

**ST. JOSEPH'S COLLEGE (AUTONOMOUS),  
DEVAGIRI, CALICUT-673008**



**REGULATIONS & SYLLABUS**

**FOR**

**BACHELOR OF COMMERCE (B.Com)**

**(With Computer Application as specialisation)**

**Under Choice Based Credit Semester System UG - 2019**

**(Effective from 2019 admission onwards)**

**REGULATIONS GOVERNING BACHELOR OF COMMERCE (COMPUTER APPLICATION) DEGREE PROGRAMME UNDER SJCBCSSUG 2019 EFFECTIVE FROM ACADEMIC YEAR 2019-20**

**1.0 Title of the Programme**

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

**2.0 Eligibility for admission**

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

**3.0 Duration of the programme**

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

**4.0 Medium of Instruction**

The medium of instruction and examination shall be English.

**5.0 Courses of study**

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

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

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

## PROGRAM SPECIFIC OUTCOMES

PSOs	PROGRAMME SPECIFIC OUTCOMES
PSO1	The programme helps aspirants to acquire knowledge in various fields, such as management, accounting, banking, auditing, taxation, business and corporate regulations, and business communications
PSO2	The programme aims to develop professional skills among the students and build a strong foundation in the areas of accounts and finance which will benefit themselves as well as the society
PSO3	The students can develop a better understanding of the markets and also pursue careers as financial experts as this programme gives an in-depth understanding of the essential qualities and areas of expertise required for such jobs
PSO4	Perform all accounting activities by themselves and apply different concepts in starting and managing business and realize the social responsibilities and inculcate an essential value system
PSO5	Learners can venture into Managerial positions, Accounting areas, Banking Sectors, Auditing, Company Secretary ship, Teaching, Government Employment, etc.
PSO6	Enables learners to prove themselves in different Professional examinations like CA, CS, CAT, CMA, KPSC, UPSC, etc. They can further move towards research in the field of Commerce
PSO7	Acquire adequate knowledge of computer systems and applications in functional areas of business, recognize and use Office Package software at appropriate occasions, develop computer skills of recording financial transactions, and preparation of annual accounts and reports using Tally

**DISTRUBUTION OF CONTACT HOURS, CREDITS & MARKS IN EACH SEMESTER**

**Semester I**

<b>Course</b>	<b>Title</b>	<b>Hours/Week</b>	<b>Credits</b>	<b>Internal</b>	<b>External</b>	<b>Total Marks</b>
Common	<b>GENG1A01T</b>	4	3	15	60	75
Common	<b>GENG1A02T</b>	5	4	20	80	100
Common	<b>GMAL1A02T</b> <b>GHIN1A02T</b> <b>GFRC1A01T</b>	5	4	20	80	100
Core	<b>GBCM1B01T</b> Business Management	6	4	20	80	100
Compleme ntary	<b>GBCM1C01T</b> Managerial Economics	5	4	20	80	100
	<b>Total</b>	25	19	95	380	475
Audit	<b>GAUD1F01T</b> Environment Studies					

**Semester II**

<b>Course</b>	<b>Title</b>	<b>Hours/Week</b>	<b>Credits</b>	<b>Internal</b>	<b>External</b>	<b>Total Marks</b>
Common	<b>GENG2A03T</b>	4	3	15	60	75
Common	<b>GENG2A04T</b>	5	4	20	80	100
Common	<b>GMAL2A05T</b> <b>GHIN2A05T</b> <b>GFRC2A03T</b>	5	4	20	80	100
Core	<b>GBCM2B02T</b> Financial Accounting	6	4	20	80	100
Compleme ntary	<b>GBCM2C02T</b> Marketing Management	5	4	20	80	100
	<b>Total</b>	25	19	95	380	475
Audit	<b>GAUD2F02T</b> Disaster Management					

**Semester III**

Course	Title	Hours/Week	Credits	Internal	External	Total Marks
General	<b>GBCM3A01T</b> Basic Numerical Methods	5	4	20	80	100
General	<b>GBCM3A02T</b> Professional Business Skills	5	4	20	80	100
Core	<b>GBCM3B03T</b> Business Regulations	4	4	20	80	100
Core	<b>GBCM3B04T</b> Corporate Accounting	6	4	20	80	100
Complementary	<b>GBCM3C03T</b> Human Resource Management	5	4	20	80	100
	<b>Total</b>	25	20	100	400	500
Audit	<b>GAUD3F03T</b> Human Rights					
Audit	<b>GAUD3F04T</b> Intellectual Property Rights					
Audit	<b>GAUD3F05T</b> Consumer Protection					

**Semester IV**

Course	Title	Hours/Week	Credits	Internal	External	Total Marks
General	<b>GBCM4A03T</b> Entrepreneurship Development	5	4	20	80	100
General	<b>GBCM4A04T</b> Banking and Insurance	5	4	20	80	100
Core	<b>GBCM4B05T</b> Cost Accounting	6	4	20	80	100
Core	<b>GBCM4B06T</b> Corporate Regulations	4	4	20	80	100
Complementary	<b>GBCM4C04T</b> Quantitative Techniques for Business	5	4	20	80	100
	<b>Total</b>	25	20	100	400	500
Audit	<b>GAUD4F06T</b> Gender Studies					
Audit	<b>GAUD4F07T</b> Gerontology					

**Semester V**

Course	Title	Hours/ Week	Credits	Internal	External	Total Marks
Core	<b>GBCM5B07T</b> Accounting for Management	5	4	20	80	100
Core	<b>GBCM5B08T</b> Business Research Methods	4	4	20	80	100
Core	<b>GBCM5B09T</b> Income Tax Law and Accounts	5	4	20	80	100
Core	<b>GBCM5B12T</b> Course in Specialisation	4	4	20	80	100
Core.	<b>GBCM5B13T</b> Course in Specialisation	4	4	20	80	100
Open	Offered by other departments	3	3	15	60	75
	<b>Total</b>	25	23	115	460	575

**Semester VI**

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Core	<b>GBCM6B14T</b> Income Tax and GST	6	4	20	80	100
Core	<b>GBCM6B15T</b> Auditing and Corporate Governance	5	4	20	80	100
Core	<b>GBCM6B18T</b> Course in Specialisation	5	4	20	80	100
Core	<b>GBCM6B19T</b> Course in Specialisation	5	5	20	80	100
Core	<b>GBCM6B20D</b> Project and Viva-Voce	4	2	15	60	75
	<b>Total</b>	25	19	95	380	475

**Core Courses in the area of Specialization:****Computer Applications**

1. Computer Applications in Business (GBCM5B12T)
2. Business Information Systems (GBCM5B13T)
3. Office Automation Tools (GBCM6B18T)
4. Computerized Accounting with Tally (GBCM6B19T)

### **Open Courses (For students from other departments)**

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

Four General Courses (GBCM3A01T Basic Numerical Methods, GBCM3A02T Professional Business Skills, GBCM4A03T Entrepreneurship Development & GBCM4A04T Banking and Insurance), all the Core Courses, Complementary courses and Open Courses offered by Commerce department shall be taught by Commerce Faculty only.

### **Project Report**

1. For doing the project, the student may choose any topic areas from the subjects he/she has studied.
2. The candidate shall prepare and submit a project report to the Department.
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.

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

4. Project work shall have the following stages:
  - Project proposal presentation
  - Field work and data analysis
  - Report writing
  - Draft project report presentation
  - Final project report submission
5. The project can be done individually or as a group of three students (maximum) on the same topic and present the report. However, the project supervisor should make sure that each student constructively contributes to the completion of the project. For this purpose the supervisor shall keep a diary in which the chronological record of the students visit to the supervisor for the project discussions shall be maintained. The work of each student shall be guided by one Faculty member.
6. The candidate shall prepare at least two copies of the report; one copy for submission to the Department and another copy for the student which he/she has to bring with him/her at the time of viva voce. More copies may be prepared if the organization or the guide or both ask for.
7. Duration of project work: The duration of the project work shall be 3 weeks.
8. A certificate showing the duration of the project work shall be obtained from the supervising teacher or from the organization for which the project work was done and it shall be included in the project report.
9. **Structure of the report**

Title page

Declaration of the student

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

Acknowledgements

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

## **10. Evaluation of project report**

The project report shall be subject to internal and external evaluation. The internal evaluation shall be carried out by the supervising teacher and external evaluation is done jointly by the internal examiner and the external examiners appointed by the College inclusive of Viva-voce examination. The marks should be awarded on the basis of the following:-

1. Evaluation of the Project Report shall be done under Mark System.  
Marks secured for the project will be awarded to candidates, combining the internal and external Marks.
2. The internal to external components is to be taken in the ratio 1:4. Assessment of different components are given in Annexure II
3. Submission of the Project Report and presence of the student for viva are compulsory for internal evaluation. No marks shall be awarded to a candidate if she/he fails to submit the Project Report for external evaluation.
4. The student should get a minimum of 40 % marks in the aggregate and 40% separately for external for pass in the project.
5. There shall be no improvement chance for the Marks obtained in the Project Report.
6. In an instance of inability of obtaining a minimum of 40% marks, the project work may be re- done and the report may be re-submitted along with subsequent exams through the department, as per the existing rule of the UG examinations.

## **11. Viva-Voce**

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

## **12. Industrial Visit**

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

**SYLLABUS OF BACHELOR OF COMMERCE (COMPUTER APPLICATION)  
DEGREE PROGRAMME UNDER SJCBCSSUG EFFECTIVE FROM THE  
2019-20 BATCH B.COM ADMISSIONS**

**FIRST SEMESTER**

**Core Course**

**GBCMIB01T: BUSINESS MANAGEMENT**

Lecture Hours/ week: 6

Credits: 4

Marks: 100(Internal: 20, External: 80)

Examination: 2.5 Hours

**Objectives:**

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

**Course Outcomes:**

COs	COURSE OUTCOMES
CO1	The course will help students to have a knowledge in management functions and practices
CO2	The course will help in acquainting ethical behaviour in their business practices
CO3	The course will enable the students to familiarize innovative concepts in management.

**Module I**

Concepts of Management – Characteristics of management – Schools of management thought - Management and administration – Management by objectives – Management by participation – Management by exception – Management by motivation - Functions of management – Planning– Organizing - Departmentation – Delegation

(25 Hours, 28 marks)

**Module II**

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

(20 Hours, 21 marks)

**Module III**

Business Ethics:– Ethics and Morality – Theories of ethics: Teleological theory – Deontological theory –Virtue theory – Types of ethics – Meaning and scope of business ethics - Characteristics – Objectives of Business Ethics - Factors influencing business ethics – Arguments for and against business ethics – Different views of business ethics - The

Separatist View, The Unitarian View, The Integration View, Ethical issues in global business.

(20 Hours, 27 marks)

#### **Module IV**

Corporate Social Responsibility (CSR): Meaning and definition - History of CSR activities – Concept of Corporate citizenship - Need and importance of CSR – Stakeholders of CSR – Steps in the implementation of CSR activities – CSR and business ethics - CSR and corporate governance – CSR initiatives in India.

(18 hours, 20 marks)

#### **Module V**

Emerging concepts in management – Kaizen – TQM – TPM – MIS – ISO – Change management – Stress management – Fish bone (ISHIKAWA) Diagram – Holacracy - Rank & Yank - 20% time - Gamification - Flexi-working - Business eco system – Logistic management.

(13 Hours, 14 marks)

#### **Reference Books:**

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

**Complementary Course**  
**GBCM1C01T: MANAGERIAL ECONOMICS**

Lecture Hours per week: 5

Credits: 4

Marks: 100(Internal: 20, External: 80)

Examination: 2.5 Hours

**Objectives:**

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

**Course Outcomes:**

COs	COURSE OUTCOMES
CO1	Understand basic concept and practical application in relevance
CO2	Learning the art of decision making and integrate with other inter-disciplinary subjects
CO3	Useful in understanding the optimal combination and trade off with available alternatives
CO4	Look economic principles as foundation to functional subjects
CO5	Evaluate consumer behaviour product and factor market to take business decisions
CO6	Appreciate the inter dependence of functional areas in business

**Module I**

Managerial Economics:- – Definition and characteristics – Nature and Scope - Economics Vs Managerial Economics - Decision making and forward planning – Relationship of managerial economics with other disciplines - Basic economic tools in managerial economics – The role of managerial economist.  
(10 Hours, 14 marks)

**Module II**

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

(20 Hours, 27 marks)

### **Module III**

Market structure:-

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

(20 Hours, 27 marks)

### **Module IV**

An overview of Indian economy - Indian economy since 1991 - Basic characteristics of Indian economy - Factors that led to the opening up of Indian economy - Indian economy under WTO regime - Issues in Indian economy: Problems of growth, unemployment, poverty, inequality in income distribution, inflation – The role of parallel economy – The role of Government in a market economy.

(15 Hours, 21 Marks)

### **Module V**

Structure and direction of India's foreign trade and India's trade regulation and promotion - Exchange rate policy – Intellectual Property Rights - Foreign capital and MNCs in India, Trade reforms - An overview of Kerala economy - Trade and commerce in Kerala - Industrial development of the state - the role of small scale industries in Kerala economy.

(15 Hours, 21 marks)

### **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 KDewett: Economic Theory
8. Dutt& Sundaram: Indian Economy
9. Petersen & Lewis: Managerial Economics
10. Mote V L peul. S & Gupta G S: Managerial Economics
11. H. Craig Petersen & W. Crislewis: Managerial Economics
12. Dr. P.N. Reddy and H.R, Appanaiah : Essentials of Business Economics
13. Barry Keating and J. Holton Wilson: Managerial Economics

## **SECOND SEMESTER**

### **Core Course**

#### **GBCM2B02T: FINANCIAL ACCOUNTING**

Lecture Hours/ week: 6

Credits: 4

Marks: 100(Internal: 20, External: 80)

Examination: 2.5 Hours

#### **Objectives:**

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

#### **Course Outcomes:**

<b>COs</b>	<b>COURSE OUTCOMES</b>
CO1	Develop the skill for preparing final accounts of sole trader
CO2	Enable the students to understand the issue of shares and debentures
CO3	Develop the skill for preparing final accounts of Banking Companies.
CO4	Enable the students to gain skill for preparing final accounts of Insurance Companies
CO5	Enable the students to understand the Accounting Standards
CO6	Makes the students aware of IASB and FASB
CO7	Enable the students to gain mastery over conceptual framework of IFRS
CO8	Create a basic idea regarding Ind AS and IFRS

#### **Module I**

Single Entry System of Accounting: Definition – Objectives - Advantages- Limitations - Distinction between Double entry and Single entry- Types of Single entry- Determination of Profit or Loss under single entry- Statement of Affairs/ Capital comparison method - Distinction between Balance Sheet and Statement of Affairs- Distinction between Profit and loss account and Statement of Profit and Loss- Conversion method- Practical Problems.

(16 Hours, 20 marks)

#### **Module II**

Company Accounts- Issue of Shares: Introduction- Books of accounts maintained by companies- Share Capital- Phases of capital - Difference between Reserve capital and Capital Reserve- Shares and types of shares- Equity and Redeemable Preference shares - Convertible

Cumulative Preference Shares (CCP shares) Sweat Equity shares- Employees Stock Option Scheme (Theory only)- Private Placement of shares- Issue of shares- Procedures- Minimum Subscription- Shares issued for consideration - Shares issued for consideration other than cash- Issue of shares at par and premium (issue at discount, not to be taught)- Treatment of Fraction shares- Application, Allotment and Calls on Shares- Share capital allotment- Calls in arrears and calls in advance- Interest on calls in arrears and calls in advance- Difference between calls in arrears and calls in advance - Oversubscription and under subscription- Pro-rata allotment- Forfeiture and reissue of shares - Annulment of forfeiture- Surrender of shares- Distinction between forfeiture and surrender Journal entries- Practical problems.

(30 Hours, 34 marks)

### **Module III**

Accounting for issue of Debentures: Definition – Types of debentures- Issue of Debentures- For cash, for consideration other than cash and issued as collateral security- Fraction debentures- Distinction between share and debenture- Terms of issue of debentures- Interest on debentures- Journal entries- Practical problems.

(10 Hours, 14 marks)

### **Module IV**

Convergence to International Financial Reporting Standards: Meaning of Accounting Standards- need and importance of global accounting standards- Role of IASB in developing IFRS – components of IFRS (IAS,IFRS,IFRIC and SIC)- process of setting IFRS – Conceptual Framework and its contents – Definition of elements in financial statements- Criteria or principles of recognition, measurement, presentation and disclosure - convergence to IFRS- Emergence of Ind AS – Standard setting process in India – Role of NFRA –Entities required to adopt Ind AS- Role of FASB in developing US GAAP - Difference between Ind AS and IFRS.

(18 Hours, 21 marks)

### **Module V**

Ind. AS / IFRS complied Financial Statements of Companies (Ind AS1): Preparation of final accounts under new format (SOPL, SOCE and SOFP – excluding SOCF) - Treatment of adjustment items such as Corporate Dividend Tax- Transfer to Reserve- Provision for taxation- TDS on Interest income, implied adjustment of interest on loans and other usual adjustment items such as depreciation, Closing stock, provisions, outstanding, prepaid, accrued, and received in advance - Practical problems.

(22 Hours, 21 marks)

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

### **Reference Books:**

1. S.N. Maheshwari: Financial Accounting.
2. M.C. Shukla, T.S. Grewal and S.C. Gupta, Advanced Accounts, S.Chand& Co., New Delhi.
3. Naseem Ahmed, Nawab Ali Khan and M.L.Gupta: Fundamental of Financial Accounting, Ane Books Pvt. Ltd, New Delhi.
4. Grewal and Gupta: Advanced Accounting
5. Dr Goyal V.K., Financial Accounting, Excel Books, New Delhi.
6. R.L. Gupta and Radhaswamy, Advanced Accounting, Sultan Chand & Sons, New Delhi.

7. R.K.Malhotra: Financial Management in Hotels and Restaurant Industry, Anmol Publishers
8. S.Kr. Paul: Advanced Accounting
9. B.S. Raman, Advanced Accountancy.
10. Jain & Narang: Financial Accounting
11. Ashok Sehgal and Deepak Sehgal: Advanced Accounting, Volume 1, Taxmann, New Delhi.
12. Chintal Patel, Bhupendra Mantri, India Accounting Standards, Taxmann Publications.
13. T.P. Ghosh, Illustrated Guide to India Accounting Standards, Taxmann Publications.

**Complementary Course**  
**GBCM2C02T: MARKETING MANAGEMENT**

Lecture Hours/ week: 5

Credits: 4

Marks: 100(Internal: 20, External: 80)

Examination: 2.5 Hours

**Objectives:**

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

**Course Outcomes:**

COs	COURSE OUTCOMES
CO1	Understand basic concept and practical knowledge on Marketing Management Practices
CO2	Help to acquire better career in the field of Marketing
CO3	Acquaint knowledge in 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, 27 marks)

**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, labelling, Warranties and Guarantees. Pricing to capture value; setting the price; methods of pricing; pricing strategies; pricing for rural markets.

(20 Hours, 27 marks)

**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, 14 marks)

#### **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, 21 marks)

#### **Module V**

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

(15 Hours, 21 marks)

#### **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 Jaworksi. Bernard J, "Introduction to E-Commerce", Tata Mc Graw Hill, New Delhi

## **THIRD SEMESTER**

### **General Course**

#### **GBCM3A01T: BASIC NUMERICAL METHODS**

Lecture Hours/ week: 5

Credits: 4

Marks: 100(Internal: 20, External: 80)

Examination: 2.5 Hours

#### **Objectives:**

- To enable the students to acquire knowledge of numerical equations, matrices, progressions, financial mathematics and descriptive statistics
- At the end of this course, the students will be able to understand, numerical equations, matrix, progression, financial mathematics, descriptive statistics and their applications.

#### **Course Outcomes:**

<b>COs</b>	<b>COURSE OUTCOMES</b>
CO1	Acquire the knowledge on basic mathematics
CO2	Identify the concept of set and set operations
CO3	Familiarize the operation of matrices
CO4	Acquaint knowledge on equations and progressions
CO5	Realize the basic concept of business statistics
CO6	Identify the measures of central tendency
CO7	Identify the concept of measures of dispersion
CO8	Fathom the concepts of skewness, kurtosis and moments
CO9	Familiarize the concept of time series analysis
CO10	Identify the methods of measuring trend and seasonal variations
CO11	Identify the use of index numbers
CO12	Understand the methods of constructing index numbers

**Module I**

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

(10 Hours, 14 marks)

**Module II**

Matrices: introduction - type of matrices – trace and transpose and determinants – matrix operations – adjoint and inverse –rank- solving equations by matrices: Cramer's Rule (not more than three variables).

(15 Hours, 20 marks)

**Module III**

Sequence, Series and Progression : Concepts and differences - Arithmetic progression- nth term and sum of n terms of an AP - Insertion of Arithmetic means in AP – Geometric progression - nth term and sum of n terms of GP - Insertion of Geometric Mean in GP - Harmonic progression.

(20 Hours, 21 marks)

**Module IV**

Interest and Time value: Concept of interest-Types of interest: Simple interest and compound interest – nominal, real and effective rate of interest - Future value and Present Value; Annuity and Perpetuity - Computing future and present values of annuity (regular and immediate) - multi and growing period perpetuity - Compound annual growth rate - computation of Equated Monthly Instalments (EMI).

(15 Hours, 21 marks)

**Module V**

Descriptive Statistics: Measures of Central Tendency – Mean: Arithmetic mean, Geometric mean and Harmonic Mean- Median, Mode and other position values - Measures of Dispersion: mean deviation, quartile deviation, standard deviation and coefficient of variation - Measures of Skewness and Kurtosis.

(20 Hours, 34 marks)

**Reference Books**

1. Business Mathematics and Statistics- N G Das & J K Das (Tata McGraw Hill)
2. Basic Mathematics and its Application in Economics – S. Baruah (Macmillan )
3. Mathematics for Economics and Business – R. S. Bhardwaj (Excel Books)
4. Business Statistics – G. C. Beri (Tata McGraw Hill)
5. Fundamentals of Statistics – S.C.Gupta (Himalaya Publishing House)
6. SP Gupta ,Statistical Methods, Sultan Chand
7. Dinesh Khattar-The Pearson guide to quantitative aptitude for competitive examinations.
8. Dr. Agarwal.R.S – Quantitative Aptitude for Competitive Examinations, S.Chand and Company Limited.
9. Abhijit Guha, Quantitative Aptitude for Competitive Examinations, Tata Mcgraw Hill,

(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)

**General Course**  
**GBCM3A02T: PROFESSIONAL BUSINESS SKILLS**

Lecture Hours/ week: 5  
Marks: 100(Internal: 20, External: 80)

Credits: 4  
Examination: 2.5 Hours

**Objectives:**

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

**Course Outcomes:**

COs	COURSE OUTCOMES
CO1	Aids in acquisition of knowledge on basic informatics skills among students
CO2	To effectively utilize the digital repositories available, to enhance their knowledge in different areas
CO3	Helps to familiarize the students with the mechanism of conducting business transactions through electronic media
CO4	Enable the students to understand various types of software's available in the market for dealing with different needs of the society
CO5	Makes the students aware of Socio-cyber Informatics and Digital Marketing
CO6	Makes them aware of academic websites and the way to access the same

**Module I**

Professionalism: Meaning -Definition – Characteristics - Traits and Qualities of a good professional - Professionalism in business - Professional Skills: important soft skills for business success- Professionalism in Communication: Verbal Communication: Professional Presentation - Different Presentation Postures- Written Communication: Email – Significance of Email in business – Email etiquette: format - rules – dos and don'ts– Technical Documentation: Standards – Types

(15 Hours, 21 marks)

**Module II**

E-Learning: Introduction of electronic learning - benefits and drawbacks of e-Learning - Online education - Digital age learners - Knowledge resources on internet - E-books, Audio, Video and other means for e-learning- Introduction to e-content development and tools - Online libraries – MOOCs - The e-Learning as a service Industry - major technologies used in e-Learning- different approaches for e-Learning delivery - E-learning in India

(12 Hours, 17 marks)

**Module III**

Business Data Analysis : Features of New Generation Computers – Concept of data analysis– Business Data Analysis – Data Analyst – Types of analysts - organisation and source of data, importance of data quality, dealing with missing or incomplete data- Social Networking

Analysis – Big Data Analysis - Role of Data Scientist in Business & Society - Role of Artificial Intelligence and Intelligent Agents in e-business - Ethical and Legal considerations in Business Analytics (18 Hours, 25 marks)

#### **Module IV**

Socio - Cyber Informatics: IT and society - Digital Divide – Digital natives-Cyber space-New opportunities and threats - Cyber ethics - Cyber-crimes -Types - Cyber Laws – Organisations related with cyber laws-Cyber addictions - Information overload – Health issues - e-waste and Green Computing –Recent E-governance initiatives in India (15 Hours, 20 marks)

#### **Module V**

Digital Marketing : Introduction to Digital marketing Environment –meaning & Concept – Need for digital marketing – Advantages and disadvantages of digital marketing -Trends in digital marketing- Types of digital marketing – Business models in digital marketing - Business to Business (B2B), Business to Customer (B2C), Customer to Customer (C2C),Business to Employees (B2E), Business to Government (B2G) - Online advertising - types of online advertising - Top e-commerce websites around the world and its scenario in India. PPC (Pay Per Click) advertising – Search engine Analytics – search engine ads – social media channels and ads (20 Hours, 27 marks)

#### **References Books:**

1. Professional Business Skills – Lee Pelitz 2nd Edition
2. Peter Norton, Introduction to Computers, Tata McGraw Hill Private Limited, New Delhi, 2009.
3. Alan Evans, ITL ESL, Leslie Lamport, Dolores Etter, Darren George, Kenneth C Laoudon, Gary Rogers, Rainer Handel, INFORMATICS -Technology in Action, Pearson Education, Delhi, 2009.
4. V.Rajaraman, Introduction To Information Technology, PHI Learning Private Limited, New Delhi, 2009.
5. Daniel Minoli & Emma Minoli, Web Commerce Technology Hand Book, Tata McGraw Hill, New Delhi, 2009
6. Godfrey Parkin, Digital Marketing: Strategies for online success, New Holland publishers Ltd, 2009
7. Damian Ryan, Understanding Digital marketing: Marketing strategies for Engaging the Digital generation, Kogan page, 3rd Edition, 2014
8. Jonah Berger, Contagious Why things catch on, Simon & Schuster, 2013
9. Turban E, Armson, JE, Liang, TP & Sharda, Decision support and Business Intelligence Systems, 8th Edition, John Wiley & Sons, 2007
10. Frank J. Ohlhorst, Big Data Analytics, 1st Edition, Wiley, 2012.
11. Efraim Turban, Ramesh Sharda, Jay Aronson, David King, Decision Support and Business Intelligence Systems, 9th Edition, Pearson Education, 2009
12. Microsoft Office 2007 Business Intelligence - Reporting, Analysis, and Measurement from the Desktop, Doug Harts, TATA McGraw-Hill Edition, 2008
13. Data Mining for Business Intelligence: Concepts, Techniques, and Applications in Microsoft Office Excel with XLMiner, Galit Shmueli, Nitin R. Patel, Peter C. Bruce, Wiley Publication, 2010
14. Data Mining: Concepts and Techniques I, Morgan Kaufmann Publication, 3rd Edition, 2011
15. Data Science for Business – What you need to know about data mining and data-analytic thinking, Foster Provost, Tom Fawcett, O' Reilly Media Publication, 2013

**Core Course**  
**GBCM3B03T: BUSINESS REGULATIONS**

Lecture Hours/ week: 4

Credits: 4

Marks: 100(Internal: 20, External: 80)

Examination: 2.5 Hours

**Objectives:**

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

**Course Outcomes:**

COs	COURSE OUTCOMES
CO1	Students will have a very deep knowledge about Indian Contract Act, 1872 and its various elements
CO2	Students will know what all regulations to follow at the time of sales, pledge and bailment
CO3	They can learn their rights and duties as a consumer

**Module I**

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

(20 Hours, 40 marks)

**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.

(20Hours, 25 marks)

**Module III**

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

(10 Hours, 17 marks)

**Module IV**

The Consumer Protection Act 1986: Objects and scope - Definition of consumer and consumer dispute - Complaint - Goods - Service - Unfair trade practices - Restrictive trade

practices - Rights of consumers - Consumer Protection Council - Consumer Disputes Redressal Agencies.

(7 Hours, 14 marks)

### **Module V**

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

(7 Hours, 14 marks)

### **Reference Books:**

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

**Core Course**  
**GBCM3B04T: CORPORATE ACCOUNTING**

Lecture Hours/ week: 6

Credits: 4

Marks: 100(Internal: 20, External: 80)

Examination: 2.5 Hours

**Objectives:**

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

**Course Outcomes:**

COs	COURSE OUTCOMES
CO1	Make the students to acquire the knowledge of accounting standards for assets, liabilities and revenue
CO2	Enable the students to understand the accounting for Government Grants(Ind AS 20),Leases(IndAS 17) and share based payments(Ind AS 102)
CO3	Enable the students to gain knowledge of bonus shares, right shares and buyback of shares
CO4	Acquisition of knowledge about the redemption of preference shares and debentures
CO5	Develop the skill for preparing the consolidated financial statement (Ind AS 110)
CO6	Develop the skill for preparing the financial statements
CO7	Create a basic idea regarding business combinations
CO8	Enable the students to gain mastery over electricity company accounting

**Module I**

a. Redemption of Debentures:

Meaning- Writing off of Discount on issue and loss on issue of debenture- Methods of redemption- Annual drawings out of profit and capital (New regulation to be taught)- Debenture redemption reserve- Lump sum payment- Sinking funds and Insurance Policy (Theory only)- Purchase of own debentures- For cancellation, Investment and Reissue- Ex-interest and Cum-interest- Redemption by conversion- Journal Entries.

b. Redemption of Preference Shares:

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

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

d. Buy back of shares: Meaning- Provisions for issue- Sources of buyback- Advantages of buyback- Book building - Journal entries.

e. Right Issue: Right of pre-emption – Calculation of value of right

(30 Hours, 35 marks)

## **Module II**

Banking Companies:

Meaning of banking- Slip system of ledger posting- Important terms used- Revenue recognition in banks- Rebate on bills discounted with problems- Interest on doubtful debts with problems- Non-Performing Assets- Classification- Provisions for NPA(problems) - Final accounts of banking companies in the new form- Practical Problems.

(18 Hours, 20 marks)

## **Module III**

Accounts of Life Insurance: Meaning of life insurance- Features- Types of life insurance- Important terms used- Adjusting entries- Calculation of Life fund with problems- Determination of profit of life business and net bonus payable- Problems- Preparation of final accounts of life business in the new form - Practical Problems.

(18 Hours, 20 marks)

## **Module IV**

Consolidated Financial Statements (Ind AS 110): Group Companies and Group Structures– need for consolidation – Calculation of pre-acquisition Calculation of profit- Post-acquisition profit- Calculation of Non-Controlling Interest – Calculation of Cost of Control (Goodwill ) or Capital Reserve- Preparation of Consolidated Balance Sheet without adjustments (simple problems)

(20 Hours, 21 marks)

## **Module V**

Important Disclosure based accounting standards: Earnings per share(Basic and Diluted) Ind AS 33 – Segment Reporting Ind AS 108- Events after Reporting Period (Adjusting and Non adjusting) Ind AS 10- Related party transactions Ind AS 24 - Changes in accounting policies, accounting estimates and errors Ind AS 8- Interim Financial Reporting Ind AS 34.

(10 Hours, 14 marks)

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

## **Reference Books:**

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

**Complementary Course**  
**GBCM3C03T: HUMAN RESOURCES MANAGEMENT**

Lecture Hours per week: 5  
Marks: 100(Internal: 20, External: 80)

Credits: 4  
Examination: 2.5 Hours

**Objectives:**

- To familiarize the students with the different aspects of managing human resources in an organization.
- To equip the students with basic knowledge and skills required for the acquisition, development and retention of human resources.

**Course Outcomes:**

COs	COURSE OUTCOMES
CO1	To develop the understanding of the concept of human resource management and to understand its relevance in organizations
CO2	To integrate the knowledge of HR concepts to take correct business decisions
CO3	To Create an aptitude towards Human Resource Management Professional, HR consultant, and Labour/ Industrial Relations

**Module I**

Introduction to Human Resource Management—Importance-scope and objectives of HRM. Evolution of the concept of HRM- Approaches to HRM- Personal management Vs Human Resource Management-HRM and competitive advantage- Traditional Vs Strategic Human Resource Management - E-HRM - Operational E-HRM - Relational E-HRM - Transformational E-HRM.

(20 Hours, 27 marks)

**Module II**

Human resource planning, Recruitment and selection—Job analysis-process of job analysis - job description - job specification- methods of job analysis- Conventional Vs strategic planning—job evaluation—Recruitment-source of recruitment and methods.

(18 Hours, 25 marks)

**Module III**

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

(12 Hours, 17 marks)

**Module IV**

Performance appraisal and career planning. Need and importance- objectives, process, methods and problems of performance appraisal- Concept of career planning –features, methods –uses - career development

(12 hours, 20 marks)

**Module V**

Compensation management and grievance redressal - Compensation planning - objectives - Wage systems- factors influencing wage system- Grievance redressal procedure- discipline - approaches-punishment-essentials of a good discipline system. Labour participation in management.

(18 Hours, 21 marks)

**References:**

1. Human Resource Management- Text and Cases-- VSP Rao
2. Human Resource Management – Pravin Durai
3. Human Resource Management—Snell, Bohlander
4. Personal Management and Human Resources—VenkataRatnam .Srivasthava.
5. A Hand Book of Personnel Management Practice—Dale Yolder

## **FOURTH SEMESTER**

### **General Course**

#### **GBCM4A03T: ENTREPRENEURSHIP DEVELOPMENT**

Lecture Hours/ week: 5

Credits: 4

Marks: 100(Internal: 20, External: 80)

Examination: 2.5 Hours

#### **Objectives:**

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

#### **Course Outcomes:**

<b>COs</b>	<b>COURSE OUTCOMES</b>
CO1	Aids in developing entrepreneurial talents and skills
CO2	Helps to know how to set up an enterprise
CO3	Helps to identify the institutions which offer Entrepreneurship Development Programme
CO4	Develop interest in the students to attend entrepreneurship development programme
CO5	Helps to know the basic idea behind project management
CO6	Helps to develop skill in preparing and presenting a Project report
CO7	Helps them to Identify the importance and problems faced by women entrepreneurs
CO8	Creates awareness about MSME (Micro Small and Medium enterprises)
CO9	Helps in accumulating knowledge regarding the various assistances available through development and financial institutions for the establishment of entrepreneurship
CO10	Creates a basic awareness about the incubation centres and motivates them to apply for incubation facilities through the development of innovative project ideas

#### **Module I**

Concepts of entrepreneur: Entrepreneur- Definitions - Characteristics of entrepreneur- Classification of entrepreneur-Entrepreneurial traits -Entrepreneurial functions - role of entrepreneurs in the economic development - Factor effecting entrepreneurial growth – Entrepreneurship – Meaning – definition - Entrepreneur vs Intrapreneur – Women

Entrepreneurs - Recent development – Problems - Entrepreneurial Development Programmes  
- Objectives of EDP - Methods of training - Phases of EDP.

(15Hours, 21 marks)

### **Module II**

Institutional support and incentives to entrepreneurs- Functions of Department of Industries and Commerce (DIC) - Activities of Small Industrial Development Corporation (SIDCO)- Functions of National Small Industries Corporation(NSIC)- Functions of Small Industries Development Bank of India (SIDBI) - Khadi Village Industry Commission (KVIC)-Small Industries Service Institute (SISI)- Functions and services of Kerala Industrial Technical Consultancy Organisation (KITCO)-Activities of Science and Technology Entrepreneurship Development Project (STEDP)-Strategies of National entrepreneurship Development Board (NEDB) -Objectives of National Institute for entrepreneurship and small business development (NIESBUD) - Techno park-Functions of techno park Incentives- Importance-Classification of incentives – Subsidy - Types of Subsidy

(17 Hours, 21 marks)

### **Module III**

Micro Small and Medium Enterprises- Features- Objectives- Importance- Role of SME in the economic development- MSME Act 2006- Salient features- Credit Guarantee Fund Trust Scheme for MSMEs - Industrial estates-Classification-Benefits- Green channel- Bridge capital- Seed capital assistance-Margin money schemes –Single Window System- Sickness-Causes –Remedies- Registration of SSI

(15 Hours, 21 marks)

### **Module IV**

Setting up of Industrial unit-(Only Basic study) Environment for Entrepreneurship – Criteria for selecting particular project- Generating project ideas-Market and demand analysis-Feasibility study- Scope of technical feasibility- Financial feasibility- Social cost benefit analysis-Government regulations for project clearance-Import of capital goods- approval of foreign collaboration-Pollution control clearances- Setting up of micro small and medium enterprises-Location decision- Significance.

(18 Hours, 27 marks)

### **Module V**

Project Report - Meaning-Definition - Purpose of project reports-Requirements of good report - Methods of reporting - General principles of a good reporting system - Performa of a project report - Sample project report. (The preparation of sample project report shall be treated as an assignment of this course).

(15 Hours, 20 marks)

### **Books Recommended:**

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

**General Course**  
**GBCM4A04T: BANKING AND INSURANCE**

Lecture Hours/ week: 5  
Marks: 100(Internal: 20, External: 80)

Credits: 4  
Examination: 2.5 Hours

**Objectives:**

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

**Course Outcomes:**

COs	COURSE OUTCOMES
CO1	Knowledge and understanding of central banking
CO2	Knowledge and understanding of role of RBI as central bank
CO3	Comparative study of Central banks in other countries
CO4	Knowledge and understanding of international banking operations
CO5	Knowledge and understanding of various financial services
CO6	Knowledge and understanding of various non-banking services
CO7	Knowledge and understanding of Insurance sectors
CO8	To understand the different policies offered by the insurance companies in India
CO9	To help the students to select good policies from the different choices

**Module I**

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

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

Assignment: Procedure for creating an account in a bank

(15 Hours, 20 marks)

**Module II**

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

Activity / Assignment:

- Writing of cheque , writing of challan for Demand Draft
- Procedures for a Bank Loan.

(15 Hours, 21 marks)

**Module III**

E-Banking-centralized online real time electronic banking ( CORE)-Electronic Clearing service (ECS) - Electronic Fund Transfer - Real Time Gross settlement (RTGS)—National

Electronic Fund transfer(NEFT)-society for worldwide interbank financial telecommunication(SWIFT) - E-cheque - Any Time Money – ATMs- Credit card – Debit card-smart card - Internet banking - mobile banking - Tele-banking - financial inclusion - recent initiatives in financial inclusion.

Activity / Assignment:

- Chelan filling for RTGS and NEFT
- Different types of Cards, the Procedure for application of different cards and the Procedure for blocking cards
- Procedure for application or activation of net banking, m-banking and tele-banking.

(20 Hours, 27 marks)

#### **Module IV**

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

Activity / Assignment: List out different names of insurance companies

(15 Hours, 21 marks)

#### **Module V**

Life insurance-law relating to life insurance-general principles of life insurance contract, proposal and policy—Assignment and nomination - title and claims - general insurance – law relating to general Insurance - IRDA - powers and functions - insurance business in India. Case Study: Preparation of a proposal for life insurance and how to claim insurance in case of any accident, death or damage.

(15 Hours, 21 marks)

#### **Reference Books:**

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

**Core Course**  
**GBCM4B05T: COST ACCOUNTING**

Lecturer Hours/ week: 6

Credits: 4

Marks: 100(Internal: 20, External: 80)

Examination: 2.5 Hours

**Objectives:**

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

**Course Outcomes:**

COs	COURSE OUTCOMES
CO1	The learners will develop knowledge in various methods of costing
CO2	The students acquire the skill to prepare cost sheet, tenders and quotations
CO3	The course enable the students to understand various techniques of cost control on material, labour and overheads

**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, 8 marks)

**Module II**

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

(18 Hours, 20 marks)

**Module III**

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

(25 Hours, 27 marks)

**Module IV**

Methods of Costing: Specific order costing: Job costing - Contract costing – Continuous operation costing: Unit Costing - Process Costing (with adjustments of normal and abnormal losses and gains only) - Service costing (only Transport costing)

(30 Hours, 41 marks)

**Module V**

Cost control Techniques:

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

B. Standard costing – Standard cost and actual cost – Variance analysis– Types of variances – Cost control by the use of standard costing (only theory – no problems expected).

(13 hours, 14 marks)

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

**Reference Books:**

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

**Core Course**  
**GBCM4B06T: CORPORATE REGULATIONS**

Lectures Hours/ week: 4

Credit: 4

Marks: 100(Internal: 20, External: 80)

Examination: 2.5 Hours

**Objectives:**

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

**Course Outcomes:**

COs	COURSE OUTCOMES
CO1	Students will have a very deep knowledge about Companies Act, 2013 and its various elements
CO2	Students will know how to form a company and about the company structure
CO3	Students will have awareness about MoA, AoA, SEBI, SAT etc

**Module I**

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

(08 Hours, 14 marks)

**Module II**

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

(13 Hours, 25 marks)

**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.

(18 Hours, 27 marks)

#### **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.

(13 Hours, 24 marks)

#### **Module V**

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

(12 Hours, 20 marks)

#### **Reference Books:**

1. M.C. Shukla & Gulshan : Principles of Company Law.
2. N.D. Kapoor : Company Law and Secretarial Practice.
3. Manual 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.

**Complementary Course**  
**GBCM4C04T: QUANTITATIVE TECHNIQUES FOR BUSINESS**

Lecture Hours per week: 5  
Marks: 100(Internal: 20, External: 80)

Credits: 4  
Examination: 2.5 Hours

**Objectives:**

- To familiarize student with the use quantitative techniques in managerial decision making.

**Course Outcomes:**

COs	COURSE OUTCOMES
CO1	Students would be able to rationally choose and optimally allocate the resources of a business or industry
CO2	Students would find themselves competent enough to crack competitive exams which involves QT
CO3	Students would feel comfortable with advanced quantitative tools used in research

**Module I**

Quantitative Techniques - Introduction - Meaning and definition - Classification of Q.T - QT and other disciplines - Application of QT in business - Limitations.

(10 Hours, 14 Marks)

**Module II**

Correlation and Regression Analysis: Meaning and definition of Correlation - Karl Pearson's co-efficient of correlation - Rank correlation - Regression - Types - Determination of simple linear regression - Coefficient of determination.

(20 Hours, 27 Marks)

**Module III**

Set Theory - Venn Diagrams - Probability: Concept of probability - Meaning and definition - Approaches to probability - Theorems of probability - Addition Theorem - Multiplication Theorem -Conditional probability- Inverse probability- Baye'sTheorem.

(15 Hours, 21 Marks)

**Module IV**

Theoretical Distribution: Basic assumptions and characteristics - Probability distribution - Fitting of probability distribution - Binomial distribution - Fitting of binomial distribution - Poisson distribution - Fitting of Poisson distribution - Normal distribution - Features and properties - Standard normal curve.

(20 Hours, 27 Marks)

## **Module V**

Quantitative approach to decision making- Types and steps in decision making-Decision tree analysis-Different types of models-Model building steps - Linear programming concepts - Mathematical formulation - Solution of LPP using graphic method

(15 Hours, 21 Marks)

### **Reference Books:**

1. Richard I. Levin and David S. Rubin, Statistics for Management, Prentice Hall of India, latest edition.
2. S.P.Gupta, Statistical Methods, Sultan Chand, latest edition
3. Sanchetti and Kapoor, Statistics, Sultan Chand.
4. G.C.Beri, "Statistics For Managemet",Tata Me Graw Hill, 2003.
5. J.K. Sharma, "Business Statstics:, Pearson, 2004
6. Anderson Sweeney Williams, "Statistics for Business and Economics", Thomson.
7. R.P.Hooda, "Statistics for Business", Me Millan.
8. Levine Krebiel&Bevenson, "Business Statistics", Pearson edition, Delhi.
9. J K Sharma,Quantitative Methods- Theory and applications, Mac Millan
10. P.C. Tulsian&Vishal Pandey, Quantitative techniques-Theory and Problems, Pearson
11. V.K Kapoor and Sumant Kapoor- OR Techniques for management- Sultan Chand & Sons

## **FIFTH SEMESTER**

### **Core Course**

#### **GBCM5B07T: ACCOUNTING FOR MANAGEMENT**

Lectures Hours/ week: 5

Credit: 4

Marks: 100(Internal: 20, External: 80)

Examination: 2.5 Hours

#### **Objectives:**

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

#### **Course Outcomes:**

<b>COs</b>	<b>COURSE OUTCOMES</b>
CO1	Understand the concept and relevance of management accounting
CO2	Identify the use of accounting and costing data for Planning, Control and decision making
CO3	Understand the concept of Financial Statement
CO4	Identify the manner of analysing and interpreting Financial Statements
CO5	Recognize the methods and Techniques used in financial analysis
CO6	Identify the different types of ratio Analysis and its interpretation
CO7	Discriminate the concept of Fund flow and Cash Flow Statement of Business Concerns
CO8	Identify the importance of marginal costing in decision making

#### **Module I**

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

(05 Hours, 7 marks)

#### **Module II**

Analysis and Interpretation of Financial Statements: Meaning - Types and Methods of Financial Analysis - Comparative Statements - Trend Analysis - Common size Statements (a general discussion only).

(10 Hours, 14 marks)

### **Module III**

Ratio Analysis: Meaning - Nature - uses and limitations of Ratios - Liquidity, Profitability, Turnover, Solvency, Leverage. Market test Ratios. Construction of Financial Statements from ratios - Judgment of financial stability through ratios - (Focus to be given to problems solving and Interpretation skills)

(25 Hours, 34 marks)

### **Module IV**

Fund Flow and Cash Flow Analysis:

A. Fund Flow Statements: Meaning and concept of Fund - Current and Non Current Accounts Flow of fund - Preparation of Fund Flow statement - Uses and Significance.

B. Cash Flow Statement: Difference between Fund flow Statement and Cash flow Statement - Preparation of Cash Flow Statement as per AS - 3 Norms - Direct and Indirect methods (Stress to be given to Problems).

(25 hours, 34 marks)

### **Module-V**

Managerial Decision making with the help of CVP Analysis : Marginal Costing - Fixed Cost-Variable Cost - Contribution - P/V Ratio - Break Even Analysis - Algebraic and Graphic presentation - Decision making : Fixation of Selling Price - Exploring new markets - Make or Buy - Key Factor - Product Mix - Operate or Shutdown.

(15 Hours, 21 marks)

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

### **Reference Books:**

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

**Core Course**  
**GBCM5B08T: BUSINESS RESEARCH METHODS**

Lectures Hours/ week: 4

Credit: 4

Marks: 100(Internal: 20, External: 80)

Examination: 2.5 Hours

**Objectives:**

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

**Course Outcomes:**

COs	COURSE OUTCOMES
CO1	The students will learn fundamental concepts and methods of a research in business and finance. They will learn in preparing a business project.

**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, 21 marks)

**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, 21 marks)

**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, 27 marks)

**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, 27 marks)

### **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.

(09 Hours, 14 marks)

### **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.

**Core Course**  
**GBCM5B09T: INCOME TAX LAW AND ACCOUNTS**

Lecture Hours/ week: 5

Credits: 4

Marks:100(Internal: 20, External: 80)

Examination: 2.5 Hours

**Objectives:**

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

**Course Outcomes:**

COs	COURSE OUTCOMES
CO1	Understand the concept of Income Tax
CO2	Knowledge in principles and provisions of Income Tax Act 1961 and Amendments
CO3	Define various terms of Income Tax
CO4	Identify the concept of Agricultural Income and its treatment in Income Tax
CO5	Identify the ways to determine the Residential status
CO6	Understand the various Incomes exempted from Income Tax
CO7	Identify how to Compute Income under the head salaries
CO8	Understand the Computation of Income from House property
CO9	Realize the Computation of Income from Profits & gains of Business or profession
CO10	Identify the concept of capital gains and its computation
CO11	Know the computation of Income from other sources
CO12	Identify the computation of Total Income of Individuals

**Module I**

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

(10 Hours, 21 marks)

**Module II**

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

(20 Hours, 27 marks)

**Module III**

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

(15 Hours, 20 marks)

**Module IV**

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

(17 Hours, 21 Marks)

**Module V**

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

(18 Hours, 21 marks)

(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. WishwaPrakashana.
5. Dinakar Pagare : Law and Practice of Income Tax. Sultan Chand and sons
6. Gaur & Narang : Income Tax.

**Core Course**  
**GBCM5B12T: COMPUTER APPLICATIONS IN BUSINESS**

Lecture Hours/ week: 4

Credits: 4

Marks: 100(Internal: 20, External: 80)

Examination: 2.5 Hours

**Objectives:**

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

**Course Outcomes:**

COs	COURSE OUTCOMES
CO1	The students will be able to acquire basic knowledge of computer systems in functional areas of business
CO2	The students will be able to recognize the importance of computer applications in various business situations
CO3	The students will be able to explore various methods that Information Technology can be used to support existing businesses and strategies
CO4	The students will be able to achieve expertise in making use of the world wide web and networking methods so as to apply them in business
CO5	The students will be able to practice digital payment methods replacing the conventional cash/cheque payments
CO6	The students will be able to perform online business and make online payments safely and securely

**Module I**

Computer Systems: Introduction – Features and Parts of new generation Computers-Factors to be considered while selecting computer - Importance of computers in business –Network-Types of network, LAN, WAN, MAN, PAN ,BAN, SAN & CAN. Computer applications in various areas of business- Internet, Features and uses in business- Social media & its uses in business.

(12 Hours, 20 marks)

**Module II**

Business and web sites – introduction to web design – concepts – principles involved in developing a website - golden rules of web designing-page design-home page-web standards-audience requirement-Role of websites in a business-Cascading Style Sheet-Concept of CSS-HTML-HTML documents-Basic structure of an HTML Document-creating an HTML Document-HTML Tags.

(14 Hours, 27 marks)

### **Module III**

Elements of HTML-Introduction-working with text-working with Lists, Tables, Hyperlinks, images and multimedia-web publishing or hosting-creating the website -saving the site-working on the web site-themes-publishing websites-website for business growth.

(13 Hours, 21 marks)

### **Module IV**

E-Commerce & Digital payments: E-Commerce, Business Models - B2B, B2C, B2G, C2C & B2E- Requirements of e-commerce website – Modes of delivery- Digital payments: USSD, NUUP, AEPS, UPI, Debit card, Credit card, Pre-paid cards, Internet Banking, Mobile banking, e-wallets – POS Terminals, M-POS, V-POS.

(15 Hours, 22 marks)

### **Module V**

Digital Security – Security threats in Internet & e-Commerce, Virus & Trojan horses, Phishing, Hacking, Spyware – Security Measures, Antivirus, Firewall, Encryption, Biometrics-Precautions while using Internet & e- payments - IT Act, Major Provisions of IT Act.

(10 Hours, 20 marks)

### **Reference Books:**

1. Rajaraman , Introduction to Information Technology, PHI
2. Jennifer Niederst Robbins, —Learning web design: A beginner's Guide to HTML,CSS,Javascript.and web Graphics ,O' Reilly | Media,Inc
3. John Duckett, —HTML and CSS Design and build websites|,JohnWiley&Sons
4. Rajaraman , Fundamentals of Computers 4/E, PHI
5. PTSJ Joseph, E-Commerce: An Indian perspective, PHI
6. Ananya Misra, E-Commerce, B.K Publications Pvt.Ltd.
7. P. Mohan , Fundamentals of Computers, Himalaya Publishing House
8. Dennis P. Curtin , Information Technology, McGraw Hill International
9. Behrouz A. Forouzan , Data Communication and Networking 2nd edition ,McGraw-Hill
10. AviSilberschatz, Peter Galvin & Greg Gagne Willey, Operating System Concepts
11. UylesBlack , Computer Networks Protocols, Standards and Interface: Prentice Hall India Pvt. Ltd.
12. Alfred Glkossbrenner , Internet 101 Computing MGH
13. Alex Leon & Mathews Leon, Fundamentals of Information Technology, LeonTechworld
14. Suresh Samudrala, Retail Banking Technology, JaicoPuubishing House
15. Indian Institute of Banking & Finance, Digital banking, Taxman
16. Karnika Seth, Computers, Internet and New technology laws, Lexis Nexis
17. Pavan Duggal, A text book on Cyber law, Universal Law Publishing company
18. Harish Chander, Cyber Laws and IT Protection, Prentice Hall India

**Core Course**

**GBCM5B13T: BUSINESS INFORMATION SYSTEMS**

Lecture Hours/ week: 4

Credits 4

Marks: 100(Internal: 20, External: 80)

Examination: 2.5 Hours

**Objectives:**

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

**Course Outcomes:**

COs	COURSE OUTCOMES
CO1	The students will be able to understand the recent developments and the process of implementation of Information Systems in business
CO2	The students will be able to comprehend and evaluate the role of database management systems in information technology applications within organizations
CO3	The students will be able to translate the role of information systems in organizations, the strategic management processes, with the implications for the management
CO4	The students will be able to identify the Enterprise Resource Planning implementation strategies to be adopted in business
CO5	The students will be able to understand and analyse the role of Information Technology in the implementation of Business Process Reengineering
CO6	The students will be able to suggest the right Information System for an organization based on its business processes

**Module I**

Management Information System: Data, Information & Knowledge – Information Technology & Communication technology - Role of Information & Communication technology in Business – Management Information System, Meaning, Concepts, Purpose & Features of MIS, Basic structural concepts.

(12 Hours, 21 marks)

**Module II**

Types of Management Information Systems: Transaction Processing System - Decision Support Systems (DSS) - Characteristics and capabilities of DSS – Components of DSS – Executive Information System - Expert System – Management Reporting System.

(12 Hours, 21 marks)

**Module III**

Data Base Management Systems: DBMS - Definition - Necessity of a database - Characteristics of database - Database management systems - Types of database management systems - Logical data models - Hierarchical model - Network model - Relational model -

Object-oriented model - Object relational model Deductive/inference model - Comparison between various database models.

(20 Hours, 34 marks)

#### **Module IV**

Enterprise Resource Planning (ERP) – Meaning - Need for ERP - Benefits of an ERP system – ERP software – Phases in ERP implementation - Issues and challenges in the implementation of ERP.

(12 Hours, 20 marks)

#### **Module V**

Business Process Reengineering: Meaning and definition of BPR – Reengineer - Need and Objectives of BPR - Process of BPR – Advantages of BPR - Issues and problems of BPR.

(8 Hours, 14 marks)

1. James A O'brien, George.M.Marakas& Ramesh Behl, Management Information Systems, McGraw Hill Education, 2013
2. D.P Goyal, Management Information Systems: Managerial Perspectives, Vikas Publishing House, 2014
3. A.K Gupta, Management Information System, S.Chand& Company 2010
4. Alexis Leon, Enterprise Resource Planning, McGraw Hill Education 2007
5. Uma G Gupta, Management Information Systems, Galgotia Publications Pvt Ltd, New Delhi, 1993
6. Jyotindra Zaveri, Enterprise Resource Planning, Himalaya Publishing House 2012
7. Rajesh Ray, Enterprise Resource Planning text and cases, McGraw Hill Education 2010.
8. R.Radhakrishnan&S.Balasubrahmanian, Business Process Reengineering: Text and cases, Prentice Hall India Learning Pvt. Ltd, 2008
9. R.Srinivasan, Business Process Reengineering, McGraw Hill Education 2011
10. B.R Dey, Business Process Reengineering & Change Management, Dreamtech Press 2004.

## SIXTH SEMESTER

### Core Course

#### **GBCM6B14T: INCOME TAX AND GST**

Lecture Hours/ week: 6

Credits: 4

Marks: 100(Internal: 20, External: 80)

Examination: 2.5 Hours

#### **Objectives:**

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

#### **Course Outcomes:**

COs	COURSE OUTCOMES
CO1	Students will be enabled to plan and manage their own tax liabilities
CO2	Students will acquire the ability to provide tax consultancy
CO3	Students will also be equipped with the knowhow to critically assess the existing tax policies and procedures

#### **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, 34 marks)

#### **Module II**

Income tax authorities – Powers and functions – Provisions of advance payment of tax – Tax payment – Deduction and payment of tax at source – Recovery of tax. Procedure of assessment of income tax – Filing of returns of income – Voluntary return of income – Statutory obligations in filing of returns – Return of loss – Belated returns – Revised returns – Defective returns – PAN – Different types of assessment – Self assessment – Assessment on the basis of return – Best judgment assessment – Regular assessment – Reassessment – Protective assessment.

(20 Hours 28 marks)

#### **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

(17Hours, 20 Marks)

**Module IV**

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

(17 Hours, 14 marks)

**MODULE V**

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

(17 Hours, 14 marks)

**Reference Books:**

1. Income Tax Law and Accounts, Mehrotra and Goyal, Sahitya Bhavan Publications
2. Direct Taxes Law and Practice, Vinod Singhania, Taxman Publication
3. Income Tax, Gaur and and Narang, Kalyani Publications
4. Goods and services Tax, Mehrotra and Agarwal, Sahitya Bhavan Publications

**Core Course**  
**GBCM6B15T: AUDITING AND CORPORATE GOVERNANCE**

Lecture hours/ week: 5

Credits: 4

Marks: 100(Internal: 20 External: 80)

Examination: 2.5 Hours

**Objective:**

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

**Course Outcomes:**

COs	COURSE OUTCOMES
CO1	Knowledge and understanding of various users of financial information
CO2	Preparation of audit plan, audit programme, audit notebook and audit working papers
CO3	To Enable vouching of income and expenses and verification of assets and liabilities
CO4	Knowledge and understanding of audit of limited companies, banking companies and insurance companies
CO5	Introduction to different types of audit
CO6	Understanding professional ethics in profession of chartered accounts

**Module I:**

Auditing – Meaning – Objects - Basic Principles and Techniques – Auditing and investigation - Classification of Audit – Management audit – Proprietary audit – Performance audit – Tax audit – Social audit – Environmental audit - Audit Planning – Qualities of an auditor – Advantages and limitations of audit

(10 hours, 14 marks)

**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, 27 marks)

**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 – Auditor's certificate.

(20 hours, 34 marks)

**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, 21 marks)

**Module V**

Major Corporate governance failures - BCCI (UK) - Maxwell Communication (UK) - Enron (USA) – Satyam Computer Services Ltd - TATA Finance - Kingfisher Airlines - Common Governance Problems Noticed in various Corporate Failures - Codes and Standards on Corporate Governance

(10 hours, 14 marks)

**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.

**Core Course**  
**GBCM6B18T: OFFICE AUTOMATION TOOLS**

Lecture Hours/ week: 5

Credits: 4

Marks: 100(Internal: 20, External: 80)

Examination: 2.5 Hours

**Objectives**

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

**Course Outcomes:**

COs	COURSE OUTCOMES
CO1	The students will be able to acquire practical knowledge of working with various operating systems
CO2	The students will be able to recognize and use the Office Package software at appropriate occasions
CO3	The students will be able to perform documentations including creation, editing, formatting and protecting documents with the use of operating systems
CO4	The students will be able to acquire practical knowledge of selecting and working with menus of MS-Excel, create and edit spread sheets using Ms-Excel and creating error free worksheet
CO5	The students will be able to perform a good presentation before an audience with the use of MS Power Point
CO6	The students will be able to acquire practical knowledge in working with Internet

**Module I**

MS-Word : Word Basics - Starting word - Creating a new document - Opening preexisting document - The parts of a word window - Typing text - Selecting text - Deleting text -Undo - Redo – Repeat- Inserting text - Replacing text - Formatting text - Cut - Copy -Paste - Formatting Text and Documents - Auto format - Line spacing - Margins - Borders and Shading.

Headers and Footers : Definition - Creating basic headers and footers - Tables -Creating table - Adding, changing, deleting rows - Inserting, changing, deleting column - Graphics - Importing graphics - Clipart - Insert picture - Clip Art Gallery - Drawing objects - Text in drawing .

Templates : Template types - Using templates - Exploring templates - Modifying templates - Macros : Record in macros - Editing macros - Running a macro - Mail Merge: Mail Merge concept - Main document - Data sources - Merging data source and main document - Overview of word menu options - Word basic tool bar.

(Theory 15 Hours and Practical 10 Hours, 28 marks)

## **Module II**

MS EXCEL : Electronic Spreadsheet – Creating and rearranging worksheet - Structure of spreadsheet and its applications to accounting, finance, and marketing functions of business - Creating a dynamic / sensitive worksheet - Concept of absolute and relative cell reference - Using built in functions – Mathematical, statistical and financial functions – Conditional formatting –filters- Charts – Pivot table and pivot chart - Goal seeking and solver tools - Sharing data with other desktop applications - Strategies of creating error free worksheet. (Theory 15 Hours and Practical

(Theory 13 Hours and Practical 10 Hours, 27 marks)

## **Module III**

Ms-Power Point : Power point - Basics - Terminology - Getting started - Views -Creating presentations - Using auto content wizard - Using blank presentation option -Using design template option - Adding slides Deleting a slide - Importing images from the outside world - Drawing in power point - Transition and build effects - Deleting a slide - Numbering a slide - Saving presentation - Closing.

(Theory 9 Hours and Practical 6 Hours, 27 marks)

## **Module IV**

The Internet and its Basic Concepts: Internet concept - History - Development in India - Technological foundation of internet - Distributed computing - Client-server computing - Internet protocol suite - Application of distributed computing - Client-server computing.

(7 Hours, 14 marks)

## **Module V**

Internet protocol suite in the internet environment - Domain Name System (DNS) -Generic Top Level Domain (g TLD) - Country Code Top Level Domain (cc TLD) -Indian - Allocation of second level domains - IP addresses - Internet Protocol Applications of internet in business, Education, Governance, etc.

(Theory 10 Hours, 14 marks)

## **Reference Books:**

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

**Core Course**

**GBCM6B19T: COMPUTERISED ACCOUNTING WITH TALLY**

Lecture hours/ week: 5

Credits: 5

Marks: 100(Internal: 20, External: 80)

Examination: 2.5 Hours

**Objectives:**

- To enable the students to acquire basic knowledge in the computerized accounting systems and its applications in the area of business. (Out of the 80 lecture hours, the ratio between theory and practical hours shall be 3:2).

**Course Outcomes:**

COs	COURSE OUTCOMES
CO1	The students will be able to develop computer skills of recording financial transactions, preparation of annual accounts and reports using Tally
CO2	The students will be able to enter the accounting transactions in computerized format and find the financial result of a concern
CO3	The students will be able to develop the skills of recording financial transactions and preparation of reports for ascertaining the financial position of business firms
CO4	The students will be able to identify the methods of Storing information in GST compliant formats to create GST filing hassle-free
CO5	The students will be able to acquire the skill of financial decision making in a systemized manner
CO6	The students will be able to interpret the financial statements at the end of a year

**Module I**

Introduction to Accounting: Accounting basis and terms -Branches of accounting - Mode of accounting - Manual accounting - Computerized accounting fundamentals.

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

(15 Hours, 20 marks)

**Module II**

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

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

(25 Hours, 34 marks)

### **Module III**

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

(15 Hours, 21 marks)

### **Module IV**

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

(15 Hours, 21 marks)

### **Module V**

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

(10 Hours, 14 marks)

### **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.

## **OPEN COURSES**

**(For Students from Other Departments)**

### **GBCM5D01T: E-COMMERCE**

Lecture Hours/ week: 3

Credits: 3

Marks: 75(Internal: 15, External: 60)

Examination: 2 Hours

#### **Objectives:**

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

#### **Course Outcomes:**

<b>COs</b>	<b>COURSE OUTCOMES</b>
CO1	Student should be able to understand the basic concepts of E Commerce
CO2	Student should be able to have the knowledge of the different types of E Commerce models
CO3	Student should be able to acquire basic skills in the processes of developing and implementing E Commerce websites and also the marketing strategies
CO4	Student should be able to be aware of the security issues of electronic payment systems and the precautions to be taken

#### **Module I**

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

(20 Hours, 39 marks)

#### **Module II**

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

(18 Hour, 20 marks)

#### **Module III**

Electronic Payment System: Introduction - Online payment systems - prepaid and postpaid payment systems - E-cash - E- cheque - Smart card - Credit card - Debit card -Electronic purse - Security issues on electronic payment system - Solutions to security issues - Biometrics - Types of biometrics.

(10 Hours, 20 marks)

**Reference Books:**

1. Turban, Efraim, David King et. al.: Electronic Commerce: A Managerial Perspective, Pearson Education Asia, Delhi.
2. Kalakota, Ravi: Frontiers of Electronic Commerce, Addison - Wesley, Delhi.
3. Rayport, Jeffrey F and Jaworksi. Bernard J: Introduction to E-Commerce, Tata McGrawHill
4. SmanthaShurety,: E-Business with Net Commerce, Addison - Wesley, Singapore.
5. Rich, Jason R: Stalling an E-Commerce Business, IDG Books, Delhi.
6. Laudon, Kenneth C and Carol Guercio Traver : E-Commerce business. Technology. Society, Pearson Education, Delhi.
7. Stamper David A. and Thomas L.Case: Business Data Communications, Pearson Education, New Delhi.
8. Willam Stallings: Business Data Communications. Pearson Education, New Delhi.

**Open Course**

**GBCM5D02T: BASICS OF ENTREPRENEURSHIP AND MANAGEMENT**

Lecture Hours/ week: 3

Credits: 3

Marks: 75(Internal: 15, External: 60)

Examination: 2 Hours

**Objective:**

- To enable the students to have an understanding of the basics of business, entrepreneurship and organizational management.

**Course Outcomes:**

COs	COURSE OUTCOMES
CO1	Develop skills required by the entrepreneur and be aware of their various functions
CO2	Enables prospective entrepreneurs to decide on the form of business enterprise suitable for their future venture
CO3	Stimulate the potential to develop entrepreneurial orientation through innovation and creativity thereby becoming the business leaders of the future
CO4	Appreciate the relationship between business, market, and society
CO5	Understand the role of management in creating and maintaining business enterprises

**Module I**

Foundation of Business : Concept of business – Industry, Trade and Commerce – Classification of Industry, Types of trade and Aids to trade – Forms of Business enterprises - Sole trader – Partnership - Joint-stock Companies – Cooperative organisations – One man company. Factors to be considered while setting up of a business - Social Responsibility of business.

(18 Hours, 29 marks)

**Module II**

Entrepreneurship: Concept of entrepreneur - Characteristics of entrepreneur - Functions of an entrepreneur - Difference between entrepreneur and manager – Micro, Small and Medium Enterprises, Definition, Registration procedure of Sole proprietorship and partnership units.

(10 Hours, 20 marks)

**Module III**

Management Concepts: Meaning - Nature and characteristics of management - Management as science, art and profession - Levels of management –Henry Fayol’s Principles of management. Functions of Management : Planning - Steps in planning – Organising - Types of organisation – Line, Staff and Functional- Centralisation Vs decentralisation - Authority Vs responsibility - Staffing – Elements of Staffing - Directing - Leadership - Leadership styles - Controlling - Steps in controlling .

(20 Hours, 30 marks)

**References:**

1. Poornima M Charantimath, Entrepreneurship Development and Small Business Enterprise, Pearson Education
2. ManjeethKalra, Entrepreneurship Development and Planning, AITBS Publishers
3. S.Anil Kumar, Entrepreneurship Development , New Age Publishers
4. E Gordon & K Natarajan, Entrepreneurship Development, Himalaya Publishing House
5. Basu, Business Organisation and Management, Tata McGraw Hill.
6. Gupta. C.B, Modern Business Organisations, Mayur Paper Backs.
7. Mishra, N, Modern Business Organisation, Sahitya Bhawan
8. Singh, B.P., T.N. Chhabra , Business Organisation and Management, Dhanpat Rai & Co.
9. Prasad. L.M., Principles and Practice of Management., Sultan Chand & Sons.
10. Rao. V.S.P, Narayana.P.S., Principles and Practice of Management, Sultan Chand & Sons
11. Koontz, H and Wechrick, H , Management, McGraw Hill Inc.
12. Khanka.S.S. Entrepreneurship Development , Sultan Chand

**Open Course**  
**GBCM5D03T: BASIC ACCOUNTING**

Lecture Hours/ week: 3

Credits: 3

Marks: 75 (Internal: 15, External: 60)

Examination: 2 Hours

**Objectives:**

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

**Course Outcomes:**

COs	COURSE OUTCOMES
CO1	Make the students to understand the basic accounting concepts
CO2	Make the students to acquire knowledge about the rules of debit and credit
CO3	Develop the skill for preparing journal, ledger and trial balance
CO4	Develop the skill for preparing the subsidiary books
CO5	Make the students to acquire the skill for preparing final accounts of sole trader

**Module I**

Basic Accounting Concepts: Kinds of accounts - Financial Accounting Vs Management Accounting - Double Entry book keeping - Rules of debit and credit - Preparation of Journal and Ledger accounts - Problems.

(20 Hours, 30 marks)

**Module II**

Subsidiary Books : Cash Book - Types of Cash Book - problems - Purchase Book -Sales Book - Sales Return Book - Purchases Return Book - Journal Proper - Trial Balance

(18 Hours, 29 marks)

**Module III**

Final Accounts of sole trading concerns: Trading and Profit & Loss Account - Balance Sheet - Problems with simple adjustments.

(10 Hours, 20 marks)

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

**Reference Books:**

1. Grewal T.S., Double Entry Book Keeping
2. Jain and Narang , Advanced Accountancy.
3. Shukla and Grewal, Advanced Accountancy.
4. Gupta and Radhaswamy, Advanced Accountancy.
5. Gupta. R.L, Advanced Accountancy.

## ANNEXURE – I

### METHOD OF INDIRECT GRADING

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

Indirect Grading System in 10 -point scale is as below:

#### Ten Point Indirect Grading System

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

Example – 1

SGPA Calculation

Semester 1 Course Code	Course Name	Grade Obtained	Grade Point (G)	Credit (C)	Credit Point (CXG)
XXXXX	XXXXX	A	8	4	32
XXXXX	XXXXX	C	5	3	15
XXXXX	XXXXX	A+	9	4	36
XXXXX	XXXXX	B+	7	3	21
XXXXX	XXXXX	P	4	3	12
XXXXX	XXXXX	C	5	4	20

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

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

**SGPA = 6.476**

Percentage of marks of Semester 1 = (SGPA/10) × 100 = 64.76%

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

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

$$\text{CGPA} = \frac{\text{Total Credit points obtained in six semesters}}{\text{Total Credits acquired (120)}}$$

Example

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

**CGPA = 7.183**

Total Percentage of marks =  $(\text{CGPA}/10) \times 100$

$$= (7.183/10) \times 100 = 71.83\%$$

$$\text{CGPA of Core Courses} = \frac{\text{Total Credit points obtained for Core Courses}}{\text{Total Credits acquired for core courses}}$$

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

**ANNEXURE II**  
Guidelines for the Evaluation of Projects

**1.PROJECT EVALUATION- Regular**

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

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

<b>Internal (20% of total)</b>		<b>External (80% of Total)</b>	
<b>Components</b>	<b>Percentage of Internal Marks</b>	<b>Components</b>	<b>Percentage of External Marks</b>
Originality & Punctuality	20	Relevance of the Topic, Statement of Objectives, Research methodology.	20
Use of data and Methodology	20	Quality of analysis, Tools used for analysis. Findings, Suggestions and conclusion	30
Scheme / Organization of Report	30		
Viva - Voce	30	Viva - Voce	50
Total	100	Total	100

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

**PASS CONDITIONS**

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

### Annexure-III

#### Scheme of Examinations:

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

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

For Open Courses External Examination is for 60 Marks & the duration is 2 Hrs. The pattern of question paper is as given below.

<b>Section A</b> Short answer type	2 marks	12 questions	Ceiling - 20
<b>Section B</b> Paragraph/ Problem type	5 marks	7 questions	Ceiling - 30
<b>Section C</b> Essay type	10 marks	1 out of 2	1X10=10