

ST. JOSEPH'S COLLEGE (AUTONOMOUS), DEVAGIRI

Regulations governing BACHELOR OF COMMERCE degree programme under SJCBCSSUG 2015 effective from the 2015 admissions

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 for the whole B.Com Programme is 31. It is divided in to courses namely:-

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

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

Semester I

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Common	CENG1A01T	4	4	20	80	100
Common	CENG1A02T	5	3	20	80	100
Common	AMAL1A02T CHIN1A02T CFRC1A01T	5	4	20	80	100
Core	ABCM1B01T Management Concepts and Business Ethics	6	4	20	80	100
Compl.	ABCM1C01T Managerial Economics	5	4	20	80	100
	Total	25	19	100	400	500

Semester II

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Common	CENG2A03T	4	4	20	80	100
Common	CENG2A04T	5	3	20	80	100
Common	AMAL2A05T CHIN2A05T CFRC2A03T	5	4	20	80	100
Core	CBCM2B02T Financial Accounting	6	4	20	80	100
Compl.	ABCM2C02T Marketing Management	5	4	20	80	100
	Total	25	19	100	400	500

Semester III

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Common	ABCM3A01T Basic Numerical Skills	5	4	20	80	100
Common	ABCM3A02T General Informatics	5	4	20	80	100
Core	ABCM3B03T Business Regulations	4	4	20	80	100
Core	CBCM3B04T Corporate Accounting	6	4	20	80	100
Compl.	ABCM3C03T E- Commerce Management	5	4	20	80	100
	Total	25	20	100	400	500

Semester IV

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Common	ABCM4A03T Entrepreneurship Development	5	4	20	80	100
Common	ABCM4A04T Banking and Insurance	5	4	20	80	100
Core	ABCM4B05T Cost Accounting	6	4	20	80	100
Core	ABCM4B06T Corporate Regulations	4	4	20	80	100
Compl.	ABCM4C04T Quantitative Techniques for Business	5	4	20	80	100
	Total	25	20	100	400	500

Semester V

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Core	ABCM5B07T Accounting for Management	4	4	20	80	100
Core	ABCM5B08T Business Research Methods	4	4	20	80	100
Core	ABCM5B09T Human Resource Management	4	4	20	80	100
Core	ABCM5B12T Course in Specialisation	5	4	20	80	100
Core	ABCM5B13T Course in Specialisation	5	4	20	80	100
Open	AECO5D01T, AENG5D01T, ABOT5D01T, ACHE5D02T, AMAT5D02T, APHY5D01T, APSY5D01T, AZOL5D01T, APED5D01T	3	2	10	40	50
	Offered by other departments					
	Total	25	22	110	440	550

Semester VI

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Core	ABCM6B14T Income Tax Law and Practice	6	4	20	80	100
Core	ABCM6B15T Auditing	5	4	20	80	100
Core	ABCM6B18T Course in Specialization	5	5	20	80	100
Core	ABCM6B19T Course in Specialization	5	5	20	80	100
Core Project	ABCM6B20D Three Weeks Project and Viva-Voce	4	2	10	40	50
	Total	25	20	90	360	450

Core Courses in the area of Specialization:

A. Finance

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

B. Computer Applications

1. Business Applications of Computers
2. Business Information Systems
3. Office Automation Tools
4. Computerised Accounting with Tally

Open Courses (For students from other departments)

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

5.2 **Four Common Courses** (**ABCM3A01T** Basic Numerical Skills, **ABCM3A02T** General Informatics, **ABCM4A03T** Entrepreneurship Development **ABCM4A04T** Banking and Insurance), all the Core Courses, Complementary and Open Courses for B.Com Programme shall be taught by Commerce Faculty.

6.0 Attendance

A candidate shall attend at least a minimum of 75% of the number of classes actually

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

7.0 Internal Assessment

All courses shall have internal assessment as specified in the common regulations SJCBCSS-UG2015. Provisions of the clause 9.2 and 9.3 of the common regulation are applicable in the case of internal assessment.

8.0 External Examination.

8.1 The College shall conduct semester examinations as specified in the common regulations SJCBCSS-UG2015. The duration of examination shall be three hours for each course, Provisions of clause 9.5, 9.6, 9.7 and 9.8 of the common regulation for CBCSSUG 2015 will be applicable for external examinations.

9.0 Project Report

9.1 During the sixth semester every student shall do a project .The student may choose any topic from the subjects he/she has studied.

9.2 The candidate shall prepare and submit a project report to the Department.

9.3 The report shall be in English with not less than 30 pages, printed or typed (A4 size paper, 1.5 line spacing, Times New Roman font , font size 14) and spiral bound.

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.

9.4 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

9.5 The project can be done individually or as a group of two students. But the project report should be in different areas. In no case the project reports of two students shall be identical. The work of each student shall be guided by one Faculty member.

9.6 The candidate shall prepare at least two copies of the report; one copy for submission to the Department and one 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.

9.7 Duration of project work

The duration for project work is 3 weeks.

9.8 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.

9.9 Structure of the report

Title page

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

Acknowledgements

Contents

Chapter I : Introduction (Organization profile, Research problem, Objectives of the study, Research methodology etc.)

Chapter II : Review of Literature

Chapters III and IV : Data Analysis (2 or 3 chapters)

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).

9.10 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 done jointly by the internal examiner and the external examiners appointed by the College inclusive of Viva-voce examination. The marks should be awarded on the basis of the following :-

1. Evaluation of the Project Report shall be done under Mark System.

Marks secured for the project will be awarded to candidates, combining the internal

and external Marks

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

Internal (20% of total)		External (80% of Total)	
	% of	<i>Components</i>	% of Marks
Punctuality	20	Relevance of the Topic, Statement of Objectives, Methodology (Reference/ Bibliography)	20
Use of Data	20	Presentation, Quality of Analysis/Use of Statistical tools, Findings and recommendations	30
Scheme/Organization of Report	30	Viva-Voce	50
Viva-Voce	30		

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.

10.0 Viva Voce

At the end of sixth semester candidate shall attend a comprehensive 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 9.10 for the award of marks.

11.0 Requirement for passing the course

For a pass in each course the student has to secure aggregate 40% marks or E grade in internal and external. An aggregate of 40% marks (E grade with 120 credits) is required for a pass in the B.Com degree programme.

12. Fourth /fifth semester students shall be taken under the supervision of faculty members to business or industrial units so as to enable them to have firsthand knowledge about 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 kept in the teaching department.

- 13.0 **In all other matters regarding the conduct of B.Com Programme under Choice Based Credit Semester System which are not specified in this regulation, the common regulation SJCBCSS-UG2015 will be applicable.**

ST JOSEPH'S COLLEGE (AUTONOMOUS) DEVAGIRI

**SYLLABUS OF BACHELOR OF COMMERCE DEGREE PROGRAMME UNDER
CBCSS UG 2015 EFFECTIVE FROM THE 2015 BATCH B.COM ADMISSIONS**

CORE COURSES

ABCM1B01T: MANAGEMENT CONCEPTS AND BUSINESS ETHICS

Lecture Hours per week: 6

Credits: 4

Internal : 20, External : 80

Objectives:

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

Module I

Nature and Scope of Management: Evolution of Management - Schools of management thought - F.W.Taylor and Henry Fayol - Principles of Management - Management as a science and an art - Management process.

15 Hours

Module II

Functions of Management: Planning: Types of plan - Planning process – Organizing: Span of control - Line and staff functions - Centralization and decentralization – Delegation - Staffing: Manpower planning: Recruitment - Selection and placement - Directing: Principles of direction – Co-ordinating and controlling.

30 Hours

Module III

Manager Vs Leader: Leadership and motivation: leadership styles -Theories of motivation - MBO - Management of performance - Understanding and managing group processes - Characteristics of work group - Work group behaviour and productivity - Team creation and management.

15 Hours

Module IV

Ethics, Culture and Values: Importance of culture in organizations - Indian ethos and value systems - Model of management in the Indian socio political environment - Work ethos - Indian heritage in production and consumption.

15 Hours

Module V

Business Ethics : Relevance of values in management – Holistic approach for managers in decision making - Ethical Management: Role of organisational culture in ethics - structure of ethics management - Ethics Committee.

15 Hours

Reference Books:

1. Boatwright. John R: Ethics and the Conduct of Business, Pearson Education, New Delhi.
2. Sathish Modh: Ethical Management, Macmillan.
- 3 Koontz, H and Wehrick, H: Management, McGraw Hill Inc, New York.
- 4 Drucker, Peter, F., Management: Tasks, Responsibilities and Practices, Allied Publishers, New Delhi.
5. L.N Prasad : Principles of Management.
6. R.S Davar; Management Process
7. Rustum & Davan, Principles and Practice of Management.
8. Srinivasan & Chunawalla, Management Principles and Practice.
9. S. V. S. Murthy. Essentials of Management.

CBCM2B02T: FINANCIAL ACCOUNTING

Lecture Hours per week : 6

Credits: 4

Internal : 20, External : 80

Objectives:

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

Module I

Accounting Standards for Financial Reporting: Objectives and uses of financial statements for users - Role/objectives of accounting standards - Development of accounting standards in India - Requirements of international accounting standards - International organizations engaged in accounting harmonization - IASB - FASB - Role of IASB in developing IFRS - IFRS adoption or convergence in India - Implementation plan in India - Ind AS - Differences between Ind AS and IFRS - Conceptual framework - Definition of financial elements - Principles of recognition, measurements, presentation and disclosure. 10 Hours

Module II

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

Module III

Preparation of Financial Statements of Non Corporate Entities not Covered by IFRS Convergence: Preparation of Financial Statements of sole trader and Not-for profit organization - Depreciation accounting - Single Entry: Meaning - Methods of profit determination - Capital comparison method - Conversion method. 25 Hours

Module IV

Accounts of Corporate Entities not Covered by IFRS Convergence: Issue of shares and debentures - Forfeiture of shares - Preparation of financial statements of Joint stock companies 20 Hours

Module V

Presentation of Single Entity Financial Statements Covered by IFRS Convergence (IAS 1 and Ind AS 1): Accounting policies, accounting estimates (IAS 8 and Ind AS 8) – Events after reporting date (IAS 10 and Ind AS 10) - Structure and contents of financial statements - Preparation of financial statements: Statement of Financial Position (SOFP) - Statement of Profit or Loss (SOPL) - Statement of Changes in Equity (SOCE) - Cash Flow Statement (SOCF) (IAS 7 and Ind AS 7). 20 Hours

Reference Books :

1. Chintan Patel, Bhupendra Mantri, Indian Accounting Standards, Taxmann Publications.
2. T. P, Ghosh , Illustrated Guide To Indian Accounting Standards, Taxmann Publications.

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

ABCM3BO3T: BUSINESS REGULATIONS

Lecture Hours per week : 4

Credits : 4

Internal : 20, External : 80

Objective:

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

Module I

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

25 Hours

Module II

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

12 Hours

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 .

08 Hours

Module IV

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

10 Hours

Module V

The Information Technology Act 2000: Scope and extent – Digital signature – Digital signature certificate – Electronic records and governance – Certifying authorities – Cyber crimes – Offences and penalties under IT Act, 2000.

05 Hours

Reference Books:

1. Singh Avtar, The Principles of Mercantile Law , Eastern Book Company, Lucknow.
2. Kuchal M.C, Business Law , Vikas Publishing House, New Delhi
3. Kapoor N.D, Business Law , Sultan Chand & Sons, New Delhi.
4. Chandha P.R , Business Law.
5. S.S. Gulshan, Business Laws.
6. B. Sen and Mitra, Business and Commercial Laws.
7. Chandha P.R, Business Law, Galgotia, New Delhi.
8. Balchandani , Business Laws.
9. Relevant Bare Acts.
10. Government of India, Information Technology Act, 2000
11. Desai T.R. , Indian Contract Act, Sale of Goods Act and Partnership Act , S.C. Sarkar & Sons Pvt. Ltd. Kolkata.

CBCM3BO4T: CORPORATE ACCOUNTING

Lecture Hours per week : 6

Credits: 4

Internal : 20, External : 80

Objective :

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

Module I

Accounting for Joint Stock Companies: Accounting for Government grants (IAS 20 and Ind AS 20) - Accounting for leases (IAS 17 and Ind AS 17) - Share based payments (IFRS2 and Ind AS 102) - Accounting for Bonus and Right issue - Redemption of Preference shares - Redemption of Debentures - Buyback of shares - Alteration of Share capital.
20 Hours

Module II

Business Combinations and Consolidated Statements (IFRS 3,10,13 and Ind AS 103, Ind AS 27, Ind AS 28): Acquisition method for business combination –Consolidated Statement of Financial Statements - Statement of Financial position / Balance sheet - Summary of consolidation procedures - Non controlling interests - Goodwill arising on consolidation - Intra group trading - Intra group trading of Non current assets – Preacquisition profits - Fair values in acquisition accounting - Consolidated Statement of Profit or Loss and Other Comprehensive Income - Intra group dividends.
25 Hours

Module III

Accounting for Banking Companies: Bank accounts - General information - Legal requirements affecting final accounts - Concept of Non-Performing Assets (NPA) - Preparation of Profit and Loss Account - Asset classification - Preparation of Balance Sheet.
20 Hours

Module IV

Accounting for Insurance Companies: Insurance Accounts - Final accounts of life insurance - Profit determination of life insurance - Final accounts of general insurance.
15 Hours

Module V

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

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

Reference Books :

1. Chintan Patel, Bhupendra Mantri, Indian Accounting Standards, Taxmann Publications.
2. T. P, Ghosh , Illustrated Guide To Indian Accounting Standards, Taxmann Publications.
3. B. D, Chatterjee, Illustrated Guide To Indian Accounting Standards, Taxmann Publications.
4. Dolphy D’Souza, Vishal Bansal, Indian Accounting Standards, Snow White Publications.
5. ICAI, Study material of ICAI – Financial Reporting (Final level).
6. IASB, IFRS (Red Book).
7. M.C. Shukla, T.S. Grewal and S. C. Gupta, Advanced Accounts, S. Chand &

Co., New Delhi.

8. S.N. Maheswari and S.K. Maheswari, Financial Accounting.

9. R.L. Gupta and Radhaswamy, Advanced Accounting, Sultan Chand & Sons, New Delhi.

10. Dr. Goyal V.K., Financial Accounting, Excel Books, New Delhi.

11. Ashok Sehgal and Deepak Sehgal, Advanced Accounting, Volume I, Taxmann, New Delhi.

12. Jain and Narang, Financial Accounting, Kalyani Publishers.

13. B.S. Raman, Advanced Accountancy,

14. P.C. Tulasian, Introduction to Accounting, Pearson Education.

ABCM4B05T: COST ACCOUNTING

Lecturer Hours per week : 6

Credits : 4

Internal : 20, External : 80

Objectives :

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

Module I

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

15 Hours

Module II

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

15 Hours

Module III

Labour and Overheads : Importance of Labour cost control – Time Keeping and Time Booking – Idle Time – Over Time – Computation of Labour cost - Remuneration Systems and Incentive Schemes.

Overheads : Definition – Overhead Allocation – Apportionment – Re-Apportionment – Direct distribution - Step Ladder – Reciprocal Service methods – Repeated Distribution and Simultaneous Equation methods – Absorption of overheads – Methods of Absorption - Labour Hour Rate and Machine Hour Rate .

25 Hours

Module IV

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

15 Hours

Module V

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

15 Hours

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

Reference Books :

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

ABCM4BO6T: CORPORATE REGULATIONS

Lecture Hours per week : 4

Credits : 4

Internal : 20, External : 80

Objectives :

- To familiarise the students with corporate law and to make them aware of the importance of corporate governance in the management of organisations.
- To familiarise the students with the Companies Act 2013 and its important provisions.

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: Statutory company - Registered company – Limited liability company – Unlimited liability company - Private company - Public company – Government company – Foreign company – Holding and Subsidiary companies - One person company – Small company – Association not for profit - Producer company - Lifting of corporate veil.

05 Hours

Module II

Formation of Companies : Promotion – Promoter - Incorporation – Raising of capital – Commencement of business – Pre-incorporation and provisional contracts - Documents of companies : Memorandum of Association: Definition - Contents and alteration - Doctrine of Ultravires – Articles of Association : Definition - Contents and alteration – Distinction between Memorandum and Articles – Doctrine of Constructive notice – Doctrine of Indoor management – Prospectus – Contents – Liabilities for misstatement.

15 Hours

Module III

Share Capital: Kinds of share capital and shares - Issue of shares and modes of issue – SEBI guidelines regarding public issue - Allotment of shares - Book building - Listing of shares - Kinds of shares: Equity shares – Preference shares - Sweat equity shares - Bonus shares - Right shares - Shares with differential voting rights – Employees’ stock option scheme – Issue of shares at premium and discount - Certificate of shares – Stock - Voting rights – Calls on shares - Forfeiture and surrender of shares – Buy-back of shares - Transfer and transmission of shares – Dematerialisation – Depository - Transfer under depository system – Debentures – Kinds of debentures.

15 Hours

Module IV

Management of Companies : Directors: Appointment – Qualification – Disqualification - Legal position – Powers - Rights - Duties and liabilities – Removal of directors – Resident director – Independent director - Key Managerial Personnel – Managing director, Manager and Company secretary: Appointment - Qualification – Remuneration - Duties and liabilities - Introduction to Corporate Governance – Need and importance of Corporate Governance – Corporate social responsibility - Statutory books to be kept - Books of accounts of companies - Financial statements.

15 Hours

Module V

Company Meetings : Requisites of a valid meeting - Annual General Meeting – Extra Ordinary General Meeting – Class meeting - Board meetings – Motions and resolutions. Winding up and dissolution : Meaning – Modes of winding up – Winding up by Tribunal - Voluntary winding up – Liquidator: Powers, duties and liabilities – Consequences of winding up.

10 Hours

Reference Books:

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

ABCM5B07T: ACCOUNTING FOR MANAGEMENT

Lectures Hours per week : 4

Credits : 4

Internal : 20, External : 80

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.

Module I

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

05 Hours

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).

05 Hours

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

Module III

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).

20 Hours

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.

20 Hours

(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.

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Lecture Hours per week : 4**Credits: 4****Internal : 20, External : 80****Objective:**

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

Module I

Business Research: Meaning and definition - Features of business research - Theory building - Induction and Deduction Theory - Concept - Operational definition - Variable - Proposition - Hypothesis - Types of business research: Basic and applied - Exploratory - Descriptive and causal - Phases of business research.

10 Hours

Module II

Exploratory Research: Objectives - Methods - Experience survey - Secondary data analysis - Case study - Pilot study by focus group interview - Process of problem definition - Understand background of the problem - Determination of unit of analysis - Determine the relevant variables and state the research questions - Hypothesis and research objectives.

10 Hours

Module III

Meaning of Research Design: Methods of descriptive and causal research - Survey - Experiments - Secondary data studies and observation - Sampling design: Simple random sampling - Restricted random sampling - Stratified - Cluster and systematic - Non random sampling - Convenient and judgment sampling - Sampling error and non sampling error.

10 Hours

Module IV

Measurement and Scaling: Nominal - Ordinal - Interval and ratio scale - Criteria for good measurement - Reliability and validity - Designing questionnaire - Means of survey data collection - Personal interview - Telephonic mail and internet.

10 Hours

Module V

- A. Data Processing: Processing stages - Editing - Coding and data entry - Descriptive analysis under different types of measurements - Percentages - Frequency table - Contingency table - Graphs - Measures of central tendency and index number - Interpretation.
- B. Preparation of Research Report: Format - Report writing stages - Gathering material and data - Make overall format - Make detailed outline - Write first draft - Re write - Final word processing and publishing.

20 Hours

Reference Books:

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

ABCM5B09T: HUMAN RESOURCES MANAGEMENT

Lecture Hours per week : 4

Credits : 4

Internal : 20, External : 80

Objectives :

To familiarize the students with the different aspects of managing human resources in a organization.

To equip the students with basic knowledge and skills required for the acquisition, development and retention of human resources.

Module I

Introduction to Human Resource Management : Concept – Scope – Importance – Objectives and functions of Human Resource Management – Personnel Management Vs Human Resource Management - Human resource planning, Recruitment and Selection : Man power planning – Concept and objectives – Process of manpower planning – Methods of manpower planning – Conventional Vs Strategic planning – Recruitment : Meaning – Sources of recruitment – Modern trends in recruitment - Selection : Meaning and importance – Steps in selection procedure – Interviews – Types of interview – Test – Types of test – Induction – Job changes – Transfer – Promotion – Demotion – Separation.

20 Hours

Module II

Human Resource Development: Training – Concept – Need for training – Objectives – Approaches – Methods of training – Training environment – Areas of training – Training evaluation – Executive development – Process and techniques .

15 Hours

Module III

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 .

15 Hours

Module IV

Compensation Management : Compensation planning – Objectives – Wage systems – Factors influencing wage system – Components of employee remuneration – Basic wage – Dearness Allowance – Bonus – Fringe benefits and incentives

15 Hours

Module V– Grievance redressal : Meaning and causes of grievances – Procedure of grievance handling – Absenteeism – Discipline – Essentials of good discipline system.

10 hours

Reference Books :

1. Bernardin. John H, Human Resource Management. Tata McGraw Hill. New Delhi.
2. Arthur M, Career Theory Handbook, Prentice Hall Inc. Englewood Cliff.
3. Belkaoui, A.R. and Belkaoui J.M, Human Resource Valuation: A Guide to Strategies

and Techniques, Quarum Books, Greenwood, 1995.

4. Dale, B, Total Quality and Human Resources: An Executive Guide. Blackwell, Oxford.
5. Greenhaus, J.H.. Career Management, Dryden, New York.
6. Mabey, C and Salama, G., Strategic Human Resource Management. Blackwell. Oxford.
7. Aswathappa, K., Human Resource Management
8. Subba Rao, Human Resources Management.
9. Michael Porter. HRM and Human Relations
10. Garry Dessler & Biju Varkkey, Human Resource Management, Pearson, 2012.
11. Amstrong's Hand book of Human Resource Management ,Kogan Page, 2012.

ABCM6B14T: INCOME TAX LAW AND PRACTICE

Lecture Hours per week: 6

Credits: 4

Internal : 20, External : 80

Objective:

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

Module I

Basic Concepts: Income - Agricultural income - Person - Assessee - Assessment Year - Previous Year - Gross total income - Total income - Maximum marginal rate of tax - Residential status - Scope of total income on the basis of residential status - Exempted income under section 10.

10 Hours

Module II

Computation of Income Under Different Heads: Salaries - Allowances - Perquisites - Profit in lieu of salary - Gratuity - Pension - Income from house property: Annual Value of House property - Computation under different circumstances - Deduction from annual value.

25 Hours

Module III

Profits and Gains of Business or Profession: Definition - Computation - Allowable expenses and not allowable expenses - General deductions - Provisions relating to Depreciation.

15 Hours

Module IV

Capital Gains: Definition of Capital Assets - Long term and Short term - Transfers - Cost of acquisition - Cost of improvement - Exempted Capital gains. Income from Other Sources: Definition - Computation - Grossing up - Deductions and other relevant provisions.

20 Hours

Module V

Total Income and Tax Computation: Income of other persons included in assessee's total income - Aggregation of income and set- off and carry forward of losses - Deductions from gross total income - Computation of Total Income of individuals.

20 Hours

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

Reference Books :

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

ABCM6B15T: AUDITING

Lecture Hours per week : 5

Credits : 4

Internal: 20, External : 80

Objective:

- To impart knowledge about auditing principles, procedures and techniques in accordance with current legal requirements and professional standards.

Module I

Introduction : Meaning – Objects - Basic principles - Auditing and Investigation - Auditing and Assurance Standards and Techniques - Classification of audit – Audit planning – Qualities of an auditor - Advantages and limitations of an audit. 10 Hours

Module II

Internal Control , Internal Check and Internal Audit : Introduction – Necessity – Definitions - Internal check : Definitions - Difference between internal check and internal control - Fundamental Principles of internal check - Difference between internal check and internal audit 20 Hours

Module III

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 - Valuation of different assets and liabilities 15 Hours

Module IV

Audit Approach : EDP and mechanical systems - Use of computers - Nature of EDP - Internal control in EDP - Evaluating internal control in an EDP system - Auditing with the aid of computers - Audit of limited companies: Company auditor - Qualification and disqualification – Appointment – Removal – Remuneration – Rights - Duties and liabilities - Audit committee - Auditor's Report - Contents and types - Auditors certificates. 20 Hours

Module V

Special Areas of Audit : Tax audit and Management Audit - Recent trends in auditing - basic considerations of Audit in EDP environment. 10 Hours

Reference Books:

1. Jha, Aruna : “A Student’s guide to Auditing”, Taxmann
2. Tandon, BN, S. Sudarsanan and S. Sundarabahu, : “A handbook of practical auditing”, S Chand and Co. Ltd. New Delhi.
3. Pagare , Dinkar : “Principles ad Practice of Auditing”, Sultan Chand and sons, New delhi.
4. Institute of Chanrtered Accountant of India, “Auditing and Assurance Standards”, ICAI New Delhi
5. Gupta, Kamal and Aok Arora : “Fundamentals of auditing”, Tata MC Grew Hill Publishing Co. Ltd. New Delhi.
6. Ghatalia, SV “PRACTICAL Auditing”, Allied Publishers PVt. Ltd. New Delhi.

Core Courses in the area of Specialisation : Finance

ABCM5B10T: FINANCIAL REPORTING

Lecture Hours per week: 5

Credits: 4

Internal : 20, External : 80

Objective:

- To enable the students to have a basic knowledge of the latest financial reporting standards.

Module I

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

10 Hours

Module II

Assets Based Accounting Standards: Accounting for tangible non-current assets (IAS 16 and Ind AS 16) - Accounting for intangible assets (IAS 38 and Ind AS 38) - Accounting for impairment of assets (IAS 36 and Ind AS 36) – Inventories (IAS 2 and Ind AS 2) - Accounting for borrowing costs (IAS 23 and Ind AS 23).

15 Hours

Module III

Revenue And Liabilities Based Accounting Standards: Revenue from contracts with customers (IFRS 15 and Ind AS 115) - Income tax (IAS 12 and Ind AS 12) - Employee benefits (IAS 19 and Ind AS 19) - Provisions, contingent liabilities and contingent assets (IAS 37 and Ind AS 37) - Share based payments (IFRS 2 and Ind AS 102) – Accounting for taxation (IAS 12).

15 Hours

Module IV

Other Reporting Standards: Accounting for financial and operating leases (IAS 17 and Ind AS 17) - Accounting for basic and diluted earnings per share (IAS 33 and Ind AS 33) - Accounting for agriculture (IAS 41 and Ind AS 41) - Disclosure of related party transactions (IAS 24 and Ind AS 24) - Interim reporting (IAS 34 and Ind AS 34) - Operating segments (IFRS 8 and Ind AS 108).

Module V

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

20 Hours

(Basic knowledge in Accounting Standards and simple problems only are expected.

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

Reference Books:

1. Chintan Patel, Bhupendra Mantri, Indian Accounting Standards, Taxmann Publications.
2. T. P, Ghosh , Illustrated Guide To Indian Accounting Standards, Taxmann Publications.
3. B. D, Chatterjee, Illustrated Guide To Indian Accounting Standards, Taxmann Publications.
4. Dolphy D'Souza, Vishal Bansal, Indian Accounting Standards, Snow White Publications.
5. ICAI, Study material of ICAI – Financial Reporting (Final level).
6. IASB, IFRS (Red Book).

ABCM5B11T: FINANCIAL MANAGEMENT

Lecture Hours per week: 5

Credits: 4

Internal : 20, External : 80

Objectives:

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

Module I

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

10 Hours

Module II

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

20 Hours

Module III

Financing Decision: Cost of capital and financing decision - Estimation of components of cost of capital : Equity capital - Retained earnings - Debt and Preference capital - Weighted average cost of capital and Marginal cost of capital - Sources of long term financing - Capital structure - Operating and financial leverage - Determinants of capital structure.

20 Hours

Module IV

Dividend Decision: Relevance and irrelevance of dividend decision - Cash and stock dividends - Dividend policy in practice.

10 Hours

Module V

Working Capital Management: Meaning and nature of working capital - Determination of working capital requirement - A brief overview of Cash management, Inventory management and Receivables management.

15 Hours

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

Reference Books:

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

ABCM5B16T: FINANCIAL MARKETS AND SERVICES

Lecture Hours per week: 5

Credits: 4

Internal : 20, External : 80

Objective:

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

Module I

Financial System: Meaning and Significance - Functions of the financial system - Financial concepts - Financial Assets - Financial markets – Classification - Financial instruments -Weakness of Indian Financial System. Financial services-Meaning –Types.

15 Hours

Module II

Money Market: Definition – Features – Objectives - Features of a developed .money market -Importance of Money market - Composition of Money market - Operations and Participants -Money market Instruments - Features of Indian money market - Recent developments

12 Hours

Module III

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

25 Hours

Module IV

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

15 Hours

Module V

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

08 Hours

Reference Books:

1. Kohn, Meir: Financial Institutions and Markets, Tata McGraw Hill.
2. Bhole L.M: Financial Institutions and Markets, Tata McGraw Hill.
3. Desai, Vasantha: The Indian Financial System, Himalaya Publishing House.
4. Machiraju.R.H: Indian Financial System, Vikas Publishing House.
5. Khan M.Y: Indian Financial System, Tata McGraw Hill.
6. Varshney, P.M., & D. K. Mittal, D.K.: Indian Financial System, Sulthan Chand & Sons
7. Gordon E. & Natarajan K.: Financial Markets & Services, Himalaya Publishing House.
8. Pathak. V. Bharati: Indian Financial System. Pearson Education.

ABCM6B17T: FUNDAMENTALS OF INVESTMENTS

Lecture Hours per week: 5

Credits: 5

Internal : 20, External : 80

Objectives:

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

Module I

The Investment Environment: The investment decision process - Types of Investments - Commodities, Real Estate and Financial Assets - Security market indices - Sources of financial information - Concept of return and risk

18 Hours

Module II

Fixed Income Securities: Bond - Features - Types of bonds - Estimating bond yields - Types of bond risks - Default risk and credit rating - Bond valuation

10 Hours

Module III

Approaches to Security Analysis: Fundamental Analysis - Technical Analysis and Efficient Market Hypothesis - Dividend capitalisation models - Price Earnings Multiple Approach to equity valuation.

20 Hours

Module IV

Portfolio Analysis and Financial Derivatives: Portfolio and Diversification - Portfolio Risk and Return - Introduction to Financial Derivatives - Financial Derivatives markets in India.

17 Hours

Module V

Investor Protection: SEBI & role of stock exchanges in investor protection - Investor grievances and their redressal system - Insider trading - Investors' awareness and activism.

10 Hours

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

Reference Books:

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

Core Courses in the area of Specialisation : Computer Applications

ABCM5B12T: BUSINESS APPLICATIONS OF COMPUTERS

Lecture Hours per week : 5

Credits : 4

Internal : 20, External : 80

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.

Module I

Computer Systems : Introduction - Types of computer systems – Data - Information – Data Processing - Data storage and Data retrieval - Importance of computers in business - Computer applications in various areas of business.

10 Hours

Module II

Operating Systems: Introduction -Types of operating systems :DOS - Internal commands - External commands - Windows - UNIX - Windows NT - Windows 98 – Windows XP – Advanced features - Linux – Linux distributions - Free software and open source software - Batch - Online - Real time system - Time sharing - Multiprogramming and Multiprocessing systems.

20 Hours

Module III

Networking : Networking basics - Sharing data anywhere, anytime - The uses of a network - Common types of networks - Hybrid networks – Structure of network – Network topologies and protocols - Network media - Network hardware - Local and Wide Area Network – E-commerce – Intranet – Extranet - E-mail and its uses - World Wide Web.

15 Hours

Module IV

Introduction to Information Technology Act - Computer ethics and security issues – System Security – Definitions - Threats to system security - Control measures - Disaster/Recovery - Ethics codes and standard of behavior - Modern trends and technologies in computer application : Mobile connectivity – Wireless delivery technology - Mobile information access devices - M-business

20 Hours

Module V

Social Communication Network System : Introduction - Types - Face book – Twitter-WhatsApp - YouTube – Skype – Google plus - Impacts of social communication networking.

10 Hours

Reference Books :

1. Rajaraman , Introduction to Information Technology, PHI
2. Rajaraman , Fundamentals of Computers 4/E, PHI
3. P. Mohan , Fundamentals of Computers, Himalaya Publishing House
4. Dennis P. Curtin , Information Technology, McGraw Hill International
5. Behrouz A. Forouzan , Data Communication and Networking 2nd edition , McGraw- Hill
6. Avi Silberschatz, Peter Galvin & Greg Gagne Willey, Operating System Concepts (Windows XP update).
7. Uyless Black , Computer Networks Protocols, Standards and Interface: Prentice Hall India Pvt. Ltd.
8. P.K.Sinha and Priti Sinha , Computer Fundamentals .
9. Basandara , Computer Today
10. Alfred Glkossbrenner , Internet 101 Computing MGH, 1996
11. Alex Leon & Mathews Leon, Fundamentals of Information Technology, Leon Techworld, 1999.
12. Vikas Gupta, Comdex Computer Kit, Wiley Dream Tech, Delhi, 2004
13. P. K. Sinha & Priti Sinha , Computer Fundamentals, BPB Public

ABCM5B13T: BUSINESS INFORMATION SYSTEMS

Lecture Hours per week : 5

Credits : 4

Internal : 20, External : 80

Objective:

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

Module I

Information Technology in Business: Business pressures - Global competition - Real-time operations - Work force customer behaviour - Technological innovation and obsolescence - Organizational responses - Strategic alliances - Office automation technologies - Overview of information systems - IT support at different organizational levels – Managing information systems in organizations. 15 Hours

Module II

Data, Information and Knowledge: Definition of information - History of information - Quality of information - Information processing - Management decision making - IT support for management decision making - Data transformation and management - Decision Support Systems (DSS) - Characteristics and capabilities of DSS - Components and structures of DSS - Data and information analysis. 15 Hours

15 Hours

Module III

Information Systems for Enterprise: Information and enterprises - Information systems to support business functions - Functional information systems - Management information systems - Transaction processing information systems - Integrated information systems - Enterprise Resource Planning (ERP) - Advantages of ERP - Benefits of an ERP system - Inter-organizational information systems - Global information systems - Information as a competitive weapon. 15 Hours

15 Hours

Module IV

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. 15 Hours

15 Hours

Module V

Computer Software : Definition - Hardware/Software interaction - Software categories - Retail software - Public domain software - Shareware - Freeware - Cripple ware - Classification of software - Utilities - Compilers and interpreters - Word processor - Spreadsheets Presentation software - Image processors - Enterprise software. 15 Hours

15 Hours

Reference Books :

1. Alexis Leon, Mathews Leon, and Vijay Nicole , Introduction to Information Systems, Imprints Private Limited, Chennai, 2004.
2. Uma G Gupta, Management Information Systems, Galgotia Publications Pvt Ltd, New Delhi, 1993
3. Bob Hughes and Mike Cotterell , Software Project Management, Third Edition, , Tata McGraw- Hill Publishing Company Limited, New Delhi, 2004.
4. Henry C.Lucas, Information Technology for Management-

ABCM6B18T: OFFICE AUTOMATION TOOLS

Lecture Hours per week : 5

Credits : 5

Internal : 20, External : 80

Objective:

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

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)

Module II

MS EXCEL : Electronic Spreadsheet - 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 - Goal seeking and solver tools - Using graphics and formatting of worksheet - Sharing data with other desktop applications - Strategies of creating error- free worksheet.

(Theory 15 Hours and Practical 10 Hours)

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)

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

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)

Reference Books :

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

ABCM6B19T: COMPUTERISED ACCOUNTING WITH TALLY

Lecture Hours per week : 5

Credits : 5

Internal : 20, External : 80

Objective :

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

(Out of the 75 Iecture hours, the ratio between theory and practical hours shall be 3:2)

Module I

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

05 Hours

Module II

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

10 Hours

Module III

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

15 Hours

Module IV

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.

15 Hours

Module V

Tax Application in Tally - Introduction to VAT - VAT activation and classification - VAT computation - Composite VAT - Input VAT on capital goods - CST introduction - Central Excise Tax - Interstate transfer - Service tax.

15 Hours

Module VI

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

10 Hours

Module VII

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

10 Hours

Reference Books:

1. A.K. Nadhani and K.K. Nadhani, Implementing Tally 6.3, 1/e BPB Publications, New Delhi.
2. Namrata Agarwal, Tally 6.3 , 2004 Edition , Dream Tech. , New Delhi.
3. Sridharan, Narmadha Publications, May 2003.

SYLLABI FOR COMPLIMENTARY COURSES

ABCM1C01T: MANAGERIAL ECONOMICS

Lecture Hours per week : 5

Credits : 4

Internal : 20, External : 80

Objectives:

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

Module I

Introduction - Definition of Managerial Economics - Objectives - Characteristics - Uses - Decision making and forward planning - Basic economic tools in management economics.

08 Hours

Module II

The Concept of Demand and Elasticity of Demand - Demand curve: Individual demand curve - Market demand curve - Movement along Vs shifts in the Demand curve - Elasticity of Demand: Price, Income and cross - Demand estimation and demand forecasting - Concept of Revenue: Average Revenue and Total Revenue - Marginal Revenue and Incremental Revenue.

12 Hours

Module III

Production: Fixed and Variable inputs - Production function - Total, Average and Marginal Product - Law of variable proportions - Linear homogeneous production function - Production isoquant - Marginal rate of technical substitution - Optimal combination of resources - Return to scale - Cost of production - Social and private cost of production - Difference between economic and accounting cost - Long run and short run cost of production - Economies and diseconomies of scale.

20 Hours

Module IV

Price and Output Decisions Under Different Market Structures: Price and output decisions under perfect competition, monopoly and monopolistic competition - Pricing under oligopoly - Kinked demand curve - Price leadership - Pricing under collusion.

10 Hours

Module V

- A. Pricing Policies and Practices:** Factors governing prices - Objectives of pricing policy - Role of cost in pricing - Demand factor in pricing - Consumer psychology and pricing - Pricing methods: Cost-plus or full-cost pricing - Target pricing - Marginal cost pricing - Going rate pricing - Follow up pricing - Barometric pricing - Customary prices - Pricing of new products: Penetrating pricing - Price skimming.
- B. Macro Economics and Business Decisions:** Phases of Business cycle - Evil effects of cyclical fluctuations on business firms - Minimising effects of Business cycles - Economic Forecasting for business: Economic and Business forecasting - Uses of economic forecasts - Methods of economic forecasting - Selecting a forecast - Evaluating forecasts.

25 Hours

Reference Books:

1. R.L. Varshney and K.L. Maheswari, Managerial Economics
2. D.N. Dwivedi, Managerial Economics
3. Dr. S. Sankaran, Managerial Economics
4. DM Mithani: Business Economics
5. Seth M L Text Book of Economic Theory
6. K K Dewett: Economic Theory
7. Petersen &. "Lewis: Managerial Economics
8. Mote V L peul. S & Gupta G S: Managerial Economics
9. H. Craig Petersen & W. Cris lewis: Managerial Economics
- 10 Dr. P.N. Reddy and H.R, Appanaiah : Essentials of Business Economics
- 11 Barry Keating and J. Holton Wilson: Managerial Economics

ABCM2C02T: MARKETING MANAGEMENT

Lecture Hours per week: 5

Credits: 4

Internal : 20, External : 80

Objectives:

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

Module I

Marketing: Meaning and definition - Scope and importance - Evolution of marketing concepts - Modern concept of marketing - Marketing mix - Marketing environment - Consumer behaviour - Buying motives - Consumer buying process - Factors influencing consumer buying decision - Market segmentation - Basis-target marketing - Product positioning - Importance and bases

20 Hours

Module II

Product: Meaning and importance – Classification - Concept of product mix – Packaging - Branding - Brand loyalty and brand equity – Labeling - Product life cycle - New product development – Pricing - Factors influencing product price - Pricing policies and strategies

15 Hours

Module III

Physical distribution: Meaning and importance - Levels of marketing channels - Wholesaling and retailing - Types of retailing - Factors influencing choice of distribution channel

10 Hours

Module IV

Promotion: Meaning and importance - Promotion mix – Advertising - Personal selling – Sales promotion - Public relation - Factors affecting promotion mix decisions

10 Hours

Module V

Rural Marketing : Growing importance - Unique features of rural markets - Market mix planning for rural market - Service marketing Vs. product marketing - Green marketing - Social marketing - Relationship marketing - Niche marketing

15 Hours

Module VI

E-Marketing: Traditional marketing Vs. E-marketing - Internet marketing - E- advertising - New trends in internet marketing – E-branding - E-payment systems and security features in internet.

05 Hours

Reference Books:

1. Marketing Management, S.A. Sherlakar ,. Himalaya.
2. Fundamentals of Marketing, William J Stanton, Me Graw Hill Publishing Co, New York
3. Marketing by Lamb. Hair, Me Dannel - Thomson.
4. Marketing by Evans &. Berman, 2/e, Biztantra.
5. Marketing - Concepts, strategies by William M Pride. O C Fewell. Biztantra.
6. Marketing Management, Ramaswamy & Namakumari, Macmillan.
7. Marketing Management, Arun Kumar & "Meenakshi. Vikas.
8. Principles of Marketing, Philip Kotler, Armstrong, Pearson Education.

ABCM3C03T: E-COMMERCE MANAGEMENT

Lecture Hours per week: 5

Credits: 4

Internal : 20, External : 80

Objectives:

To enable the student to understand basics of E - Commerce

To Gain a practical orientation to E-Commerce and E- Business management

Module I

Introduction to E- commerce : Meaning and concept - E – commerce V/s Traditional Commerce - E- Business & E- Commerce - History of E - Commerce - EDI - Importance , features & benefits of E- Commerce - Impacts. Challenges & Limitations of E-Commerce - Supply Chain Management & E – Commerce

15 Hours

Module II

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 - E-Business Infrastructure -The internet -Intranets and Extranets - World Wide Web - Voice over IP (VoIP) - The Internet Standards - The HTTP Protocol - Audio and Video Standards - Managing E- Business Infrastructure - Web services - New access devices - Future of the internet infrastructure.

25 Hours

Module III

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 - Mobile Commerce.

15 Hours

Module IV

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.

15 Hours

Module V

Legal and Ethical Issues in E- Commerce: Security issues in E- Commerce - Regulatory frame work of E- commerce.

05 Hours

Reference Books:

1. Turban, Efraim, David King et. el.: Electronic Commerce: A Managerial Perspective, Pearson Education Asia, Delhi.
2. Dave Chaffey: E-Business and E-Commerce Management, Pearson Education.
3. Kalakota, Ravi: Frontiers of Electronic Commerce, Addison – Wesley, Delhi.
4. Rayport, Jeffrey F and Jaworksi, Bernard J: Introduction to E-Commerce, Tata McGraw Hill,
New Delhi.
5. Smantha Shurety: E-Business with Net Commerce, Addison - Wesley, Singapore.
6. Rich, Jason R: Starting an E-Commerce Business, IDG Books, Delhi.
7. Laudon, Kenneth C and Carol Guercio Traver: E-Commerce Business, Technology, Society,
Pearson Education, Delhi.
8. Stamper David A, and Thomas L.Case: Business Data Communications, Pearson Education,
New Delhi.
9. William Stallings: Business Data Communications, Pearson Education, New Delhi.

ABCM4C04T: QUANTITATIVE TECHNIQUES FOR BUSINESS

Lecture Hours per week : 5

Credits : 4

Internal : 20 , External : 80

Objective :

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

Module I

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

05 Hours

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

Module III

Set Theory - Probability: Concept of probability - Meaning and definition - Approaches

to probability - Theorems of probability - Addition Theorem - Multiplication Theorem -

Conditional probability - Inverse probability - Baye's Theorem.

15 Hours

Module IV

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

15 Hours

Module V

Statistical Inference : Testing of hypothesis – Procedure – Error in testing – Two tail tests and one tail tests – Non parametric tests (Chi-square test only) - Parametric tests – Z test – Test of significance of large samples – Test for two sample means – Small sample mean tests – Students t test – Analysis of Variance – F test – One way ANOVA .

20 Hours

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 Mc 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”, Mc Millan.
8. Levine Krebiel & Bevenson, “Business Statistics”, Pearson edition, Delhi.

**SYLLABI FOR OPEN COURSES
(For Students from Other Departments)**

ABCM5D01T: E-COMMERCE

Lecture Hours per week: 3

Credits : 2

Internal : 10, External : 40

Objectives:

To enable the students to understand basics of E- Commerce .

To Gain a practical orientation to E-Commerce and E- Business management.

Module I

Introduction to E-Commerce: Meaning and concept - E-Commerce v/s Traditional Commerce - E-Business &. E-Commerce – History of E- Commerce - EDI - Importance, features & benefits of E- Commerce - Impacts, challenges & limitations of E-Commerce - Supply chain management & E-Commerce - E- Commerce infrastructure.

10 Hours

Module II

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.

10 Hours

Module III

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 - Mobile commerce.

10 Hours

Module IV

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.

15 Hours

Module V

Legal and Ethical Issues in E- Commerce : Security issues in E- Commerce – Regulatory frame work of E-Commerce.

05 Hours

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 Mc Graw Hill, New Delhi.
4. Smantha Shurety,: E-Business with Net Commerce, Addison - Wesley, Singapore.
5. Rich, Jason R: Stalling an E-Commerce Business, IDG Books, Delhi.
6. Laudon, Kenneth C and Carol Guercio Traver : E-Commerce business. Technology. Society, Pearson Education, Delhi.
7. Stamper David A. and Thomas L.Case: Business Data Communications, Pearson Education, New Delhi.
8. Willam Stallings: Business Data Communications. Pearson Education, New Delhi.

ABCM5D02T: BASICS OF ENTREPRENEURSHIP AND MANAGEMENT

Lecture Hours per week 3

Credits: 2

Internal : 10, External : 40

Objective:

- To enable the students to have an understanding of the basics of entrepreneurship and organisational management .

Module I

Foundation of Business : Concept of business - Commerce and Industry - Basic considerations in setting up a business enterprise - Social responsibility of business - Forms of business organisations - Sole trader – Partnership - Joint-stock Companies - Co-operative organisations - State enterprises.

15 Hours

Module II

Entrepreneurship: Concept of entrepreneur - Characteristics of entrepreneur - Types and functions of an entrepreneur - Difference between entrepreneur and manager - Role and importance of Entrepreneurship Development Programme (EDP).

05 Hours

Module III

Management Concepts: Meaning - Nature and characteristics of management - Management as science, art and profession - Management and administration – Levels of management –Henry Fayols Principles of management.

10Hours

Module IV

Functions of Management : Meaning and importance of Planning - Steps in planning - Types of plan - Nature and purpose of Organisation - Types of organisation - Centralisation Vs decentralisation - Authority Vs responsibility - Span of control- Meaning of Directing and Leadership - Theory X and Y - Leadership styles - Concept of Control - Steps in controlling .

20 Hours

Reference Books :

1. Basu, Business Organisation and Management, Tata McGraw Hill.
2. Gupta. C.B, Modern Business Organisations, Mayur Paper Backs.
3. Mishra, N, Modern Business Organisation, Sahitya Bhawan,
4. Singh, B.P., T.N. Chhabra , Business Organisation and Management, Dhanpat Rai & Co.
5. Prasad. L.M., Principles and Practice of Management., Sultan Chand & Sons.
- 6.Rao. V.S.P, Narayana.P.S., Principles and Practice of Management, Sultan Chand & Sons
- 7.Koontz, H and Wehrick, H , Management, McGraw Hill Inc.
- 8.Khanka.S.S. Entrepreneurship Development , Sultan Chand
- 9.Vasant Desai, Small Scale Industries and Entrepreneurship, Himalaya Publishers

ABCM5D03T: BASIC ACCOUNTING

Lecture Hours per week : 3

Credits : 2

Internal : 10, External : 40

Objective :

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

Module I

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

10 Hours

Module II

Subsidiary Books : Cash Book – Types of Cash Book – problems – Purchase Book – Sales Book – Sales Return Book – Purchases Return Book – Journal Proper.

10 Hours

Module III

Trial Balance – Errors – Types of errors – Bank Reconciliation Statement – Simple problems.

10 Hours

Module IV

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

20 Hours

(Theory and Problems may be in the ratio of 30% and 70% 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.

COMMON COURSES

ABCM3A01T: BASIC NUMERICAL SKILLS

Lecture Hours per week : 5

Credits : 4

Internal : 20, External : 80

Objectives :

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

Module I

Sets and Set Operation – Venn Diagrams – Elements of Co-ordinate system – Matrices – Fundamental ideas about matrices and their operational rules – Matrix multiplication

– Inversion of square matrices of not more than 3rd order – Solving system of simultaneous linear equations. 15 Hours

Module II

Theory of Equations : Meaning - types of equations – Simple linear and Simultaneous equations (only two variables) eliminations and substitution method only - Quadratic equation factorization and formula method ($ax^2 + bx + c = 0$ form only) - Problems on business applications. 10 Hours

Module III

Progressions : Arithmetic Progressions - Finding the 'n'th term of an AP and also sum to 'n' terms of an AP - Insertion of Arithmetic means in given terms of AP and representation of AP - Geometric Progression : Finding 'n'th term of GP - Insertion of GMs in given GP and also representation of GP – Mathematics of Finance – Simple and compound interest (Simple problems only). 15 Hours

Module IV

Meaning and Definition of Statistics - Scope and limitations – Statistical enquiries – Scope of the problem – Methods to be employed – Types of enquiries – Presentation of data by Diagrammatic and Graphical Method – Formation of Frequency Distribution.

15 Hours

Module V

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

20 Hours

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

Reference Books:

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

ABCM3A02T: GENERAL INFORMATICS

Lecture Hours per week : 5

Credits : 4

Internal : 20, External : 80

Objectives:

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

Module I

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

10 Hours

Module II

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

15 Hours

Module III

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

15 Hours

Module IV

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

15 Hours

Module V

Programmes for Office Management : Introduction to Linux - Linux systems - Linux distributions – Operating systems and Linux - History of Linux and UNIX - Open source software – Linux software - Software Repositories - Third party Linux Repositories -

Linux Office and Data base software - Internet servers - Development resources - Setting the Desktop - The GNOME Desktop environment – Using the Metacity Window Manager – Using GNOME Panels – Change in the GNOME preferences - Exiting GNOME – Working with words and images - Desktop Publishing in Linux – Using Open Office.org office suit.

20 Hours

References Books:

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

www.wikipedia.com

www.google.scholarr.com

www.bing.com

www.google.com

www.afk.com

www.yahoosearch.com

www.comp.os.linux.admin

www.comp.os.linux.answers

ABCM4A03T: ENTREPRENEURSHIP DEVELOPMENT

Lecture Hours per week : 5

Credits : 4

Internal : 20, External : 80

Objectives :

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

Module I

Entrepreneur and Fundamentals of Entrepreneurship: Entrepreneurial competencies – Factors affecting entrepreneurial growth – Role of entrepreneur in economic development - Challenges of women entrepreneurs.

20 Hours

Module II

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

10 Hours

Module III

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

30 Hours

Module IV

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

15 Hours

Reference Books :

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

ABCM4A04T: BANKING AND INSURANCE

Lecture Hours per week: 5

Credits: 4

Internal : 20, External : 80

Objectives:

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

Module I

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

15 Hours

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.

15 Hours

Module III

E-Banking – Centralised Online Real time Electronic Banking (CORE) – Electronic Clearing Service (ECS) – Electronic Fund Transfer (EFT) – Real Time Gross Settlement (RTGS) – National Electronic Fund Transfer (NEFT) – Society for Worldwide Interbank Financial Telecommunication (SWIFT) – E-cheque – Any Time Money – ATM s – Credit card – Debit card – Smart card – Internet banking – Mobile banking – Tele-banking.

15 Hours

Module IV

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

15 Hours

Module V

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

15 Hours

Reference Books:

1. Sheldon H.P : Practice and Law of Banking.
2. Bedi. H.L : Theory and Practice of Banking.
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 and Practices, Kalyani Publishers, Chennai.
11. M.N. Mishra: Insurance Principles and Practice, S. Chand & Company Ltd, Delhi.
12. G. Krishnaswamy : Principles & Practice of Life Insurance
13. Kothari & Bahl : Principles and Practices of Insurance
14. B.S. Khubchandani, "Practice and Law of Banking", Mac Millan India Ltd ,2000.
14. K.C. Nanda, "Credit Banking", Response Book, Sage Publication, 1999

**FIRST SEMESTER BCOM DEGREE
EXAMINATION**

**MODEL QUESTION
PAPER**

**ABCMIB01T MANAGEMENT CONCEPTS AND
BUSINESS ETHICS**

Time: 3 hours

Maximum Marks:80

Choose the correct answer. Each question carries 1 mark.

1. culture can be seen in military type organization
A) Academy B) Baseball C) Club D) Fortran
2. Is undertaken to find out the one best way of doing the things.
A) Job analysis B) Merit rating C) Job enrichment D) None
3. The book “Functions pf executives” was written by
A) Peter F. Drucker B) Chester Bernad C) Henry Fayol D) Mary Parker Follet
4. KRA in MBO stands for
A) Kerala Rural Academy B) Key Resource Availability C) Key Result Areas
D) None of these
5. Which of the following is not a technique of co-ordination?
A) Leadership B)Staff meeting C) Committee D) Conflict resolution.

Fill in the Blanks. Each question carries 1 mark

6. is the first step in the process of organizing.
7. Leadership gives complete freedom to subordinates.
8. The concept of holistic management was put found by
9. Valence = X
10. Indian model is based on

Answer any eight questions. Each questions. Each question carries 2 marks.

11. Define culture?
12. What do you mean by delegation?
13. What is code of conduct?
14. What are hygiene factors?
15. Define motivation?
16. What do you mean by Induction?
17. What is work ethos?

18. What do you mean by Guna theory?
19. What is meant by management by exception?
20. What do you mean by Differential piece rate system?

Answer any six questions. Each question carries 4 marks.

21. Explain the importance of culture in organization.
22. Explain the Principles of business ethics.
23. Describe the steps in planning.
24. Distinguish between manager and leader.
25. Write a note on external source of recruitment?
26. What do you mean by span of management? Bring out other factors that determine span of management.
27. Discuss the modern approach to management thought.
28. Define controlling. State its importance.

Answer any two questions. Each carries 15 marks.

29. Explain the important principles of management as laid down by Henry Fayol.
30. "Value based management is good recipe for long term success of a corporate". Bring out the relevance of values for management.
31. Explain Herzberg's Concept of Motivation. Compare it with Maslow's need hierarchy theory.

FIRST SEMESTER B.COM EXAMINATION

**MODEL QUESTION
PAPER**

**ABCM1C01T MANAGERIAL
ECONOMICS**

**Time :3 hours
Total mark:80**

I. Answer all the following questions. Each question carries one mark

1. Where boom ends,.....starts.
2.refers to a market with few sellers
3. Under themarket, the price is equal to average revenue which is equal to marginal revenue
4. Where the firm fixes a high price for its new products or service it is called.....
5. Inpricing, fixed cost are excluded
6. Which of the following is not a method of demand forecasting of new products
(a) Trend projection approach (b) substitute approach (c) sales experience approach
(d) evolutionary approach
7. Which of the following is not a form of imperfect competition
(a) Monopoly (b) monopolistic competition (c) oligopoly (d) duopoly
8. Which of the following is macroeconomic concept?
(a) Business cycle (b) govt.policy (c) national income (d) none of these
9. The method of charging low price initially is
(a) Skimming price (b) penetration price (c) going rate pricing (d) none of these
10. Product differentiation is a feature of
(a) perfect competition (b) monopolistic competition (c) monopoly (d) none of these

(10x1=10mark)

s) II. Short answer questions. Answer any eight from the following.

11. define production function
12. what is giffen paradox?
13. what is demand analysis?
14. What is pure competition?

15. What is kinked demand curve?
16. What is recession?
17. State law of demand
18. What is cross elasticity?
19. What is survey method of forecasting?
20. What fixed inputs?

(8x2=16marks)

III. Short essay questions. Answer any six from the following.

21. Explain the various internal economies.
22. What are the reasons for price rigidity?
23. Explain the features of monopolistic competition?
24. What are the factors which influence pricing?
25. List the advantages and disadvantages of full cost pricing?
26. What are the salient features of depression?
27. What are the causes of business cycle?
28. What are the important features of oligopoly market?

(6x4=24marks)

IV. Essay questions. Answer any two

29. What is monopoly? Explain and illustrate diagrammatically the short run and long run equilibrium of the monopoly firm.
30. Define demand. Discuss the determinants of consumer demand and market demand.
31. Explain the various economies and diseconomies of scales of operation?

(2x15=30 marks)