

# UNIVERSITY OF CALICUT

## (Abstract)

Faculty of Commerce and Management Studies – B.Com Programme – Regulations, Scheme and Syllabus – under Choice Based Credit Semester System – approved – implemented – with effect from 2009 admission - orders issued.

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### GENERAL AND ACADEMIC BRANCH – I ‘E’ SECTION

No.GAI/E3/6792/04.

Dated, Calicut University P.O, 25.06.2009.

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- Read: 1. U.O.GAI/J1/3601/08 (Vol.II) dated 19.06.2009.  
2. Minutes of the meeting of Board of Studies in Commerce UG held on 23.07.2008, 04.02.2009 and 11.05.2009.  
3. Minutes of the meeting of the Faculty of Commerce and Management Studies held on 12.05.2009.  
4. Minutes of the meeting of Academic Council held on 14.05.2009 item No.II.1.1.

### **ORDER**

The Rules and Regulations governing the UG curriculum under Choice Based Credit Semester System in the colleges affiliated to the University was implemented with effect from 2009 admission onwards vide paper read 1<sup>st</sup> above.

The meetings of the UG Board of Commerce as per paper read as 2<sup>nd</sup> prepared and approved the Regulations, Scheme, Syllabus of B.Com programme under Choice Based Credit Semester System.

As per paper read as 3<sup>rd</sup>, the meeting of the Faculty of Commerce and Management Studies approved the decision of the Board of Studies in Commerce UG.

The Academic Council held on 14.05.2009 approved the minutes of the Faculty of Commerce and Management Studies as per paper read as 4<sup>th</sup>.

Sanction has therefore been accorded for implementing the Regulation, Scheme and Syllabus of B.Com programme under Choice Based Credit Semester System in the affiliated colleges of the University with effect from 2009 admission onwards.

Orders are issued accordingly.

The Regulations, Scheme and Syllabus appended.

Sd/-

**DEPUTY REGISTRAR (G&A-I)**  
**For REGISTRAR.**

To

The Principals of all Colleges offering B.Com programme.

Copy to: CE/Ex Sec/EG I Sec/DR-AR, BCom Branch/  
System Administrator (with a request to upload in the University  
website)/GA I ‘F’ Sec/SF/FC/DF.

Forwarded/By Order

**SECTION OFFICER**

**UNIVERSITY OF CALICUT**  
**REGULATIONS GOVERNING BACHELOR OF COMMERCE DEGREE**  
**PROGRAMME UNDER CUCCSSUG 2009 EFFECTIVE FROM THE 2009**  
**BATCH B.Com ADMISSIONS**

**1.0 Title of the Programme**

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

**2.0 Eligibility for admission**

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

**3.0 Duration of the programme**

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

**4.0 Medium of Instruction**

The medium of instruction and examination shall be English.

**5.0 Courses of study:** Total number of courses for the whole B.Com programme is 31. It is divided in to four courses namely-

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

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

5.1

### Semester I

Course	Title	Contact hours	Credits
Common	BC1A01 Communicative skills in English	4	3
Common	BC1A02 Critical reasoning, writing and presentation	5	3
Common	BC1A07 Communication skills in the languages other than English	5	4
Core	BCIB01 Management Concepts and Business Ethics	6	4
Compl.	BCIC01 Managerial Economics	5	4

### Semester II

Course	Title	Contact hours	Credits
Common	BC2A03 Reading literature in English	4	4
Common	BC2A04 Readings on Indian constitution, secularism and sustainable environment	5	4
Common	BC2A10 Culture and civilization	5	4
Core	BC2B02 Financial Accounting	6	4
Compl.	BC2C02 Marketing Management	5	4

### Semester III

Course	Title	Contact hours	Credits
Common	BC3A11 Basics of Business & Management	5	4
Common	BC3A12 General Informatics	5	4
Core	BC3B03 Business regulatory frame work	4	4
Core	BC3B04 Corporate Accounting	6	4
Compl.	BC3C03 E-Commerce Management	5	4

### Semester IV

Course	Title	Contact hours	Credits
Common	BC4A13 Basic numerical skills	5	4
Common	BC4A14 Entrepreneurship Development	5	4
Core	BC4B05 Cost Accounting	6	4
Core	BC4B06 Regulatory Frame work for Companies	4	4
Compl.	BC4C04 Quantitative Techniques for Business	5	4

### Semester V

Course	Title	Contact hours	Credits
Core	BC5B07 Accounting for management	5	4
Core	BC5B08 Business Research methods	4	4
Core	BC5B09 Basics of Banking and Insurance	3	2
Core	BC5B10 Course in Specialization	5	4
Core	BC5B11 Course in Specialization	5	4
Open.	BC5D01 Open course ( For students from other departments)	3	4

### Semester VI

Course	Title	Contact hours	Credits
Core	BC6B12 Income Tax Law and Practice	5	4
Core	BC6B13 Auditing	5	4
Core	BC6B14 Course in Specialization	5	4
Open	BC6B15 Course in Specialization	5	4
Core Project	BC6B16 (PR) Three weeks project and viva voce	5	4

**Core courses in the area of Specialization:**

**A. Finance**

1. Indian Financial System
2. Financial Management
3. Financial Services
4. Fundamentals of Investments

**B. Banking and Insurance**

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

**C. Co-operation**

1. Co-operative Theory and Practice
2. Legal Frame Work for Co-operatives
3. Banking, Production, Trading and Service  
Co-operatives
4. Co-operative Management and Administration

**Open Courses:** (For Students from other departments)

1. E-Commerce
2. Human Resource Management
3. Basic Accounting

**5.2 Four common courses (BC3A11 Basics of Business and Management, BC3A12 General Informatics, BC4A13 Basic Numerical Skills and BC4A14 Entrepreneurship Development), all the Core Courses, Complementary and Open courses for B.Com programme shall be taught by Commerce teachers**

**6.0 Attendance**

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

it as laid down in University procedures and if the Vice Chancellor is satisfied with the reasons cited by the candidate for his absence in classes.

### **7.0 Internal Assessment**

All courses shall have internal assessment as specified in the common regulations for CCSSUG 2009. Provisions of the clause 9.1 and 9.2 of the common regulation are applicable in the case of internal assessment.

### **8.0 External Examination**

8.1 The University shall conduct semester examinations as specified in the common regulations for CCSSUG 2009. The duration of examination shall be three hours for each course. Provisions of clause 9.3, 9.4 and 9.5 of the common regulation for CCSSUG 2009 will be applicable for external examinations

### **9.0 Project Report**

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

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

9.3 The report shall be printed and spiral bound with not less than 50 A4 size pages.

9.3 The project report should be submitted to the Head of the Department one month before the last working day of the sixth semester.

9.4 Project work shall have the following stages

- o Project proposal presentation
- o Field work and data analysis
- o Report writing
- o Draft project report presentation
- o Final project report submission

9.5 The project can be done individually.

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

9.7 Duration of project work

The duration for project work is 3 weeks.

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

#### 9.9 Structure of the report

Title page

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

Certificate from guide

Acknowledgements

Contents

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

Chapter II: Review of literature

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

Chapter V: Summary, Findings and Recommendations.

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

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

#### 9.10 Evaluation of project report

The project report shall be subject to internal and external evaluation. The internal evaluation shall be carried out by the supervising teacher and external evaluation by the examiners appointed by the University inclusive of Viva-voce examination.

9.11 The student should get a minimum of D grade for project report for a pass.

9.12 If the student fails to get a minimum D grade in project report, he or she shall resubmit the project report after modifying it on the basis of the recommendations of the examiners.

### **10.0 Viva Voce**

10.1 At the end of sixth semester candidate shall attend a comprehensive viva voce.

10.2 The candidate should get a minimum D grade in the viva voce for a pass in viva voce examination and an aggregate D grade in the core project course. If the candidate fails to get D grade in project / Viva-voce he/she has to reappear for that part only.

**11.0 Requirement for passing the course:** For passing the B.Com degree programme the student shall be required to achieve a minimum of 120 credits of which 38 credits shall be from common courses, 62 credits from core courses, 16 credits from complementary courses and 4 credits from open courses.

**12.0. In all other matters regarding the conduct of B.Com programme in the affiliated colleges under Calicut University under Choice based Credit Semester System which are not specified in this regulation the common regulation CUCCSSUG 2009 will be applicable.**



# SYLLABI FOR CORE COURSES

## BCIB01 MANAGEMENT CONCEPTS AND BUSINESS ETHICS

**Lecture Hours per week: 6**

**Credits: 4**

Objectives:

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

### **Module I**

Nature and scope of Management; evolution of management- Schools of management thought; F.W.Taylor and Henry Fayol; principles of management; management as a science and an art; management process.

15 Hours

### **Module II**

Functions of management- planning: types of plan; planning process; organizing: span of control, line and staff functions; centralization and decentralization; delegation; staffing: manpower planning, recruitment, selection and placement; directing: principles of direction; coordinating, and controlling

30 Hours

### **Module III**

Manager vs leader; leadership and motivation; leadership styles; theories of motivation. MBO; Management of performance; Understanding and managing group processes; characteristics of work group, work group behaviour and productivity; team creation and management.

15 Hours

### **Module IV**

Ethics, culture and values: Importance of culture in organisations; Indian ethos and value systems; Model of management in the Indian socio political environment; Work ethos; Indian heritage in production and consumption.

15 Hours

### **Module V**

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

15 Hours

**Reference Books:**

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

## BC2B02 FINANCIAL ACCOUNTING

**Lecture Hours per week: 6**

**Credits: 4**

### **Objectives:**

- Ø To enable the students to acquire knowledge of the financial accounting principles and practices
- Ø To equip the students with skills for recording various kinds of business transactions
- Ø To familiarize the students with the techniques of preparing financial statements

### Module I

Introduction - Nature of financial Accounting - scope – objects –limitations –Accounting concepts and conventions- Financial accounting standards –Object of accounting standards – Accounting Standard Board of India and Indian Accounting Standards – Accounting process from recording of business transactions to preparation of Trial Balance (an overview only)

15 Hours

### Module II

Conceptual Frame work for preparation and presentation of financial statements - Capital, Revenue and deferred revenue expenditure – Capital and revenue receipts - Final accounts of Sole Proprietor and not –for- profit organizations – accounting from incomplete records – statement of affairs method and conversion method (simple problems only)

25 Hours

### Module III

Accounting for Hire Purchase and Installment System -Meaning – Features of hire purchase agreement – Distinction between hire purchase and sale –Interest calculation – Recording of transaction in the books of both parties - Default and repossession - Installment system – Features – Distinction between hire purchase and installment

10 Hours

### Module IV

Departmental Accounts - Meaning – Objects – Advantages - Accounting procedure – Allocation of expenses and incomes – Interdepartmental transfers – Provision for unrealized profit - Branch Accounts - Features – Objects- Types of branches –Dependent branches – Account Systems –Stock and Debtors System –Independent branch – Features – Preparation of consolidated Profit and Loss Account and Balance Sheet

25 Hours

### Module V

Accounting for hotels and restaurants – Introduction - features - revenue earning and non revenue earning departments - heads of revenue and heads of expenditure - Working papers, journals – posting - preparation of trial balance – preparation of final statements - Trading accounts, Profit and Loss Accounts and Balance sheet

15 Hours

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

### Reference Books:

1. S.N. Maheswari: Financial Accounting
2. Shukla, M.C., T.S. Grewal and S.C.Gupta: Advanced Accounts S.Chand&Co., New Delhi.
3. Naseem Ahmed, Nawab Ali Khan and M.L.Gupta: Fundamentals of Financial Accounting, Ane Books Pvt. Ltd., New Delhi.
4. Grewal and Gupta: Advanced Accounting
5. Dr. Goyal V.K., Financial Accounting, Excel Books, New Delhi.
6. Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand & Sons, New Delhi
7. R.K.Malhotra: Financial Management in Hotels and Restaurant Industry, Anmol Publishers
8. S.Kr. Paul: Advanced Accounting,
9. P.C. Tulasian: Introduction to Accounting, Pearson Education
10. Jain & Narang: Financial Accounting
11. Ashok Sehgal and Deepak Sehgal: *Advanced Accounting, Volume I*, Taxmann, New Delhi.

## BC3B03 BUSINESS REGULATORY FRAMEWORK

**Lecture Hours per week: 4**

**Credits: 4**

### **Objectives:**

- Ø To provide students with Basic Legal Concepts and the Indian Legal Environment in which Business is carried on
  
- Ø To enable the students to understand the emerging legal issues in a digital networked environment.

### Module I

Indian Contract Act,1872 – Contract- Nature and classification of contracts-offer and acceptance-consideration- capacity of parties-free consent- coercion- undue influence – misrepresentation- fraud- mistake- void agreements- discharge of contract- breach of contract and remedies-contingent contracts-quasi-contracts

25 Hours

### Module II

Special contracts-Contract of Indemnity- meaning – nature- right of indemnity holder and indemnifier – Contract of Guarantee-meaning – nature and features- surety and co-surety – rights and liabilities- discharge of surety from his liability – Contract of Bailment and Pledge- rights and duties of bailer and bailee, pledger and pledgee- pledge by non owners- Agency- creation of agency – duties and liabilities of agent and principal-termination of agency.

12 Hours

### Module III

Sale of Goods Act, 1930-Contract for sale of goods-Meaning – essentials of a contract of sale – Conditions and Warranties- caveat emptor-sale by non owners- rules as to delivery of goods- auction sale -rights of unpaid seller

08 Hours

### Module IV

The Consumer Protection Act,1986 – Definition – consumer – complainant – goods – service – complaint – unfair trade practices – restrictive trade practices – rights and remedies for consumers - consumer protection council – consumer disputes redressal agencies.

10 Hours

### Module V

The Information Technology Act, 2000 – Digital signature – digital signature certificate – electronic records and governance - certifying authorities – cyber crimes – offences and penalties under IT Act,2000.

5 Hours

**Reference Books:**

1. Balchandani: Business Laws
2. S.D.Geet and M.S. Patil: Business Laws
3. S.S. Gulshan: Business Laws
4. B.S.Moshal: Business & Industrial Law
5. B Sen and Mitra: Business and Commercial Laws
6. N.D.Kapoor: An Introduction to Mercantile Laws
7. N.M. Wechlakar: Business Laws
8. M.C. Kuchal: Business Laws
9. Government of India: Information Technology Act, 2000

## BC3B04 CORPORATE ACCOUNTING

**Lecture Hours per week: 6**

**Credits: 4**

**Objectives:**

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

**Module I**

Accounting for share capital – Issue, forfeiture and Reissue of forfeited shares - Redemption of preference shares including buy-back of equity shares - Issue and Redemption of Debentures

**15 Hours**

**Module - II**

Final Accounts of Limited Liability Companies: Preparation of Profit and Loss Account, Profit and Loss Appropriation Account and Balance Sheet in accordance with the provisions of the existing Companies Act (Excluding Managerial Remuneration).

**15 Hours**

**Module- III**

Accounting for Amalgamation of Companies with reference to Accounting Standards issued by the Institute of Chartered Accountant of India (excluding inter-company transactions and holdings) - Accounting for Internal Reconstruction (excluding preparation of scheme for internal reconstruction)

**20 Hours**

**Module- IV**

Bank accounts- General information relating to bank accounts - legal requirements affecting final accounts – Concept of Non-Performing Assets (NPA) - preparation of Profit and Loss Accounts and Asset classification - Balance sheet

**20 Hours**

**Module- IV**

Insurance Companies- Books maintained by insurance companies, Explanation of special terms peculiar to insurance business, Accounts for life insurance business, types of policies, Annuity business, surrender value, paid up policy, life assurance fund - valuation balance sheet, preparation of final accounts of Life and General insurance business (as per the provisions of IRDA Act)

**20 Hours**

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

**Reference Books:**

1. M.C., Shukla, T.S. Grewal and S.C. Gupta: *Corporate Accounting*, S. Chand and Co., New Delhi.
2. R.L Gupta, and M Radhaswamy: *Corporate Accounting*, Sultan Chand and Sons, New Delhi.
3. Ashok Sehgal and Deepak Sehgal: *Advanced Accounting, Volume II*, Taxmann, New Delhi.
4. S.P.Jain and K.L.Narang: *Financial Accounting*, Kalyani Publilshers, New Delhi.
5. S.N. Maheshwari, and S.K. *Maheshwari: Corporate Accounting*, Vikas Publication, New Delhi.
6. Dr.V.K.Goyal, *Corporate Accounting*: Excel Books, New Delhi.
7. Nirmal Kumar Gupta: *Corporate Accounting*, Sahitya Bhawan, Publishers and Distributors.



## BC4B05 COST ACCOUNTING

**Lecture Hours per week: 6**

**Credits: 4**

Objectives:

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

### Module I

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

14 Hours

### Module II

Materials :- Importance of Material cost control – Purchase procedure – Stores control – types of stores – stores records – perpetual inventory – ABC analysis – VED analysis – JIT inventory – stock levels - EOQ - Issue of materials – FIFO, LIFO, simple and weighed average methods.

15 Hours

### Module III

Labour and Overheads: - Importance of Labour Cost Control – Time keeping and Time Booking – Idle Time – Over Time – Computation of Labour Cost – Remuneration systems and Incentive Schemes

Overheads: - Definition – Overhead allocation – Apportionment - Re apportionment – Direct distribution – Step Ladder – Reciprocal service methods – repeated distribution and simultaneous equation methods – Absorption of overheads – methods of absorption – Labour Hour Rate and Machine Hour Rate

25 Hours

### Module IV

Methods of Costing: Unit costing - Job costing - Contract Costing – Process costing (process losses and valuation of work in progress) - Service costing (only transport).

16 Hours

### Module V

Cost Control Techniques:

A. Budgetary Control and standard Costing: Budget and Budgetary Control –Need and Importance – Types of Budgets – Preparation of Financial Budget- Flexible Budget and Fixed Budget –ZBB – Programme and Performance Budgets.

B. Standard Costing and Variance Analysis – Meaning, advantages and limitations of standard costing – Variance Analysis – material – Labour- Overhead Variance (Simple Problems only)

20 Hours

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

**Reference Books:**

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

## BC4B06 REGULATORY FRAME WORK FOR COMPANIES

**Lecture Hours per week: 4**

**Credits: 4**

### **Objectives:**

- Ø To enable the students to get familiarised with the regulatory frame work for companies in India

### Module – I

Company: - Meaning and definition – characteristics - Kinds of Companies –private and public, government companies - statutory companies – Chartered – Registered - Limited and unlimited - Lifting of the corporate veil.

05 Hours

### Module – II

Formation of Companies:- Promotion – incorporation - capital – minimum capital requirements - subscription - Commencement of Business - Pre-incorporation and provisional contracts.

Documents of Companies:-

- a. Memorandum of Association – definition, clauses, provisions and procedures for alteration – Doctrine of *ultravires* -
- b. Articles of Association – definition, contents, provisions and procedures for alteration – Doctrine of Indoor management – Constructive notice of Memorandum and Articles of Association - distinction between Memorandum and Articles of Association.
- c. Prospectus – Contents – Statements in Lieu of Prospectus – Liabilities for misstatement

12 Hours

### Module – III

Shares – Classes of shares – Preference and equity shares – Public issue of shares – SEBI guidelines – Employees stock option scheme – Book building – Allotment of shares – Irregular allotment – Issue of shares at premium, par and discount – Listing of shares – Sweat equity shares – Right shares - Bonus shares – Shares with differential rights - Share certificate and share warrant. Calls, forfeiture, lien, surrender of shares - Demat of shares – Transfer and transmission of shares – Transfer under depository system.

15 Hours

### Module – IV

Management of Companies: - Directors - Managing Director – Appointment – Qualification - Rights - Responsibilities and liabilities – Disqualification of directors

Meetings: - Requisites - Statutory, Annual, Extra ordinary and Board Meetings, Resolutions – Types.

Winding up: - Meaning – modes of winding up – winding up by the tribunal – Members voluntary winding up – creditor’s voluntary winding up - winding up under the supervision of the court.

20 Hours

### Module – V

Emerging issues in Company Law: - Producer Company – Limited liability partnership - Concept and formation

Corporate governance – Concept - relevance and provisions under listing agreement

Securities and Exchange Board of India act 1992. Introduction – Object – establishment and management of SEBI. Functions and powers of SEBI – Securities Appellate Tribunal (SAT)

8 Hours

**Reference Books:**

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

## BC5B07 ACCOUNTING FOR MANAGEMENT

**Lecture Hours per week: 5**

**Credits: 4**

Objectives:

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

### Module I

Management Accounting –Nature and Scope – Difference between Cost Accounting, Financial Accounting and Management accounting – Recent Trends in Management Reporting.

05 Hours

### Module II

Analysis and Interpretation of financial Statement: - Meaning- Types and Methods of Financial Analysis – Comparative statements – Trend Analysis – Common size statements (a general discussion only). Ratio Analysis: - Meaning –Nature – uses and limitations of Ratios –liquidity, profitability, Turnover ,Solvency, Leverage, Market test ratios – Constructions of Financial Statements from ratios –Judgment of financial stability through ratios –(Stress to be given to problem solving and interpretation skills )

25 Hours

### Module III

Fund Flow and Cash Flow Analysis:

- a. Fund Flow Statements : Meaning and concept of fund – Current and Non-Current Accounts – Flow of Fund –Preparation of Fund flow statements – uses and significance
- b. Cash Flow Statement : Difference between fund flow statement and cash flow statements – Preparation of cash flow statements as per AS-3 Norms – Direct and Indirect methods.(Stress to be given to problems)

20 Hours

### Module IV

Managerial decision making with the help of C.V.P. 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

### Module V

Responsibility Accounting –Concept – Significance – Responsibility centers-Activity Based Costing – (General outline only)

05 Hours

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

**Reference Books:**

1. Dr. S.N. Maheswari: Management Accounting
2. Sexana: 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. PN Reddy & Appanaiah: Essentials of Management Accounting.

## BC5B08 BUSINESS RESEARCH METHODS

**Lecture Hours per week: 4**

**Credits: 4**

### **Objectives:**

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

#### **Module I**

Business research – meaning and definition – features of business research – theory building- induction and deduction theory – concept – operational definition – variable – proposition – hypothesis – types of business research – basic and applied, exploratory, descriptive and causal – phases of business research.

10 Hours

#### **Module II**

Exploratory research – objectives – methods – experience survey – secondary data analysis – case study – pilot study by focus group interview – process of problem definition – understanding background of the problem - determination of unit of analysis – determine the relevant variables and state the research questions – hypothesis and research objectives.

10 Hours

#### **Module III**

Meaning of research design – methods of descriptive and causal research – survey – experiments – secondary data studies and observation – sampling design – simple random sampling – restricted random sampling – stratified, cluster and systematic - nonrandom sampling – convenient and judgment sampling – sampling error and non sampling error.

10 Hours

#### **Module IV**

Measurement and scaling – nominal - ordinal – interval and ratio scale – criteria for good measurement – reliability and validity – designing questionnaire – means of survey data collection – personal interview – telephonic, mail and internet.

10 Hours

#### **Module V**

- A. Data processing – processing stages – editing – coding and data entry – descriptive analysis under different types of measurements – percentages frequency table – contingency table –graphs – measures of central tendency and index number – interpretation.
- B. Preparation of research report – format – report writing stages – gathering material and data -make overall format - make detailed outline – write first draft - rewrite – final word processing and publishing.

20 Hours

**Reference Books:**

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



## BC5B09 BASICS OF BANKING AND INSURANCE

**Lecture Hours per week: 3**

**Credits: 2**

### **Objectives:**

- Ø To enable the students to acquire knowledge about basics of banking and insurance

### **MODULE - 1**

Evolution of Banking: Origin and Development of Banking - Structure of Banking in India – Banks and Economic Development –Functions of Commercial banks (conventional and innovative functions) – Central Bank – RBI – functions – Emerging trends in Banking

15 Hours

### **MODULE - II**

Types of Customers and Account holders: Procedure and practice in opening and operating the accounts of customers - individuals including minors - joint account holders - Partnership firms - joint stock companies - executors and trustees-clubs and associations

10 Hours

### **MODULE - III**

Introduction to insurance: Purpose and need of insurance, insurance as a social security tool - insurance and economic development - Principles of insurance - various kinds of insurance - life, marine, fire, medical, general insurance - features.

10 Hours

### **MODULE - IV**

Life Insurance - Law relating to life Insurance; General Principles of Life Insurance Contract; Proposal and policy; assignment and nomination; title and claims; General Insurance - Law relating to general insurance; different types of general insurance; general insurance Vs life insurance – Insurance business in India

15 Hours

### **Reference Books:**

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

## BC6B12 INCOME TAX LAW AND PRACTICE

**Lecture Hours per week: 5**

**Credits: 4**

**Objectives:**

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

**Module I**

Basic concepts: Income - agricultural income – person – assessee - assessment year - previous year - gross total income - total income - maximum marginal rate of tax - Residential status - Scope of total income on the basis of residential status - Exempted income under section 10.

10 Hours

**Module II**

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

20 Hours

**Module III**

Profits and gains of business or profession: Definition - Computation – Allowable expenses and not allowable expenses – General deductions - Provisions relating to Depreciation.

10 Hours

**Module IV**

Capital gains: Definition of Capital Assets – Long term and Short term – Transfers – Cost of acquisition – Cost of improvement – Exempted Capital gains.

Income from other sources: Definition - Computation – Grossing up – Deductions and other relevant provisions.

15 Hours

**Module V**

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

20 Hours

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

**Reference:**

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

## BC6B13 AUDITING

Lecture Hours per week: 5

Credits: 4

### Objectives:

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

Module I: Introduction: Meaning, Objects, Basic Principles, Auditing and Assurance Standards and Techniques. Classification of Audit - Audit planning - qualities of auditor – advantages and limitations of audit.

10 Hours

Module II: Internal Control, Internal Check and Internal Audit: – Introduction, Necessity, Definitions - Internal Check: Definitions, Difference between Internal Check and Internal Control, Fundamental Principles of Internal Check – Difference between Internal check and Internal audit.

20 Hours

Module III: Audit Procedure: Vouching – definition – features – examining vouchers - Vouching of Cash book – Vouching of trading transactions - Verification and Valuation of Assets & Liabilities: Meaning, definition and objects – Vouching vs. Verification – Verification – Valuation of different asset and liabilities.

15 Hours

Module IV: Audit Approach: EDP and Mechanical Systems - Use of Computers - Nature of EDP - Internal Control in EDP - Evaluating Internal Control in an EDP System - Auditing with the Aid of Computers.

Audit of Limited Companies: Company Auditor - Qualifications and disqualifications – Appointment - Removal, Remuneration, Rights, Duties and Liabilities - Audit Committee - Auditor's Report - Contents and Types - Auditor's certificates

20 Hours

Module V: Special Areas of Audit: Tax audit and Management audit - Recent Trends in Auditing – Basic considerations of audit in EDP Environment.

10 Hours

### Reference Books:

1. Jha, Aruna: “*A Student's Guide to Auditing*”, Taxmann.
2. Tandon, B. N., S. Sudharsanam, and S. Sundharabahu,: “*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. Institute of Chartered Accountants of India: “*Auditing and Assurance Standards*”, ICAI, New Delhi.
5. Gupta, Kamal, and Ashok Arora: “*Fundamentals of Auditing*,” Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi.
6. Ghatalia, S.V.: “*Practical Auditing*,” Allied Publishers Private Ltd., New Delhi.

## CORE COURSES IN THE AREA OF SPECIALISATION: FINANCE

### BC5B10 INDIAN FINANCIAL SYSTEM

**Lecture Hours per week: 5**

**Credits: 4**

Objectives:

- Ø To enable the students to understand the basic knowledge about the structure, organization and working of financial system in India.

#### **Module I**

Financial System: Meaning and Significance-Functions of the financial system - Financial Assets- Financial markets- Classification-Financial instruments-weakness of Indian Financial System.

**15 Hours**

#### **Module II**

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

**12 Hours**

#### **Module III**

Primary, Secondary and Capital Markets: New issue market-meaning-functions-methods floating new issue - intermediaries in the new issue market-merchants bankers and their functions -Recent trends in new issue market - Stock Exchanges-Functions-Structure of stock exchanges-BSE-NSE- listing of securities-Advantages of listing-methods of trading in stock exchanges-on line trading-stock indices

**25 Hours**

#### **Module IV**

Financial Institutions: commercial banks- development financial institutions- Non-banking financial corporations-Mutual Funds, insurance companies – Objectives and functions (only a brief outline).

**15 Hours**

#### **Module -V**

Regulatory Institutions – RBI – Role and Functions. The Securities and Exchange Board of India-objectives-function-powers-SEBI guidelines for primary and secondary market.

**08 Hours**

#### **Reference Books:**

1. Kohn, Meir: *Financial Institutions and Markets*, Tata McGraw Hill.
2. Bhole L.M: *Financial Institutions and Markets*, Tata McGraw Hill.
3. Desai, Vasantha: *The Indian Financial System*, Himalaya Publishing House.
4. Machiraju.R.H: *Indian Financial System*, Vikas Publishing House.
5. Khan M.Y: *Indian Financial System*, Tata McGraw Hill.
6. Varshney, P.N., & 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.

## BC5B11 FINANCIAL MANAGEMENT

**Lecture Hours per week: 5**

**Credits: 4**

Objectives:

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

Module – I

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

10 Hours

Module – II

Investment Decision: Capital budgeting process - Estimation of Relevant cash flows– Payback Period Method, Accounting Rate of Return, Net Present Value, Net Terminal Value, Internal Rate of Return, Profitability Index

20 Hours

Module – III

Financing Decision: Cost of Capital and Financing Decision- Estimation of components of cost of capital, Equity capital, Retained earnings, Debt and Preference Capital, Weighted average cost of Capital and marginal cost of capital, Sources of long term financing- capital structure, operating and financial leverage, determinants of capital structure.

20 Hours

Module – IV

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

10 Hours

Module – V

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

15 Hours

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

**Reference Books:**

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

## BC6B14 FINANCIAL SERVICES

**Lecture Hours per week: 5**

**Credits: 4**

Objectives:

To enable the students to understand the traditional and modern financial services

### Module I

Financial services – meaning - features – importance – contribution of financial services in promoting industry – service sector

15 Hours

### Module II

Merchant banking – meaning, origin and growth of merchant banking in India. Scope of merchant banking services – merchant bankers and management of public issues – merchant banking practices in India. Weakness in the functioning of merchant bankers in India.

10 Hours

### Module III

Mutual funds: Concept of mutual funds. Growth of mutual funds in India. Mutual fund schemes – money market mutual funds – private sector mutual funds – functioning of mutual funds in India.

10 Hours

### Module IV

Lease financing: Meaning – types of leasing – factors influencing lease – performance of leasing industry in India – RBI guidelines for hire-purchase – problems of hire-purchasing companies in India.

15 Hours

### Module V

A. Factoring: Concept of factoring – why factoring – types of factoring – factoring mechanism – securitization of debt – concept and mechanism

B. Retail banking services – personal loan – home loans – car loans – consumer loans – educational loans- concept of plastic money - credit cards - debit card – (meaning – features – types – merits and de merits of each services are covered)

C. Venture Capital: Concept of venture capital fund – characteristics – growth of venture capital funds in India.

25 Hours

### Reference Books:

1. Avadhani: Financial Services and Markets, Himalaya Publishing House.
2. Bhole: Indian Financial System, Himalaya Publishing House.
3. Prasanna Chandra: Security Analysis and Portfolio Management, Tata McGraw Hill.
4. Dr. B.G. Satyaprasad: Industrial Finance, Himalaya Publishing House.
5. Meir Kohn: Financial Institutions and Markets, Tata McGrah Hill
6. L M Bhole: Financial Institutions and Markets, Tata Mcgrah Hill
7. Vasantha Desai: The Indian Financial System, HPH
8. M Y Khan: Indian Financial System, TMH
9. P N Varshney & D K Mittal: Indian Financial System, Sulthan Chand & Sons
10. E Gardon & K Natarajan: Financial Markets & Services
11. Sharma & Gupta, Financial Services.

## BC6B15 FUNDAMENTALS OF INVESTMENTS

**Lecture Hours per week: 5**

**Credits: 4**

Objectives:

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

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

18 Hours

Module II Fixed Income Securities: Bond features - types of bonds - estimating bond yields - types of bond risks - default risk and credit rating – Bond valuation

10 Hours

Module III Approaches to Security Analysis: Fundamental Analysis - Technical Analysis and Efficient Market Hypothesis - dividend capitalisation models - price earnings multiple approach to equity valuation.

20 Hours

Module IV Portfolio Analysis and Financial Derivatives: Portfolio and Diversification - Portfolio Risk and Return – Introduction to Financial Derivatives - Financial Derivatives Markets in India.

17 Hours

Module V Investor Protection: SEBI & role of stock exchanges in investor protection - investor grievances and their redressal system - insider trading - investors' awareness and activism.

10 Hours

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

### Reference Books:

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



**CORE COURSES IN THE AREA SPECIALIZATION: BANKING AND  
INSURANCE  
BC5B10 BANKING SERVICES MANAGEMENT**

**Lecture Hours per week: 5**

**Credits: 4**

**Objectives:**

- Ø To help the students to understand the meaning, importance and the economic and monetary implications of banking operations
- Ø To impart knowledge about the various forms of banking services
- Ø To enable the students to learn various provisions of the Banking Regulations act 1949, RBI Act, Negotiable Instrument Act 1881
- Ø To gain insight in to E-banking services

**Module – I**

Banking Services – Meaning and Importance – Economic and Monetary implications of Banking Operations – Tangible Services – Deposits, Withdrawals and Lending – Intangible Services – Improved Customer Services – Deficiency in Services – Ways to Improve the Services.

10 Hours

**Module – II**

Banking Services – Loans and Advances – Forms of Advances – General Loans, Overdrafts, Clean advances, Term advances, Consumer Loans, Foreign bills purchases, Advances against Hire purchase advances, Packing Credits – Import loan – Industrial advances – Advances to Small borrowers – Agricultural Financing-advances.

20 Hours

**Module – III**

Regulations for Banking Services – Banking Regulation Act 1949 – RBI Act 1934 – Negotiable Instrument Act 1881- Endorsement, Crossing of Cheques, Payment of Cheques, Collection of Cheques, Bills of Exchange and Promissory Notes, Rights and Liabilities of parties to Negotiable Instrument – Relationship between Banker and Customer.

20 Hours

**Module – IV**

E – Banking Services – Internet Banking – Phone Banking – Mobile Banking – ATM's - Debit Card – Credit Cards.

10 Hours

**Module – V**

Banking sector reforms – Basle Norms – Capital Adequacy - Globalised Challenges in Banking Services – New Trends in Banking Services – Measurement of Service Quality - SERVQUAL

15 Hours

**Reference Books:**

1. B.S.Khubchandani, 'Practice and Law of Banking', Mac Millan India Ltd 2000.
2. K.C.Nanda, 'Credit and Banking', Response Book, Sage Publications, 1999.
3. Sundram & Varshney, 'Banking and Financial System', Sultan Chand & Sons.
4. Dr.S.Gurusamy, 'Financial Services & System', Vijay Nicole imprints Pvt Ltd.
5. H.L.Bedi & V.K.Hardikar, 'Practical Banking'.
6. C.Jeevanandan, 'Practice & Law of Banking'.

## BC5B11 INSURANCE MANAGEMENT

Lecture Hours per week: 5

Credits: 4

### Objectives:

- Ø To impart knowledge about the insurance organizations and management
- Ø To help the students to understand the role of insurance intermediaries in emerging market
- Ø To enable the students to learn the computation of premium, bonus and claims
- Ø To provide knowledge about various methods of pricing of insurance products

### Module – I

Insurance organization and management – Organisation forms in Life and Health insurance – Organisational structure – Life insurers management and Office administration – Insurance documentation – Publicity – Proposal forms – Policies contracts – Premium receipts – Endorsement – Renewals.

15 Hours

### Module – II

Role of Insurance intermediaries in emerging markets – Agency regulation – Prerequisites – Training procedures for becoming an agent – Remuneration and other benefits – Agency commission structures – Functions of an agent.

10 Hours

### Module – III

Underwriting and claims – Computation of premium and Bonuses – Claims – Annuities – Pensions – Claim processing and settlement – Role of surveyors – Opportunity to appeal – Considerations in deriving gross premiums – Premium rate structure – Surplus and its distribution – Annual claim costs – Premium rate variables – Need for underwriting - Principles in underwriting - Features affecting Insurability.

20 Hours

### Module – IV

Investment management – Objectives of investment policy – nature of investments – Magnitude of funds – Investments of funds – Constrains of stock market – ‘Non-Life’ investments – Capital adequacy and capital management – Mobilising large resources – Investor /Policy holder protection.

15 Hours

### Module – V

Pricing of insurance products – Impact of legislation and competition on pricing – Taxation and policies – Market related policies – Cost consciousness – Accounting practices – Scale of operations – Factors having impact on the demand for insurance – Rigidities in the present pricing system – Getting out of a controlled price regime – Price behaviors in a deregulated market.

15 Hours

### Reference Books:

1. Kenneth black Jr., Harold D. Skipper.Jr: “Life and Health Insurance”, Pearson Education.
2. P.S.Palande, R.S.Shah, M.L.Lunawat: “Insurance in India”, Response Books.
3. D.C.Srinivasan, Shashank srivastava: “Indian Insurance Industry”, New century publications.
4. Julia holyoake & Bill weiper: “Insurance”, CIB publications, Delhi.
5. Anand Ganguly: “Insurance management”, New age publications.

## BC6B14 FOREIGN EXCHANGE MANAGEMENT

**Lecture Hours per week: 5**

**Credits: 4**

### **Objectives:**

- Ø To enable the students to learn the theories of foreign exchange behaviour
- Ø To provide an introduction to futures and an overview of financial future markets
- Ø To enable the students to acquire knowledge about swaps
- Ø To help students to understand the different types of exchange rate risks

### Module – I

The main theories which seek to explain exchange rate behaviour. Forecasting exchange rate movements. Different exchange rate arrangements and government intervention.

10 Hours

### Module – II

Financial Fragility and Systemic Risk The main causes of financial. fragility and systemic risk. Financial sector adjustments in response to financial booms and busts since 1980.

10 Hours

### Module – III

Introduction to Futures - an overview of financial futures markets, including the types of contracts available - futures terminology and concepts, and futures pricing and behavior - cost of carrying and expectations approach - Uses of futures for hedging, arbitrage and speculation.

25 Hours

### Module – IV

Swaps Development of the swaps market - Characteristics and uses of swap products, interest rate and currency swaps - Legal and regulatory issues.

10 Hours

### Module – V

Exchange rate Risk and Political Risk Identification of the different types of exchange rate risk; transaction exposure, translation exposure and economic exposure, together with an analysis of political risk. Managing Foreign Exchange Rate Risk Strategies for managing foreign exchange rate risk and the instruments available; currency forwards, futures, options and swaps - Short-term Interest Rate Risk Management.

20 Hours

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

### **Reference Books:**

1. Luc Soenen: “Foreign Exchange Management”, McGraw-Hill Primis Custom Publishing.
2. Siegel Michael H: “Foreign exchange risk and direct foreign investment”, UMI Research Press c.
3. Robert J. Hodrick: “ The Empirical Evidence on the Efficiency of Forward and Futures Foreign Exchange Markets”, Gordon & Breach Publishing Group.
4. Loosigian, Allan: “ Foreign Exchange Futures: A Guide to International Currency”, Scholarly Books, USA

5. Klopfenstein, Gary: "Strategic Trading in the Foreign Exchange Markets: Insights from Foreign Exchange Traders Worldwide", AMACOM.
6. Fatemi, Khosrow : "Foreign Exchange Issues, Capital Markets and International Banking in the 1990's", Taylor & Francis Publishers.
7. Walton, L E: "Foreign Trade And Foreign Exchange", Macdonald & Evans. London.
8. Daigler, R.T: "Managing Risk With Financial futures".
9. C.Jeevanandam: " Foreign exchange, Concepts, practices & control", Sultan Chand &sons.

## BC6B15 RISK MANAGEMENT AND INSURANCE

**Lecture Hours per week: 5**

**Credits: 4**

### **Objectives:**

- Ø To enable the students to understand risk, risk management process and techniques
- Ø To help the students to learn about risk financing
- Ø To enable the students to understand risk management applications

### **Module – I**

Risk and risk management process – Concept of risk – risk vs. uncertainty – types of risks - risk identification - evaluation - risk management objectives - selecting and implementing risk management techniques.

Hours 15

### **Module – II**

Commercial risk management applications - property - liability-commercial property insurance different policies and contracts - business liability and risk management insurance - workers' compensation and risk financing.

Hours 20

### **Module – III**

Personal risk management applications - property - liability-risk management for auto owners - risk management for homeowners.

Hours 10

### **Module – IV**

Risk management applications-loss of life-loss of health - retirement planning and annuities - employee benefits - financial and estate planning.

Hours 10

### **Module – V**

Risk management environment - industry - functions and organisation of insurers - Government regulation of insurance sector - IRA - Privatisation of insurance business in India -changes in Insurance Act - Insurance intermediaries - insurance products pricing - claim valuation -Foreign insurers in India.

Hours 20

### **Reference Books:**

- 1 Rejda, George E: “Principles of Risk Management and Insurance”, Latest Edn. Pearson Education.
- 2 McNamara: “Principles of Risk Management and Insurance”, Addison-Wesley
- 3 Dorfman: “Introduction to Risk Management and Insurance”, Prentice Hall.
- 4 Williams: Heins, “Risk Management and Insurance”, McGraw Hill Pub.
- 5 James S.Trieschman, Sandra G.Gustavsonh, Robert E.Hoyt: Risk management and Insurance, Thomson Asia Pvt. Ltd., Singapore.
- Dr.P.K.Gupta: Insurance and Risk Management, Himalaya Publishing House.
- 6 Insurance Act - Latest.
- 7 Sengupta Mrinal Chandra, Insurance Finance, Progressive Publishers, New Delhi.

## CORE COURSES IN THE AREA OF SPECIALISATION: CO-OPERATION

### BC5B10 CO-OPERATIVE THEORY AND PRACTICE

Lecture Hours per week: 5

Credits: 4

#### Objectives:

- Ø To provide conceptual clarity and theoretical base in the co-operation
- Ø To provide an overall idea about the historical evolution, growth and present status of co-operative movement in India and abroad

#### Module - I

Concept of co-operation - meaning and definition - nature of co-operatives - values of co-operation - economic, social, political and ethical objectives of co-operation - historical evolution and pioneers of co-operative movement – Robert Owen, Rochdale Pioneers, Raiffeissien, Shulze, Wollemborg and Luzzatti - Principles of co-operation – Rochdale principles, ICA principles, First reformulation principles – 1966, Second reformulation (co-operative identity statement -1995).

25 Hours

#### Module - II

Co-operation as a form of business organization – Cooperation vs Capitalism -Socialism and Communism - International Co-operative Alliance (ICA) – origin, objectives and functions.

10 Hours

#### Module - III

Co-operative movement in India and abroad - Evolution, growth and current status: Genesis of co-operative movement in India - Fredric Nicholson's report – co-operative legislation of 1904 & 1912 – features - Development of Co-operative Movement in Post-independence Era – Major recommendations of AIRCSC – (1954), AIRCRC (1969), CRAFI CARD (1981), ACRC (1989) – Progress of Co-operative movement under 5 year plans - present status of co-operative movement in India.

25 Hours

#### Module - IV

Successful co-operative models abroad – consumer co-operatives in Britain & Sweden, credit co-operatives in Germany and Italy, Dairy co-operatives in Denmark, Farming co-operatives in Russia and Israel.

15 Hours

#### Reference Books:

1. Dubashi P.R:Principles and philosophy of co-operation
2. Krishnaswamy O. R & Kulandaiswamy: Co-operation, concept and theory
3. Mathur B.S: Co-operation in India
4. Hajala.T.N : Principles, Problems and Practice of Co-operation
5. Krishnaswami. O.R: Fundamentals of Co-operation.
6. Mamoria C.B: Rural credit & agricultural co-operatives
7. Bedi R.D: Theory, history, & practice of co-operation
8. Kulkarni:Theory and practice of co-operation
9. Mamoria C.B. and Saxena: Co-operation in Foreign lands

## BC5B11 LEGAL FRAME WORK FOR CO-OPERATIVES

**Lecture Hours per week: 5**

**Credits: 4**

Objectives:

- Ø To enable the students to acquire knowledge about cooperative laws
- Ø To enable the students to understand the provisions of Kerala Co-operative Societies Act

Module - I

Need for legal Framework for Co-operatives-General and specific needs – Co-operative laws visa-a-vise Co-operative Principles – Structure and Functions of co-operative Department in Kerala.

10 Hours

Module - II

History of co-operative legislations in India - Co-operative Credit Societies Act 1904 – overview of important provisions – drawbacks – Co-operatives Societies Act 1912 – important provisions - Report of the committee on model Co-operatives Act 1991 – features of model act.

15 Hours

Module - III

Multi state co-operative societies act 2002 – reasons for enactment – important provisions- registration – amendment of byelaws, amalgamation and division, promotion of subsidiary organisation – federal co-operatives-members- rights and liabilities, management – audit, winding up of societies.

15 Hours

Module - IV

History of co-operative legislation in Kerala – Important provisions of Kerala co-operative societies act 1969 – registration – amendment of byelaws, amalgamation and division – members of co-operative societies – rights and liabilities.

15 Hours

Module - V

Management of societies – general body – representative general body – election – super session – privileges of co-operative societies – state and co-operatives – properties and funds of co-operatives – disposal of net profit – co-operative education fund - Audit, Inquiry and supersession – Disputes – settlement of disputes - winding- up and cancellation of registration – Execution – Appeals – Revision and Review.

20 Hours

**Reference Books:**

1. Co-operative Credit Societies Act 1904
2. Co-operative Societies Act 1912
3. Government of India: Multi state co-operative societies act 2002
4. Government of India: Report of the committee on Model Act
5. Mohanan P.N.: Co-operative Laws in Kerala
6. Bedi R.D. - Co-operative Law in India
7. Calvert - The Law and Principles of Co-operation.
8. Rishpal Nainta: The Law of co-operative society in India, Deep & Deep Publications Pvt. Ltd., New Delhi.

## **BC6B14 BANKING, PRODUCTION, TRADING AND SERVICE CO-OPERATIVES**

**Lecture Hours per week: 5**

**Credits: 4**

### **Objectives:**

- Ø To enable the student to acquire in-depth knowledge regarding the structure and functioning of different types of co-operatives

#### **Module - I**

Co-operative Banking in India: co-operative banking structure in India – organisations under short term & medium term credit structure – PACS, DCB, SCB – objectives, functions, resources and lending operations- asset –liability management , management of NPAs.

10 Hours

#### **Module - II**

Organisations under long term credit structure- PCARDB-SCARDB-objectives, functions, resources & loan operations - Urban co-operative banks – evolution, objectives, functions, structure, resources & loan operations - Employees credit societies - objectives, functions and lending operations - Role of NABARD in co-operative credit - Role of National federations, NAFSCOB, NAFUCB, NCARDBF.

18 Hours

#### **Module - III**

Agri-business co-operatives: Need and significance of Agri-business co-operatives - types of Agri-business co-operatives – production, processing and marketing co-operatives - producer’s co-operatives – co-operative farming societies, types, objectives & functions - Dairy co-operatives- types, traditional vs. Anand pattern, objectives and operations of APCOS- regional unions and federation – KCMMF (MILMA) - processing co-operatives- need- objectives & functions processing of agricultural commodities (Paddy, coconut, rubber) Marketing co-operatives – evolution, types, objectives & functions - structure of co-operative marketing - Role of national institutions – NAFED, NCDC, NDDB

25 Hours

#### **Module - IV**

Non-Agricultural co-operatives: Consumer co-operatives- organisational structure, objectives & functions, operations of primary stores, wholesale stores, state federation & NCCF - housing co-operatives- objectives & different types state federation (KSCHF), (NCHF) - Industrial co-operatives – different types- weaver’s co-operatives, (HANTEK), coir-co-operatives Kerala state co-operative coir marketing federation (COIRFED) - Fisheries co-operatives – Kerala state co-operative federation for Fisheries development (MATSYAFED) - Labour contract co-operatives - objectives, functions - Hospital co-operatives- objectives & functions

22 Hours



**Reference Books:**

1. Nakkiran S: Co-operative Banking in India
2. Mamoria C.B: Rural credit & Agricultural-co-operation in India
3. Mathur B.S: Cooperation in India
4. Kulandaiswamy. V: Co-operative dairying in India
5. Roy A.C: Co-operative farming in India
6. Deshpande. S.H: Some problems of co-operative farming
7. Mamoria and Joshi: Principles and practices of Marketing in India
8. Saeed M and Ansari: Co-operative marketing and processing
9. Hajela T.N: Principles, problems and practice of co-operation

## BC6B15 CO-OPERATIVE MANAGEMENT AND ADMINISTRATION

**Lecture Hours per week: 5**

**Credits: 4**

Objectives:

- Ø To enable the students to acquire knowledge about the co-operative management and administration
- Ø To familiarize the students with accounting and auditing of co-operatives

Module - I

Co-operative management - concept, meaning, definition - unique features.

Structure of co-operative organisation and management - Essential management functions, planning, organizing, directing and controlling – its applicability to co-operatives- democracy- direct vs. indirect democracy – decision making in co-operatives - types of decisions - steps in decision making.

15 Hours

Module - II

Management structure – role & responsibilities of general body – role of board of directors – role of president - Chief executive officer – Secretary - functions and duties

10 Hours

Module - III

Administration of co-operatives – Departmental setup at the state – district and taluk level - Co-operative education & training – Identification of training needs – institutional arrangement for co-operative training & development – role of circle co-operative unions – SCUs, NCUI, NCCT & NCCE.

10 Hours

Module - IV

Accounting & Auditing of co-operatives: Nature and scope of co-operative accounting – accounting principles, concepts & conventions in co-operatives features of co-operative accounting- co-operative accounting vs. double entry & single entry accounting system - Books & registers maintained by the co-operatives – statutory requirements - Daybook and subsidiary day book – triple column cash book – rough cash chitta – R&D statements – final accounts – manufacturing, trading P&L A/c – P&L appropriation account – balance sheet - computerized accounting system

25 Hours

Module - V

Co-operative audit – feature – difference between co-operative audit and general audit, financial audit and administrative audit, auditor – duties, rights responsibilities. Stages of audit work – preparation of audit programs, vouching. Verification & valuation of assets & liabilities – auditing of reserves & provisions, audit memorandum, audit classification, audit certificate, audit fees.

15 Hours

### Reference Books:

1. ILO: Co-operative management & Administration
2. Goel .B.D: Cooperative management and Administration Deep& Deep Publications, New Delhi

3. Nakkiran.S: A Treatise on cooperative management, Rainbow Publications  
Coimbatore
4. Dubashi P.R.: Principles and Philosophy of co-operation
5. Sinha and Sahaya .R. Management of Cooperative Enterprises, National Council  
for Cooperative Training, New Delhi
6. ICA: Readings in Co-operative Management
7. Krishnaswamy O.R.:Co-operative Account Keeping
8. Manikkavasakam: A Treatise on Co-operative Account Keeping
9. Samiuddin: Co-operative Accounting & Auditing
10. Krishna Swamy: Co-operative Audit

# SYLLABI FOR COMPLEMENTARY COURSES

## BC1C01 MANAGERIAL ECONOMICS

Lecture Hours per week: 5

Credits: 4

### Objectives:

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

### Module I

Introduction - Definition of Managerial economics - objectives - characteristics - uses - decision making and forward planning - basic economic tools in management economics.

8 Hours

### Module II

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

12 Hours

### Module III

Production: Fixed and Variable inputs, Production function, Total, Average and Marginal Product, Law of variable proportions, Linear homogeneous production function - production isoquants, 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 - Economics and diseconomies of scale.

20 Hours

### Module IV

Price and output decisions under different market structures: Price and output decisions under perfect competition, monopoly and monopolistic competition - pricing under oligopoly - kinked demand curve - price leadership - pricing, under collusion.

10 Hours

## **Module V**

**A.** Pricing policies and practices: factors governing prices - objectives of pricing policy - Role of cost in pricing - demand factor in pricing - consumer psychology and pricing - pricing methods: cost-plus or full-cost pricing - Target pricing - Marginal cost pricing - going rate pricing - follow up pricing - Barometric pricing - customary prices - Pricing of new products: Penetrating pricing - Price skimming.

**B.** Macro Economics and Business decisions: Phases of Business cycle - Evil effects of cyclical fluctuations on business firms - Minimising effects of Business cycles. Economic Forecasting for business: Economic and Business forecasting - uses of economic forecasts - Methods of economic forecasting - selecting a forecast - evaluating forecasts.

25 Hours

### **Reference Books:**

1. R.L. Varshney and K.L. Maheswari, Managerial Economics
2. D.N. Dwivedi, Managerial Economics
3. Dr. S. Sankaran, Managerial Economics
4. D M 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

## BC2C02 MARKETING MANAGEMENT

**Lecture Hours per week: 5**

**Credits: 4**

Objectives:

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

Module-1

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-2

Product-meaning and importance-classification-concept of product mix-packaging-branding-brand loyalty and brand equity-labeling-product life cycle-new product development-pricing-factors influencing product price-pricing policies and strategies

15 Hours

Module-3

Physical distribution-meaning and importance-levels of marketing channels-wholesaling and retailing- types of retailing - factors influencing choice of distribution channel

10 Hours

Module-4

Promotion-meaning and importance –promotion mix-advertising-personal selling-sales promotion-public relation-factors affecting promotion mix decisions

10 Hours

Module-5

Rural marketing-growing importance-unique features of rural markets-market mix planning for rural market-service marketing Vs. product marketing-green marketing-social marketing-relationship marketing-niche marketing

15 Hours

Module-6

E-marketing-traditional marketing vs. e-marketing-internet marketing-e advertising-new trends in internet marketing-e branding - e-payment systems and security features in internet.

5 Hours

**Reference Books:**

1. S.A. Sherlakar - Marketing Management, Himalaya.
2. Fundamentals of Marketing, William J Stanton, Mc Graw Hill Publishing Co, New York
3. Marketing by Lamb, Hair, Mc 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. Principles of Marketing, Philip Kotler, Armstrong, Pearson Education.

## BC3C03 E- COMMERCE MANAGEMENT

**Lecture Hours per week: 5**

**Credits: 4**

Objectives:

- Ø To enable the student to understand basics of E-Commerce
- Ø To gain a practical orientation to E-Commerce and E- Business management

**Module I – Introduction to E- commerce :** Meaning and concept – E- commerce v/s Traditional Commerce- E- Business & E- Commerce – History of E- Commerce – EDI – Importance , features & benefits of E- Commerce – Impacts, Challenges & Limitations of E-Commerce – Supply chain management & E – Commerce

15 hours

**Module II – Business models of E – Commerce:** Business to Business – Business to customers – customers to customers - Business to Government – Business to employee – E – Commerce strategy – Influencing factors of successful E- Commerce – E- Business Infrastructure – The internet – Intranets and Extranets – World Wide Web – Voice over IP (VoIP) – The Internet Standards – The HTTP Protocol – Audio and Video Standards –Managing E- Business Infrastructure – Web services and Service-oriented architecture – (SOA) – New access devices – future of the internet infrastructure

25 hours

**Module III – Marketing strategies & E – Commerce :** Website – components of website – Concept & Designing website for E- Commerce – Corporate Website – Portal – Search Engine – Internet Advertising – Emergence of the internet as a competitive advertising media- Models of internet advertising – Weakness in Internet advertising – Mobile Commerce.

15 hours

**Module IV – Electronic Payment system :** Introduction – Online payment systems – prepaid and postpaid payment systems – e- cash, e- cheque, Smart Card, Credit Card , Debit Card, Electronic purse – Security issues on electronic payment system – Solutions to security issues – Biometrics – Types of biometrics.

15 hours

**Module V – Legal and ethical issues in E- Commerce:** Security issues in E- Commerce-Regulatory frame work of E- commerce.

05 hours

### Reference Books:

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



## BC4C04 QUANTITATIVE TECHNIQUES FOR BUSINESS

**Lecture Hours per week: 5**

**Credits: 4**

Objectives:

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

Module – I: Quantitative Techniques – Introduction – meaning and definition – classification of QT, QT and other disciplines – application of QT in business – limitations.

05 Hours

Module –II: Correlation and regression analysis-meaning and definition of correlation-Karl Pearson's coefficient of correlation-rank correlation-Regression-types-determination of simple linear regression-Coefficient of determination.

20 Hours

Module – III

Set theory- Probability-concept of probability –meaning and definition-approaches to probability-Theorems of probability-addition theorem-multiplication theorem-conditional probability-inverse probability-Bayes's theorem.

15 Hours

Module-IV: Theoretical distribution-binomial distribution-basic assumptions and characteristics-fitting of binomial distribution-Poisson distribution –characteristics-fitting of Poisson distribution-Normal distribution-features and properties-standard normal curve.

15 Hours

Module-V: Statistical inference- testing of hypothesis-procedure-error in testing-two tail tests and one tail tests-nonparametric tests- Chi-square test, Wilcoxon test. Parametric tests-Z test- test of significance of large samples-test for two sample means- small sample mean tests-Students t test-Analysis of variance-F-test-one way ANOVA and two way ANOVA tests.

20 Hours

### Reference Books:

- 1 Richard I. Levin and David S. Rubin, Statistics for Management, Prentice Hall of India, latest edition.
- 2 S.P. Gupta, Statistical Methods, Sultan Chand, latest edition
- 3 Sanchetti and Kapoor, Statics, Sultan Chand.
- 4 G.C. Beri, "Statistics for management", Tata Mc Graw Hill, 2003
- 5 J.k. Sharma, "Business Statistics", Pearson, 2004
- 6 Anderson Sweeney Williams, "Statistics for Business and Economics", Thomson.
- 7 R.P. Hooda, "Statistics for Business", Mc Millan.
- 8 Levine Krehbiel & Bevenson, "Business statistics", Pearson edition, Delhi.

# **SYLLABI FOR OPEN COURSES (FOR STUDENTS FROM OTHER DEPARTMENTS)**

## **BC5D01 E- COMMERCE**

**Lecture Hours per week: 3**

**Credits: 4**

Objectives:

- Ø To enable the student to understand basics of E-Commerce
- Ø To gain a practical orientation to E-Commerce and E- Business management

**Module I – Introduction to E- commerce :** Meaning and concept – E- commerce v/s Traditional Commerce- E- Business & E- Commerce – History of E- Commerce – EDI – Importance , features & benefits of E- Commerce – Impacts, Challenges & Limitations of E- Commerce – Supply chain management & E – Commerce – E – Commerce infrastructure.

10 hours

**Module II – Business models of E – Commerce:** Business to Business – Business to customers – customers to customers - Business to Government – Business to employee – E – Commerce strategy – Influencing factors of successful E- Commerce.

10 hours

**Module III – Marketing strategies & E – Commerce :** Website – components of website – Concept & Designing website for E- Commerce – Corporate Website – Portal – Search Engine – Internet Advertising – Emergence of the internet as a competitive advertising media- Models of internet advertising – Weakness in Internet advertising – Mobile Commerce.

10 hours

**Module IV – Electronic Payment system :** Introduction – Online payment systems – prepaid and postpaid payment systems – e- cash, e- cheque, Smart Card, Credit Card , Debit Card, Electronic purse – Security issues on electronic payment system – Solutions to security issues – Biometrics – Types of biometrics.

15 hours

**Module V – Legal and ethical issues in E- Commerce:** Security issues in E- Commerce-Regulatory frame work of E- commerce.

05 hours

### **Reference Books:**

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

## BC5D02 HUMAN RESOURCE MANAGEMENT

**Lecture Hours per week: 3**

**Credits: 4**

Objectives:

- Ø To familiarize the students with the different aspects of managing Human Resource in the Organization
- Ø To equip the students with appropriate knowledge and skills required for acquisition, development and retention of Human Resources

### Module I

Introduction – Human Resource Management (HRM) – Concept, Scope, functions. Human Resource Procurement: - Manpower planning – concept and objectives, process of manpower planning, recruitment, meaning, Source of Recruitment, Modern trends in Recruitment. Selection – Meaning and Important- Steps in selection procedure. Interviews – Types of Interviews – Test – types of test, physical examination, induction, follow up. Job changes – transfer, promotions, demotions, separations

15 Hours

### Module II

Human Resource Development:-Training – Concept and importance, Methods of Training. Executive Developments – Process and Techniques - Career Planning and Development

15 Hours

### Module III

Compensation Management: Job evaluation – concept and process of job evaluation – Advantage and Limitations of job evaluation. Components of employee remuneration – Basic Wage, Dearness allowance, Bonus – Fringe benefits and incentives. Performance and potential appraisal – concept and objectives, traditional and modern methods. Limitations of Performance appraisal

15 Hours

### Module IV

Personal Grievance Redressal: Grievance – meaning and causes of grievances, Procedure of grievances handling – Absenteeism Discipline –code of discipline – Hot Stove Rule (General outline only)

05 Hours

### Reference Books:

1. Bernardin, John H: Human Resource Management, Tata McGraw Hill, New Delhi 2004.
2. Arthur M, Career Theory Handbook, Prentice Hall Inc, Englewood Cliff.
3. Belkaoui, A.R. and Belkaoui ,JM, 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.

## **BC5D03 BASIC ACCOUNTING**

**Lecture Hours per week: 3**

**Credits: 4**

**Objectives:**

- Ø To enable the students to acquire knowledge of accounting principles and practice

**Module- I**

Basic Accounting concepts - Kinds of Accounts – Financial Accounting vs. Cost Accounting - Financial Accounting vs. Management Accounting -Double Entry Book Keeping – Rules of Debit and Credit – Preparation of Journal and Ledger Accounts problems - Subsidiary books - cash book – types of cash book - problems - purchase book - sales book - sales return - purchase return books – Journal proper

12 Hours

**Module - II**

Trial balance - Errors – types of errors - Rectification of errors – problems - Bank reconciliation statement – problems.

08 Hours

**Module - III**

Financial Statements – Manufacturing, Trading and Profit & Loss Account - Balance sheet – Problems with simple adjustments.

15 Hours

**Module - IV**

Accounting for non-trading institutions-Income & Expenditure Account- Receipts and Payment Accounts and Balance sheet - Preparation of accounts from incomplete records

15 Hours

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

**Reference Books:**

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

## **Common Course**

### **BC3A11 BASICS OF BUSINESS AND MANAGEMENT**

#### **Objectives**

- To understand business and its role in society.
- To understand entrepreneurship and its heuristics.
- To comprehend the business environment.
- To enable the student to undertake business activities.

#### **Module I**

Functioning of economic systems - divisions of labour, innovation, flow of goods and services and accumulation of wealth under different economic systems - capitalism, socialism, communism, mixed economies, planned economies etc.; different forms of business organisation - individual and organized business - family and corporate entities - business for profit, business not for profit and business for non-profit. Business entities - individuals, cooperatives, trusts, partnerships, undivided families, joint stock companies - private public and joint ventures. Business examples in different sectors of the economy (primary, secondary and tertiary) - agriculture, trading, retailing, manufacturing, hospitality, tours, travels, recreations, adventures, healthcare, education and other contemporary business areas as examples.

20 Hours

#### **Module II**

Role of business in economic development, Indian development experience-role of public and private sectors in the post-colonial period, experience of liberalization and globalisation. Different stakeholders of business firms - owners, managers, employees and others. Emergence of "managerialism" and the role of corporate governance; the goals of business - shareholder value maximisation and its alternatives; goals of public sector, cooperatives and non-profit enterprises. Government regulation of business - objectives, methods and problems.

15 Hours

#### **Module III**

Establishing a business - entrepreneurship - legal, physical, financial, social and psychological endowments for entrepreneurs - individual and group entrepreneurs - "intrapreneurs". Mobilisation of financial resources for business - individual savings - loans and advances - source of funds - markets for raising money - short-term and long-term funds - lending institutions for business funds - banks and non-banking financial institutions-cost of capital - documenting finding sources and areas of expenses - accounting and accounting practices - returns on investment - factors of production and rewards to factors like payment of wages, rent, interest and profits - payment to Government - taxes direct and indirect - state and national levels - funds from the primary and secondary markets - stock exchanges and their role, stock broking, stock exchange cues.

17 Hours

#### **Module IV**

Role of trained manpower for enhanced quality of individual, family, organisational and national level. Functioning of organisation - the role of Human resources - management problems in small/medium/large organisations - quality of life - production of tangible and intangible products - marketing and its role - market conditions - perfect and imperfect market and their impact on prices and profit - use of technology in organisation - electronic storage of business data - retrieval and analysis - user-friendly software.

10 Hours

#### **Module V**

Learning business information - use of reading techniques - listening to lectures by individual and team faculty, and note taking - student seminars - individual and team presentations - field studies, case studies and project reports. Posing problems for investigation, data location, primary and secondary sources, use of cross tabulation, tabular presentations, diagrammatic representation of data, deducting inferences, reporting results and suggesting executive action.

10 Hours.

#### **Reference Books:**

1. Keith  
Davis and William C. Frederick: *Business and Society - Management, Public Policy, Ethics*; International Student Edition, McGraw Hill Book Co., New Delhi (Latest edition).
2. Peter F.  
Drucker: *Management - Tasks, Responsibilities, Practices*; Allied Publishers Pvt. Ltd. (Latest Reprint).
3. Peter F.  
Drucker: *The Practice of Management*; Harper and Row Publishers, Inc., NY (Latest Reprint).
4. P.C.  
Tulsian and Vishal Pandey: *Business Organisation and Management*, Pearson Publications.
5. Prasanna Chandra: *Project Planning, Analysis, Selection, Implementation and Review*, Tata McGraw Hill.
6. C.B. Gupta & N.P. Sreenivasan: *Entrepreneurial Development*, Sultan Chand.

## Common Course

### BC4A13 BASIC NUMERICAL SKILLS

**Lecture Hours per week: 5**

**Credits: 4**

**Aim:** To enable the students to acquire knowledge of mathematics and statistics.

**Objective:** At the end of this course, the students should have understood:

- Set operations, matrix and Mathematics of finance
- Statistical tools and their applications

#### Module I

Sets and set operation - Venn Diagrams - Elements of Co-ordinate system.  
Matrices, Fundamental ideas about matrices and their operational rules – Matrix multiplication - Inversion of square matrices of not more than 3rd order- solving system of simultaneous liner equations.

15 Hours

#### Module II

Theory of equations: meaning, types of equations –simple linear and simultaneous equations (only two variables) eliminations and substitution method only. Quadratic equation factorization and formula method ( $ax^2 + bx + c = 0$  form only) problems on business 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 nth term of GP. Insertion of GMs in given GP and also representation of GP - Mathematics of Finance - simple and compound interest. (Simple problems only).

15 Hours

#### Module IV

Meaning and 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 - Skew ness 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.

15 Hours

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

## Reference Books

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



## **Common Course**

### **BC4A14 ENTREPRENEURSHIP DEVELOPMENT**

#### **Objectives:**

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

#### Module I

Entrepreneur and fundamentals of Entrepreneurship: - Entrepreneurial competencies – Factors affecting entrepreneurial growth – Role of entrepreneur in economic Development – Challenges of women Entrepreneurs.

20 Hours

#### Module II

Micro small and Medium Enterprises – Legal Framework – Licenses – Role of Promotional Institutions with Special Reference to KINFRA, KITCO. MSME & DICs – Concessions – Incentives and Subsidies.

10 Hours

#### Module III

Project Management – Feasibility and Viability analysis – Technical – Financial – Network – Appraisal and Evaluation – Project Report Preparation

30 Hours

#### Module IV

Identification of Business Opportunities in the context of Kerala – Rate of ED Clubs – Industrial Policies – Skill Development for Entrepreneurs. Business incubation – Meaning – Setting up of Business Incubation Centres.

12 Hours

#### **Reference Books:**

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