

CHRIST COLLEGE (AUTONOMOUS), IRINJALAKUDA



DEGREE OF B. Com. Professional

BACHELOR OF COMMERCE PROFESSIONAL

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

UNDER THE FACULTY OF COMMERCE

SYLLABUS

(FOR THE STUDENTS ADMITTED FROM THE ACADEMIC YEAR 2019 – '20 ONWARDS)

BOARD OF STUDIES IN COMMERCE (UG)

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

JUNE, 2019

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

Programme Objectives:

1. To groom the students to meet the challenges of the modern business world and also develop professional competence in the areas of Accounting, Auditing and Taxation.
2. To facilitate the students to pursue professional courses like CA and CS.

1.0 Title of the Programme

This Degree shall be called BACHELOR OF COMMERCE (PROFESSIONAL) (B.Com. Professional).

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 Professional 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

The total number of courses for the whole B.Com. Professional Programme is 32. It is divided into 2 courses namely: –

1. Language Courses
2. Core Courses

5.1 The course of study leading to the award of B. Com Professional comprises the following: -

1st Semester

Course Code	Course	Contact Hours	Credit	Internal	External	Total
1.1 BCP	English	5	4	20	80	100
1.2 BCP	Second Language	5	4	20	80	100
1.3 BCP	Principles and Practice Of Accounting	6	4	20	80	100
1.4 BCP	Managerial Economics	4	3	20	80	100
1.5 BCP	Numerical Skills	5	4	20	80	100
	Total	25	19			500

2nd Semester

Course Code	Course	Contact Hours	Credit	Internal	External	Total
2.1 BCP	Financial Accounting	6	4	20	80	100
2.2 BCP	Business Management and Entrepreneurship	5	4	20	80	100
2.3 BCP	Business Regulations	5	4	20	80	100
2.4 BCP	Business Communication	4	3	20	80	100
2.5 BCP	Quantitative Techniques For Business	5	4	20	80	100
	Total	25	19			500

3rd Semester

Course Code	Course	Contact Hours	Credit	Internal	External	Total
3.1 BCP	Corporate Accounting	6	4	20	80	100
3.2 BCP	Income Tax Law and Practice	5	4	20	80	100
3.3 BCP	Cost Accounting	5	4	20	80	100
3.4 BCP	Marketing Management	4	3	20	80	100
3.5 BCP	Corporate Regulations	5	4	20	80	100
	Total	25	19			500

4th Semester

Course Code	Course	Contact Hours	Credit	Internal	External	Total
4.1 BCP	Applied Cost Accounting	6	4	20	80	100
4.2 BCP	Business and Corporate Taxation	6	4	20	80	100
4.3 BCP	Industrial & Labour Regulations	5	4	20	80	100
4.4 BCP	Human Resource Management	4	4	20	80	100
4.5 BCP	E - Commerce Management	4	3	20	80	100
	Total	25	19			500

5th Semester

Course Code	Course	Contact Hours	Credit	Internal	External	Total
5.1 BCP	Accounting For Managerial Decisions	5	4	20	80	100
5.2 BCP	Financial Management	4	4	20	80	100
5.3 BCP	Auditing And Assurance	4	4	20	80	100
5.4 BCP	Financial Markets and Services	4	3	20	80	100

5.5 BCP	Business Research Methods	4	4	20	80	100
5.6 BCP	Information Technology For Business	4	3	20	80	100
	Total	25	22			600

6th Semester

Course Code	Course	Contact Hours	Credit	Internal	External	Total
6.1 BCP	Strategic Management	5	4	20	80	100
6.2 BCP	Computerised Accounting	5	4	20	80	100
6.3 BCP	Indirect Taxes Law and Practice	5	4	20	80	100
6.4 BCP	Banking and Insurance Management	4	4	20	80	100
6.5 BCP	Corporate Governance and Business Ethics	4	3	20	80	100
6.6 BCP	Project Report & Viva - Voce	2	3	20	80	100
	Total	25	22			600

5.2 Core courses shall be taught by Commerce faculty and Language courses by concerned Language faculty.

6.0 Attendance

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

7.0 Course Evaluation

The evaluation scheme for each course shall contain two parts: 1) Internal Assessment 2) External Evaluation. Evaluation of the courses (both internal and external) shall be carried out by assigning marks in indirect grading system in 7 point scale as specified in the common regulations CUCBCSSUG 2014.

7.1 Internal Assessment

All courses shall have Internal Assessment as specified in the common regulations. Components of Internal Evaluation of the course “Computerised Accounting” are – Attendance 25%, Test paper 50% and Practical 25%.

7.2 External Evaluation

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

8.0 Project Report

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

8.2 Project work may be done individually or as a group of two students. But the project report should be in different areas. In no case the project reports of two students shall be identical.

8.3 The project shall be based on any topic related to the subjects he/she has studied.

8.4 Duration for project work is 3 weeks.

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

8.6 The candidate shall prepare at least 2 copies of the report: one for submission to the Department and one for the student which he/she has to bring with him/her at the time of viva - voce. More copies may be prepared if the organization or the guide or both ask for it. The project report in English with not less than 40 pages (printed or typed, A4 size paper, 1.5 line spacing, Times New Roman font, font size 14) should be submitted by the student to the Head of the Department one week before the last working day of the sixth semester, duly certified by the Guide.

8.7 Structure of the Report

Title page

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

Certificate from the guide

Declaration

Acknowledgements

Contents

Chapter I : Introduction (Research problem, Objectives of the study, Methodology etc)

Chapter II : Review of Literature

Chapter III : Data Analysis

Chapter IV : Summary, Findings and Recommendations.

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

Bibliography

8.8 Evaluation of the Project Report

The project report shall be subject to internal and external evaluation along with a comprehensive viva-voce for both internal and external. Internal evaluation is to be done by the Department and external evaluation by an external examiner appointed by the University. The marks shall be awarded based on the following guide lines: -

1. Evaluation of the Project Report shall be done under mark system. Marks secured will be awarded to the students combining the internal and external marks.
2. The Internal to External components is to be taken in the ratio of 1:4. The assessment of different components may be taken as below:

Criteria for Evaluating the Project Report

Internal (20% of Total)	<i>External (80% of Total)</i>
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Components	% of Marks	Components	% of Marks
Punctuality	20	Relevance of topic, Statement of Objectives, Methodology, References / Bibliography	20
Use of data	20	Presentation, Quality of analysis /use of statistical tools, Findings and commendations	30
Scheme /Organisation of the Report	30	Viva – voce	50
Viva – voce	30		

3. Submission of the Project Report and presence of the student for Viva-voce are compulsory for internal and external evaluations.
4. The student should get a minimum of 50% marks in the aggregate for pass in the project Report.
5. There shall be no improvement chance for marks obtained in the Project Report.
6. If the student fails to obtain a minimum of 50% marks, the Project work may be re-done and the report may be re-submitted along with subsequent examinations through the Department as per the existing rule of the University examinations.

9.0 Only Commerce faculty of aided colleges whose appointments are approved by the University and Commerce faculty of Government colleges should be entrusted with the valuation of answer scripts of Core courses. The answer scripts of Language courses shall be valued by the concerned faculty of the Government and aided colleges.

10.0 Requirement for passing the course

10.1 The minimum marks for pass in each of the courses shall be 50% for both internal and external put together.

10.2 For passing the B. Com Degree Professional Programme the student shall be required to achieve 120 credits (E Grade) with 50% marks (internal and external put together) in all the courses.

11.0 Indirect grading for each course, for each semester and for the entire Programme shall be done as follows :-

% of marks (Internal +External)	Grade	Interpretation	Grade Point Average (G)	Range of Grade Points	Class
95 and Above	A+	Outstanding	6	5.5 - 6.0	First Class with Distinction
90 - Below 95	A	Excellent	5	4.5 - 5.49	
80 - Below 90	B	Very Good	4	3.5 - 4.49	
70 - Below 80	C	Good	3	2.5 - 3.49	First Class
60 - Below 70	D	Satisfactory	2	1.5 - 2.49	
50 - Below 60	E	Pass/Adequate	1	0.5 - 1.49	Pass

Below 50	F	Failure	0	0 - 0.49	Fail
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12.0 Fourth/Fifth semester students shall visit a business unit or a professional firm under the supervision of faculty members so as to enable them to have firsthand knowledge about the working, managerial functions or any area of study as per curriculum. This study tour to a business unit or a professional firm shall form part of the curriculum. The tour report in not less than 10 pages, duly certified by the accompanying faculty member shall be submitted by each student to the Head of the Department.

13.0 In all other matters regarding the conduct of the B. Com Degree Professional Programme in the affiliated colleges under Calicut University under the choice based credit semester system which are not specified in this regulation the common regulation CUCBCSSUG 2014 will be applicable.

SEMESTER I

1.3BCP - PRINCIPLES AND PRACTICE OF ACCOUNTING

Contact Hours per Week: 6

Number of Credits: 4

Course Evaluation: Internal – 20 Marks + External – 80 Marks

Objective

- To enable the students to acquire conceptual knowledge of the financial accounting principles and practices.
- To equip the students with the skill of preparing accounts for various type of organizations.

Course Outline

Module I

Introduction: Financial Accounting: Meaning, nature, functions, scope, usefulness - Accounting principles, concepts and conventions - Accounting standards - IFRS - Accounting Process: From recording of business transactions to preparation of Trial Balance - Rectification of Errors - Bank Reconciliation Statement - Conceptual framework for preparation of Financial Statements. (25 Hours)

Module II

Accounting for Bill of Exchange, Hire Purchase and Instalment System: Bills of Exchange : B/R and B/P - Acceptance, endorsement, discounting, retirement, dishonour and renewal of bills - Hire purchase system: Meaning - Features of agreement - Interest calculation - Recording transactions in the books of both parties - Default and repossession - Instalment system: Features - Accounting of transactions of instalment system. (15 Hours)

Module III

Accounting for Consignment and Joint Venture: Consignment (IFRS 15 and Ind AS 115): Features, Accounting treatment in the books of Consigner and Consignee - Joint Arrangement (IFRS 12 and Ind AS 112): Joint operations and Joint Venture - Meaning - Features - Accounting procedures - Separate set of books - One venturer keep the accounts - All venturers keep accounts. (10 Hours)

Module IV

Partnership Accounts: Fundamentals - Capital, Fixed and Fluctuating - Adjustments for change in profit sharing ratios - Revaluation of assets and liabilities - Goodwill - Methods of valuation - Treatment of Goodwill - Reconstitution of the Firm - Admission, retirement and death of a partner - Dissolution of partnership including piece meal distribution - Conversion into a company and sale to a company. (25 Hours)

Module V

Accounting for Branch and Departments: Branch Accounts: Features - Types of branches - Dependent branches : Methods of accounting - Debtors system, Stock and Debtors system - Independent Branches: Features - Preparation of Consolidated Profit and Loss Account and Balance Sheet - Department Accounts: Features - Basis of allocation of expenses – Inter departmental transfers - Provision for Un realised Profit - Preparation of Departmental Profit And Loss Account. (15 Hours)

References

1. Haneef and Mukherjee, Accountancy-I, Tata McGraw Hill Co.
2. R. L. Gupta & V. K. Gupta, Principles & Practice of Accounting, Sulthan Chand.
3. S.P. Jain & K.L Narang, Accountancy-I, Kalyani Publishers.
4. Tulsian, Accountancy–I, Tata McGraw Hill Co.
5. T. S. Grewal, Introduction to Accountancy, S. Chand and Co.
6. M. C. Shukla, T. S. Grewal, S. C. Gupta, Advanced Accounts, Vol-1, S. Chand
7. Chintan Patel, Bhupendra Mantri, Indian Accounting Standards, Taxmann
8. T. P, Ghosh, Illustrated Guide to Indian Accounting Standards, Taxmann
9. B. D, Chatterjee, Illustrated Guide to Indian Accounting Standards, Taxmann
10. Dolphy D“Souza, Vishal Bansal, Indian Accounting Standards, Snow White.
11. 11.S.N. Maheswari and S.K. Maheswari, Financial Accounting.
12. Dr. Goyal V.K., Financial Accounting, Excel Books, New Delhi.
13. Ashok Sehgal and Deepak Sehgal, Advanced Accounting, Volume I, Taxmann, New Delhi.
14. 14.P.C. Tulasian, Introduction to Accounting, Pearson Education.

1.4BCP – MANAGERIAL ECONOMICS

Contact Hours per Week: 4

Number of Credits: 3

Course Evaluation: Internal – 20 Marks + External – 80 Marks

Objective

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

Course Outline

Module I

Introduction: Definition of Managerial Economics - Objectives - Characteristics - Uses - Decision making and forward planning - Basic economic tools in management economics. (08 Hours)

Module II

Concept of Demand and Elasticity of Demand: Demand curve: Individual demand curve - Market demand curve - Movement along Vs shifts in the Demand curve - Elasticity of Demand: Price, Income and cross - Demand estimation and demand forecasting - Concept of Revenue: Average Revenue and Total Revenue - Marginal Revenue and Incremental Revenue. (12 Hours)

Module III

Production: Fixed and Variable inputs - Production function - Total, Average and Marginal Product - Law of variable proportions - Linear homogeneous production function - Production isoquant - Marginal rate of technical substitution - Optimal combination of resources - Return to scale - Cost of production - Social and private cost of production - Difference between economic and accounting cost - Long run and short run cost of production - Economies and diseconomies of scale. (20 Hours)

Module IV

Price and Output Decisions Under Different Market Structures: Price and output decisions under perfect competition, monopoly and monopolistic competition - Pricing under oligopoly - Kinked demand curve - Price leadership - Pricing under collusion. (10 Hours)

Module V

A. Pricing Policies and Practices: Factors governing prices - Objectives of pricing policy - Role of cost in pricing - Demand factor in pricing - Consumer psychology and pricing - Pricing methods: Cost-plus or full-cost pricing - Target pricing - Marginal cost pricing - Going rate pricing - Follow up pricing - Barometric pricing - Customary prices - Pricing of new products: Penetrating pricing - Price skimming.

B. Macro Economics and Business Decisions: Phases of Business cycle - Evil effects of cyclical fluctuations on business firms - Minimising effects of Business cycles - Economic Forecasting for business: Economic and Business forecasting - Uses of economic forecasts - Methods of economic forecasting - Selecting a forecast - Evaluating forecasts. (25 Hours)

References

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

10. Dr. P.N. Reddy and H.R, Appanaiah: Essentials of Business Economics

11. Barry Keating and J. Holton Wilson: Managerial Economics

1.5BCP – NUMERICAL SKILLS

Contact Hours per Week: 5

Number of Credits: 4

Course Evaluation: Internal – 20 Marks + External – 80 Marks

Objective

- To enable the students to acquire knowledge of mathematics and statistics.
- At the end of this course, the students should have understood set operations, matrix and mathematics of finance, descriptive statistical tools and their applications.

Course Outline

Module I

Sets and Set Operation: Venn Diagrams – Relations and Functions - Elements of Co- ordinate system – Matrices - Fundamental ideas about matrices and their operational rules - Matrix multiplication - Inversion of square matrices of not more than 3rd order - Solving system of simultaneous liner equations. (15 Hours)

Module II

Basic Concepts of Differential and Integral Calculus (excluding trigonometric functions) - Theory of Equations: Meaning - Types of equations – Simple linear and simultaneous equations (only two variables) eliminations and substitution method only. Quadratic equation factorization and formula method ($ax^2 + bx + c = 0$ form only) problems on business application. (10 Hours)

Module III

Progressions: Arithmetic progressions - Finding the “n”th term of an AP and also sum to “n” terms of an AP - Insertion of Arithmetic means in given terms of AP and representation of AP - Geometric progression: Finding “n”th term of GP. Insertion of GMs in given GP and also representation of GP - Mathematics of Finance - Simple and compound interest including annuity - Applications. (15 Hours)

Module IV

Statistics: Meaning and definitions of Statistics - Scope and limitations – Statistical enquiries – Scope of the problem - Methods to be employed - types of enquiries - Presentation of data by Diagrammatic and Graphical Method - Formation of Frequency Distribution (20 Hours)

Module V

Measures of Central Tendency: Arithmetic Mean – Median – Mode - Geometric and Harmonic mean - Measures of variation and standard - Mean and quartile deviations – Skewness and Kurtosis and Lorenz curve - Analysis of Time Series: Methods of measuring - Trend and seasonal variations - Index number – Unweighted indices - Consumers price and cost of living indices. (20 Hours)

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

References

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

SEMESTER II

2.1BCP - FINANCIAL ACCOUNTING

Contact Hours per Week: 6

Number of Credits: 4

Course Evaluation: Internal – 20 Marks + External – 80 Marks

Objective

- 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

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

Module II

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

Module III

Preparation of Financial Statements of Non-Corporate Entities Not Covered by IFRS Convergence: **Preparation of Financial Statements of sole trader and Not-for-profit organization - Depreciation**

accounting - Single Entry: Meaning - Methods of profit determination - Capital comparison method - Conversion method. (25 Hours)

Module IV

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

Module V

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

Reference

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

2.2BCP - BUSINESS MANAGEMENT AND ENTREPRENEURSHIP

Contact Hours per Week: 5

Number of Credits: 4

Course Evaluation: Internal – 20 Marks + External – 80 Marks

Objective

- To enable the students to understand the process of business management, its functions and familiarize with current management practices.
- To familiarise the students with the concept of entrepreneurship and to identify and develop entrepreneurial skills.

Course Outline

Module I

Nature and Scope of Management: Meaning – Nature and characteristics – Scope and functional areas of management - Evolution of management - Schools of management thought - F.W.Taylor and Henry Fayol - **Principles of management** - Management as a science and an art or a profession - **Management and Administration** - **Social responsibility of management** - **Management process**. (15 Hours)

Module II

Functions of Management: Planning: Types of plan - **Planning** process – **Organizing:** Principles of organisation - Span of control - Line and staff functions - Centralization and decentralization – Delegation of authority - **Staffing:** Manpower planning: Recruitment - Selection and placement - **Directing:** Principles of direction – **Co-ordinating and controlling** – Steps – Methods of establishing control. (20 Hours)

Module III

Leadership and Motivation: **Leadership styles** - **Theories of motivation** - MBO - **Management of performance** - **Understanding and managing group processes** - **Characteristics of work group** - **Work group behaviour and productivity** - **Team creation and management** - **Important factors influencing team effectiveness** - **Techniques used to inculcate quality approach in an organisation** – **Quality standards** – **ISO 9000/14000, SQC ERP MRP/MRP II** (Brief outline) (15 Hours)

Module IV

Entrepreneurship: Definition of entrepreneur and entrepreneurship – Features – **Types of entrepreneurs** – **Functions** – **Common traits** – **Factors affecting entrepreneurial growth** - Role of entrepreneur in economic development – Women entrepreneur – Prospects and problems of women entrepreneurs. (15 Hours)

Module V

Entrepreneurship Development: **Entrepreneurial Development Programmes (EDP)** – **Need** – **Role, relevance and achievements of EDP** – Institutional efforts and role of Government in developing entrepreneurship – **ED Clubs** – **Business Incubation Centres** – **Role and functions of business incubators** – **Start up villages** - **Challenges in EDP**. (15 Hours)

References

1. Koontz, H and Wehrick, H: Management, McGraw Hill Inc, New York.
2. Drucker, Peter, F., Management: Tasks, Responsibilities and Practices, Allied Publishers, New Delhi.
3. L.N Prasad: Principles of Management.
4. R.S Davar; Management Process
5. Rustum & Davan, Principles and Practice of Management.
6. Srinivasan & Chunawalla, Management Principles and Practice.
7. S. V. S. Murthy, Essentials of Management.
8. C.B. Gupta & N.P. Sreenivasan, Entrepreneurial Development, Sultan Chand.
9. Vasantha Desai, Dynamics of Entrepreneurial Development, Himalaya.

2.3BCP - BUSINESS REGULATIONS

Contact Hours per Week: 5

Number of Credits: 4

Course Evaluation: Internal – 20 Marks + External – 80 Marks

Objective

- To familiarise 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 – Quasi contracts. (25 Hours)

Module II

Special Contracts: **Contract of Indemnity:** Meaning - Nature – Right of indemnity holder and indemnifier – **Contract of Guarantee :** Meaning – Nature - Rights and liabilities of surety – Discharge of surety from liability – **Contract of Bailment and Pledge:** Rights and duties of bailor and bailee, pledger and pledgee – **Contract of Agency:** Creation of agency – Delegation of authority - Duties and liabilities of principal and agent – Termination of agency. (20 Hours)

Module III

Sale of Goods Act 1930: **Contract for sale of goods** – **Essentials of a contract of sale** – **Conditions and Warranties** – Caveat emptor – Sale by non-owners – **Rules as to delivery of goods** – **Un paid seller and his rights.** (10 Hours)

Module IV.

The Competition Act 2002: Objects of the Act - Definitions: Acquisition, agreement, Cartel, Commission, Consumer, Relevant market - Prohibition of certain agreements - Abuse of dominant position and regulation of combinations - Competition Commission of India – Duties, powers and functions of Commission. **Indian Partnership Act 1932;** Definition – Partnership and firm – Formation of partnership – Registration of firm – Duration of partnership –Types of partners - Rights, duties and liabilities of partners. (20 Hours)

Module V

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.** (05 Hours)

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. Maheshwari & Maheshwari, Business Law, National Publishing House, New Delhi.
5. S.S. Gulshan, Business Laws.
6. B. Sen and Mitra, Business and Commercial Laws.
7. Chandha P.R, Business Law, Galgotia Publishing Co., New Delhi.
8. Balchandani , Business Laws.
9. Relevant Bare Acts.
10. Business Laws: KC Garg & RC Chawla, Kalyani Publishers.
11. Desai T.R., Indian Contract Act, Sale of Goods Act and Partnership Act, S.C. Sarkar & Sons Pvt. Ltd. Kolkata.

2.4BCP - BUSINESS COMMUNICATION

Contact Hours per Week: 4

Number of Credits: 3

Course Evaluation: Internal – 20 Marks + External – 80 Marks

Objective

- To equip the students effectively to acquire required skills to manage business communication as also to use electronic media for business communication.

Course Outline

Module I

Introduction: Business Communication: Meaning, features, importance – **Types of Communication:** Verbal and Non-verbal – Different forms of communication – Principles and essentials of communication – Process of communication – Barriers to communication: Linguistic, psychological, inter personal, cultural and organizational barriers – Ethical dimensions of communication. (15 Hours)

Module II

Business Correspondence: Business letters – Lay out of letters - Kinds of business letters – Purchase correspondence – Quotations – Tenders – Purchase order – Order acceptance - Complaints and follow up – Sales correspondence – Claims and adjustments - Follow up letters – Circulars – Sales promotion letters – Memorandum, Inter-office Memo, Notices ,Agenda – Job application letter – Preparing the resume. (20 Hours)

Module III

Reports and Presentation: Meaning, objectives – Features of report – Basic format of a report – Steps in preparing the report – Business reports – Types of business reports – Sales report – Financial report – Importance of including visuals such as tables, diagrams and charts in writing report. (15 Hours)

Module IV

Business Language and Presentation: Importance of Business Language - **Enriching vocabulary - Words often confused – Words often mis spelt – Common errors in English - Oral presentation:** Importance,

characteristics, presentation plan – Power point presentation – Visuals aids. (15 Hours)

Module V

Technology and Business Communication: Role, effects and advantages of Technology in Business Communication like e-mail, text messaging, instant messaging – Modern techniques in communication: Video Conferencing, social networking, media communication – Strategic importance of e-communication. (10 Hours)

Reference

1. Bovee and Thill, Business Communication Today, Pearson Education.
2. Taylor, Shirley, Communication for Business, Pearson Education.
3. Locker and Kaezmarek, Business Communication: Building Critical Skills, TMH.
4. David Irwin, Effective Business Communication, Viva Books.
5. Lesikar R.V & M.E, Flatey, Basic Business Communication Skills for Empowering the Internet Generation, Tata McGraw Hill Publishing Company Ltd, New Delhi.
6. Penrose, Raspberry and Myers, Business Communication for Managers, Cengage Learning.
7. U.S, Rai & S.M, Rai, Business Communication, Himalaya.
8. Sehgal M. K & Vandana Khetarpal, Business Communication, Excel Books.

2.5BCP - QUANTITATIVE TECHNIQUES FOR BUSINESS

Contact Hours per Week: 5

Number of Credits: 4

Course Evaluation: Internal – 20 Marks + External – 80 Marks

Objective

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

Course Outline

Module I

Introduction: Quantitative Techniques - Meaning, definition and scope – Classification of QT - QT and other disciplines – Application of QT in business and management – Limitations of QT. (05 Hours)

Module II

Measures of Relationship: Meaning and definition of Correlation - Methods of correlation: Karl Pearson's co-efficient of correlation - Coefficient of determination - Rank correlation - Regression: Assumptions - Linear and nonlinear regression - Determination of simple linear regression. (15 Hours)

Module III

Theory of Probability: Permutation and Combination – Probability: Concept and definitions – Approaches to probability - Theorems of probability - Addition Theorem, Multiplication Theorem - Conditional probability - Inverse probability - Baye's Theorem - Random variable - Mathematical expectation – Probability distribution: Discrete and continuous probability distribution; Binomial, Poisson and Normal distribution. (25 Hours)

Module IV

Sampling Theory and Statistical Inference: Concept of sampling – Principles of sampling – Census v/s sample survey - Errors in sampling - Types of sampling - Determination of sample size - Concept of standard error - Parameters and statistics - Confidential limit – Estimation of population parameters - Properties of good estimator - Point and interval estimation. (10 Hours)

Module V

Testing of Hypothesis: Hypothesis: Meaning and types - Formulation and testing - Type I error and type II error - One tail and two tail test - Test of significance for attributes - Large sample test : Testing the difference between means of two samples - Testing the difference between standard deviations of two samples - Small sample test (t test) - Independent and paired sample test - Test of significance of correlation coefficient - variance test - Application of F test - ANOVA - one way and two way analysis of variance Non parametric tests (Chi-square test and applications only). (25 Hours)

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

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 Management”, Tata McGraw Hill
5. J.K. Sharma, “Business Statistics: Pearson
6. Anderson Sweeney Williams, “Statistics for Business and Economics”, Thomson.
7. R. P. Hooda, “Statistics for Business”, McMillan.
8. Levine Krebiel & Bevenson, “Business Statistics”, Pearson edition, Delhi.

SEMESTER III

3.1BCP - CORPORATE ACCOUNTING

Contact Hours per Week: 6

Number of Credits: 4

Course Evaluation: Internal – 20 Marks + External – 80 Marks

Objective

- 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

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

Buyback of shares - Alteration of Share capital. (20 Hours)

Module II

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

Module III

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

Module IV

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

Module V

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

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

References

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

3.2BCP - INCOME TAX LAW AND PRACTICE

Contact Hours per Week: 5

Number of Credits: 4

Course Evaluation: Internal – 20 Marks + External – 80 Marks

Objective

- To provide basic knowledge and equip them with application of principles and provisions of Income Tax Act 1961.

Course Outline

Module I

Basic Concepts: Income – Agricultural Income – Person – Assessee – Assessment Year – Previous Year – Gross Total Income – Total Income – Maximum Marginal Rate – PAN - Residential Status – Scope of Total Income on The Basis of Residential Status – Exempted Income Under Section 10 – Tax Planning – Tax Avoidance and Tax Evasion. (15 Hours)

Module II

Computation of Income Under Different Heads: Salaries – Allowances – Perquisites – Profits in Lieu of Salary – Retirement Benefits – Gratuity – Pension – Earned Leave Salary – Income from House Property – Annual Value of House Property – Computation Under Different Circumstances – Deduction from Annual Value. (15 Hours)

Module III

Profits and Gains of Business or Profession: Allowable Expenses and Not Allowable Expenses – General Deductions – Provisions Relating to Depreciation. (10 Hours)

Module IV

Capital Gains: Capital Assets – Transfers – Long term and Short-term Capital Gains - Cost of acquisition – Cost of improvement – Exempted Capital Gains - Income from Other Sources: Definition – Computation – Grossing up – Deductions and other relevant provisions. (20 Hours)

Module V

Total Income and Tax Liability: Income of other persons included in Assessee's Total Income – Aggregation of income and Set off and Carry forward of losses – Deductions from Gross Total Income – Rebates and Reliefs – Agricultural income and its tax treatments – Computation of Total Income & Tax liability of individuals. (20 Hours)

Reference

1. Income Tax Law and Practice: Dr. H.C.Mehrotra & Dr.S.P.Goyal
2. Income Tax Law and Practice: V.P. Gaur & D.B Narang, Kalyani Publishers.
3. Direct Taxes Law & Practice: Dr. Vinod K. Singhania & Dr. Kapil Singhania, Taxmann.
4. Income Tax: B.B. Lal, Pearson Education.
5. Taxation: R.G. Saha, Himalaya Publishing House Pvt. Ltd.
6. Income Tax: Johar, McGraw Hill Education.
7. Taxation Law and Practice: Balachandran & Thothadri, PHI Learning.
8. Direct Taxes Law & Practice: Bhagawathi Prasad, Wishwa Prakashana.
9. Law and Practice of Income Tax: Dinkar Pagare, Sitan Chand & Sons.
10. Income Tax, VAT and Service Tax: T.N. Manoharan, G.R. Hari, Snow White Publications Pvt. Ltd.

3.3BCP – COST ACCOUNTING

Contact Hours per Week: 5

Number of Credits: 4

Course Evaluation: Internal – 20 Marks + External – 80 Marks

Objective

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

Course Outline

Module I

Introduction to Cost Accounting: Cost Accounting: Definition – Meaning - Objective and scope - Concepts of costs - Classification – Elements of cost - Cost centre and cost unit - **Methods and techniques of costing – installation of a costing system** - Relationship of cost accounting, financial accounting and management accounting. (10 Hours)

Module II

Material Cost: **Procurement Procedures and Documentation – Purchase procedure - Stores procedures and documentation in respect of receipts and issue of stores - Stock verification – Inventory management - Stock levels - EOQ-ABC analysis - VED and FSN analysis – JIT - Perpetual and periodic inventory system - Methods of pricing of materials: FIFO, LIFO, Simple average and weighted average - Accounting and control of material losses, wastages, scrap, spoilage and defectives** (20 Hours)

Module III

Labour Cost: Meaning, importance and classification of labour costs – **Attendance and payroll procedures - Time keeping and Time booking – Treatment of overtime and idle time – Labour turnover and fringe benefits – Computation of labour cost – Remuneration systems and incentive schemes.** (20 Hours)

Module IV

Direct Expenses and Overheads: **Direct expenses:** Meaning, nature, collection, and treatment of direct expenses - **Overheads:** Definition, meaning and nature – classification- functional analysis – Factory, Administration, Selling, Distribution, Research and development- behaviour analysis – Fixed, variable, semi-variable and step cost _ Overhead allocation - Apportionment - Re-apportionment - Direct distribution - Step Ladder - Reciprocal service methods - Repeated distribution and simultaneous equation methods - Absorption of overheads - Methods of absorption. (20 Hours)

Module V

Cost Book Keeping: **Cost ledgers - Integrated accounts and Non-integrated Accounts – Reconciliation of cost and financial Accounts.** (10 Hours)

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

Reference

1. Cost Accounting: Jain and Narang, Kalyani

2. Cost Accounting: M.N Arora, Himalaya
3. Cost and Management Accounting: Prashanta Athma, Himalaya
4. Cost Accounting: Jawaharlal, Tata McGraw Hill
5. Cost Accounting: Theory and Practice: Banerjee, PHI
6. Introduction to Cost Accounting: Tulsian, S. Chand
7. Cost Accounting: N. K. Prasad
8. Cost Accounting: M.L Agarwal, Sahityabhavan
9. Cost Accounting: S. P. Iyengar, Sultan Chand
10. Cost Accounting: S. N. Maheswari, Sultan Chand

3.4BCP – MARKETING MANAGEMENT

Contact Hours per Week: 4

Number of Credits: 3

Course Evaluation: Internal – 20 Marks + External – 80 Marks

Objective

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

Course Outline

Module I

Marketing: Meaning and definition - Scope and importance - Evolution of marketing concepts - Modern concept of marketing - Marketing mix - Marketing environment - Consumer behaviour - Buying motives - Consumer buying process - Factors influencing consumer buying decision - Market segmentation - Basis-target marketing - Product positioning - Importance and bases (20 Hours)

Module II

Product: Meaning and importance – Classification - Concept of product mix – Packaging - Branding - Brand loyalty and brand equity – Labelling – After sales services - Product life cycle - New product development – Pricing - Factors influencing product price - Pricing policies and strategies. (15 Hours)

Module III

Physical Distribution: Meaning and importance - Types of marketing channels - Wholesaling and retailing - Types of retailing - Factors influencing choice of distribution channel – Distribution logistics: Meaning – Importance – Decisions. (15 Hours)

Module IV

Promotion: Meaning and importance - Promotion mix - Advertising - Personal selling - Sales promotion - Public relation - Factors affecting promotion mix decisions (10 Hours)

Module V

Developments and Issues in Marketing: Rural Marketing – Features of rural markets - Social marketing

– Services marketing - Services marketing Vs. product marketing – On line marketing – Direct marketing
- Green marketing - Relationship marketing – Viral marketing – De-marketing – Re-marketing – Synchro
marketing - Niche marketing. (15 Hours)

Reference

1. Marketing Management, S.A. Sherlakar, Himalaya.
2. Fundamentals of Marketing, William J Stanton, Me Graw Hill Publishing Co, New York
3. Marketing by Lamb. Hair, Me Danniel - Thomson.
4. Marketing by Evans &. Berman, 2/e, Biztantra.
5. Marketing - Concepts, strategies by William M Pride. O C Fewell. Biztantra.
6. Marketing Management, Ramaswamy & Namakumari, Macmillan.
7. Marketing Management, Arun Kumar & "Meenakshi. Vikas.
8. The Essence of Marketing, Majaro. Simon, Prentice Hall, New Delhi.
9. Chhabra T, Principles of Marketing, Sun India Publication.
10. Principles of Marketing, Philip Kotler, Armstrong, Pearson Education.

3.5BCP – CORPORATE REGULATIONS

Contact Hours per Week: 5

Number of Credits: 4

Course Evaluation: Internal – 20 Marks + External – 80 Marks

Objective

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

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 including One-person company, Associate company, Dormant company, Small company, Association not for profit, Illegal association, Producer company, Limited Liability Partnerships - Lifting of corporate veil. (10 Hours)

Module II

Formation of Companies : Promotion – Promoter - Incorporation – Raising of capital – Commencement of business – Pre-incorporation and provisional contracts - Documents of companies : **Memorandum of Association:** Definition - Contents and alteration - **Articles of Association** : Definition - Contents and alteration - **Legal effect of Memorandum and Articles - Doctrine of Ultravires - Doctrine of Constructive notice – Doctrine of Indoor management – Prospectus – Contents – Liabilities for mis-statement.** (20 Hours)

Module III

Financial Structure: Share capital and shares - Issue of shares and modes of issue – SEBI guidelines regarding public issue - Allotment of shares - Book building - Listing of shares - Kinds of shares: Equity – Preference - Sweat equity shares - Bonus shares - Right shares - Shares with differential voting rights – Employees’ stock option scheme – Issue of shares at premium and discount - Certificate of shares – Stock - Voting rights – Calls on shares - Forfeiture and surrender of shares – Buy-back of shares - Transfer and transmission of shares – Dematerialisation – Depository - Benefits of depository system - Transfer under depository system – Membership – Modes of acquiring membership – Rights, duties and liabilities of members - Debentures and Bonds – Kinds of debentures. (20 Hours)

Module IV

Management of Companies: Directors: Appointment – Qualification – Disqualification - Legal position – Powers - Rights - Duties and liabilities – Removal of directors – Resident director – Independent director - Key Managerial Personnel – Managing Director, Manager and Company Secretary: Definition – Appointment - Qualification – Remuneration - Duties and liabilities - Secretarial audit - Introduction to Corporate Governance – Corporate Social Responsibility - Statutory books to be kept - Books of accounts of companies - Financial statements. (15 Hours)

Module V

Company Meetings: Requisites of a valid meeting - Annual General Meeting – Extra Ordinary General Meeting – Class meeting - Board meetings – Motions and resolutions – Postal ballot – Meeting through video conferencing – E-voting - Duties of Secretary relating to meetings - Winding up and dissolution : Meaning – Modes of winding up – Winding up by Tribunal - Voluntary winding up – Liquidator: Powers, duties and liabilities - Consequences of winding up – National Company Law Tribunal (NCLT). (15 Hours)

Reference (Latest Editions)

1. Dr. G.K. Kapoor and Sanjay Dhamija, Company Law and Practice, 19th Edition, Taxmann Publications (P) Ltd, New Delhi.
2. N.D. KAPOOR: Companies Act 2013, Sulthan Chand and Sons, New Delhi.
3. M.C. Shukla & Gulshan: Principles of Company Law.
4. N.D. Kapoor: Company Law and Secretarial Practice.
5. Manual of Companies Act, Corporate Laws and SEBI Guidelines”, Bharat Law House, New Delhi.
6. M.C. Bhandari: Guide to Company Law Procedures.
7. Tuteja: Company Administration and Meetings.
8. S.C. Kuchal: Company Law and Secretarial Practice.
9. Dr. P.N. Reddy and H.R. Appanaiah: Essentials of Company Law and Secretarial Practice, Himalaya Publishers.
10. M.C. Kuchal: Secretarial Practice.
11. Ashok Bagrial: Secretarial Practice.

SEMESTER IV

4.1BCP – APPLIED COST ACCOUNTING

Contact Hours per Week: 6

Number of Credits: 4

Course Evaluation: Internal – 20 Marks + External – 80 Marks

Objective

- To acquaint the students with different methods and techniques of costing

Course Outline

Module I

Costing Methods: Unit or Output costing: Features – Cost sheet - Tender and estimated cost sheet - Job costing: Job cost cards and collecting direct costs of each job - Attributing overhead costs to jobs - Application of job costing - Batch costing: Features and Applications. (15 Hours)

Module II

Contract Costing: Features - Distinction between job and contract costing – Progress payments - Retention money – Escalation clause - Contract accounts – Accounting for material and plant used in a contract - Contract profit - Profit on incomplete contracts and balance sheet entries - Costing in Service Sector: Classification and collection of cost in operating costing – Transport costing. (20 Hours)

Module III

Process Costing: Features – Applications of process costing – Process loss - Abnormal gains and losses - Equivalent units - Inter process profit - Joint products and by products. (20 Hours)

Module IV

Standard Costing: Definition, significance and applications – Various types of standards - Setting of standards - Variance analysis - Materials, labour and overhead variances. (15 Hours)

Module V

Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control - Objectives - Merits and limitations – Budgeting Vs, forecasting – Budgeting process - Functional budgets, cash budget, fixed and flexible budget - Master budget - Zero Base Budgeting – Programme and performance budgeting. 20 Hours

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

References

1. Cost Accounting: Jain and Narang, Kalyani
2. Cost Accounting: M.N Arora, Himalaya
3. Cost and Management Accounting: Prashanta Athma, Himalaya
4. Cost Accounting: Jawaharlal, Tata McGraw Hill
5. Cost Accounting: Theory and Practice: Banerjee, PHI
6. Introduction to Cost Accounting: Tulsian, S. Chand

7. Cost Accounting: N. K. Prasad
8. Cost Accounting: M.L Agarwal, Sahitya Bhavan
9. Cost Accounting: S. P. Iyengar, Sultan Chand
10. Cost Accounting: S. N. Maheswari, Sultan Chand

4.2BCP – BUSINESS AND CORPORATE TAXATION

Contact Hours per Week: 6

Number of Credits: 4

Course Evaluation: Internal – 20 Marks + External – 80 Marks

Objective

- To acquaint the student with the theoretical and practical aspects of assessing business and corporate entities and familiarise with the procedure for filing of income tax returns.

Course Outline

Module I

Assessment of Various Entities: Assessment of individuals: Computation of total income and tax liability – Applicability of Alternative Minimum Tax u/s. 115 JC - 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. (20 Hours)

Module II

Assessment of Firms and Association of Persons: Assessment of Firms – computation of book profit – Remuneration to Partners – computation of total income and tax liability. 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 III

Assessment of Companies: Company – Definition – Types - Residential status and Incidence of Tax - Carry forward and set off of losses in the case of companies - Special provisions applicable to assessment of total income of companies – Deductions available to corporate assesses - Computation of total income of companies – Determination of amount of corporate tax liability - Minimum Alternative Tax (MAT) – Tax on distributed profits of domestic companies. (25 Hours)

Module IV

Assessment of Co-operative Societies and Trusts: Co-operative societies – Meaning - Deduction u/s 80P - Other deductions Computation of Taxable income and Tax liability - Trusts: Definition – Creation – Registration -Types of trusts - Tax exemptions - Accumulation of income – Income not exempt - Assessment of trust. (15 Hours)

Module V

Procedure for Assessment: Filing of different types returns of Income – Types of Assessment - Deduction and collection of tax at source - Advance payment of Tax – Income tax authorities – Appeals and Revisions.

(15 Hours)

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

References

1. Income Tax Law and Practice: Dr. H. C. Mehrotra & Dr. S. P. Goyal
2. Income Tax Law and Practice: V.P. Gaur & D.B Narang, Kalyani Publishers.
3. Direct Taxes Law & Practice: Dr. Vinod K. Singhania & Dr. Kapil Singhania, Taxmann
4. Income Tax: B.B. Lal, Pearson Education.
5. Taxation: R.G. Saha, Himalaya Publishing House Pvt. Ltd.
6. Income Tax: Johar, Mc Graw Hill Education.
7. Taxation Law and Practice: Balachandran & Thothadri, PHI Learning.
8. Direct Taxes Law & Practice: Bhagawathi Prasad, Wishwa Prakashana.
9. Law and Practice of Income Tax: Dinkar Pagare, Sitan Chand & Sons.
10. Income Tax, VAT and Service Tax: T.N. Manoharan, G.R. Hari, Snow White Publications Pvt. Ltd.

4.3BCP – INDUSTRIAL AND LABOUR REGULATIONS

Contact Hours per Week: 5

Number of Credits: 4

Course Evaluation: Internal – 20 Marks + External – 80 Marks

Objective

- To enable the students to acquire knowledge about prominent industrial and labour laws.

Course Outline

Module I

Factories Act 1948: Objects – Definitions: Factory, worker, manufacturing process, hazardous process, occupier – **Authorities under Factories Act** – Health – Safety – Welfare - Working hours of adults – Employment of women and young persons – Leave with wages. **Industrial Disputes Act 1947:** Objects – Definition: Industrial dispute, award, controlled industry – Authorities for settlement of industrial disputes – Procedure – Powers and duties of authorities – Settlement and awards – Strikes, lock outs, lay off, retrenchment, transfer and closure. (20 Hours)

Module II

Employees State Insurance Act 1948: Definitions: Employment injury, employee, factory, partial and permanent disablement – ESI Corporation – Employees State Insurance Fund – Standing Committee – Medical Benefit Council – Contributions – Benefits. **Minimum Wages Act 1948:** Objects – Fixation and revision of wages – Minimum rate of wages – Appointment of committees – Advisory Boards – Payment of minimum wages. (15 Hours)

Module III

Payment of Bonus Act 1965: Objects and application of the Act – Definitions: Allocable surplus, available surplus, award – Eligibility and disqualification for bonus – Determination of bonus. **Payment of Gratuity**

Act 1972: Objects and scope – Definitions: Continuous service, superannuation – payment of gratuity – Forfeiture of gratuity – Determination of the amount of gratuity – Recovery of gratuity. (15 Hours)

Module IV

Employees Provident Fund & Miscellaneous Provisions Act 1952: Schemes under the Act: Employees' Provident Scheme 1952 – Employees' Pension Scheme 1955 - Employee's Deposit Linked Insurance Scheme 1976. **Maternity Benefit Act 1961:** Objects and scope – Definitions: Employer, establishment, miscarriage – Prohibition of employment – Maternity benefit – Leave and nursing breaks – Inspectors – Powers and duties of inspectors. (15 Hours)

Module V

Trade Unions Act 1926: Objects – Registration of Trade unions - Rights and privileges of registered trade union - Duties and liabilities of a registered Trade Union – Immunity from criminal and civil proceedings – Penalties. **Employees Compensation Act 1923:** Objects – Definitions: Dependent, employer, total and partial disablement, workman, injury, accident – Employer's liability for compensation – Amount of compensation – Distribution of compensation – Employment by contracting. (15 Hours)

Reference

1. Malik, K.L, Industrial Laws and Labour Laws, Eastern Book Company, Lucknow.
2. D. P, Jain, Industrial Laws and Labour Laws, Konark Publishers Pvt Ltd, New Delhi.
3. N. D, Kapoor, Elements of Mercantile Law, Sultan Chand & Sons, New Delhi.
4. Relevant Bare Acts.
5. Kumar, H. L, Digest of Labour Cases, Universal Law Publishing Co. (P) Ltd, New Delhi.
6. Sharma, J.P, Simplified Approach to Labour Laws, Bharat Law House, (P) Ltd, New Delhi.
7. Srivastava, S. C, Industrial Relations & Labour Laws, Vikas Publishing House (P) Ltd.

4.4BCP – HUMAN RESOURCE MANAGEMENT

Contact Hours per Week: 4

Number of Credits: 4

Course Evaluation: Internal – 20 Marks + External – 80 Marks

Objective

- To acquaint the students with the techniques and principles to manage 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: Concept – Scope – Importance – Objectives and functions of Human Resource Management – Personnel Management Vs Human Resource Management –

Role, position and competencies of HR Manager - Emerging issues of human resource management like work force diversity, downsizing, work life balance. (10 Hours)

Module II

Acquisition of Human Resource: Human resource planning, Recruitment and Selection: Job analysis – Job description and job specification – Methods of job analysis - Man power planning – Concept and objectives – Process of manpower planning – Methods of manpower planning – Conventional Vs Strategic planning – Recruitment : Meaning – Sources of recruitment – Modern trends in recruitment - Selection : Meaning and importance – Steps in selection procedure – Interviews – Types of interview – Test – Types of test – Placement and Induction – Follow up - Job changes – Transfer – Promotion – Demotion – Separation. (20 Hours)

Module III

Training and Development: Training – Concept – Need for training – Objectives – Approaches – Designing training programmes - Methods of training – Training environment – Areas of training – Training evaluation – Executive development – Process and techniques. (15 Hours)

Module IV

Performance Appraisal and Career Planning: Need and importance – Nature and objectives – Performance appraisal process – Methods and problems of performance appraisal – Potential appraisal - Concept of career planning – Features – Methods – Uses – Career development. (15 Hours)

Module V

Compensation and Grievance Redressal : Job evaluation - Compensation planning – Objectives – Wage systems – Factors influencing wage system – Components of employee remuneration – Basic wage, Dearness Allowance, Bonus , Fringe benefits and incentives – Performance linked compensation - Grievance redressal : Meaning and causes of grievances – Procedure of grievance handling – Absenteeism – Discipline – Essentials of good discipline system. (15 Hours)

References

1. Bernardin. John H, Human Resource Management. Tata McGraw Hill. New Delhi.
2. Arthur M, Career Theory Handbook, Prentice Hall Inc. Englewood Cliff.
3. Belkaoui, A.R. and Belkaoui J.M, Human Resource Valuation: A Guide to Strategies and Techniques, Quarum Books, Greenwood, 1995.
4. Dale, B, Total Quality and Human Resources: An Executive Guide. Blackwell, Oxford.
5. Greenhaus, J. H. Career Management, Dryden, New York.
6. Mabey, C and Salama, G., Strategic Human Resource Management. Blackwell. Oxford.
7. Aswathappa, K., Human Resource Management
8. Subba Rao, Human Resources Management.
9. Michael Porter. HRM and Human Relations
10. Garry Dessler & Biju Varkkey, Human Resource Management, Pearson, 2012.
11. Amstrong's Hand book of Human Resource Management, Kogan Page, 2012.

4.5BCP – E-COMMERCE MANAGEMENT

Contact Hours per Week: 4

Number of Credits: 3

Course Evaluation: Internal – 20 Marks + External – 80 Marks

Objective

- To enable the students to understand basics of E – Commerce and gain a practical orientation to E-Commerce and E- Business management.
- To understand the mechanism for excelling in e-commerce based employment opportunities.

Course Outline

Module I

Introduction to E- commerce: Meaning and concept – Scope of E-commerce – Features - E- commerce V/s traditional Commerce - E- Business & E- commerce – Brief history of E - commerce - Benefits and significance of E- commerce – Impacts, challenges & limitations of E-commerce - EDI – Importance - Supply Chain Management & E – commerce – E-commerce applications. (15 Hours)

Module II

Business Models of E - Commerce: Business to Business (B2B) - Business to customers (B2C)- Customers to customers (C2C) – Customers to business (C2B) - Business to Government (B2G) - Business to employee (B2E) - E- commerce strategy - Factors Influencing successful E- commerce - E-Business infrastructure -Internet - Intranets and Extranets - World Wide Web - Voice over IP (VoIP) - Internet Standards - HTTP Protocol - Audio and Video Standards - Web services - New access devices – Retail E-commerce – Retailing through internet. (20 Hours)

Module III

Marketing strategies & E- commerce: Website - Components of website - Concept & designing website for E- commerce - Corporate Website - Portal - Search Engine - Internet advertising - Emergence of the internet as a competitive advertising media - Models of internet advertising - Weakness in Internet advertising - Mobile Commerce. (15 Hours)

Module IV

Electronic Payment System: Introduction - Online payment systems - Prepaid and postpaid payment systems - Types of electronic payment systems - E- cash - E- Cheque - Smart Card - Credit Card - Debit Card - Electronic purse – Electronic Fund Transfer - Security issues on electronic payment system - Solutions to security issues – Biometrics - Types of biometrics. (10 Hours)

Module V

Legal and Security Issues in E- Commerce: Security issues in E- Commerce - Need for security – Attacking methods – E-commerce security solutions – E-locking techniques – E-locking product – E-locking services – Net Scape security solutions – Cyber Laws relating to E-commerce – Relevant provisions of Information Technology Act 2000 – Security overview – Secure electronic record and digital signatures – Certifying authorities – Cyber crimes - Offences and Penalties. (15 Hours)

Reference

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

SEMESTER V

5.1BCP – ACCOUNTING FOR MANAGERIAL DECISIONS

Contact Hours per Week: 5

Number of Credits: 4

Course Evaluation: Internal – 20 Marks + External – 80 Marks

Objective

- 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. (10 Hours)

Module II

Analysis and Interpretation of Financial Statements: Meaning - Types and Methods of Financial Analysis – Comparative Statements - Trend Analysis – Common size Statements. (10 Hours)

Module III

Ratio Analysis: Meaning - Nature - uses and limitations of Ratios - Liquidity, Profitability, Turnover, Solvency, Leverage. Market test Ratios. Construction of Financial Statements from ratios - Judgment of financial stability through ratios - (Focus to be given to problems solving and Interpretation skills) (15 Hours)

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

Module V

Managerial Decision making with the help of CVP Analysis: Marginal Costing - Fixed Cost - Variable Cost - Contribution - P/V Ratio - Break Even Analysis - Algebraic and Graphic presentation - Decision making: Fixation of Selling Price - Exploring new markets - Make or Buy - Key Factor - Product Mix - Operate or Shutdown. (20 Hours)

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

References

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.

5.2BCP – FINANCIAL MANAGEMENT

Contact Hours per Week: 4

Number of Credits: 4

Course Evaluation: Internal – 20 Marks + External – 80 Marks

Objective

- To familiarize the students with the concepts, tools and practices of financial management and help them to gain knowledge of management and financing of working capital.
- To impart knowledge about financing and investment decisions.

Course Outline

Module I

Scope and Objectives of Financial Management: Meaning, importance and objectives - Conflicts in profit versus value maximization principle - Role of chief financial officer - Time value of money - Compounding and discounting techniques - Concepts of annuity and perpetuity. (10 Hours)

Module II

Types of Financing: Different source of finance - Project financing - Intermediate and long-term financing - Negotiating term loans with banks and financial institutions and appraisal thereof - Introduction to Lease financing - Venture capital and financing. (10 Hours)

Module III

Financing Decisions: Cost of capital – Meaning – Importance – Types - Computation of specific and total cost of capital - Capital structure decisions - Capital structure patterns, designing optimum capital structure - Constraints - Various capital structure theories - Business risk and financial risk - Operating and financial leverages - Trading on equity. (20 Hours)

Module IV

Investment Decisions: Concept – Objective - Process - Types of projects - Techniques of evaluation: Payback period, ARR, NPV, IRR, MIRR, Discounted payback period and Profitability index - Ranking of competing projects - Raking of projects with unequal lives. (20 Hours)

Module V

Management of Working Capital: Concept of working capital - Working capital policies - Inventory management - Receivable management - Payable management - Management of cash and marketable securities - Financing working capital - Estimation of working capital - Dividend policies - Dividend theories. (15 Hours)

References

1. Horne, J.C. Van: “Financial Management and Policy” Prentice Hall of India, New Delhi
2. Khan and Jain: Financial Management Text and Problems” Tata Mc Graw Hill New Delhi
3. Pandey I. M, “Financial Management”, Vikas Publication New Delhi.
4. Bhalla, V. K. “Financial Management and Policy”, Anmol Publications, New Delhi
5. Chandra P. “Financial Management-Theory and Practice”, Tata McGraw Hill New Delhi

5.3BCP – AUDITING AND ASSURANCE

Contact Hours per Week: 4

Number of Credits: 4

Course Evaluation: Internal – 20 Marks + External – 80 Marks

Objective

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

Course Outline

Module I

Nature and Concept of Auditing: Introduction – Definition – Meaning and Objectives – Scope of Audit – Basic Principles governing audit – Advantages and Limitations of auditing – Qualities of an auditor - Auditing and Investigation –Types of Audit – Relationship of auditing with other disciplines – Concept of

True and Fair view. (10 Hours)

Module I

Standards On Auditing: Indian Auditing and Assurance Standard Board – International Auditing Assurance Standard Board – Auditing Standards: Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with Standards on Auditing (SA 200) - Agreeing the Terms of Audit Engagements (210) - Quality Control for an Audit of Financial Statements (SA 220) - Audit Documentation (SA 230) - Planning an Audit of Financial Statements (SA 300) - Identifying and Assessing the Risks of Material Misstatement through Understanding the Entity and its Environment (SA 315) - Materiality in Planning and Performing an Audit (320) - The Auditor’s Responses to Assessed Risks (SA 330) - Audit Evidence (SA 500) - External Confirmations (SA 505) - Analytical Procedures (SA 520) - Audit Sampling (SA 530) - Written Representations (SA 580). (20 Hours)

Module III

Audit Procedure and Internal Control System: Audit Process - Audit Technique – Audit Procedure: Audit planning, Audit Programme, Audit working papers (SA 300) - Methods of work – Test check - Surprise checks – Types of Errors and Frauds. Concept of Internal Control System – Types of Internal Control – Internal Control and auditor - Internal check and internal audit – Fundamental principles of Internal check - Internal check Vs internal audit - Inherent Limitations of Internal Control – Examination in depth - Internal Auditor – External Auditor. (20 Hours)

Module IV

Audit of Companies: Statutory Auditor - Qualification - Disqualification – Appointment – Re-appointment – Removal of statutory auditor – Casual vacancy – Prohibited Services – Remuneration of auditors – Rights, duties and liabilities – Auditor’s Report (SA 700 & SA 705) – Contents and types – Auditor’s certificates. (10 Hours)

Module V

Practical Analysis of Auditing: Cost Audit – Secretarial Audit – Auditing under computerized environment – Government audit – Vouching and Verifications of payments, receipts, sales, purchases, assets and liabilities – Vouching Vs Verification - – Special Audit: Tax Audit and Management Audit - Recent trends in auditing. (15 Hours)

Reference

1. Jha, Aruna: “A Student’s Guide to Auditing”, Taxmann
2. Tandon, BN, S. Sudarsanan and S. Sundarabahu: “A Handbook of Practical Auditing”, S. Chand and Co. Ltd. New Delhi.
3. Pagare, Dinkar: “Principles and Practice of Auditing”, Sultan Chand and sons, New Delhi.
4. ICAI, “Auditing and Assurance”, Sahitya Bhavan Publications.
5. Gupta, Kamal and Aok Arora: “Fundamentals of Auditing”, Tata MC Grew Hill Publishing Co. Ltd. New Delhi.
6. Ghatalia S.V “Practical Auditing”, Allied Publishers Pvt. Ltd. New Delhi.

7. Rawat, Standard on Auditing.
8. Surabhi Bensal, Advanced Auditing and Professional Ethics.
9. Sharma S.D, Auditing Principles & Practice, Taxmann Allied Services (P) Ltd, New Delhi.
10. Surabi Bensal, Advanced Auditing and Professional Ethics, Bestwordn Publications.
11. Vinod Agarwal, Auditing and Assurance, A S Foundations.
12. Vikas Oswal, Simplified Approach to Auditing and Assurance, Walters Kulwar CCH Publication.

5.4BCP – FINANCIAL MARKETS AND SERVICES

Contact Hours per Week: 4

Number of Credits: 3

Course Evaluation: Internal – 20 Marks + External – 80 Marks

Objective

- To provide the students, a basic knowledge of financial markets and services.

Course Outline

Module I

Financial System: Meaning and importance – Role and Functions of the financial system -Components: Financial Assets – Financial instruments – Financial intermediaries - Financial markets – Classification - Financial services - Meaning –Types - Weakness of Indian Financial System. (10 Hours)

Module II

Money Market: Meaning - Features – Objectives - Importance of Money market - Composition of Money market – Players and intermediaries - Money market Instruments - Features of Indian money market - Recent developments in Indian money market. (10 Hours)

Module III

Capital Market: Meaning – Functions - New issue market: meaning – Methods of floating new issues – Instruments - Intermediaries in the new issue market - Merchant bankers and their functions - Recent trends in new issue market - Stock Exchanges : Functions - Structure of stock exchanges – Listing of securities and its advantages - Trading mechanism of stock exchanges – Demutualisation of stock exchanges - Stock exchanges in India : BSE - NSE - OTCEI - MCX - Stock indices - Derivative market – Meaning and types of derivatives. (15 Hours)

Module IV

Financial Intermediaries and Services: Commercial banks - Development financial institutions (DFIs) - Non-Banking Financial Companies (NBFCs) – Insurance companies - Mutual Funds – Classification of mutual fund schemes – Lease financing – Meaning and types – Venture capital – Concept and meaning - Factoring and forfaiting - Objectives and functions. (25 Hours)

Module V

Financial Regulation: Regulatory Institutions - RBI - Role – Monetary policy and control of RBI - The Securities and Exchange Board of India: Objectives – Constitution - Powers and functions - SEBI

Guidelines for capital market. (15 Hours)

References

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

5.5BCP – BUSINESS RESEARCH METHODS

Contact Hours per Week: 4

Number of Credits: 4

Course Evaluation: Internal – 20 Marks + External – 80 Marks

Objective

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

Course Outline

Module I

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

(15 Hours)

Module II

Exploratory Research: Objectives - Methods - Experience survey - Secondary data analysis - Case study - Pilot study by focus group interview - Process of problem definition - Understand background of the problem - Determination of unit of analysis - Determine the relevant variables and state the research questions - Hypothesis and research objectives. (15 Hours)

Module III

Meaning of Research Design: Methods of descriptive and causal research - Survey - Experiments - Secondary data studies and observation - **Sampling design:** Simple random sampling - Restricted random sampling – Stratified - Cluster and systematic – Non random sampling - Convenient and judgment sampling - Sampling error and non-sampling error. (15 Hours)

Module IV

Measurement and Scaling: **Nominal - Ordinal - Interval and ratio scale - Criteria for good measurement**

- Reliability and validity - Designing questionnaire - Means of survey data collection - Personal interview
- Telephonic mail and internet. (10 Hours)

Module V

A. Data Processing: Processing stages - Editing - Coding and data entry - Descriptive analysis under different types of measurements - Percentages - Frequency table - Contingency table - Graphs - Measures of central tendency and index number - Interpretation.

B. Preparation of Research Report: Format - Report writing stages - Gathering material and data - Make overall format - Make detailed outline - Write first draft – Re write - Final word processing and publishing. (20 Hours)

References

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.

5.6BCP – INFORMATION TECHNOLOGY FOR BUSINESS

Contact Hours per Week: 4

Number of Credits: 3

Course Evaluation: Internal – 20 Marks + External – 80 Marks

Objective

- To make the students aware about office automation, information systems and communication technologies used in business.
- To enable the students to have thorough knowledge about database management systems and its relevance in various business enterprises.

Course Outline

Module I

Information Technology: Meaning, Concept & Nature - Applications of IT in business and industrial platform - IT and managerial decision making - IT enabled information system - Management Information System - Concept of data and information - Information overload - Quality of information - Integration of information - innovative management concepts working on IT (SCM, TQM, CRM, KM) - Challenges of IT in the management scenario. (15 Hours)

Module II

Telecommunications and Networking System: Computer networks - Functions and components of a network - Network structure - Types of network: LAN, WAN, MAN, PAN, Client Server networks, Peer to Peer network - Network topologies - Network computing technologies for telecommunications - Telecommunications Processors: Modems, Multiplexers, Inter-network processors - Global communication - Internet - Internet tools - Bluetooth and Wi-Fi. (15 Hours)

Module III

Office Automation: Objectives - Office automation technologies - Virtual office - Office support systems - Modern communicational technologies - Fax, voice mail, e-mail - Group communication - Teleconferencing systems - Audio, video - Limitations of Office Automation - Important packages useful for office functions. (10 Hours)

Module IV

Office Packages: Spreadsheet - Features - Important applications for business Important tools for decision making - What if analysis - Goal seek, scenario management - Functions used in spreadsheet packages - DBMS - Database - Basic concepts - Technical foundations of database management - Database structures: Hierarchical, Network, Relational, multidimensional, object-oriented - RDBMS - DBMS V/s RDBMS - Database development DBA - Role of DBA in the development of a database - Limitations of database - Data mining and data warehousing. (20 Hours)

Module V

Information Systems: Introduction - Evolution - Components - Information system activities in business - Types of information systems: Management Information system: Concept - Evolution - Basic Structure of MIS - Strategic role of MIS - Approaches of MIS - Essentialities of an effective MIS, TPS(Transaction Processing System), Decision Support System, Executive Information Systems, Expert Systems, Knowledge Management Systems, Artificial Intelligence. Advantages and disadvantages of Information systems. (15 Hours)

References

1. IT for Business and Management (Kalyani Publishers) by Manik Sharma and Rachhpal Singh
2. Management Information Systems (Tata McGraw Hill Edn Pvt. Ltd., New Delhi) by James A O" Brien, George M Marakas and Ramesh Behl
3. Management Information System by Shivani Joshi
4. Information Technology for Business (Kalyani Publishers) by Gurinder Singh and Rachhpal Singh

5. Management Information Systems (Excel Books, New Delhi) by Ashok Arora and Akshaya Bhatia.
6. Fundamentals of Computers (PHI Learning Pvt. Ltd.) by V. Rajaraman
7. Management Information System by Dr. P. Mohan.
8. Modern Database Management (Pearson) By Jeffrey A. Hoffer, V. Ramesh and Heikki Topi.

SEMESTER VI

6.1BCP – STRATEGIC MANAGEMENT

Contact Hours per Week: 5

Number of Credits: 4

Course Evaluation: Internal – 20 Marks + External – 80 Marks

Objective

- To develop an understanding of the general and competitive business environment.
- To develop an understanding of strategic management concepts and techniques.

Course Outline

Module I

Business Environment: General environment - Demographic, socio-cultural, macro- economic, legal, political, technological, and global - Competitive environment - Business policy and Strategic Management - Meaning and nature - **Strategic Management imperative: Vision, Mission and Objectives - Strategic levels in organizations.** (15 Hours)

Module II

Strategic Analysis: **SWOT analysis, TOWS matrix, Portfolio analysis - BCG matrix - Strategic planning: Meaning, stages, alternatives, strategy formulation - Growth and defensive strategies – Mergers and acquisitions, Joint venture and strategic alliance - Evaluation of strategic alternatives** (15 Hours)

Module III

Formulation of Functional Strategies: Concept and importance of financial strategies - Marketing strategy: Marketing process - Marketing mix - Marketing analysis - Marketing Strategy techniques - Financial strategies : Major areas of financial strategies – Acquiring funds – Management of funds - Evaluating worth of business - Developing projected financial statements – Production strategies : Production systems – Operations planning and control - Research and development – Logistic and Supply Chain Management Strategies - Concept and importance - Human resource strategy : Strategic role of HR Manager. (15 Hours)

Module IV

Strategy Implementation and Control: **Organization structures - Establishing strategic business units - Establishing profit centers by business, product or service, market segment or customer** - Leadership and behavioral challenges. (20 Hours)

Module V

Reaching Strategic Edge: **Business process re- engineering, benchmarking, total quality management, six**

sigma contemporary strategic issues - Strategic review - Evaluating strategic performance criteria and problems. (15 Hours)

References

1. Fred David, Strategic Management, Prentice Hall, New Delhi.
2. Thompson and Strickland, Crafting and Executing strategy, Tata Mc Graw Hill.
3. Hitt, Hoskinsson and Ireland, Management of Strategy Concepts and Cases, South Western Cengage Learning.
4. Krishna Kumar, Cases in Strategic Management- managerial Experiences, Global Business Press
5. RM Srivastava: Corporate Strategic Management, Pragati Prakashan
6. Azhar Kazmi: Strategic management and Business Policy, Tata Mac Graw Hill Publishers
7. Stephen Hains: Strategic Thinking, Jaico Publishing House
8. C. Appa Rao, Parvathiswara Rao B, Strategic Management and Business Policy, Excel Books, New Delhi.

6.2BCP – COMPUTERISED ACCOUNTING

Contact Hours per Week: 5

Number of Credits: 4

Course Evaluation: Internal – 20 Marks + External – 80 Marks

Objective

- To enable the students to acquire basic knowledge in the computerised accounting systems and its applications in the area of business.
- To equip the students to meet the demands of the industry by developing practical skills in the application of Tally package.

(Out of the 75 Lecture hours, the ratio between Theory and Practical hours shall be 3:2)

Course Outline

Module I

Introduction to Computerised Accounting: Introduction – Importance – Application – Advantages and disadvantages - Computerized accounting fundamentals – Accounting with Tally : Introduction to Tally – Tally interface – Company creation – Accounting groups – Accounting Ledgers – Accounting Vouchers – Pre-defined vouchers – Vouchers entry – Displaying, altering and deleting – Books of Accounts – Registers – Day Book – Cash and Bank Books – Statement of Accounts – Bank Reconciliation Statement. (20 Hours)

Module II

Accounts with Inventory: Creation: Company – Groups – Stock categories – Stock items – Godowns – Units of measure – Inventory vouchers – Pure inventory vouchers - Creating purchase order and sales order – Order processing – Invoicing – Stock valuation methods – Reorder levels – Bill of material – Inventory ageing – Display of inventory reports and statements. (15 Hours)

Module III

Final Accounts of Business Organisations: Final Accounts of Sole Traders: Trial Balance – Profit and Loss Account – Balance Sheet – Final Accounts of Non-profit organisations – Partnership firms - Corporate companies - Bank Accounts – Generating consolidated statements of companies. (15 Hours)

Module IV

Applications in Cost and Management Accounting: Preparation of Stores Ledgers – Cost centre and budget reports – Job Costing – Common size Statements – Decision supporting tools: Ratio Analysis – Calculating key financial ratios – Cash Flow Statement - Fund Flow Statement – Budgeting System – Printing of reports. (15 Hours)

Module V

Tax Application: Introduction to VAT - VAT activation and classification - VAT computation - Composite VAT - Input VAT on capital goods - CST introduction - Central Excise Tax - Interstate transfer - Service tax - TDS – Generation and reconciliation of TDS Challans – Filing e-TDS return – Auditing in Computerised Accounting System – Statutory Audit – Voucher verification - Verification of related party transactions – Backup and restore data of a company. (15 Hours)

References

1. Murali Krishna A, Computerised Accounting, Vaagdevi Publications.
2. Dinesh Maidasani, Mastering Tally, Firewal media.
3. A. K. Nadhani and K. K. Nadhani, Implementing Tally 9.0, 1/e BPB Publications, New Delhi.
4. Computerised Accounting and Business Systems, Kalyani Publications.
5. J.S Arora, Tally ERP 9, Kalyani Publications.
6. Tally Academy, Tally Manual.
7. Boockhold J.I, Accounting Information System: Transaction Processing and Control, Irwin Mc Graw Hill.
8. Institute of Computer Accountants, Tally, Vikas Publishing House, New Delhi.

6.3BCP – INDIRECT TAXES LAW AND PRACTICE

Contact Hours per Week: 5

Number of Credits: 4

Course Evaluation: Internal – 20 Marks + External – 80 Marks

Objective

- To enable the students to understand the importance of Indirect Taxes in the Indian economy.
- To impart basic knowledge about Excise Duty, Customs Duty, CST, VAT and Service Tax and the practical assessment of tax burden.

Course Outline

Module I

Introduction to Indirect Taxes: Indirect Taxes – Features – Types of Indirect Taxes – Merits and demerits

– Constitutional provisions relating to Indirect Taxes. (05 Hours)

Module II

Central Excise: Central Excise Act 1944 and related Rules – Nature of Excise Duty – Types of Excise Duties – Important terms and definitions – Basis of duty payable – Basis of Assessable Value – Inclusions in and exclusions from Transaction Value – Valuation rules to determine Assessable Value – Payment of Excise Duty – Registration – CENVAT: Meaning – Salient features – Input goods and capital goods – Input service – Exemption from duty – Excise Concessions to small scale industries – Assessment procedures in Central Excise. (20 Hours)

Module III

Customs Duty: Customs Act, 1962 – Meaning of Customs Duty – Types of Customs Duties – Exemptions from Customs Duties – Classification and valuation of goods – Customs Authorities – Provisions governing import and export of goods – Special provisions regarding baggage, courier and post. (15 Hours)

Module IV

Kerala Value Added Tax and Central Sales Tax: Basic concept of VAT – Cascading effect of tax – Advantages of VAT – Disadvantages and pitfalls in VAT – Kerala Value Added Tax, 2003 – Important terms and definitions – Incidence and levy of tax – Purchase Tax – Presumptive Tax – Input Tax credit – Refund of Input Tax – Registration - Submission of Returns – Assessment of tax – Payment and recovery of tax – Relevant statutory Forms – e-filing procedures - Central Sales Tax : Important terms and definitions Inter State Sales - Tax on inter-state sales – Registration – Determination of Turnover – Levy and collection of tax – Goods of special importance and rate of tax. (20 Hours)

Module V

Service Tax: Significance of Service Sector and rationale of Service Tax – Meaning of Services – Charging of Service Tax – Negative List – Taxable services – Taxable event – Exemptions from Service Tax – Rate of Service Tax – Filing of Returns. (20 Hours)

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

References

1. Datey V.S, Indirect Taxes – Law and Practice, Taxman Publications Pvt Ltd, New Delhi.
2. Vinod K Singhanian, Service Tax, Taxman Publications Pvt Ltd, New Delhi.
3. Chandrasekhar, P.S, Essays on Central Sales Tax Act, Sai Publications, Hyderabad.
4. Gaur & Narang, Central Sales Tax Act, Kalyani Publishers.
5. Balachandran V, Indirect Taxation, Sulthan Chand Sons, New Delhi.
6. Bare Acts of Indirect Taxes.
7. T.N. Manoharan, G.R. Hari, Income Tax, VAT and Service Tax, Snow White Publications Pvt. Ltd.

6.4BCP – BANKING AND INSURANCE MANAGEMENT

Contact Hours per Week: 4

Number of Credits: 4

Course Evaluation: Internal – 20 Marks + External – 80 Marks

Objective

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

Course Outline

Module I

Introduction to Banking: Meaning and definition - Origin and development of banking - Structure of banking in India – Banks and economic development – Customer of a bank - Legal relationship between banker and customer and their mutual rights and duties - Functions of commercial banks (conventional and innovative functions) –Principles of sound lending - Central bank – RBI – Functions – Emerging trends in banking. (15 Hours)

Module II

Negotiable Instruments: Definition - Characteristics – Types – Parties to negotiable instruments – Cheques: Types of cheques – Crossing of cheques – Types - Drafts - Cheque vs. Draft - Endorsement – Significance – Regularity of endorsement – Liability of endorser – Dishonour of cheques – Consequences of wrongful dishonour. (10 Hours)

Module III

Electronic Banking: Home banking - Internet banking – Mobile banking – Tele-banking - Virtual banking - Centralised Online Real time Electronic Banking (CORE) – Electronic Clearing Service (ECS) – Electronic Fund Transfer (EFT) – Real Time Gross Settlement (RTGS) – National Electronic Fund Transfer (NEFT) – Society for Worldwide Interbank Financial Telecommunication (SWIFT) – E-cheque – Electronic purse – Digital cash - ATMs–Credit card – Debit card – Smart card. (15 Hours)

Module IV

Introduction to Insurance: Definition - Need of insurance - Insurance as a social security tool - Insurance and economic development - Principles of insurance - various kinds of insurance – Life and General insurance (Fire, Marine, Medical, Personal Accident, Property and Motor Vehicles Insurance) – Features – Life Insurance Vs General Insurance. (20 Hours)

Module V

Life Insurance: Features - Law relating to life Insurance - General Principles of Life Insurance Contract - Proposal and Policy - Assignment and Nomination - Title and claims - Surrender value - General Insurance: Law relating to General Insurance – Re-insurance - IRDA – Role, Powers and functions - Insurance business in India. (15 Hours)

References

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. Agarwal O.P, Bankin and Insurance, Himalaya Publishing House.
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 Pratices of Insurance
14. Saxena G. S, Legal Aspects of Banking Operations, S. Chand and Sons.
15. B.S. Khubchandani, "Practice and Law of Banking", Mac Millan India Ltd,2000.
16. K.C. Nanda," Credit Banking", Response Book, Sage Publication,1999.

6.5BCP – CORPORATE GOVERNANCE AND BUSINESS ETHICS

Contact Hours per Week: 4

Number of Credits: 3

Course Evaluation: Internal – 20 Marks + External – 80 Marks

Objective

- To enable the students to understand the importance of corporate governance and ethics in business.
- To have an understanding of ethical issues in business and to acquire knowledge and capability to develop ethical practices for effective management.

Course Outline

Module I

Corporate Governance: Meaning – Back ground – Need and importance – Elements of good corporate governance – Models and benefits of corporate governance – **Corporate governance in India – Statutory measures: SEBI Guidelines – Clause 49 of Listing Agreement – Provisions under Companies Act – Constitutions of Board of Directors – Chairman of Board – Board Committees and their functions – Role of management – Information to shareholders – Class action – Shareholders' activism – Corporate governance and other stake holders** : Employees – Customers – Government - Society – Corporate governance reports – **Whistle blower policy – Green Governance/E- governance.** (20 Hours)

Module II

Major Corporate Governance Failures: Bank of Credit and Commerce International (BCCI, UK), Maxwell Communication (UK), Enron (USA) , World.com (USA), Andersen Worldwide (USA) , Vivendi (France) , News of the World(USA), Satyam Computer Services Ltd(India), Sahara(India), King Fisher Ltd(India) – Common governance problems noticed in various corporate failures – Policy actions including major codes and standards. (10 Hours)

Module III

Business Ethics: Morality and ethics – Business values and ethics – Concept of corporate ethics – Relevance of values in management – Role of organisational culture in ethics – Various approaches to business ethics – Ethical governance – Holistic approach for management in decision making – Benefits of adopting ethics in business – Ethics Committee – Ethical issues in corporate governance. (15 Hours)

Module IV

Corporate Social Responsibility and Environmental Issues: Social responsibility-an extension of business ethics – Concept of Corporate Social Responsibility and Corporate Sustainability – Meaning and scope – CSR provision under Companies Act 2013 – CSR Committee – CSR reporting – CSR models – Global reporting initiatives – ISO 26000 – Environmental Issues: Protecting natural environment – Prevention of pollution and depletion of natural resources – Conservation of natural resources – Environmental Protection Act 1986: Objects and scope – Control and abatement of environmental pollution – National Green Tribunal. (20 Hours)

Module V

Ethical Practices in Business: Ethics in work place – Individual in the organisation – Discrimination – Harassment – Gender equality – Ethics in marketing: Healthy competition – Protecting rights and interests of consumers – Ethics in Accounting and Finance: Importance – Issues and common problems. (10 Hours)

References

1. Boatwright. John R, Ethics and the Conduct of Business, Pearson Education, New Delhi.
2. Sathish Modh, Ethical Management, Macmillan.
3. Koontz, H and Wehrick, H, Management, McGraw Hill Inc, New York.
4. Mallin, Christine A., Corporate Governance (Indian Edition), Oxford University Press, New Delhi.
5. Rani, Geeta D., and R.K, Mishra, Corporate Governance - Theory and Practice, Excel Books, New Delhi.
6. Bob Tricker, Corporate Governance - Principles, Policies, and Practice (Indian Edition), Oxford University Press, New Delhi.
7. Sharma, J.P., Corporate Governance, Business Ethics and CSR, Ane Books Pvt Ltd, New Delhi.