

CHRIST COLLEGE (AUTONOMOUS), IRINJALAKUDA



DEGREE OF B. Com. Taxation

BACHELOR OF COMMERCE IN TAXATION

**(CHOICE BASED CREDIT AND SEMESTER SYSTEM FOR
UNDERGRADUATE CURRICULUM)**

UNDER THE FACULTY OF COMMERCE

SYLLABUS

(FOR THE STUDENTS ADMITTED FROM THE ACADEMIC YEAR 2020 – '21 ONWARDS)

BOARD OF STUDIES IN COMMERCE (UG)

CHRIST COLLEGE (AUTONOMOUS), IRINJALAKUDA - 680125, KERALA, INDIA

JUNE, 2020

**REGULATIONS GOVERNING BACHELOR OF COMMERCE (TAXATION)
DEGREE PROGRAMME UNDER CBCSSUG**

1.0 Title of the Programme

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

2.0 Eligibility for admission

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

3.0 Duration of the programme

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

4.0 Medium of Instruction

The medium of instruction and examination shall be English.

5.0 Courses of study

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

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

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

5.1 Semester I

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Common	BCMIA01 (English)	4	3	15	60	100 75
Common	BCMIA02 (English)	5	3	15	60	100 75
Common	BCMIA07 (Language)	5	4	20	80	100
Core	BCMIB01 Business Management	6	4	20	80	100
Compl.	BCMIC01 Managerial Economics	5	4	20	80	100
	Total	25	18	90	360	450

Semester II

Course	Title		Contact Hours	Credits	Internal	External	Total Marks
Common	BCM2A03	(English)	4	4	20	80	100
Common	BCM2A04	(English)	5	4	20	80	100
Common	BCM2A08	(Language)	5	4	20	80	100
Core	BCM2B02	Financial Accounting	6	4	20	80	100
Compl.	BCM2C02	Marketing Management	5	4	20	80	100
		Total	25	20	100	400	500

Semester III

Course	Title		Contact Hours	Credits	Internal	External	Total Marks
Common	BCM3A11	Basic Numerical Methods	5	4	20	80	100
Common	BCM3A12	Professional Business Skills	5	4	20	80	100
Core	BCM3B03	Business Regulation	4	4	20	80	100
Core	BCM3B04	Corporate Accounting	6	4	20	80	100
Compl.	BCM3C03	Human Resources Management	5	4	20	80	100
		Total	25	20	100	400	500

Semester IV

Course	Title		Contact Hours	Credits	Internal	External	Total Marks
Common	BCM4A13	Entrepreneurship Development	5	4	20	80	100
Common	BCM4A14	Banking and Insurance	5	4	20	80	100
Core	BCM4B05	Cost Accounting	6	4	20	80	100
Core	BCM4B06	Corporate Regulations	4	4	20	80	100
Compl.	BCM4C04	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	BCM5B07	Accounting for Management	5	4	20	80	100
Core	BCM5B08	Business Research Methods	4	4	20	80	100
Core	BCM5B09	Income Tax Law and Accounts	5	4	20	80	100
Core	BCM5B10	Course in Specialisation	4	4	20	80	100
Core	BCM5B11	Course in Specialisation	4	4	20	80	100
Open	BCM5D01	Open Course (For students from other Departments)	3	3	15	60	75
Total			25	23	115	460	575

Semester VI

Course	Title		Contact Hours	Credits	Internal	External	Total Marks
Core	BCM6B12	Income Tax and GST	6	4	20	80	100
Core	BCM6B13	Auditing and Corporate Governance	5	4	20	80	100
Core	BCM6B14	Course in Specialisation	5	4	20	80	100
Core	BCM6B15	Course in Specialisation	5	5	20	80	100
Core Project	BCM6B16 (PR)	Three Weeks Project and Viva - Voce	4	2	15	60	75
Total			25	19	95	380	475

Core Courses in the area of Specialization: (Taxation)

- a) BCM5B10 Principles of Taxation
- b) BCM5B11 Indirect Taxes Law And Practice
- c) BCM6B14 Income Tax Assessment
- d) BCM6B15 Corporate Taxation And Tax Planning

Open Courses (For students from other departments)

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

5.2 Four Common Courses (BCM3A11 Basic Numerical Methods, BCM3A12 Professional Business Skills, BCM4A13 Entrepreneurship Development BCM4A14 Banking and Insurance), all the Core Courses, Complementary and Open Courses for B. Com Programme shall be taught by Commerce Faculty only.

6.0 Project Report

6.1 for doing the project, the student may choose any topic from the subjects he/she has studied.

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

6.3 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.

6.4 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

6.5 The project can be done individually or as a group of three students (maximum) on the same topic and present the report. However, the project supervisor should make sure that each student constructively contributes to the completion of the project. For this purpose, the supervisor shall keep a diary in which the chronological record of the students visit to the supervisor for the project discussions shall be maintained. The work of each student shall be guided by one Faculty member.

6.6 The candidate shall prepare at least two copies of the report; one copy for submission to the Department and another copy for the student which he/she has to bring with him/her at the time of viva voce. More copies may be prepared if the organization or the guide or both ask for.

6.7 Duration of project work

The duration for project work is 3 weeks.

6.8 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.

19.9 Structure of the report

Title page

Declaration of the student

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

Acknowledgements

Contents

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

Chapter II : Review of Literature

Chapters III : Theoretical Framework

Chapters IV : Data Analysis

Chapter V : Findings, Suggestions and Conclusion.

Appendix : (Questionnaire, specimen copies of forms, other exhibits etc.)

Bibliography : (books, journal articles etc. used for the project work).

6.10 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)	
Components	% of Marks	Components	% of Marks
Punctuality	20	Relevance of the Problem, Objectives of the study, Research Methodology used	20
Use of Data	20	Quality of Analysis, Statistical tools used, Findings, recommendations and conclusions	30
Scheme/Organization Report	30	Viva-Voce	50
Viva-Voce	30		
Total	100	Total	100

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 University examinations.

6.11 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 6.10 for the award of marks.

6.12. Industrial Visit

The fourth semester students of affiliated colleges shall be taken under the supervision of faculty members to business or industrial units so as to enable them to have first-hand knowledge about the location, layout,

managerial functions, H R management or any area of study as per curriculum. Study tour to an industrial/business centre will form part of curriculum. The report submitted by the student in this respect shall be considered as one of the assignments of the course Entrepreneurship Development or any other course in the fourth semester.

19.13 In all other matters regarding the conduct of B. Com Programme in the affiliated colleges under Calicut University under Choice Based Credit Semester System which are not specified in this regulation, the common regulation CBCSSUG 2019 will be applicable.

CORE COURSES

BCMIB01 - BUSINESS MANAGEMENT (Core)

Number of Credits: 4

Objectives

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

Course Outline

Module I

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

(25 Hours, 20 marks)

Module II

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

(20 Hours, 15 marks)

Module III

Business Ethics:– Ethics and Morality – Theories of ethics: Teleological theory – Deontological theory – Virtue theory – Types of ethics – Meaning and scope of business ethics - Characteristics – Objectives of Business Ethics - Factors influencing business ethics – Arguments for and against business ethics – Different views of business ethics - The Separatist View, The Unitarian View, The Integration View, Ethical issues in global business.

(20 Hours, 20 marks)

Module IV

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

(18 hours, 15 marks)

Module V

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

(13 Hours, 10 marks)

Reference

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

BCMIC01 - MANAGERIAL ECONOMICS (Complimentary)

Number of Credits: 4

Objectives

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

Course Outline

Module I

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

(10 Hours, 10 marks)

Module II

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

(20 Hours, 20 marks)

Module III

Market structure:

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

(20 Hours, 20 marks)

Module IV

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

(15 Hours, 15 Marks)

Module V

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

(15 Hours, 15 marks)

Reference

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

BCM2B02- FINANCIAL ACCOUNTING (Core)

Number of Credits: 4

Objectives

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

Course Outline

Module I

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

(16 Hours, 15 marks)

Module II

Company Accounts- Issue of Shares: Introduction- Books of accounts maintained by companies- Share Capital- Phases of capital- Difference between Reserve capital and Capital Reserve- Shares and types of shares- Equity and Redeemable Preference shares - Convertible Cumulative Preference Shares (CCP shares) Sweat Equity shares- Employees Stock Option Scheme (Theory only)- Private Placement of shares- Issue of shares- Procedures- Minimum Subscription- Shares issued for consideration- Shares issued for consideration

other than cash- Issue of shares at par and premium (issue at discount, not to be taught)- Treatment of Fraction shares- Application, Allotment and Calls on Shares- Share capital allotment- Calls in arrears and calls in advance- Interest on calls in arrears and calls in advance- Difference between calls in arrears and calls in advance- Oversubscription and under subscription- Pro-rata allotment- Forfeiture and reissue of shares- Annulment of forfeiture- Surrender of shares- Distinction between forfeiture and surrender- Journal entries- Practical problems.

(30 Hours, 25 marks)

Module III

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

(10 Hours, 10 marks)

Module IV

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

(18 Hours, 15 marks)

Module V

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

(22 Hours, 15 marks)

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

Reference

1. S.N. Maheshwari: Financial Accounting.
2. M.C. Shukla, T.S. Grewal and S.C. Gupta, Advanced Accounts, S.Chand& Co., New Delhi.
3. Naseem Ahmed, Nawab Ali Khan and M.L.Gupta: Fundamental of Financial Accounting, Ane Books Pvt. Ltd, New Delhi.
4. Grewal and Gupta: Advanced Accounting

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

BCM2C02 MARKETING MANAGEMENT (Complimentary)

Number of Credits: 4

Objectives

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

Course Outline

Module I

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

(20 Hours, 20 marks)

Module II

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

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

(20 Hours, 20 marks)

Module III

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

(10 Hours, 10 marks)

Module IV

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

(15 Hours, 15 marks)

Module V

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

(15 Hours, 15 marks)

Reference

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

BCM3A11 BASIC NUMERICAL METHODS (Common)

Number of Credits: 4

Objectives

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

Course Outline

Module I

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

(10 Hours, 10 marks)

Module II

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

(15 Hours, 15 marks)

Module III

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

(20 Hours, 15 marks)

Module IV

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

(15 Hours, 15 marks)

Module V

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

(20 Hours, 25 marks)

Reference

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

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

BCM3A12 PROFESSIONAL BUSINESS SKILLS (Common)

Number of Credits: 4

Objectives

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

Course Outline

Module I

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

(15 Hours, 15 marks)

Module II

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

(12 Hours, 12 marks)

Module III

Business Data Analysis : Features of New Generation Computers – Concept of data analysis – Business Data Analysis – Data Analyst – Types of analysts - organisation and source of data, importance of data quality, dealing with missing or incomplete data- Social Networking Analysis – Big Data Analysis - Role of Data Scientist in Business & Society - Role of Artificial Intelligence and Intelligent Agents in e-business - Ethical and Legal considerations in Business Analytics

(18 Hours, 18 marks)

Module IV

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

(15 Hours, 15 marks)

Module V

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

(20 Hours, 20 marks)

Reference

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

BCM3BO3 BUSINESS REGULATIONS (Core)

Number of Credits: 4

Objectives

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

Course Outline

Module I

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

(20 Hours, 30 marks)

Module II

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

(20Hours, 18 marks)

Module III

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

(10 Hours, 12 marks)

Module IV

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

(7 Hours, 10 marks)

Module V

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

(7 Hours, 10 marks)

Reference

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

BCM3 BO4 CORPORATE ACCOUNTING (Core)

Number of Credits: 4

Objectives

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

Course Outline

Module I

- a. Redemption of Debentures: Meaning- Writing off of Discount on issue and loss on issue of debenture- Methods of redemption- Annual drawings out of profit and capital (New regulation to be taught)- Debenture redemption reserve- Lump sum payment- Sinking funds and Insurance Policy (Theory only)- Purchase of own debentures- For cancellation, Investment and Reissue- Ex- interest and Cum-interest- Redemption by conversion- Journal Entries.
- b. Redemption of Preference Shares: Provisions for redemption- Sources used for redemption- Capital redemption reserve- Journal entries
- c. Bonus Shares: Cash Bonus- Capital bonus- provisions for the issue of bonus shares- Sources of bonus issue- Advantages of bonus issue- Journal entries.
- d. Buy back of shares: Meaning- Provisions for issue- Sources of buyback- Advantages of buyback- Book building - Journal entries.
- e) Right Issue: Right of pre-emption – Calculation of value of right

(30 Hours, 25 marks)

Module II

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

(18 Hours, 15 marks)

Module III

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

(18 Hours, 15 marks)

Module IV

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

(20 Hours, 15 marks)

Module V

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

(10 Hours, 10 marks)

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

Reference

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

BCM3C03 HUMAN RESOURCES MANAGEMENT (COMPLIMENTARY)

Number of Credits: 4

Objectives

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

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

Course Outline

Module I

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

(20 Hours, 20 marks)

Module II

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

(18 Hours, 18 marks)

Module III

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

(12 Hours, 12 marks)

Module IV

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

(12 hours, 15 marks)

Module V

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

(18 Hours, 15 marks)

Reference

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

BCM4A13 ENTREPRENEURSHIP DEVELOPMENT (Common)

Number of Credits: 4

Objectives

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

Course Outline

Module I

Concepts of entrepreneur: Entrepreneur- Definitions - Characteristics of entrepreneur- Classification of entrepreneur-Entrepreneurial traits -Entrepreneurial functions - role of entrepreneurs in the economic development - Factor effecting entrepreneurial growth – Entrepreneurship – Meaning – definition - Entrepreneur vs Intrapreneur - Women Entrepreneurs - Recent development – Problems - Entrepreneurial Development Programmes - Objectives of EDP - Methods of training - Phases of EDP.

(15Hours, 15 marks)

Module II

Institutional support and incentives to entrepreneurs- Functions of Department of Industries and Commerce (DIC) - Activities of Small Industrial Development Corporation (SIDCO)- Functions of National Small Industries Corporation (NSIC)- Functions of Small Industries Development Bank of India (SIDBI) - Khadi Village Industry Commission (KVIC)-Small Industries Service Institute (SISI)- Functions and services of Kerala Industrial Technical

Consultancy Organisation (KITCO)-Activities of Science and Technology Entrepreneurship Development Project (STEDP)-Strategies of National entrepreneurship Development Board (NEDB) -Objectives of National Institute for entrepreneurship and small business development (NIESBUD) - Techno park-Functions of techno park Incentives- Importance- Classification of incentives – Subsidy - Types of Subsidy

(17 Hours, 15 marks)

Module III

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

(15 Hours, 15 marks)

Module IV

Setting up of Industrial unit-(Only Basic study) Environment for Entrepreneurship – Criteria for selecting particular project- Generating project ideas-Market and demand analysis- Feasibility study- Scope of technical

feasibility- Financial feasibility- Social cost benefit analysis-Government regulations for project clearance- Import of capital goods- approval of foreign collaboration-Pollution control clearances- Setting up of micro small and medium enterprises-Location decision- Significance.

(18 Hours, 20 marks)

Module V

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

(15 Hours, 15 marks)

Reference

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

BCM4A14 BANKING AND INSURANCE (Common)

Number of Credits: 4

Objectives

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

Course Outline

Module I

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

Activity: List out the name of banks as per their different category Assignment: Procedure for creating an account in a bank

(15 Hours, 15 marks)

Module II

Negotiable Instruments: Definition - Characteristics - Types - Parties to negotiable instruments -Cheques - Types of cheques - Crossing of cheques - Drafts - Cheque vs. Draft - Endorsement -Significance - Regularity of endorsement - Liability of endorser -Electronic payments. Activity / Assignment: • Writing of cheque, writing of challan for Demand Draft • Procedures for a Bank Loan.

(15 Hours, 15 marks)

Module III

E-Banking-centralized online real time electronic banking (CORE)-Electronic Clearing service (ECS) - Electronic Fund Transfer - Real Time Gross settlement (RTGS)—National Electronic Fund transfer(NEFT)-society for worldwide interbank financial telecommunication(SWIFT) - E-cheque - Any Time Money - ATM.s- Credit card - Debit card-smart card - Internet banking - mobile banking - Tele-banking - financial inclusion - recent initiatives in financial inclusion. Activity / Assignment: • Chelan filling for RTGS, EFT and NEFT • Different types of Cards, the Procedure for application of different cards and the Procedure for blocking cards • Procedure for application or activation of net banking, m-banking and tele-banking.

(20 Hours, 20 marks)

Module IV

Introduction to insurance: Concept - need of insurance-insurance as a social security tool - insurance and economic development-principles of insurance - various kinds of insurance - life and general insurance (fire, marine, medical, personal accident, property and motor vehicle insurance) - features-life insurance Vs. general insurance. Activity / Assignment: List out different names of insurance companies

(15 Hours, 15 marks)

Module V

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

(15 Hours, 15 marks)

Reference

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
15. K.C. Nanda, "Credit Banking", Response Book, Sage Publication, 1999

BCM4B05 COST ACCOUNTING (Core)

Number of Credits: 4

Objectives

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

Course Outline

Module I

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

(10 Hours, 5 marks)

Module II

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

(18 Hours, 15 marks)

Module III

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

(25 Hours, 20 marks)

Module IV

Methods of Costing: Specific order costing: Job costing - Contract costing – Continuous operation costing:

Unit Costing - Process Costing (with adjustments of normal and abnormal losses and gains only) - Service costing (only Transport costing)

(30 Hours, 30 marks)

Module V

Cost control Techniques: A. Budgetary Control: – Budget – Budgeting – Budgetary control - Importance – Need for the preparation of budgets - Types of budgets –Preparation of Cash budget only – ZBB B. Standard costing – Standard cost and actual cost – Variance analysis– Types of variances – Cost control by the use of standard costing (only theory – no problems expected).

(13 hours, 10 marks)

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

Reference

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

BCM4BO6 CORPORATE REGULATIONS (Core)

Number of Credits: 4

Objectives

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

Course Outline

Module I

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

(08 Hours, 10 marks)

Module II

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

(13 Hours, 18 marks)

Module III

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

(18 Hours, 20 marks)

Module IV

Management of Companies: Board and Governance - Directors: Appointment - Position – Powers Rights - Duties and liabilities - Qualification - Disqualification - Removal of directors - Key Managerial Personnel - Introduction to Corporate Governance - Need and importance of Corporate Governance - Corporate social responsibility.

(13 Hours, 17 marks)

Module V

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

(12 Hours, 15 marks)

Reference

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

7. Dr. P.N. Reddy and H.R. Appanaiah : Essentials of Company Law and Secretarial practice, Himalaya Publishers.
8. M.C. Kuchal: Secretarial Practice.
9. Ashok Bagrial: Secretarial Practice.

BCM4C04 QUANTITATIVE TECHNIQUES FOR BUSINESS (Complimentary)

Number of Credits: 4

Objectives

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

Course Outline

Module I

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

(10 Hours, 10 Marks)

Module II

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

(20 Hours, 20 Marks)

Module III

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

(15 Hours, 15 Marks)

Module IV

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

(20 Hours, 20 Marks)

Module V

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

(15 Hours, 15 Marks)

Reference

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

BCM5B07 ACCOUNTING FOR MANAGEMENT (Core)

Number of Credits: 4

Objectives

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

Course Outline

Module I

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

(05 Hours, 5 marks)

Module II

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

(10 Hours, 10 marks)

Module III

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

(25 Hours, 25 marks)

Module IV

Fund Flow and Cash Flow Analysis:

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

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

(25 hours, 25 marks)

Module-V

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

(15 Hours, 15 marks)

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

Reference

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.

BCM5B08 BUSINESS RESEARCH METHODS (Core)

Number of Credits: 4

Objectives

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

Course Outline

Module I

Business Research: – Definition and significance - Features of business research – The research process – Variable - Proposition - Types of research – Exploratory and causal research –Theoretical and empirical

research - Basic and applied research - Descriptive research - Phases of business research – Research Hypothesis – Characteristics – Research in an evolutionary perspective – Role of theory in research - Theory building - Induction and Deduction Theory.

(10 Hours, 15 marks)

Module II

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

(15 Hours, 15 marks)

Module III

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

(15 Hours, 20 marks)

Module IV

Data Processing: Processing stages - Editing - Coding and data entry – Validity of data – Qualitative Vs quantitative data analysis – Frequency table - Contingency table - Graphs - Measures of central tendency and index number – Testing of Hypothesis - Bivariate and multi variate statistical techniques – Factor analysis – Discriminant analysis- Cluster analysis – Interpretation.

(15 Hours, 20 marks)

Module V

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

(09 Hours, 10 marks)

Reference

1. Donald R.Cooper and Pamela S, Schindler: Business Research Methods. Latest Edition, Irwin McGraw-Hill International Editions, New Delhi.
2. John Adams, Hafiz T.A. Khan Robert Raeside, David white: Research Methods for Graduate Business and Social Science Students, Response Books. New Delhi- 110044.
3. Neresh K. Malhotra: Marketing Research, Latest edition. Pearson Education.
4. William G. Zikmund, Business Research Methods, Thomson

5. Wilkinson T.S. and Bhandarkar P.L.: Methodology and Techniques of Social Research, Himalaya.
6. S N Murthy &. U Bhojanna: Business Research Methods, Excel Books, New Delhi.
7. Jan Brace: Questionnaire Design, Kogan Page India
8. Michael V.P. Research Methodology in Management, Himalaya.
9. Dipak kumar Bhattacharyya. Research Methodology. Excel Books, New Delhi.
10. R. Paneerselvan: Research Methodology, Prentice-Hall of India
11. Ajai S Gaur & Sanjaya S Gaur: Statistical Methods for Practice &. Research, Response Books, New Delhi.
12. Kultar Singh: Quantitative Social Research Methods. Response Books, New Delhi.

BCM5 B09 INCOME TAX LAW AND ACCOUNTS (CORE)

Number of Credits: 4

Objectives

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

Course Outline

Module I

Basic Concepts: Income - Agricultural income - Person - Assessee - Assessment Year - Previous Year - Gross total income - Total income - Maximum marginal rate of tax

Residential status - Scope of total income on the basis of residential status –Exempted incomes.

(10 Hours, 15 marks)

Module II

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

(20 Hours, 20 marks)

Module III

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

(15 Hours, 15 marks)

Module IV

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

(17 Hours, 15 Marks)

Module V

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

(18 Hours, 15marks)

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

Reference

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

BCM5B10 PRINCIPLES OF TAXATION (Specialisation)

Number of Credits: 4

Objectives

- To provide knowledge on basic principles of Taxation
- To familiarise the students with the structure of Indian Taxation System and constitutional provisions pertaining to Taxes

Course Outline

Module I

Principles of Taxation : Objectives of Taxation - Effects of Taxation on production, distribution and employment - Canons of Taxation – Tax-GDP Ratio : Meaning -Significance and determinants - Trends in Tax-GDP Ratio - Features of good Taxation System - Tax equity: Benefit principle of Taxation - Ability to pay principle of Taxation - Tax capacity and Tax effort - Meaning of Taxable capacity - Absolute and Relative capacity - Factors determining Taxable capacity.

(20 Hours)

Module II

Classification of Taxes: Direct and indirect Taxes - Relative role of Direct and indirect Taxes in Indian economy - Advantages and disadvantages of Direct and indirect Taxes OECD classification : progressive , proportional and Regressive Taxes - Advalorem and specific taxes - An overview of Direct and Indirect Taxes in India - Central and State Direct and indirect Taxes - Distinction between Direct and indirect taxes.

(15 Hours)

Module III

Incidence of taxation : Impact and incidence- Meaning- Types of tax Incidence- Factors determining extent or tax shifting-Taxation and Efficiency- Excess burden of taxation- Distribution of Tax burden - Tax evasion in India - Causes and consequences of tax evasion - Methods to curb tax evasion - Tax incentives - Rationale, benefits and cost of tax incidence- Forms of Tax Incidence –Tax Holidays –Investment allowance- Deductions and Incentives.

(15 Hours)

Module IV

International Double taxation: Assignment rules of foreign income- source Vs Residence- Methods to alleviate international tax duplication: Exemption – Tax credit method- Bilateral Tax Treaty- Multilateral Tax Treaty- OECD Model & United nations Model- Tax Conventions- International Tax avoidance and Tax evasion- Transfer pricing- Tax heavens- Tax Treaty shopping- anti avoidance measures-Indian law on double Tax relief.

(15 Hours)

Module V

Constitutional Provisions Relating to Taxes: Rationale for constitutional arrangements- Distribution of Taxation powers between the centre and states in the Constitution of India - Restriction on the Taxation powers of the States - Sharing of Central Taxes -Recommendations of the Fourteenth finance Commission

(10 Hours)

Reference

1. Musgrave. Richard and Peggy Musgrave, 'Public Finance in Theory and practice', Tata McGraw Hill publishing Company Ltd, New Delhi.
2. Peerzode, Sayal Afzar, 'Economics of taxation' Atlantic publishers & Distributors Pvt Ltd.
3. Tyagi B.P, 'Public Finance', Jai Prakash Nath and Company, Meerut.
4. Sury M.M., 'Fiscal policy Development in India 1947-2007, Indian Tax Foundation in association with New Century publications, New Delhi.
5. Goode Richard 'Government Finance in Developing Countries, Tata McGraw Hill Publishing Co. Ltd, New Delhi.
6. Lekhi R.K, 'Public Finance', Kalyani publishers, New Delhi.
Basic international Taxation principles: Vol I & II Roy Robatgi, Taxman.
7. Singhania Vinod K, 'Direct taxes: Law and practice', Taxmann publications (p) Ltd, New Delhi.

BCM5B11 INDIRECT TAXES LAW AND PRACTICE (Specialisation)

Number of Credits: 4

Objectives

- To enable the students to understand the importance of Indirect Taxes in the Indian economy.
- To impart basic knowledge about Indirect Taxes and the practical assessment of tax burden.

Course Outline

Module I

Introduction to Indirect Taxes: Taxation under Constitution- Direct and Indirect Taxes Indirect Taxes – Concept and Features – Types of Indirect Taxes – Constitutional provisions relating to Indirect Taxes- Merits and demerits – Goods and Services Tax- Brief history behind the emergence of GST-Definitions and meaning– Need for GST in India- The scope of GST.

(10 Hours)

Module II

Goods and Services Tax:– Central Goods and Services Tax Act–Integrated Goods and Services Tax Act - State Goods and Services Tax Act - Levy and Collection of Central/State Goods and Services Tax - Taxable person - Power to grant exemption from tax - Time and value of supply of goods - Time of supply of services- Registration –Persons not liable for registration-Compulsory registration in certain cases-Procedure for registration-Deemed registration- Cancellation of registration - Revocation of cancellation of registration - tax invoice, credit and debit notes – Returns - First Return - Annual return - Final return - Tax Return Preparers - Levy of late fee - Notice to return defaulters.

(20 Hours)

Module III

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

(15 Hours)

Module IV

Customs Duty : Introduction-Customs Act, 1962 – Scope of Customs Law- Meaning of Customs Duty- Important definitions – Customs Authorities- Functions of Customs Department-Taxable event of Import/ Export of goods-Types of Customs Duties – Classification and valuation of goods– Export Procedures-Import Procedures-Provisions governing import and export of goods – Baggage rules- Assessment- Abatement and remission of duty-Exemptions from Customs Duties- penalty refund and recovery.

(20 Hours)

Module V

Arrival/Departure and Clearance of goods: Arrival/Departure and Clearance of goods ware housing- Duty Drawback-Clearance of EXIM goods and goods in transit-Transportation and Warehousing provisions- Special provisions regarding baggage, courier and post provision related to prohibited goods, notified goods,

specified goods, illegal importation/exportation of goods.

(15 Hours)

Reference

1. The Central Goods and Service Tax, 2017
2. The Integrated Goods and service tax, 2017
3. The Union Territory Goods and Service tax, 2017
4. Goods and Service Tax (Compensation to States, 2017
5. The Constitution (101nd Amendment) Act, 2016.
6. Gupta,S.S. (2017). How to meet your Obligation.India: Taxmann
7. Gupta,S.S. (2017).Vastu and Sevakar.India: Taxmann
8. GST Manual (2018) (Ed.): Taxmann
9. Mishra, S. K. (2017) Indirect Tax Laws: Centax

BCM6 B12 INCOME TAX AND GST (CORE)

Number of Credits: 4

Objectives

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

Course Outline

Module I

Income Tax Contd: Deemed Incomes and Clubbing of income – Set- off and carry forward of losses – Deductions to be made in computing total income – Computation of total Income of individuals – Computation of Tax liability of individuals – Rebate and relief of tax.

(25 hours, 25 marks)

Module II

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

(20 Hours 20 marks)

Module III

Goods and Services Tax: Brief history behind the emergence of GST – The scope of GST – Definitions and meaning - Central Goods and Services Tax Act–Integrated Goods and Services Tax Act - State Goods and

Services Tax Act - Levy and Collection of Central/State Goods and Services Tax - Taxable person - Power to grant exemption from tax - Time and value of supply of goods - Time of supply of services

(17 Hours, 15 hours)

Module IV

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

(17 Hours, 10 marks)

Module V

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

(17 Hours, 10 marks)

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

BCM6B13 AUDITING AND CORPORATE GOVERNANCE (Core)

Number of Credits: 4

Objectives

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

Course Outline

Module I

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

(10 hours, 10 marks)

Module II

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

(20 hours, 20 marks)

Module III

Internal Control - Internal Check - Internal Audit --Definitions - Necessity - Difference between internal

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

(20 hours, 25 marks)

Module IV

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

(20 hours, 15 marks)

Module V

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

(10 hours, 10 marks)

Reference

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

BCM6B14 INCOME TAX ASSESSMENT (Specialisation)

Number of Credits: 4

Objectives

- To provide practical skills on the computation of Taxable income and tax liability of various assesses.
- To familiarise the students with the procedure for filing of Income tax returns.

Course Outline

Module I

Computation of Taxable Income: clubbing of incomes and aggregation of incomes- set off and carry forward

of losses- Incomes exempt from tax- agricultural income and its tax treatment- deductions from Gross Total Income-Rebate and Relief- computation of Total Income

(15 Hours)

Module II

Assessment of various entities

- i. Assessment of individuals: Treatment of income received from different institutions- computation of taxable Income and Tax liability- Application of Alternate Minimum Tax (AMT) on individuals- Tax planning for individuals with respect to all 5 Heads of income, deductions, exemptions, rebate, relief, concessions and incentives.
- ii. Assessment of Hindu Undivided Family: Schools of Hindu Law- Residential status of HUF- Income not to be treated as family income- computation of Total income of HUF and tax liability.

(25 Hours)

Module III

Assessment of firms and association of persons

- i. Assessment of Firms- computation of Book profit- Remuneration to partners- computation of total income and tax liability.
- ii. Assessment of AOP/BOI- computation of total income of AOP/BOI- Tax liability of AOP/BOI- Treatment of share of income from AOP/ BOI.

(15 Hours)

Module IV

Assessment of co-operative societies and trusts: co-operative societies –Meaning- deductions u/s 80P- other deductions-computation of taxable income & tax liability. Trusts: definition-creation-registration-types of trusts-tax exemptions-accumulation of income- income not exempted- Assessment of Trust.

(10 hours)

Module V

Procedure for Assessment: Filing of different types of Returns of income - Types of assessment - Deduction and collection of Tax at source - Advance payment of Tax Recovery of Tax - Income Tax Authorities - Appeals and Revision - Penalties & Prosecutions.

(10 Hours)

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

Reference

1. Mehrotra H.C, Goyal S.P, Direct Taxes, Sahitya Bhavan, New Delhi.
2. Bhagavathi Prasad, Direct Taxes Law & Practice, Wishwa Prakashan, NewDelhi.
- 3 . Vinod K Singania & Kapil Singania, Taxmans' Direct Tax Laws & Practice, Taxman Publications (P) Ltd.

4. Gaur V.P, Narang, Income Tax Law & Practice, Kalyani Publishers.

5, Lal B.B, Direct Taxes, Konark Publishing House, New Delhi.

BCM6B15 CORPORATE TAXATION AND TAX PLANNING (Specialisation)

Number of Credits: 5

Objectives

- To familiarise the students with the latest provisions of the Indian Corporate Tax Laws and to learn about the computation of Taxable income of companies.
- To acquaint with the concept of Tax planning and Tax Management under Income Tax law.

Course Outline

Module I

Assessment of companies: Definition of company - Types of companies - Residential status and incidence of tax - carry forward and set off of losses in the case of companies - Deduction available to Corporate Assessee - computation of corporate Tax.

(15 Hours)

Module II

Computation of Taxable Income & Tax Liability: special provisions applicable to assessment of Total Income of Companies - Computation of Total Income of Companies - Determination of amount of Corporate Tax liability - Minimum Alternative Tax (MAT) -Tax on distributed profits of domestic Companies-Tax on amount distributed to unit holders - Security Transaction Tax.

(25 Hours)

Module III

Introduction to Tax Planning; Meaning of Tax Planning and Management, Tax evasion and Tax avoidance - Nature and scope of Tax planning and Management in the corporate sector - Justification of Corporate Tax planning and Management.

(10 Hours)

Module IV

Tax Planning for Specific Management Decisions: Tax Planning with Capital structure decisions - Dividend Policy - Bonus shares - Investments and Capital Gains - owning or Leasing of an asset - Make or buy, repair /replace, export or domestic sales, shut down or continue.

(15 Hours)

Module V

Tax Planning for Setting up of a New Business: Implication of Tax Concessions and Incentives for Corporate decision in respect of setting up of a new business, location, nature and form of business - Tax Planning

relating to Special Economic Zone (SEZ), Export Processing Zones, Infrastructure Sector and backward areas
- Tax Incentives for exports.

(10 Hours)

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

Reference

1. Mehrotra H.C, Goyal S.P,'Direct Taxes,, Sahitya Bhavan, New Delhi.
2. Bhagavathi Prasad, 'Direct Taxes Laws & Practice',. Wishwa Prakashan, New Delhi.
3. Vinod K Singhania, Monica Singhania, 'Corporate Tax Planning And Business Tax Procedure', Taxman publications pvt Ltd, New Delhi.
4. 'Corporate Tax Planning And Management', Lakbotia Vision Publishers.
5. Aggarwal P. K, 'Tax Planning For Companies', Hind Law Publishers, New Delhi.
6. Lal B.B & N. Vashisht, 'Direct Taxes - Income Tax & Tax Planning', Konark Publishing House, New Delhi,
7. Girish Ahuja, &. Ravi Gupta, 'Direct Tax Law And Practice And Tax Planning', Bharat Law House Pvt Ltd, New Delhi.
8. Manmohan, 'Direct Taxes With Tax Planning'.

SYLLABI FOR OPEN COURSES (For Students from Other Departments)

BCM5D01 E-COMMERCE

Number of Credits: 3

Objectives

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

Course Outline

Module I

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

(20 Hours, 20 marks)

Module II

Marketing Strategies & E - Commerce: Website - Components of website - Concept & designing website for E- Commerce - Corporate website - Portal - Search Engine - Internet advertising - Emergence of the internet

as a competitive advertising media - Models of internet advertising - Weakness in internet advertising.

(18 Hour, 10 marks)

Module III

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

(10 Hours, 10 marks)

Reference

1. Turban, Efraim, David King et. el.: 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 McGraw- Hill
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.

OPEN COURSE

BCM5D02 -BASICS OF ENTREPRENEURSHIP AND MANAGEMENT

Number of Credits: 3

Objectives

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

Course Outline

Module I

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

(18 Hours, 15 marks)

Module II

Entrepreneurship: Concept of entrepreneur - Characteristics of entrepreneur - Functions of an entrepreneur -

Difference between entrepreneur and manager – Micro, Small and Medium Enterprises, Definition, Registration procedure of Sole proprietorship and partnership units.

(10 Hours, 10 marks)

Module III

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

(20 Hours, 15 marks)

Reference

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

BCM5D03 BASIC ACCOUNTING

Number of Credits: 3

Objectives

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

Course Outline

Module I

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

(20 Hours, 15 marks)

Module II

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

(18 Hours, 15 marks)

Module III

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

(10 Hours, 10 marks)

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

Reference

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.

MODEL QUESTION PAPER

University of Calicut B. Com fourth Semester Examination April.....

BCM4B05

Cost Accounting

Max marks-80

Time -Two and Half hours

Part -A

Answer all questions.

1. Give any two items which are excluded from costs
2. Distinguish between Material Price Variance and Materials Usage Variance.
3. What do you mean by ZBB.
4. What do you understand by costing and cost accounting?
5. What is a cost unit? How is it different from cost Centre?
6. When is a bill of material prepared by the engineering or planning department?
7. Job order costing method is a Specific order costing method '. Explain
8. What do you mean by sunk cost?
9. How will you calculate prime cost?
10. Give two examples of selling overheads.
11. Name four industries in which service costing is used.
12. What is composite cost unit?
13. Compare the notional profit and estimated profit under contract costing.
14. What is unit costing? In which industries this method of costing is applied?
15. What type of decisions is made with the help of service costing?

(15*2=30, Maximum ceiling 25 marks)

Part-B

Answer all questions

16. Distinguish between a —Bin card and stores ledger.
17. Write short notes on Straight piece rate system of wage payment and incentives
18. Calculate the machine hour rate from the following: Cost of machine Rs.80,000 Cost of installation Rs.20,000 Scrape value after 10 years Rs.2,000 Rent for a quarter Rs.3,000 General lighting per month Rs.200 Salary of supervisor per quarter Rs.1000 Insurance premium for a machine per annum Rs.600 Repair charges per year Rs.1000 Power, 2 units per hour at Rs 0.50 per unit Estimated working hours per year – 2000 hours
19. Discuss the difference between Allocation and Apportionment of overhead.
20. Variance analysis is an integral part of Standard Cost Accounting. Explain this statement.
21. Given the annual consumption of materials are 1,800 units, ordering costs are Rs.2 per order,

price per unit of material is 32 paisa and storage costs are 25% per annum of stock value, find the Economic Order Quantity.

22. The output of worker A is 64 units in a 40 hours week. Guaranteed time rate is Rs.5 per hour. Ordinary piece rate is Rs.2 per unit. Show the earnings of worker A under piece rate and time rate systems.

23. Salora TV Company produced 2000 units and sold at Rs.4,000 each during 2014-15. The materials and direct wages amounted to Rs20 lakhs and Rs.30 lakhs respectively. Factory overheads and office overheads are recovered at 20% on wages and 10% on Factory cost respectively. Ascertain the profit for 2014-15 and profit it may earn in 2015- 16 if the selling price is raised by Rs. 80.

(8*5= 40, Maximum ceiling 35 marks)

Part-C

Answer any two questions

24. Premier Ltd. has three production departments A, B and C and two service departments D and E. the following figures are extracted from the records of the company.

Rent and rates	Rs.5,000
General Lighting	Rs.600
Indirect Wages	Rs.1,500
Power	Rs.1,500
Depreciation of machinery	Rs.10,000
Sundries	Rs.10,000

The following further details are available

Particulars	Total	A	B	C	D	E
Floor area (sq.ft)	10,000	2,000	2,500	3,000	2,000	
500						
Light points (Nos)	60	10	15	20	10	5
Direct Wages (Rs)	10,000	3,000	2,000	3,000	1,500	
500						
Horse power of machines	150	60	30	50	10	-
Value of machinery(Rs)	2,50,000	60,000	80,000	1,00,000	5,000	
5,000						
Working Hours	-	6,226	4,027	4,066	-	-

The expenses of service departments D and E are allocated using repeated distribution method as follows.

	A	B	C	D	E
D	20%	30%	40%	-	10%
E	40%	20%	30%	10%	-

What is the total cost of an article if the raw material cost is Rs.50, labour cost is Rs.30 and it passes through departments A, B and C for 4,5, and 3 hours respectively?

25. A firm of building contractors began to trade on 1st April, 2016. Following was the expenditure on the contract for Rs. 3,00,000; Materials issued to contract Rs.51,000 Plant used for contract Rs 15,000 ; Wages incurred Rs.81,000; Other expenses incurred Rs. 5,000 Cash received on account to 31st March, 2017, amounted to Rs 1,28,000 being 80% of the work certified. Of the plant and materials charged to the contract, plant which cost Rs. 3,000 and materials costing Rs.2,500 were lost. On 31st March, 2017 plant which cost Rs.2,000 was returned to store, the cost of work done but uncertified was Rs.1,000 and materials costing

Rs. 2,300 were in hand on site. Charge 15% depreciation on plant, and take to the profit and loss account 2/3 of the profit received. Prepare the Contract Account, Contractee's Account and Balance Sheet from the above particulars.

26. From the following particulars of a firm, prepare a cash budget for the six months, January-June.

1. Balance Sheet as on 31st December

Liabilities		Assets	
Share capital	Rs.10,000	Cash Rs.	
Rs.16,000		Accounts Receivables	
Reserves	Rs.90,000	Inventory	Rs 49,000
Rs.10,000		Fixed Assets	Rs.30,000
		Less depreciation	Rs. 5,000
			Rs.25,000
	-----		-----
----	1,00,000		1,00,000

2. Sales Forecast

January	Rs.20,000	April	Rs.60,000
February	Rs.40,000	May	Rs.90,000
March	Rs.50,000	June	Rs. 50,000
		July	Rs.10,000

3. Salary Expenses

January	Rs.3,000	April	Rs.9,000
February	Rs.5,000	May	Rs.11,000
March	Rs.7,000	June	Rs. 6,000

4. Monthly selling and distribution expenses are expected to be 10 per cent of sales, depreciation charges are 1 per cent per monthly.

5. The firm operates on the following terms

- a) Sales are on a 30 day basis. But payments are not received until the following month.
 - b) All purchases of the firm are in cash
 - c) The firm purchases enough inventory each month to cover 125 per cent of the following month's sales. The firm has a policy of maintaining 20 per cent gross profit margin on sales.
 - d) A minimum cash balance of Rs. 10,000 is maintained.
6. Additional information: new equipment purchased for Rs.5, 000 is scheduled for deliver on March 1 against payment.

27. Following are the particulars for the production of 2,000 sewing machines of Hashath Engineering Co. Ltd for the year 2015. Cost of Material Rs.1,60,000 ; Wages 2,40,000; Manufacturing Expenses Rs.1,00,000; Salaries Rs.1,20,000; Rent, Rates and Insurance Rs 20,000; Selling Expenses Rs.60,000; General expenses Rs. 40,000; and Sales Rs,8,00,000 The company plans to manufacture 3,000 sewing machines during 2016. You are required to submit a statement showing the price at which machines would be sold so as to show a profit of 10% on selling price.

Following additional information is supplied to you;

- (a) price of material is expected to raise by 20%
- (b) wages rates are expected to show an increase of 5%
- (c) manufacturing expenses will rise in proportion to the combined cost of materials and wages
- (d) selling expenses per unit will remain the same
- (e) Other expenses will remain unaffected by the rise in output. (2*10=20)

Method of Indirect Grading

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

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

Ten Point Indirect Grading System

Percentage of Marks (Both Internal & External put together)	Grade	Interpretation	Grade point Average (G)	Range of grade points	Class
95 and above	O	Outstanding	10	9.5-10	First class with distinction
85 to below 95	A+	Excellent	9	8.5-9.49	
75 to below 85	A	Very good	8	7.5-8.49	
65 to below 75	B+	Good	7	6.5-7.49	First class ³³
55 to below 65	B	Satisfactory	6	5.5-6.49	
45 to below 55	C	Average	5	4.5-5.49	Second class
35 to below 45	P	Pass	4	3.9-4.49	Third class
Below 35	F	Failure	0	0	Fail
Incomplete	I	Incomplete	0	0	Fail
Absent	Ab	Absent	0	0	Fail

Example – 1

SGPA Calculation

Semester in course code	Course name	Grade obtained	Grade point(G)	Credit(c)	Credit point (CXG)
XXXXX	XXXXX	A	8	4	32
XXXXX	XXXXX	C	5	3	15
XXXXX	XXXXX	A+	9	4	36
XXXXX	XXXXX	B+	7	3	21
XXXXX	XXXXX	P	4	3	12
XXXXX	XXXXX	C	5	4	20

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

Total Credits in that semester

SGPA = $\frac{32+15+36+21+12+20}{21} = \frac{136}{21}$

21

21

SGPA = 6.476

Percentage of marks of semester I = $(\text{SGPA}/10) \times 100 = 64.76 \%$

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

Example 2

Semester II course code	Course name	Grade obtained	Grade point(G)	Credit(c)	Credit point (CXG)
XXXXX	XXXXX	A	8	4	32
XXXXX	XXXXX	C	5	3	15
XXXXX	XXXXX	A+	9	4	36
XXXXX	XXXXX	B+	7	3	21
XXXXX*	XXXXX	F	0	3	0
XXXXX	XXXXX	C	5	4	20

*Failed course

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

CGPA Calculation

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

Example

$$\text{CGPA} = 136 + 145 + 161 + 148 + 131 + 141 / 120 = 862/120$$

$$\text{CGPA} = 7.183$$

$$\text{Total percentage of marks} = (\text{CGPA}/10) * 100$$

$$\text{Total \% of marks} = (7.183/10) * 100 = 71.83$$

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

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

ANNEXURE II

Guidelines for the Evaluation of Projects

1. PROJECT EVALUATION- Regular

- Evaluation of the Project Report shall be done under Mark System.
- The evaluation of the project will be done at two stages:
 - a) Internal Assessment (supervising teachers will assess the project and award internal Marks)
 - b) External evaluation (external examiner appointed by the University)

c) Grade for the project will be awarded to candidates, combining the internal and external marks. The internal to external component 's is to be taken in the ratio 1:4. Assessment of different components may be taken as below.

Internal (20% of total)		External (80% of Total)	
Components	% of Marks	Components	% of Marks
Originality and Punctuality	20	Relevance of the Problem, Objectives of the study, Research Methodology used	20
Use of Data and methodology	20	Quality of Analysis, Statistical tools used, Findings, recommendations and conclusions	30
Scheme/Organization Report	30	Viva-Voce	50
Viva-Voce	30		
Total	100	Total	100

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

2. PASS CONDITIONS

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

Annexure-III

Scheme of Examinations:

The external QP with 80 marks and internal examination is of 20 marks. Duration of each external examination is 2.5 Hrs. The pattern of External Examination is as given below. The students can answer all the questions in Sections A & B. But there shall be Ceiling in each section.

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