nice, scheduling of processes at command, cron, batch commands, kill, ps, who, sleep, Printing commands, find, sort, touch, file, file related commands-ws, sat, cut, dd, etc. Mathematical commands- bc, expr, factor, units. Creating and editing files with vi, joe& vim editor

15hours

Module –IV (12hrs)

Shell programming- Basic of shell programming, Various types of shell available in Linux, comparisons between variousshells, shell programming in bash, read command, conditional and looping statements, case statements, parameter passing and arguments, Shell variables, system shell variables, shell keywords, Creating Shell programs for automate system tasks.

15 hours

Module – V (10hrs)

Simple filter commands – pr, head, tail, cut, paste, sort, uniq, tr. Filter using regular expressions – grep, egrep, and sed. awk programming – report printing with awk.
15 hour23

TEXTS & REFERENCES BOOKS :

UNIX – Concepts & Applications (Third Ed.) – Sumitabha Das, Tata McGraw Hill Publications.

Unix for programmers and users (Third Ed.) – Graham Glass & King Ables, Pearson Education India. (Low Prices Edition)

Red Hat Linux 9 Bible – Cristopher Negus, IDG Books India Ltd.

BC5B11-Data Structure Using C

Lecture & Practical Hours :5
Credits:4(T3:P1)

Marks: Internal :20
External: Theory:60, Practical:20

Objective

- 25. To introduce the concept of data structures
- 26. To make the students aware of various data structures
- 27. To equip the students implement fundamental data structures

Prerequisites

- 28. Knowledge in C Programming Language

Course Outline

Module I

Primitive Data types & Abstract Data Types(ADT) - Introduction to data structures – definition - characteristics of data structures - categories of data structures – algorithm - space complexity and time complexity of an algorithm.

Module II

Arrays & Singly Linked Lists - 1D, 2D and Multi-dimensional arrays – operations on arrays - Sparse matrix Representation

Module III

Lists- Linked List- Definition –Creation- Operations ,Basics of Doubly Linked List, Circular Linked List, Header Linked List

Module IV

Stack & Queues – Definition & Operations on stack - Implementation of Stack using arrays and linked lists - Applications of Stacks - Polynomial Addition

Queues – Definition, Implementations of queue using arrays and linked lists – basics of Circular queue, Dequeue - Priority queues - Applications of queues.

Module V

Searching and Sorting: Searching: Linear search & Binary search. Sorting – Linear sort - Bubble sort - Selection sort - Insertion sort - Quick sort - Merge sort – Comparisons and implementations.

TEXT BOOKS

11. Seymour Lipschutz, “Data Structures”, Tata McGraw- Hill Publishing Company Limited, Schaum’s Outlines, New Delhi.
12. Yedidyan Langsam, Moshe J. Augenstein, and Aaron M. Tenenbaum, “Data Structures Using C”, Pearson Education., New Delhi.
13. Horowitz and Sahani, “Fundamentals of data Structures”, Galgotia Publication Pvt. Ltd., New Delhi.

REFERENCE BOOKS

1. Trembley, J.P. And Sorenson P.G., “An Introduction to Data Structures With Applications”, Mcgraw- Hill International Student Edition, New York.
2. Mark Allen Weiss, “Data Structures and Algorithm Analysis in C”, Addison- Wesley, (An Imprint of Pearson Education), Mexico City.

BC6 B12 Income Tax and GST

Lecture Hours per week: 5

Credits: 4

Objectives:

- > To impart basic knowledge and equip students with application of principles and provisions Income - tax Act, 1961 and GST Act 2016

Module I

Income Tax Contd: Deemed Incomes and Clubbing of income – Set- off and carry forward of

losses - Deductions to be made in computing total income – Computation of total Income of individuals – Computation of Tax liability of individuals – Rebate and relief of tax.

25 hours

Module II

Income tax authorities – Powers and functions – Provisions of advance payment of tax – Tax payment – Deduction and payment of tax at source – Recovery of tax.

Procedure of assessment of income tax – Filing of returns of income – Voluntary return of income – Statutory obligations in filing of returns – Return of loss – Belated returns – Revised returns – Defective returns – PAN – Different types of assessment – Self assessment – Assessment on the basis of return – Best judgment assessment – Regular assessment – Reassessment – Protective assessment.

15 Hours

Module III

Goods and Services Tax: Brief history behind the emergence of GST – The scope of GST – Definitions and meaning - Central Goods and Services Tax Act–Integrated Goods and Services Tax Act - State Goods and Services Tax Act - Levy and Collection of Central/State Goods and Services Tax - Taxable person - Power to grant exemption from tax - Time and value of supply of goods - Time of supply of services

15 Hours

Module IV

Registration - Amendment of registration - Cancellation of registration - Revocation of cancellation of registration - tax invoice, credit and debit notes – Returns - First Return - Annual return - Final return - Tax Return Preparers - Levy of late fee - Notice to return defaulters

15 Hours

MODULE V

Payment of tax, interest, penalty and other amounts - Interest on delayed payment of tax - Tax deduction at source - transfer of input tax credit - refund of tax - accounts and records - demands and recovery I - Inspection, search, seizure and arrest - offences and penalties - Audit by tax authorities - Special audit - Power of CAG to call for information.

10 Hours

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

BC6B13 AUDITING AND CORPORATE GOVERNANCE

Lecture Hours per week: 5

Credits: 4

Internal: 20, External: 80

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

Module I:

Auditing – Meaning – Objects - Basic Principles and Techniques – Auditing and investigation - Classification of Audit - Audit Planning – Qualities of an auditor – Advantages and limitations of audit - 10 hours

Module II

Audit Procedures: Vouching - Definition - Features - Examining vouchers - Vouching of cash book - Vouching of trading transactions - Verification and valuation of assets and liabilities: Meaning - Definition and objects - Vouching v/s verification - Verification and Valuation of different assets and liabilities - 20 hours

Module III

Internal Control - Internal Check - Internal Audit --Definitions - Necessity - Difference between internal check and internal control - Fundamental Principles of internal check - Difference between internal check and internal audit - Special Areas of Audit: Tax audit and Management Audit - Recent trends in auditing - Relevant Auditing and Assurance Standards (AASs) - Rights duties and liabilities of auditor - Audit committee - Auditor's Report - Contents and types - Auditors certificate. -20 hours

Module IV: Conceptual Framework of Corporate Governance: Meaning, Theories, Models and Benefits of Corporate Governance; Board Committees and their Functions; Insider Trading; Rating Agencies; Green Governance/E-governance; Clause 49 of Listing Agreement; Class Action; Whistle Blowing; Shareholders Activism - 20 hours

Module V

Major Corporate governance failures - BCCI (UK) - Maxwell Communication (UK) - Enron (USA) - Satyam Computer Services Ltd - TATA Finance - Kingfisher Airlines - Common Governance

Suggested Readings:

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

BC6B14-RDBMS Using PostgreSQL

Lecture & Practical Hours :5

Credits:4(T3:P1)

Marks: Internal :20

External: Theory:60, Practical:20

Objectives

- ☐ To learn practical database design
- ☐ To create and manipulate various database objects
- ☐ To practice administration of DBMS through PostgreSQL
- ☐ To practice SQL commands.

Module – I

Introduction to postgresql– sql statements- create – insert into- select- update – delete – drop – alter - close – commit - create - - delete - drop - truncate - grant -

Accounting with Tally : Introduction to Tally - Tally interface - f11 features - f12 configuration - Company creation - Accounting groups - Accounting ledgers - Accounting vouchers - Vouchers entry.

Module II

Inventory Management with Tally - Stock groups - Stock items - Stock category - Unit of measures - Godown inventory vouchers (Pure inventory and inventory vouchers).

Integration of Accounting with Inventory : Bill wise details - Invoicing - Voucher entry - Cost centre - Cost category - Budget and control - Bank reconciliation - Interest calculation - Order processing - Stock valuation methods - Reorder levels - Tracking numbers - Bill of material - Inventory ageing.

30 Hours

Module III

Tax Application in Tally - Introduction to GST - GST activation and classification - GST computation - Composite GST - Input Tax credit - Tax Invoice, Credit and Debit Notes- Returns-Transfer of Input Tax Credit- Time and Value of Supply-Recent features

15 Hours

Module IV

Accounting and Inventory Reports - Trading, Profit and loss A/c - Balance Sheet - Ledgers - Cost centre and budget reports - Cash book and bank book - Inventory reports - Decision supporting tools - Ratio analysis - Cash flows - Fund flow - Budgeting system - Printing of reports - Voucher and bill printing etc.

10 Hours

Module V

Technology Advantage of Tally - Tally audit - Tally vault - Back up, restore, merge and split of database - ODBC interface - Export and import of data - web enabled reporting - On line support of software.

10 Hours

Reference Books:

1. A.K. Nadhani and K.K. Nadhani, Implementing Tally 6.3, 1/e BPB Publications, New Delhi.

2. Namrata Agarwal, Tally 6.3 , 2004 Edition , Dream Tech., New Delhi.
3. Sridharan,,Narmadha Publications, May 2003.

SYLLABI FOR COMPLIMENTARY COURSES

BC1C01 MANAGERIAL ECONOMICS

Lecture Hours per week: 5

Credits: 4

**Internal: 20,
External: 80**

Objectives:

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

Module I

Managerial Economics:- – Definition and characteristics – Nature and Scope - Economics Vs Managerial Economics - Decision making and forward planning – Relationship of managerial economics with other disciplines - Basic economic tools in management economics – The role of managerial economist.

10 Hours

Module II

Basic concepts of Demand and cost:- Demand function, Demand curve, Elasticity of Demand, Demand forecasting – Production, production function, law of variable proportions, returns to scale, isoquants, isocost, optimum combination of inputs, economies and diseconomies of scale – costs, types of costs, cost minimization, profit maximization

10 Hours

Module III

Theory of consumer behavior: - Cardinal analysis - Law of diminishing marginal utility – consumer surplus; Ordinal approach – indifference curve analysis – consumer equilibrium – income consumption curve and price consumption curve – Hicksian decomposition of price effect in to substitution effect and income effect – Demand curve for normal, inferior and giften goods – concept of elasticity of demand – measurement of various elasticities –

Module IV

Market structure:-

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

20 Hours

Module V

Macro economics: Indian economy – Basic characteristics of Indian economy – Issues in Indian economy: Problems of growth, unemployment, poverty, inequality in income distribution, inflation – Concept of parallel economy- Indian economy under WTO regime.

15 Hours

Reference Books:

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

BC2C02 MARKETING MANAGEMENT

Lecture Hours per week: 5

4

Credits:

**Internal: 20, External:
80**

Objectives:

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

Module I

Marketing Management: The value of marketing–Core marketing concepts–The new marketing realities–Philosophy of marketing - Creating long term loyalty relationships – Marketing management tasks –Analyzing consumer markets-Factors influencing consumer behaviour- Buying decision process - market segmentation; bases for segmenting consumer markets – market targeting - marketing of services - rural marketing in India; potential, challenges and strategies.

20 Hours

Module II

Creating and Capturing Value: The fundamentals of product management; product levels; customer value hierarchy– Classification of product–Managing brands and brand equity- Product and Services differentiation-Product and brand relationships - Product Life Cycle Marketing Strategies - New product development-Packaging, labeling, Warranties and Guarantees.

Pricing to capture value; setting the price; methods of pricing; pricing strategies; pricing for rural markets.

20 Hours

Module III

Delivering Value: Distribution -marketing channels and value networks-role of marketing channels-channel design and management decision-channel integration and system-conflict, cooperation and competition-Managing retailing, wholesaling and logistics-Direct and online

marketing

10 Hours

Module IV

Communicating Value: Integrated Marketing Communications; role of marketing communication; developing effective communication; marketing communication mix - managing advertising; deciding on media and measuring effectiveness ; communicating to rural audience- Sales Promotion-Personal selling; principles of personal selling-Events and experiences-Public relation-Interactive marketing-word of mouth marketing.

15 Hours

Module V

E-commerce and E-marketing: Concept and nature; Reason for growth of e-marketing - E-commerce marketing practices; types of E-commerce; E-commerce business models; E-commerce marketing strategies - M-commerce marketing practices- Electronic Payment System-Security issues in E commerce.

15 Hours

Reference Books:

1. Philip Kotler, Kevin Lane Keller, "*Marketing Management*" (15e), Pearson India Education Services Pvt Ltd
2. V S Ramaswamy & S Namakumari, "*Marketing Management*" (Latest Edition)- McGraw Hill Education (India) Private Limited, New Delhi
3. S.A. Sherlekar, "*Marketing Management-Concepts and Cases*", Himalaya Publishing House Pvt Ltd
4. William J Stanton, "*Fundamentals of Marketing*", McGraw Hill Publishing Co, New York
5. Lamb. Hair, McDaniel, "*Marketing*", Cengage Learning Inc USA.
6. Rayport, Jeffrey F and Jaworski. Bernard J, "*Introduction to E-Commerce*", Tata McGraw Hill, New Delhi

BC3CO3 - OFFICE AUTOMATION

Lecture & Practical Hours :5

Credits:4(T3:P1)

Marks:

Internal :20

External: Theory:60, Practical:20

Module I

MS Office – Introduction – Word, Excel, PowerPoint, Components of MS Office: Toolbars, Menu bar, desktop, creating and working with documents – Entering Text, Insertion, Deletion, Editing, Copying of Text, Paste special, Navigation within document, Search and

Replace, Go to, Header and Footer.

(16 Hours)

Module II

Inserting Data, Comments, Bookmarks, Pictures, Working with graphics, Hyperlink, Formatting documents – Character, Paragraph, Page Formatting, Drop cap, Columns, Borders,

Bullet and Numbering, Background, Working with Tables – Creating, Editing and Formatting

tables. Working with macros, Spelling and Grammar, auto correct, Mail merging – Create main

document, creating data source, Merging the Data, Print preview, Page setup. (20 hours)

Module III

MS. Excel – Components, Worksheet handling – Workbook, insert, delete, format, Fill options,

Views, Formatting – Font, Alignment, Styles- Conditional, Insert - Excel functions, Charts, Pivot table, Pictures, Link, Text, Page layout – Page setup, Scale to fit, Data - sort, filter – auto filter, advanced filter, validation, goal seek, scenario, Print options. (18 Hours)

Module IV

MS.Power Point – Components, Creating Presentation – Design Template, Blank presentations, View in power point, Header and Footer, Insert new slide, Pictures, Graphics, Formatting, Replace, fonts, Background, Action button, Custom animation, Slide Transition, Custom shows, Printing. (14 Hours)

Module V

E-Commerce – Meaning, Definition, EDI – Definition, Advantages, Disadvantages. Internet – Using Internet Explorer, Hyperlinks, Toolbar. Search Engine. (12 Hours)

References:

3. The Complete Office – 2003

4. Stephen L. Nelson – The Complete Office Reference 2000, Tata McGraw Hill publication

BC4C04: Programming Logic in C

Lecture & Practical Hours :5

Credits:4(T3:P1)

Marks:

Internal :20

External: Theory:60, Practical:20

Objective

- To introduce fundamental principles of Problem Solving aspects.
- To learn the concept of programming.
- To learn C language.

Module I

Introduction to Algorithms and Flow charts–Decision table – Pseudocode – Role of programming languages – characteristics of a good programming language – classification of programming languages.

(12 Hours)

Module II

Introduction to C programming languages – Alphabets – Constants – Variables and data types – C tokens – Keywords – Identifiers – Operators and Expressions – Type conversions in expressions – Operator precedence and associativity – Managing input and output operations.

(12 Hours)

Module III

Control flow statements- if- if...else – While – Do while – for – switch – break – continue – goto – Nested control statements – The ?: operator - Functions – Defining and accessing functions – arguments – Actual and formal arguments - Return statement – Function prototypes – Storage class – Automatic – External – Static – Register variables – Concept of recursion.

(18 Hours)

Module IV

Arrays – Defining arrays – Multidimensional arrays – passing arrays to functions - Processing strings– Structures and unions – Defining structures – declaring structures – passing structures to functions - typedef statements.

(14 Hours)

Module V

Pointers – pointer declaration – Operation on pointers – Pointers and arrays – Pointers and structures - Sorting elements of arrays using functions and pointers – Introduction to data files – Opening and closing data files – writing into and reading from a data file.

(16 Hours)

References:

4. E. Balagurusamy – “Programming in ANSI C”, Tata Mc Graw Hill
5. Kelly “ A Book on C”,Addison Wesley.

COMMON COURSES
BC3A11 BASIC NUMERICAL SKILLS

Lecture Hours per week: 5
4

Credits:

Internal: 20,
External: 80

Objectives:

- > To enable the students to acquire knowledge of Mathematics and Statistics.
- > At the end of this course, the students should have understood set operations, matrix and Mathematics of finance, Statistical tools and their applications.

Module I

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

15 Hours

Module II

Theory of Equations : Meaning - types of equations - Simple linear and Simultaneous equations (only two variables) eliminations and substitution method only - Quadratic equation factorization and formula method ($ax^2 + bx + c = 0$ form only) - Problems on business applications.

10 Hours

Module III

Progressions : Arithmetic Progressions - Finding 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 'n'th 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 Definition of Statistics - Scope and limitations - Statistical enquiries - Scope of the problem - Methods to be employed - Types of enquiries - Presentation of data by Diagrammatic and Graphical Method - Formation of Frequency Distribution.

15 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 - Lorenz curve. Analysis of Time Series: Methods of measuring - Trend and Seasonal variations - Index number - Unweighted indices -Consumer price and cost of living indices.

20 Hours

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

Reference Books:

1. Sundaresan and Jayaseelan - An Introduction to Business Mathematics and Statistical Methods.
2. Dr. A K Arte & R V Prabhakar - A Text Book 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.

BC3A12 GENERAL INFORMATICS

Credits:

Lecture Hours per week: 5

4

Internal: 20, External: 80 Objectives:

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

Module I

Computers and Operating Systems : Features of New Generation Personal Computers and Peripherals - Computer networks - Types of networks - Components of networks -Topology - Internet - Uses of internet - Introduction to Software - License - Open source - Overview of operating systems and major application software.

Module II

Basics of IT : Information - Pre-requisites and needs - IT and its components - IT and Internet - IT Applications - E-Governance - IT for National Integration - IT Applications in Health Care, Business, Commerce and Resource Management - Emerging Trends in IT: Electronic Data Inter change - Mobile Computing - SMS -MMS - Wireless Applications - Blue Tooth - Global Positional System - Infra Red Communication - Smart Card - DNA Computing - Cloud computing

15 Hours

Module III

Knowledge Skills for Higher Education : Data, Information and Knowledge - Knowledge Management - Internet as a knowledge repository - Academic search techniques - Case study of academic websites - Basic concepts of IPR - Copy rights and Patents - Introduction to use of IT in teaching and learning - Case study of educational software -Academic Service – INFLIBNET - NICENET - BRNET.

15Hours

Module IV

Social Informatics : IT and society - Issues and concerns - Digital Divide - Free Software Movement - IT and industry - New opportunities and threats - Cyber ethics - Cyber crimes - Security - Privacy issues - Cyber Laws - Cyber addictions - Information overload - Health issues - Guidelines for proper usage of computers and internet - e-waste and Green Csmputing - Unicode - IT and regional languages.

15 Hours

Module V

Programmes for Office Management : Introduction to Linux - Linux systems - Linux distributions - Operating systems and Linux - History of Linux and UNIX - Open source software - Linux software - Software Repositories - Third party Linux Repositories - Linux Office and Data base software - Internet servers - Development resources -Setting the Desktop - The GNOME Desktop environment - Using the Metacity Window Manager - Using GNOME Panels - Change in the GNOME preferences - Exiting GNOME - Working with words and images - Desktop Publishing in Linux - Using Open Office.org office suit.

20 Hours

References Books:

1. Peter Norton, Introduction to Computers, Tata McGraw Hill Private Limited, New Delhi, 2009.

2. Alan Evans, ITL ESL, Leslie Lamport, Dolores Etter, Darren George, Kenneth C Laoudon, Gary Rogers, Rainer Handel, INFORMATICS - Technology in Action, Pearson Education, Delhi, 2009.
3. V.Rajaraman, Introduction To Information Technology, PHI Learning Private Limited, New Delhi, 2009.
4. Alex Leon, The Complete Reference Linux Sixth Edition, Tata McGraw Hill Private Limited, New Delhi, 2009.
6. Christopher Mathews Leon, Fundamentals of Information technology, Leon Vikas, Chennai, 2009.
5. Richard Peterson Negus, Linux Bible, Wiley India Private Limited, 2009.
7. Mike McGrath, Linux In Easy Steps , Dream TechPress, New Delhi, 2009
8. Daniel Minoli & Emma Minoli, Web Commerce Technology Hand Book, Tata McGraw Hill, New Delhi, 2009

www.wikipedia.com
www.google.scholar.com
www.bing.com
www.google.com
www.afk.com
www.yahoosearch.com
www.comp.os.linux.admin
www.comp.os.linux.answers

BC4A13 ENTREPRENEURSHIP DEVELOPMENT

Lecture Hours per week: 5

Credits : 4

Internal: 20, External: 80

Objectives:

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

Module I

Entrepreneur and Fundamentals of Entrepreneurship: Entrepreneurial competencies -

Factors affecting entrepreneurial growth - Role of entrepreneur in economic development - Challenges of women entrepreneurs.

20 Hours

Module II

Micro, Small and Medium Enterprises: Legal Framework - Licenses - Role of promotional institutions with special reference to KINFRA , KITCO , MSME & DICs - Concessions -Incentives and subsidies.

10 Hours

Module III

Project Management: Feasibility and Viability Analysis-Technical - Financial - Network - Appraisal and evaluation - Project Report preparation.

30 Hours

Module IV

Identification of Business Opportunities in the Context of Kerala: Role of ED Clubs - Industrial Policies - Skill development for entrepreneurs - Business Incubation : Meaning - Setting up of Business Incubation Centres.

15 Hours

Reference Books:

1. S.S. Kanka , Entrepreneurial Development, Sultan Chand.
2. Prasanna Chandra , Project Planning, Analysis, Selection, Implementation and Review, Tata McGraw Hill.
3. Vasantha Desai , Dynamics of Entrepreneurial Development, Himalaya.
4. C.B.Gupta & N.P. Sreenivasan , Entrepreneurial Development, Sultan Chand.
5. Nirmal K Gupta, Small Industry-Challenges and Perspectives, Anmol Publications.
6. Vasantha Desai, Small scale Industries and Entrepreneurship, Himalaya.

BC4A14 BANKING AND INSURANCE

Lecture Hours per week: 5

Credits:

4

**Internal: 20, External:
80**

Objectives:

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

Module I

Introduction to Banking : Meaning and definition - Origin and development of banking - Customer of a bank - Structure of banking in India - Banks and economic development - Functions of commercial banks (conventional and innovative functions) - Central bank - RBI - Functions - Emerging trends in banking.

Module II

15 hour

Negotiable Instruments : Definition - Characteristics - Types - Parties to negotiable instruments - Cheques - Types of cheques - Crossing of cheques - Drafts - Cheque vs. Draft - Endorsement - Significance - Regularity of endorsement - Liability of endorser - Electronic payments.

15 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 Worldwide Interbank Financial Telecommunication (SWIFT) - E-cheque - Any Time Money - ATM s - Credit card - Debit card - Smart card - Internet banking - Mobile banking - Tele-banking.

15 Hours

Module IV

Introduction to Insurance : Concept - Need of insurance - Insurance as a social security tool - Insurance and economic development - Principles of insurance - various kinds of insurance - Life and General insurance (Fire, Marine, Medical, Personal Accident , Property and Motor Vehicles Insurance) - Features - Life Insurance Vs General Insurance.

15 Hours

Module V

Life Insurance - Law relating to life Insurance - General Principles of Life Insurance Contract; Proposal and Policy - Assignment and Nomination - Title and claims - General Insurance - Law relating to General Insurance - IRDA - Powers and functions - Insurance business in India

15 Hours

Reference Books:

1. Sheldon H.P : Practice and Law of Banking.
2. Bedi. H.L : Theory and Practice of Banking.