

ST. TERESA'S COLLEGE, ERNAKULAM
(AUTONOMOUS)

Affiliated to Mahatma Gandhi University



CURRICULUM AND SYLLABI FOR
BACHELOR'S PROGRAMME IN COMMERCE
AND
SYLLABI FOR COMPLEMENTARY COURSES
IN
COMMERCE (FINANCE AND TAXATION)

Under Choice Based Credit & Semester System
(2018 Admissions)

St. Teresa's College, (Autonomous)
Department of Commerce
Board of Studies in Commerce

Sl. No.	Name of the member	Official Address	Designation
1	Dr. Elsamma Joseph	Retired Associate Professor, Department of Commerce, St.Terasas's College (Autonomous), Ernakulam.	Chairman
2.	Dr. Geetha C A	Associate Professor, Post Graduate and Research Dept. of Commerce, The Cochin College, Kochi-2	Subject expert
3.	Dr. Mary P U	Associate Professor, Post Graduate Dept. of Commerce, St. Mary's College, Manarcadu, Kottayam	Subject Expert
4.	Dr. A. M Viswambhran	Retired Associate Professor, Department of Commerce, Sacred Hearts College, Thevara	Expert from outside
5.	Mr. Harry Rapheal	Imperial Traders Pvt. Ltd. Edaykunam Kappela, Cheranelloor	Expert from the Industry
6	Dr. Asha E. Thomas	Assistant Professor, Department of Commerce, St.Paul's College, Kalamassery	Alumnus
7.	Smt. Mary Sruthy Melbin	Assistant professor, Department of Commerce, St.Teresa's College Ernakulam.	Member
8.	Smt. Jency Treesa	Assistant professor, Department of Commerce, HOD, St.Teresa's College	Member
9.	Smt. Ann Thomas Kiriyanthan	Assistant professor, Department of Commerce, St.Teresa's College Ernakulam.	Member
10.	Smt. Elizabeth Rini K F	Assistant professor, Department of Commerce, St.Teresa's College Ernakulam.	Member

EXPERTS WHO CONTRIBUTED FOR THE SYLLABUS RESTRUCTURING:

1. Mr. Sojan T S, Retd. Head & Associate Professor, Sacred heart college, Thevara, Ernakulam
2. Dr Vineeth K M, Assistant Professor, Department of Commerce, Maharaja's College, Ernakulam

Preface

As an autonomous college under Mahatma Gandhi University, St. Teresa's College has taken conscientious efforts to strengthen the curriculum by retaining all the fundamental stipulations of the University/Higher Education Council, to ensure a well-balanced Curriculum. Within the constraints of a prescribed syllabus, we have resolved to take a collective effort to create an inspiring academic culture in the institution, essential for teachers and students to access deeper knowledge and participate in its expansion and transmission. It is also to re-articulate the almost lost or forgotten fact that production and transmission of Quality Knowledge, essential for the development of students in particular and society in general, are the primary functions of any Educational Institution.

The Syllabus restructuring of 2018 aims to provide the students many opportunities to engage with authentic, real world learning. This has been evident through the significant number of new Programmes introduced at the wake of autonomy in 2014 with their integral placement opportunities. Increasingly, however, opportunities for engagement in work-based learning that can be provided through the curriculum across a range of subject areas are creating new and exciting ways to support student learning.

I acknowledge the efforts taken by the teachers in developing Programme and Course outcomes that focus on cognitive and intellectual skills of the learners ,confidence to carry out independent and scholarly research in area of professional interest to them and to position themselves globally effective cross- cultural educators .

I congratulate the efforts taken by the Principal Dr. Sajimol Augustine M. and the team for restructuring the syllabi under the leadership of Smt. Shanty B.P in a meaningful manner. Transformation is what makes St. Teresa's distinctive. Transforming lives in order to make a real impact on the local and international stage through the creation, sharing and application of knowledge. We look forward to sharing with you the outcomes of our curriculum restructuring and these resources we hope will enable you to reflect on learning gain in our own institution.

Dr. Sr. Vinitha (Celine E)

Director.

FOREWORD

Autonomy in the field of higher education implies responsibility and accountability and this in turn leads to excellence in academics and pro active governance. St Teresa's College was given autonomous status in the year 2014 and we have made a concerted attempt to maintain a high level of quality in the standard of education that we impart.

Academic autonomy has granted us the freedom to fine tune the syllabus keeping in mind the changing needs of the new generation of students. Education in the current scenario throws up a multitude of challenges and the curricula and syllabi ought to reflect the paradigm shift that has occurred in the various disciplines. Structured feedback was taken from the Students, Alumni and the experts from the industry and the changes suggested by them were duly incorporated in the syllabi.

The Board of Studies constituted for each department meet regularly in the stipulated time frame and in depth discussions are conducted about the different dimensions of the curricula and syllabi. The IQAC team has felicitated the conduct of a number of workshops and conferences to equip the faculty with the necessary skill set to frame the syllabi, set question papers for internal tests that evaluate whether the learning outcomes enlisted in the syllabus have been achieved and to ensure the fair and transparent conduct of examinations.

The responsibility that autonomy has placed on us is indeed onerous but we have strived together to meet all the challenges that were placed in our way. We have worked towards moulding young women as responsible citizens who will carry forward the task of nation building in an exemplary manner. All effort has been made to nurture their academic ambitions as well as their skills in co curricular activities.

With sincere gratitude I acknowledge the instinct support and constant guidance extended by Rev. Sr. Dr. Vinitha, the Director of the College.

I specially thank the team headed by Smt. Shanty B. P. for updating the *syllabi*, the Heads of the Departments and all the faculty members for their diligence, commitment and exceptional contribution towards this endeavour.

DR. SAJIMOL AUGUSTINE. M
PRINCIPAL

ACKNOWLEDGMENT

The Board of Studies in Commerce (Under Graduate) takes this opportunity to express our deep appreciation to all academicians and professionals who participate in the workshops organized by St. Teresa's College (Autonomous) for restructuring the UG Course in Commerce.

I remember with gratitude the support of our Director, Rev. (Dr). Sr. Vinitha, Principal, Dr. Sajimol Augustine. M, Prof. Jogy Alex, Dept. of Chemistry, St. Thomas College, Pala and the members of syllabus revision committee during the syllabus restructuring process. I am also grateful to all the esteemed members of the Board of Studies, and faculty members of the department for their constructive suggestions and contributions.

We are very much indebted to Mr. Sojan T S, Retd Head & Associate Professor, Sacred heart college, Thevara, Ernakulam and Dr. Vineeth K M, Assistant Professor, Department of Commerce, Maharaja's College, Ernakulam who helped us with their valuation suggestions for the syllabus restructuring.

We place on record our gratitude to the Syllabus Restructuring committee headed by Smt. Shanty B P, Assistant Professor of Department of Statistics, for the timely and valuable guidance.

We express our whole- hearted gratitude to all those who have helped us in this endeavor.

Dr. Elsamma Joseph,

Chairman

Board of Studies in Commerce

St. Teresa's College (Autonomous).

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St. Teresa's College, (Autonomous)

Department of Commerce

B.Com Programme under choice based credit and semester system

(2018 admission onwards)

Preamble

The Department of Commerce points its vision 'To be the Centre of Commerce & Management Education' by its mission as moulding empowered, committed and socially responsible women leaders. The department frames its motto as 'Excelsior – ever upwards'.

Commerce has been a versatile subject of study right from its beginning. The Board of Studies in Commerce has designed the curriculum with an aim to support and encourage the revitalization of Commerce programme with a view to increase the employability of Commerce students.

The course structure of the programme has been reorganized and made updated and current as feasible as possible. The professional content of the programme has also been made as competitive as the changing business and economic scenario in the country necessitates.

To make the discipline of Commerce socially relevant in the present context of the fast developing economy of India, the Board of Studies in Commerce has structured its curriculum by including the broad instructional goals such as basic knowledge of the discipline of Commerce, concepts and fundamental principles, theories and techniques. It aims to provide practical and theoretical knowledge and to familiarize the students with each and every aspects of Commerce. It also aims at the exploration of the management and administration skill of Commerce students

GRADUATE ATTRIBUTES

On completion of the B.Com Programme, students should be able to demonstrate the graduate attributes listed below.

- Ability to analyse and solve business problems using statistical techniques
- Skill in practical applicability of banking transactions
- Ability to develop e-commerce business and websites
- Skills in inculcating electronic transactions in conducting a business activity
- Commitment to society as in the role of skilled entrepreneurs, with efficiency in accounting and management
- Proficiency in the administration and management of an organisation
- Skills in effective business communication and management
- Efficiency in accounting business transactions and preparing financial statements
- Confidence in undertaking business activities
- Knowledge in statistical tools and techniques, insurance principles and policies
- Knowledge in undertaking capital market operations
- Identify the nature and importance of advertising, marketing and logistics management and its practical implementation
- Knowledge in Income Tax Act and ability to prepare Income Tax Returns and assessment
- Ability to ascertain cost of products
- Ability to ascertain profit on contract works.
- Skill in preparing cost sheet
- Skill in making rational decisions
- Knowledge in audit of business units
- Proficiency in Contract Act and Sale of Goods Act.

AIMS AND OBJECTIVES:

By the end of each semester the students are able to achieve the following objectives set for the B.Com Programme

First Semester

- To familiarize students with the business and its environment, business in India, and technology integration in the business.
- To inculcate the concept and importance of business ethics and application of research in business.
- To provide basic knowledge of banking and insurance and to make the students explore with the fundamental principles of insurance and its practical applicability.
- To understand and prepare financial statements, royalty accounts, consignment accounts and farm accounts.
- To familiarize the students with the management and administration of joint stock companies in India.

Second Semester

- To acquaint the students with the preparation of books of accounts of various types of business activities and application of important accounting standards.
- To introduce the students with the legal framework influencing business decisions.
- To impart to the students with concepts and principles of management.
- To familiarize the students with the economic concepts and principles underlying business decision making

Third Semester

- To make the students understand the corporate accounting procedures and to understand the accounting for banking companies.
- To make the students understand the role of statistics and quantitative techniques in business and familiarize them with basic tools applied
- To familiarise the students with financial market operations in India

- To provide a sound understanding of the basic principles of marketing management and their applications in the business and industry.
- To give the students a general understanding of the GST law in the country and provide an insight into practical aspects of GST and equip them to become tax practitioners.

Fourth Semester

- To equip the students with the preparation of financial statements of insurance companies and to understand the accounting procedure for reconstruction and liquidation of companies
- To familiarize the students with more advanced tools of data analysis and forecasting and also to have an understanding of the fundamentals of theory of probability
- To provides an insight into the entrepreneurial qualities and skills required for formation of an enterprise and give awareness about the support systems available to the entrepreneurs.
- To introduce the students to an overall idea of financial services available in the country and to create an understanding about recent trends in financial services sector.

Fifth Semester

- To instill the students with the concepts of environment protection and human rights.
- To familiarise the students with cost concepts and to make the students learn the Fundamentals of cost accounting as a separate system of accounting.
- To provide the students with the functional areas and principles of financial management.
- To introduce the students with the Income Tax Act 1961 and enable the students to compute the taxable income under the heads of Income from salary, House property, Profits & gains of Business or profession.

Sixth Semester

- To acquaint the students with different methods and techniques of costing and to enable the students to identify the methods and techniques applicable for different types of industries.
- To make the students aware of the strategy, concept and methods of advertising and sales promotion
- To familiarize the students with the principles and procedure of auditing and to enable the students to understand the duties and responsibilities of auditors and to undertake the work of auditing.
- The Course introduces the concept of management accounting, financial statement and its analysis, ratio analysis, fund flow analysis and cash flow statement.
- To have an understanding of determination of Total Income and tax payable and to get an overview regarding returns to be filed by an individual and also assessment procedure

COURSE DESIGN

The B.Com programme includes (a) Common courses, (b) Core courses, (c) Complementary Courses, (d) Open Courses and (e) Project. No course carries more than 4 credits. The student shall select any Choice based course offered by the department which offers the core courses, depending on the availability of teachers and infrastructure facilities, in the institution. Open course shall be offered in any subject and the student shall have the option to do courses offered by other departments.

PROGRAMME STRUCTURE

B.COM PROGRAMME (Model I)

A	Programme Duration	6 Semesters
B	Total Credits required for successful completion of the	120
C	Credits required from Common Courses	22
D	Credits required from Core Courses	72
E	Credits required from Choice Based Core Courses	16
F	Credits required from Complementary Courses I & II	6
G	Credits required from Open Course	3
H	Credits required from Project	1
I	Minimum attendance required	75%

Courses

The number of Courses for the B.Com programme contains 20 compulsory core courses and 4 choice based course from the frontier area of the core courses, one open course and a project; 2 complementary courses, from the relevant subjects for complementing the core of study. There are 6 common courses which includes the English and second language of study.

SCHEMES OF COURSES

The different types of courses and its number is as follows:

Model- I	
Courses	Number
Common Courses	6
Core Courses	20
Choice Based Core Course	4
Complementary Courses	2
Open Course	1
Project/ Industrial Visit	1
Total	34

COURSE CODE FORMAT

The programme is coded according to the following criteria.

1. The first letter plus second letter from the programme ie., **CO**
2. One digit to indicate the semester. i.e., **CO1 (Commerce, 1st semester)**
3. One letter from the type of courses such as, **A** for common course, **B** for core course, **C** for Complementary course, **D** for Open course, ie., **CO1B (Commerce, 1st semester Core course)** and **PR** for project.
4. Two digits to indicate the course number of that semester. ie., **CO1B01 Commerce, 1st semester, Core course, course number is 01)**
5. The letter **B** to indicate Bachelors Programme.
6. **CO1B01B** (Commerce, 1st semester, Core course, courses number 01, and **B** for bachelors Programme)
7. **18 to indicate the year. ie., CO1B01B18**
8. Commerce Project: **CO6BPRB18**
9. The small letters in the Course Code represents the options selected; 'a' Finance & Taxation and 'b' Marketing ; **CO3B11aB18 (Commerce, 3rd Semester, Core Course, Course number 11, Core optional paper of Finance & Taxation (a), Bachelor's Programme, 2018 admission)**

COURSES WITH CREDITS

For MODEL 1 is given below

Model- I	
Courses	Credits
Common Courses	22
Core Courses	72
Choice Based Core Course	16
Complementary Courses	6
Open Course	3
Project/ Industrial Visit and comprehensive viva	1
Total	120

SCHEME OF DISTRIBUTION OF INSTRUCTIONAL HOURS FOR B.COM PROGRAMME (Model I)

Semester	Model I
First	25
Second	25
Third	25
Fourth	25
Fifth	25
Sixth	25

DURATION OF COURSE

- The duration of U.G. Programmes shall be **6 semesters**.
- A student may be permitted to complete the programme, on valid reasons, within a period of 12 continuous semesters from the date of commencement of the first semester of the programme.
- Attendance: Students having a minimum of 75% average attendance for all the courses only, can register for the examination.

STRUCTURE OF THE PROGRAMME

B.COM PROGRAMME (MODEL 1, STREAM –FINANCE & TAXATION, OPEN COURSE – FUNDAMENTALS OF ACCOUNTING)

SEMESTER I

COURSE CODE	COURSE TITLE	HOURS	CREDIT
EN1A01B18	Fine-tune Your English	5	4
FR1A02B18	French for Business communication -I	4	4
HN1A02B18	Gadya aur sanchar media	4	4
MA1A02B18	Kathayum Kavithayum	4	4
CO1B01B18	Dimensions and Methodology of Business Studies	3	2
CO1B02B18	Financial Accounting I	5	4
CO1B03B18	Corporate Regulations and Administration	4	3
CO1C01B18	Banking and Insurance	4	3
		25	20

SEMESTER II

COURSE CODE	COURSE TITLE	HOURS	CREDIT
EN2A03B18	Issues that Matter	5	4
FR2A04B18	French for Business communication -II	4	4
HN2A04B18	Kavita, vyavsayik patralekhan aur anuvad	4	4
MA2A04B18	Athmakatha, Lekhanam	4	4
CO2B04B18	Financial Accounting II	5	4
CO2B05B18	Business Regulatory Framework	4	3
CO2B06B18	Business Management	3	3
CO2C01B18	Principles of Business Decisions	4	3
		25	21

SEMESTER III

COURSE CODE	COURSE TITLE	HOURS	CREDIT
EN3A07B18	Gems of Imagination	3	3
CO3B07B18	Corporate Accounts I	5	4
CO3B08B18	Quantitative Techniques for Business I	5	4
CO3B09B18	Financial Markets and Operations	4	3
CO3B10B18	Marketing Management	3	3
CO3B11aB18	Goods and services Tax	5	4
		25	21

SEMESTER IV

COURSE CODE	COURSE TITLE	HOURS	CREDIT
EN4A08B18	Revisiting the Classics	3	3
CO4B12B18	Corporate Accounts II	6	4
CO4B13B18	Quantitative Techniques for Business II	6	4
CO4B14B18	Entrepreneurship Development and Project Management	5	4
CO4B15aB18	Financial Services	5	4
		25	19

SEMESTER V

COURSE CODE	COURSE TITLE	HOURS	CREDIT
CO5B16B18	Environmental Management and Human Rights	5	4
CO5B17B18	Cost Accounting I	6	4
CO5B18B18	Financial Management	5	4
CO5B19aB18	Income Tax I	5	4
Offered By other departments	Open Course	4	3
		25	19

SEMESTER VI

COURSE CODE	COURSE TITLE	HOURS	CREDIT
CO6B20B18	Cost Accounting II	6	4
CO6B21B18	Advertising and Sales Promotion	4	3
CO6B22B18	Auditing and Assurance	5	4
CO6B23B18	Management Accounting	5	4
CO6B24aB18	Income tax II	5	4
CO6BPRB18	Project and Viva		1
		25	20

Project

All students have to start the project at the end of the **FIFTH** semester which will be completed in the **SIXTH** semester. There will be one teacher in charge of the entire class. One teacher in the department will supervise a group of five or six students in the project work. Students should identify their topics in consultation with the supervising teacher. Each department has the freedom to select the area of the project. Credit must be given to original contributions, so students should take care not to copy from other projects. The project report must have a minimum of 25 pages. There must be a bibliography at the end and prescribed methodology of research must be followed while writing the project report. The last date published for submitting the project is to be adhered to.

**CONSOLIDATED SCHEME FOR I TO VI SEMESTERS
PROGRAMME STRUCTURE**

Scheme- Core Course

The following table shows the structure of the programme which indicates course code, course title, instructional hours and credits. .

Semester	Course Code	Title of the course	Number of hours per week	Total Credits	Total hours/ semester	Marks	
						ISA	ESA
1	CO1B01B18	Dimensions and Methodology of Business Studies	3	2	54	20	80
	CO1B02B18	Financial Accounting I	5	4	90	20	80
	CO1B03B18	Corporate Regulations and Administration	4	3	72	20	80
2	CO2B04B18	Financial Accounting II	5	4	90	20	80
	CO2B05B18	Business Regulatory Framework	4	3	72	20	80
	CO2B06B18	Business Management	3	3	54	20	80
3	CO3B07B18	Corporate Accounts I	5	4	90	20	80
	CO3B08B18	Quantitative Techniques for Business I	5	4	90	20	80
	CO3B09B18	Financial Markets and Operations	4	3	72	20	80
	CO3B10B18	Marketing Management	3	3	54	20	80
	CO3B11aB18	Goods and Services Tax	5	4	90	20	80
4	CO4B12B18	Corporate Accounts II	6	4	108	20	80
	CO4B13B18	Quantitative Techniques for Business II	6	4	108	20	80
	CO4B14B18	Entrepreneurship Development and Project Management	5	4	90	20	80
	CO4B15aB18	Financial Services	5	4	90	20	80

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5	CO5B16B18	Environmental Management and Human Rights	5	4	90	20	80
	CO5B17B18	Cost Accounting I	6	4	108	20	80
	CO5B18B18	Financial Management	5	4	90	20	80
	CO5B19aB18	Income Tax I	5	4	90	20	80
6	CO6B20B18	Cost Accounting II	6	4	108	20	80
	CO6B21B18	Advertising and Sales Promotion	4	3	72	20	80
	CO6B22B18	Auditing and Assurance	5	4	90	20	80
	CO6B23B18	Management Accounting	5	4	90	20	80
	CO6B24aB18	Income tax II	5	4	90	20	80
	CO6BPRB18	Project and Viva		1		20	80
			114	89			

Scheme- Open Course (Choose any one)

Semester	Course Code	Title of the course	Number of hours per week	Total Credit	Total hours/ semester	Marks	
						ISA	ESA
5	CO5D01aB18	Fundamentals of Accounting	4	3	72	20	80
	CO5D01bB18	Fundamentals of Banking and Insurance	4	3	72	20	80
	CO5D01cB18	Capital Market and Investment Management	4	3	72	20	80
			4	3			

Scheme- Choice Based Core Courses (Choose any one stream)

Semester	Course Code	Title of the course	Number of hours per week	Total Credit	Total hours/ semester	Marks	
						ISA	ESA
3	CO3B11aB18	Core Optional I A. Finance & Taxation: Goods and Services Tax	5	4	90	20	80
	CO3B11bB18	B. Marketing: Customer Relationship Management	5	4	90	20	80
4	CO4B15aB18	Core Optional II A. Finance & Taxation: Financial Services	5	4	90	20	80
	CO4B15bB18	B. Marketing: Services Marketing	5	4	90	20	80
5	CO5B19aB18	Core Optional III A. Finance & Taxation: Income Tax I	5	4	90	20	80
	CO5B19bB18	B. Marketing: Marketing Research	5	4	90	20	80
6	CO6B24aB18	Core Optional IV A. Finance & Taxation: Income tax II	5	4	90	20	80
	CO6B24bB18	B. Marketing: International Marketing	5	4	90	20	80
			20	16			

Scheme- Complementary Courses

Semester	Course Code	Title of the course	Number of hours per week	Total Credit	Total hours / semester	Marks	
						ISA	ESA
1	CO1C01B18	Banking and Insurance	4	3	72	20	80
2	CO2C01B18	Principles of Business Decisions	4	3	72	20	80
			8	6			

Choice Based Core Course

Departments have the freedom to change current papers /choose other papers if found relevant. But changes should not affect number of teaching hours (workload of each teacher) of each department.

CHOICE BASED CORE COURSES (Choose any one stream)

Sl. No.	Course Code	Title
A. Finance & Taxation		
1	CO3B11aB18	Goods and services Tax
2	CO4B15aB18	Financial Services
3	CO5B19aB18	Income Tax I
4	CO6B24aB18	Income tax II
B. Marketing		
1	CO3B11bB18	Customer Relationship Management
2	CO4B15bB18	Services Marketing
3	CO5B19bB18	Marketing Research
4	CO6B24bB18	International Marketing

Open Course

All students are expected to do one open course. From the three open courses given, one open course has to be chosen for the fifth semester.

OPEN COURSES (Choose any one)

Sl. No.	Course Code	Title
1	CO5D01aB18	Fundamentals of Accounting
2	CO5D01bB18	Fundamentals of Banking and Insurance
3	CO5D01cB18	Capital Market and Investment Management

EXAMINATIONS

The external theory examination of all semesters shall be conducted by the College at the end of each semester. Internal evaluation is to be done by continuous assessment

Examinations have two parts: Internal or In-Semester Assessment (ISA) & External or End-Semester Assessment (ESA). The ratio between ISA and ESA shall be 1:4. Both internal and external marks are to be rounded to the next integer.

MARKS DISTRIBUTION FOR END-SEMESTER ASSESSMENT (ESA) AND IN-SEMESTER ASSESSMENT (ISA)

Marks distribution for ESA and ISA and the components for internal evaluation with their marks are shown below:

Components of the internal evaluation and their marks are as below.

For all courses without practical

- a) End-Semester Assessment (ESA): 80 marks
b) In-Semester Assessment (ISA): 20 marks

ISA - Theory	Marks
Attendance	5
Assignment/Seminar/Viva	5
Test papers (2 x 5)	10
Total	20

Attendance:

% of Attendance	Marks
>90%	5
Between 85 and 90	4
Between 80 and 85	3
Between 75 and 80	2
75 %	1
< 75	0

FOR PROJECTS/ INDUSTRIAL VISIT AND COMPREHENSIVE VIVA-VOCE*:

(a) End–Semester Assessment (ESA): 80

(b) In-Semester Assessment (ISA): 20

Components of Project/I.V. and Viva – ESA		Marks
Dissertation (External)		50
Comprehensive Viva-voce (External)		30
Total		80

* Bonafide reports of the project work or Industrial Visit conducted shall be submitted at the time of examination.

All the four components of the ISA are mandatory.

Components of Project/ I.V. - ISA	Marks
Punctuality	5
Experimentation / Data Collection	5
Knowledge	5
Report	5
Total	20

ASSIGNMENTS

Assignments are to be done from 1st to 4th Semesters. At least one assignment should be done in each semester for all courses.

SEMINAR / VIVA

A student shall present a seminar in the 5th semester and appear for Viva- voce in the 6th semester for all courses.

IN-SEMESTER ASSESSMENT - TEST PAPERS

Two internal test- papers are to be attended in each semester for each paper. The evaluations of all components are to be published and are to be acknowledged by the students. All documents of internal assessments are to be kept in the college for two years. The responsibility of evaluating internal assessment is vested on the teachers who teach the course.

END-SEMESTER ASSESSMENT:

The End-Semester examination of all courses shall be conducted by the College on the close of each semester. For reappearance/ improvement, students can appear along with the next batch.

Pattern of Question Paper:

A question paper shall be a judicious mix of short answer type, short essay type/ problem solving type and long essay type questions.

For each course the End-semester Assessment is of 3 hours duration. The question paper has 3 parts. Part A contains 12 objective type questions of which 10 are to be answered. Part B contains 9 short essay questions of which 6 are to be answered. Part C has 4 long essay questions of which 2 are to be answered.

Part	No. of Questions	No. of questions to be answered	Marks (for courses without practical)
A (Short Answer type)	12	10	10 x 2 = 20
B (Short Essay)	9	6	6 x 5 = 30
C (Long Essay)	4	2	2 x 15 = 30

PATTERN OF QUESTION PAPERS

Pattern of questions for end-semester assessment of practical papers will be decided by the concerned Board of practical examination.

GRADES

A 7-point scale based on the total percentage of marks (ISA + ESA) for all courses (theory, practical, project)

% of marks	Grade	Grade point
>95	S - Outstanding	10
85 - 95	A⁺ - Excellent	9
75 - 85	A - Very good	8
65 - 75	B⁺ - Good	7
55 - 65	B - Above average	6
45 - 55	C - Satisfactory	5
35 - 45	D - Pass	4
<35	F - Failure	0
	Ab - Absent	0

PASS CRITERIA:

- A separate minimum of 30% marks each for ISA and ESA (for both theory and practical) and aggregate minimum of 35% is required for a pass in a course.
- For a pass in a programme, a separate minimum of Grade D is required for all the individual courses.
- If a candidate secures F Grade for any one of the courses in a semester/programme, only F grade will be awarded for that semester/programme until she improves this to D Grade or above within the permitted period.
- Students who complete the programme with D grade will have one betterment chance within 12 months, immediately after the publication of the result of the whole programme.

CREDIT POINT AND CREDIT POINT AVERAGE

Credit Point (CP) of a course is calculated:

$$CP = C \times GP$$

C = Credit; GP = Grade point

Semester Grade Point Average (SGPA) of a semester:

$$SGPA = TCP/TC$$

TCP = Total Credit Point of that semester

TC = Total Credit of that semester

Cumulative Grade Point Average (CGPA) is calculated:

$$CGPA = TCP/TC$$

TCP = Total Credit Point of that programme

TC = Total Credit of that programme

GRADE POINT AVERAGE (GPA)

GPA of different category of courses viz. Common courses, Complementary courses, Core courses etc. are calculated:

$$GPA = TCP/TC$$

TCP = Total Credit Point of a category of course

TC = Total Credit of that category of course

Grades for the different courses, semesters and overall programme are given based on the corresponding GPA

GPA	Grade
>9.5	S - Outstanding
8.5 – 9.5	A⁺ - Excellent
7.5 – 8.5	A - Very good
6.5 – 7.5	B⁺ - Good
5.5 – 6.5	B - Above average
4.5 – 5.5	C - Satisfactory
3.5 – 4.5	D - Pass
<3.5	F - Failure

- For reappearance/improvement of I, II, III & IV semesters, candidate have to appear along with the next batch.
- There will be supplementary exams for V sem in the respective academic year.
- Notionally registered candidates can also apply for the said supplementary examinations.
- A student who registers her name for the end semester assessment for a semester will be eligible for promotion to the next semester.
- A student who has completed the entire curriculum requirement, but could not register for the Semester examination can register notionally, for getting eligibility for promotion to the next semester.
- A candidate who has not secured minimum marks/credits in ISA can re-do the same registering along with the ESA for the same semester, subsequently
- There shall be no improvement for internal evaluation

SYLLABI FOR CORE COURSES

SEMESTER 1

Course Code: CO1B01B18

Name of the Course: DIMENSIONS AND METHODOLOGY OF BUSINESS STUDIES

No. of credits: 2

Total Lecture Hours: 54

Aim of the course:

- To understand business and its role in society
- To have an understanding of Business ethics and CSR
- To comprehend the business environment and various dimensions
- To familiarise Technology integration in business
- To introduce the importance and fundamentals of business research

Course Overview and Context:

To understand the business and its role in the society

Syllabus Content:

Module I: Business and Environment Business- Functions - Scope - Significance of business - Objectives of business - Business and development - Forms of business organisations- Stake holders of business- Business Environment – Definition - Features- Importance - Components of business environment- Internal environment and external environment - Micro environment and macro environment- Global business environment

(10 Hours)

Module II: Business in India- Stages and developments of business in the Indian economy since independence - Role of public private, co-operative sectors - Liberalisation, Privatisation and Globalization – Disinvestment – Outsourcing – Recent economic initiatives - NitiAyog - Make in India initiative

(10 Hours)

Module III : Technology integration in business- E Commerce- Meaning- Functions - Operation of E-commerce - Types of E-Commerce -B2C-B2B-C2C- C2B- B2E- B2G- P2P- E-Commerce and E-Business – M-Commerce- Meaning- Advantages- Challenges – E-Payment systems (brief study) Debit/Credit card payment, Net banking, Digital wallet, e-cheque, e-cash –Payment gateway.

(14 Hours)

Module IV : Business Ethics – Importance - Principles of business ethics - Factors influencing Business Ethics - Arguments in favour and against business ethics - Social responsibility of business – objectives and principles - Arguments in favour and against social responsibility. Corporate Governance – Meaning and importance – Objectives– Principles (10 Hours)

Module V : Business Research – Research- Meaning and Definition- Importance of research- Quantitative and qualitative approach to research-Inductive and deductive reasoning- Major Types of Research (Pure- Applied - Exploratory- Descriptive- Empirical- Analytical) - Business Research- Elements of Business Research-Management Research- - Objectives- Research Methods vs Research Methodology -Research Process(brief outline only)–Research report(10Hours)

References:

- Keith Davis and William C.Frederick: Business and Society Management, Public Policy,Ethics.
- Peter F. Drucker: Management Tasks, Responsibilities,Practices.
- Peter F Drucker: The Practice ofManagement.
- P.T.Joseph, S.J, E-Commerce: An Indian Perspective , Prentice Hall ofIndia
- KamaleshKBajajandDebjaniNag:E-Commerce,theCuttingEdgeofBusiness:,TataMcGrawHill.
- Schneider: E-Commerce :ThomsonPublication
- CSV Murthy, Business Ethics, Himalaya Publishing House,Mumbai
- C R Kothari Research Methodology, New AgePublishers
- O R Krishnaswamy: Research Methodology- Himalaya Publications
- 10.N V Badi and R.V. Badi: Business Ethics: Vrinda Publications
- Cherunilam, Fransis, Business environment, Himalaya Publishing House,Mumbai.
- Fernando, A, C,. Business Environment, Pearson, New Delhi
- Francis, Ronald & Mishra, Muktha, Business Ethics: An Indian Perspective, Tata McGraw Hill Pvt Ltd, New Delhi
- Sharma, J.P., Corporate Governance, Business Ethics, and CSR, Ane Books Pvt Ltd, NewDelhi.
- 15. Ghosh, B.N., Business Ethics and Corporate Governance, Tata McGraw Hill Pvt Ltd, Delhi.

Competencies of the course:

- Understand business theory and other related knowledge
- Use the existing knowledge of business theory and other related knowledge to solve problems and make decisions
- Be creative and innovative within a business context
- Critically analyse a business situation

BLUE PRINT

B.Com I Semester – Core Course (COMMERCE)

CO1B01B18

DIMENSIONS AND METHODOLOGY OF BUSINESS STUDIES

Modules	Hours	PART A- (short answer) 2 marks 10/12	PART B- (short essay) 5 marks 6/9	PART C- (essay/problem) 15 marks 2/4	Total
I	10	2	0	1	19
II	10	2	2	1	29
III	14	3	4	0	26
IV	10	2	2	1	29
V	10	3	1	1	26

B.COM PROGRAMME- CORE COURSE

CO1B01B18: DIMENSIONS AND METHODOLOGY OF BUSINESS STUDIES

MODEL QUESTION PAPER

I Semester CBCSS Examination

Time :3Hrs

Total Marks :80

PART A

(Answer any 10 questions. Each question carries 2 marks)

1. What are the qualities of a good researcher?
2. What do you mean by exploratory research?
3. Differentiate pure research from applied research?
4. What do you mean by ethical responsibility?
5. What are the elements of business ethics?
6. Differentiate debit card from Credit Card?
7. What do you mean by net banking?
8. What are the advantages of digital wallet?
9. What do you mean by Outsourcing?
10. What do you mean by NITI Ayog?
11. What do you mean by business environment?
12. What do you mean by 'Partner by holding out'?

(10 x 2=20 marks)

PART B

(Answer any 6 questions. Each question carries 5 marks)

13. What are the essential qualities of a research report?
14. What are the arguments for and against social responsibility?
15. Explain the importance corporate governance?
16. Discuss the advantages of e-cheque?
17. What are the advantages and disadvantages of mobile commerce?
18. What are the different types of e-commerce?
19. What are the functions of payment gateway?
20. Explain the role of private sector in India?
21. What are the reasons for outsourcing?

(6x 5 = 30 marks)

PART C

(Answer any 2 questions. Each question carries 15 marks)

22. Explain the component of business environment?
23. Explain liberalization, privatization and globalization?
24. Explain the social responsibility of business towards different groups
25. What are the steps in research process?

(2 x 15 = 30 marks)

SEMESTER 1

Course Code: CO1B02B18

Name of the Course: FINANCIAL ACCOUNTING– I

No. of credits: 4

Total Lecture Hours: 90

Aim of the course:

To equip the students with the skill of preparing accounts and financial statements of various types of business units other than corporate undertakings

Course Overview and Context:

Preparation of final accounts helps firms, to know the profit earned by them, also abiding to the concepts and principles set by GAAP. An overview of how to prepare accounts for consignment firms and royalty accounts and farm accounts.

Syllabus Content:

Module – I : Preparation of Financial Statements –Conceptual framework- Accounting Principles - Accounting Concepts - Accounting Conventions- - Capital and Revenue Expenditure - Capital and Revenue Receipts - Capital and Revenue Losses - Deferred Revenue Expenditure–Accounting Standards- Objectives -Final Accounts of Sole Trader - Trading Account - Manufacturing Account - Profit and Loss Account - Balance Sheet - Adjusting entries - Closing Entries- Practical Problems with all Adjustments. **(26 Hours)**

Module –II : Accounting of Incomplete Records - Single Entry System - Features - Advantages - Disadvantages - Distinction between Single Entry and Double Entry System- Ascertainment of Profit/loss - Statement of Affairs Method - Conversion Method - Steps for Conversion of Single Entry into Double Entry - Preparation of Trading and Profit and Loss Account and Balance Sheet. **(20 Hours)**

Module – III : Royalty Accounts – Meaning – Minimum Rent – Short Working – Recovery– Journal Entries in the books of Lessor and Lessee – Preparation of Minimum Rent Account – Short Working Account – Royalty Account (Excluding Sublease)– Special Circumstances :Adjustment of Minimum Rent in the event of Strike and Lock - outs - Govt. Subsidy in case of Strikes/Lockouts **(18 Hours)**

Module – IV : Accounting for Consignment - Meaning – Important Terms – Journal Entries in the books of Consignor and Consignee – Preparation of Consignment Account – Consignee's Account – Goods Sent at Cost or Invoice Price Delcredre commission- Valuation of Stock – Normal and Abnormal Loss **(18 Hours)**

Module – V : Farm Accounts- Meaning- Characteristics- Objectives and advantages- Recording of farm transactions- Preparation of farm account, crop account, dairy account, livestock account etc- Preparation of final accounts of farming activities- **(8 Hours)**

References:

- Jain, S.P., &Narang, K.L., Advanced Accountancy, Kalyani Publishers, NewDelhi
- Maheshwari, S.N., &Maheswari, S.K., Advanced Accountancy, Vikas Publishing House, NewDelhi.
- Shukla, M.C., &Grewal, T.S., Advanced Accountancy, S Chand and Company (Pvt.) Ltd, NewDelhi.
- Ashok, Sehgal, & Deepak Sehgal, Financial Accounting Taxmann Allied Service (Pvt.) Ltd, NewDelhi.
- MA Arulanandam and KS Raman,Advanced Accountancy, Himalaya Publications,Mumbai.
- Paul, S. K., &Chandrani, Paul, Advanced Accountancy, New Central Book Agency, NewDelhi.
- Raman B S, Financial Accounting- UnitedPublishers
- The Chartered Accountant(Journal), Institute of Chartered Accountants of India, NewDelhi.

Competencies of the course:

- Understand importance of accounting principles and conventions
- Create an awareness about the accounting standards to be kept as per GAAP.
- Understand accounting terms like expenditure, receipts classify them into revenue and capital nature.
- Learn to prepare final accounts
- Prepare trial balance, trading and profit and loss account and balance sheet

- Prepare accounts from incomplete records
- Distinguish between single entry and double entry
- Prepare trading and profit and loss under conversion method.
- Prepare royalty accounts
- Prepare royalty accounts.
- Prepare consignment accounts

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B.ComI Semester – Core Course(COMMERCE)

CO1B02B18

FINANCIAL ACCOUNTING– I

Modules	Hours	PART A- (short answer) 2 marks 10/12	PART B- (short essay) 5 marks 6/9	PART C- (essay/problem) 15marks 2/4	Total
I	26	3	2	1	31
II	20	3	3	1	36
III	18	2	1	1	24
IV	18	3	1	1	26
V	8	1	2	0	12

B.COM PROGRAMME- CORE COURSE

CO1B02B18: FINANCIAL ACCOUNTING– I

MODEL QUESTION PAPER

I Semester CBCSS Examination

Time :3Hrs

Total Marks :80

PART A

(Answer any 10 questions. Each question carries 2 marks)

- 1) What are contingent liabilities?
- 2) What is conversion method?
- 3) What is minimum rent?
- 4) Explain very briefly the meaning of statement of affairs.
- 5) What is a consignment account?
- 6) What is dead rent?
- 7) What is an account sale?
- 8) Differentiate between single entry and double entry.
- 9) What is overriding commission?
- 10) Ascertain the amount of purchases from the following figures:

(Rs)

Cost of goods sold	80,700
Opening stock	5,800
Closing stock	6,000

- 11) Give adjustment entries for the following:
 - a) Outstanding wages Rs.1000
 - b) Commission received in advance Rs.2000
- 12) What is farm accounting?

(10 x 2 =20 marks)

PART B

(Answer any 6 questions. Each question carries 5 marks)

- 13) Explain the features of farm accounting.
- 14) Distinguish between consignment and sale.

- 15) Explain the various steps for conversion of single entry into double entry.
16) What is recoupment of shortworkings?
17) Distinguish between statement of affairs and balance sheet.
18) Prepare cattle account to ascertain the profit made by the cattle division.

	No.	Value(Rs)
Opening stock of livestock	100	2,00,000
Closing stock of livestock	118	2,42,000
Opening stock of cattle food		4,000
Closing stock of cattle food	5,000	
Purchases of cattle during the year	180	3,70,000
Sales of cattle during the year	175	4,38,000
Sales of carcasses	5	1,000
Purchase of cattle food		40,000
Wages for rearing cattle	10,000	

Crop worth Rs.11,100 grown in the farm was used for feeding cattle. Out of calves born 4 died and their carcasses realized Rs.100.

- 19) Prepare Statement of affairs from the following information.

	Opening	Closing
Stock	90,000	1, 05,000
Debtors	1, 50,000	1, 30,000
Cash	5,000	8,000
Prepared Expenses	3,000	1,000
Outstanding Expenses	4,000	6,000
Creditors	42,000	37,000
Machinery	10,000	15,000
Furniture	1,000	1,000

20) The following is the extract from the trial balance of Mr. X as on 31.12.2016

	Dr	Cr
Bad debts	4,000	
Sundry debtors		1,50,000
Provision for doubtful debts		6,000

It is desired to maintain a provision of 5% for bad debts.

Prepare bad debts account and provision for bad and doubtful debts account.

21) A trader had a capital of 14,250 at the beginning of the year. At the end of the year he had cash in hand 4220, cash at bank 3300, debtors 14200, stock 9400, furniture 4000, and creditors 7200. During the year he withdraws 125 per month for personal purpose and brought in 800 during the year for additional capital. Calculate profit made by the trader?

(6 x 5= 30 marks)

PART C

(Answer any 2 questions. Each question carries 15 marks)

22) Describe the steps to convert single entry into double entry system.

23) From the following trial balance, prepare trading and profit and loss account for the year ended 31st March 2015 and balance sheet as on that day.

Particulars	Dr	Particulars	Cr
Stock at the beginning	52500	capital	90,000
Building and machinery	1,60,000	creditors	43,500
Purchases	1,50,000	Bank OD	20,000
Salaries	18,000	Prov For Bad Debts	3,000
Debtors	51,000	Sales	3,38,500
Manufacturing expenses	45,000	Bad debts recovered	1,000
carriage	4,000		
Factory expenses	10,000		
Bad debts	2,125		
insurance	1,500		
cash	1,875		

	4,96,000		4,96,000

The following adjustments are required.

- 1 Insurance unexpired amounts to Rs 250
2. Interest on overdraft due amounts to Rs1,250
3. Write off Rs 1,000 for bad debts.
4. Provide for bad and doubtful debts 5%
5. Provide for interest on capital at 5%
6. Closing stock is valued at Rs69,000

24) X Ltd consigned goods of the cost of f 1, 20,000 to Y Ltd. The consignor paid 1500 for packing and forwarding, Rs 3,500 for freight and Rs1000 for insurance in transit. On taking delivery of the consignment, Y Ltd paid Rs 5,500 for duty and clearing charges and brought it to the godownafter spending Rs 500 for loading, cartage and unloading. Consignee paid Rs 1,200 for advertisement, Rs 400 for godown, Rs 1800 for salesmancommission, he sold 5/6 of the goods for Rs 1, 40,000 for which he is entitled to a commission of 4% plus 1%delcredecommission
Prepare important ledger accounts in this book of X Ltd, as well as Y Ltd. Also show a statement showing the valuation of closing stock with Consignee.

25) On 1 st January 2012 AB Ltd. took on lease a quarry from X Ltd. on a royalty of Rs. 10 per ton of green granite extracted. The dead rent is Rs. 40,000 p.a. with right to recover short working with in the four years of the lease. The working was as follows:

Year	2001	2002	2003	2004	2005
Annual production in tons	2800	3600	4100	5300	5600

Give journal entries in the books of AB Ltd and XLtd

(15 x 2= 30 marks)

SEMESTER 1

Course Code: CO1B03B18

Name of the Course: CORPORATE REGULATIONS AND ADMINISTRATION

Credits: 3

Total Lecture Hours: 72

Aim of the course:

To familiarise the students with the management and administration of joint stock companies in India as per Companies Act, 2013

Course Overview and Context:

This course provides a detailed knowledge about the administration and management of corporate form of business. It also gives a firsthand exposure to corporate laws, especially Indian Companies Act 2013.

Syllabus Content:

Module I : Company - Definition – Characteristics – Classifications –History and framework of Company Law in India - Companies Act 2013 - one person company, small company, associate company, dormant company, producer company; association not for profit; illegal association(**10 Hours**)

Module II : Promotion and formation of a company- Body Corporate - promoter- legal position-duties- remuneration - Memorandum of Association – Articles of Association - Contents and alteration - Incorporation of Company - On-line registration of a company – CIN - Companies With Charitable Objects - Doctrines of Indoor Management, Constructive Notice, Ultra-vires - Lifting up of Corporate veil - Conversion of Companies (**12 Hours**)

Module III : Share Capital – Types - Public Offer - Private Placement - Prospectus - Contents of Prospectus – Types of prospectus – Deemed prospectus - Shelf Prospectus - Red Herring Prospectus - Abridged prospectus- Liability for Misstatements in Prospectus – Issue and Allotment of Securities – Types - Voting Rights – DVR- Application of Premiums - Sweat Equity Shares - Issue and Redemption of Preference Shares- Transfer and Transmission of Securities- Punishment for impersonation of Shareholder - Further Issue of Share Capital- Bonus Shares- Debenture Issue (**15 Hours**)

Module IV : Membership in company and meetings- modes of acquiring membership- rights and liabilities of members- cessation of membership- Register of Members - Company meetings – Annual General Meeting - Extraordinary General Meeting- Notice Of Meeting - Quorum - Chairman - Proxies - Voting - Show of Hands – E-Voting - Poll- Postal Ballot- Motions - Resolutions - Types - Minutes - Books of accounts - Annual Return- Directors - Types - legal position – Appointment - Duties -Disqualifications DIN- VacationofOffice-Resignation-Removal-MeetingsofBoard-ResolutionsandProceedings Powers of Board - Key Managerial Personnel- CEO- CFO - Audit and Audit Committee - related party- transactions - Corporate Social Responsibility**(20 Hours)**

Module V : Windingup-Contributory–Modesofwindingup-WindingUpbyTribunal- PetitionforWindingUp Powers of Tribunal- Liquidators - Appointments- Submission of Report - Powers and Duties - Effect of Winding Up Order- Voluntary Winding Up - Circumstances - Declaration Of Solvency - Meeting of Creditors- Commencement of Voluntary Winding Up- Appointment of Company Liquidator- Final Meeting and Dissolution of Company Official Liquidators –Appointment -Powers - Functions - Winding up of unregistered companies. **(15 Hours)**

References:

- Shukla, M.C., & Gulshan, Principles of Company Law, S.Chand, New Delhi. 2.Venkataramana, K., Corporate Administration, Seven Hills, BooksPublications.
- Kapoor,N.D., Company Law and Secretarial Practice, Sultan Chand,NewDelhi.
- Bansal C.L., Business and Corporate Law, Vikas Publishers, NewDelhi.
- Bhandari, M.C., Guide to Company Law Procedures, WadhwaPublication.
- S.N. Maheswari and S.K. Maheswari, Elements of Corporate Law, HimalayaPublications,
- Kuchal, S.C., Company Law and Secretarial Practice, Vikas Publishers, NewDelhi
- Chartered Secretary, The Institute of Company Secretaries ofIndia.

Competencies of the course:

- Creating an overall idea about Companies Act 1956.
- Understand requisites of a valid meeting.
- Creating an idea about appointment and qualifications of directors.
- Enable them to acquire knowledge about different types of companies
- Understanding the different grounds and procedures of winding up of companies.

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B.ComI Semester – Core Course(COMMERCE)

CO1B03B18

CORPORATE REGULATIONS AND ADMINISTRATION

Modules	Hours	PART A- (short answer) 2 marks 10/12	PART B- (short essay) 5 marks 6/9	PART C- (essay/problem) 15marks 2/4	Total
I	10	3	2	0	16
II	12	2	2	1	29
III	15	2	2	1	29
IV	20	3	2	1	31
V	15	2	1	1	24

B.COM PROGRAMME- CORE COURSE

CO1B03B18: CORPORATE REGULATIONS AND ADMINISTRATION

MODEL QUESTION PAPER

I Semester CBCSS Examination

Time :3Hrs

Total Marks :80

PART A

(Answer any 10 questions. Each question carries 2 marks)

1. Define company.
2. What is an associate company?
3. What is illegal association?
4. Who is a promoter?
5. What is meant by Articles of Association?
6. Define prospectus.
7. Difference between Transfer and Transmission of shares.
8. Define proxy.
9. What is meant by resolution?
10. What is DIN?
11. Who is a contributory?
12. Who is an official liquidator?

(10 x 2=20 marks)

PART B

(Answer any 6 questions. Each question carries 5 marks)

13. What are the various classifications of companies under the Companies Amendment Act 2013?
14. Explain the characteristics of a company.
15. Explain the doctrine of lifting the corporate veil.
16. Briefly explain corporate social responsibility.
17. What is doctrine of indoor management? Illustrate with case laws.
18. Explain rules regarding further issue of share capital.

19. What are the important meetings of a company?
20. What are the powers and functions of a liquidator?
21. Explain the rules regarding buyback of securities.

(6x 5 = 30 marks)

PART C

(Answer any 2 questions. Each question carries 10 marks)

22. Briefly explain the contents and alteration of Memorandum of Association.
23. Explain the consequences of misstatement of prospectus.
24. Explain the powers and duties of Director of a company.
25. Explain the process of winding up of company.

(2 x 10 = 20 marks)

Semester II

Course Code: CO2B04B18

Name of the Course: FINANCIAL ACCOUNTING – II

Credits: 4

Total Lecture Hours:90

Aim of the course:

To acquaint the students with the preparation of books of accounts of various types of business activities and application of important accounting standards

Course Overview and Context:

The course covers areas of hire purchase system, consignment accounting and partnership. It provides knowledge about accounting standards.

Syllabus Content:

Module I : Accounting for Hire Purchase – Meaning and Features of Hire Purchase System – Hire purchase Agreement – Hire purchase and Sale - Hire Purchase and Installment – Interest Calculation – Recording Transactions in the Books of both the Parties – Default and Repossession- Complete repossession- Partial repossession

(25Hours)

Module II : Branch Accounts – Objectives- Features – Types – Accounting for Branches keeping full system of accounting – Debtors System – Stock and Debtors System – Independent Branches and Incorporation of Branch Accounts in the Books of H.O – Cash in Transit and Goods in Transit – Consolidated Balance Sheet.(accounting for foreign branches excluded) **(20Hours)**

Module III : Departmental Accounts – Meaning – Objectives – Advantages – Distinction between branch and department- Accounting Procedure – Allocation of Expenses and Income- Inter Departmental Transfers – Provision for Unrealized Profits.

(10Hours)

Module IV : Accounting for Dissolution of partnership firm- Dissolution of a firm- Settlement of Accounts on dissolution- - Insolvency of a partner-Application of decision of Garner Vs Murray Case - Settlement of accounts when all partners are insolvent- Piecemeal distribution- Highest Relative Capital Method- Maximum Possible Loss method
(25Hours)

Module V : Accounting Standards- Importance- Accounting Standards Board- Applicability of Accounting Standards – Brief learning of AS1, AS2, AS9, AS10 and AS19(Theoryonly) International Financial Reporting Standards (IFRS) (brief study only)
(10Hours)

References:

- Jain S.P & Narang K.L., Advanced Accountancy, Kalyani Publishers, NewDelhi
- Maheshwari, S.N., & Maheswari, S.K., Advanced Accountancy, Vikas Publishing House, NewDelhi.
- Shukla, M.C., & Grewal, T.S., Advanced Accountancy, S Chand and Company Pvt.Ltd, NewDelhi.
- Ashok Sehgal & Deepak Sehgal, Financial Accounting Taxmann Allied Service (Pvt) Ltd, NewDelhi.
- Paul, S. K., & Chandrani Paul, Advanced Accountancy, New Central Book Agency, NewDelhi.
- MA Arulanandam and KS Raman, Advanced Accountancy, Himalaya Publications, Mumbai.
- Raman B S, Financial Accounting United Publishers
- The Chartered Accountant (Journal), Institute of Chartered Accountants of India, NewDelhi.
- Elhance.D.N, Fundamentals of Statistics.
- Kothari, C.R, Research methodology.
- Sekharan, Uma, Research Methods.
- Collis, Business Research.

Competencies of the course:

- Prepare Branch Accounts Under Various Accounting System.
- Prepare Accounts for Independent Branches And Foreign Branches.

- Pass Adjustment Entries While Goods or Cash is in Transit
- Prepare Head Office Accounts by Incorporating Branch Trial Balance.
- Prepare a Consolidated Balance Sheet
- To understand important accounting standards and its applicability

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B.ComII Semester – Core Course(COMMERCE)

CO2B04B18

FINANCIAL ACCOUNTING – II

Modules	Hours	PART A- (short answer) 2 marks 10/12	PART B- (short essay) 5 marks 6/9	PART C- (essay/problem) 15marks 2/4	Total
I	25	3	2	1	31
II	20	2	2	1	29
III	10	2	2	0	14
IV	25	3	2	2	31
V	10	2	1	0	9

Semester II

Course Code: CO2B05B18

Name of the Course: BUSINESS REGULATORY FRAMEWORK

Credits: 3

Total Lecture Hours:72

Aim of the course:

The course is intended to familiarize the students with the legal framework influencing business decisions.

Course Overview and Context:

The course provides a deep knowledge about the law of contracts and how to enter into a contract. Special contracts and Sale of Goods Act are discussed in detail.

Syllabus Content:

Module I: Introduction to Mercantile Law -Law of Contract - Definition - Kinds of Contracts - Valid – Void - Voidable - Contingent and Quasi Contract - E-Contract - Essentials of a Valid Contract - Offer and Acceptance - Communication of Offer - Acceptance and its Revocation - Agreement - Consideration - Capacity to Contract - Free Consent - Legality of Object and Consideration - Performance of Contract - Discharge of Contract -Breach of Contract - Remedies for Breach of Contract. **(25 Hours)**

Module II:Special Contract I-Bailor and Bailee - Finder of Lost Goods - Pledge - Essentials - Rights and Duties of Pawner and Pawnee **(15 Hours)**

Module III:Special Contract II- Indemnity and Guarantee- Indemnity - Meaning and Definition - Contract of Guarantee - Kinds of Guarantee - Rights and Liabilities of Surety - Discharge of Surety. **(10 hours)**

Module IV:Law of Agency - Essentials, kinds of agents, rights and duties of agent and principal, creation of agency, termination of agency-Sub agents and substituted agents-Relationship **(12Hours)**

Module V: Sale of Goods Act, 1930 -Essentials of Contract of Sale Goods - Classification of Goods - Condition and Warranties - Transfer of Property in Goods - Right of Unpaid Seller - Buyer's Right Against Seller – Auction Sale. **(10 Hours)**

References:

- Aswathappa, K., Business Laws, Himalaya Publishing House, Bengaluru.
- Kapoor, N.D., Business Laws, Sultan Chand publications New Delhi.
- Sharma, S.C., Business Law, International Publishers, Bengaluru
- Tulsian, Business Law, McGraw-Hill Education Mumbai.
- Indian Contract Act No. IX, 1972
- Indian Sale of Goods Act, 1930

Journals

- The Indian Journal of Law and Technology, National Law School of India University, Bangalore.
- E bulletin of Students Company Secretary

Competencies of the course:

- Create awareness on the nature and importance of offers and acceptances.
- Familiarize the students about the contract act.
- Understanding the duties and powers of bailor and bailee.
- Creating an insight into the sale of goods act.
- Develop adequate knowledge about contract of indemnity and guarantee.

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B.ComIISemester – Core Course(COMMERCE)

CO2B05B18

BUSINESS REGULATORY FRAMEWORK

Modules	Hours	PART A- (short answer) 2 marks 10/12	PART B- (short essay) 5 marks 6/9	PART C- (essay/problem) 15marks 2/4	Total
I	25	2	2	1	29
II	15	3	2	1	31
III	10	3	2	0	16
IV	12	2	2	1	29
V	10	2	1	1	24

Semester II

Course Code: CO2B06B18

Name of the Course: BUSINESS MANAGEMENT

Credits: 3

Total Lecture Hours:54

Aim of the course:

To familiarise the students with concepts and principles of management.

Course Overview and Context:

To make them aware about the various functions of management

Syllabus Content:

Module 1 :Introduction to Management - Meaning , Nature, Scope and Functional Areas of Management - Management as a Science, Art and Profession - Management & Administration - Principles of Management- Managerial roles: Mintzberg Model - Functions of Management - Contributions of F.W.Taylor and Henry Fayol.(12 Hours)

Module II :Planning - Planning - Meaning - Nature - Importance - Types of Plans - Planning Process- Barriers to Effective Planning - M.B.O - Features – Steps - Coordination - Meaning and Importance - Techniques for Effective Coordination(10 Hours)

Module III :Organizing- Meaning - Nature - Importance - Principles of Organisation - Types of Organisation - Organisation Chart - Organisation Manual - Centralization – Decentralization- Authority - Delegation of Authority -Responsibility and Accountability. (10 Hours)

Module IV :Direction and Control – Principles of direction- Leadership: Concept and Styles; Trait and Situational Theory of Leadership,Managerial Grid by Blake and Mouton , Likert's Four System Model - Motivation: Concept and Importance; Maslow's Need Hierarchy Theory; Herzberg's Two Factors Theory. Control: Concept and Process-ControlTechniques.(12 Hours)

Module V :Management Techniques – (Brief Study) Quality circle-Total Quality Management - Business Process Reengineering (BPR)- Six sigma-Kaizen(10 Hours)

References:

- Koontz, O Donnell, Management, McGraw-Hill
- Appaniah, Reddy, Essentials of Management, Himalaya Publishing House.
- Prasad, L. M., Principles of management, Sultan Chand and Sons.
- Srinivasan, Chunawalla, Management Principles and Practice, Himalaya Publishing House.
- Tulsian, P.C., & Pandey, Vishal, Business Organization and Management, Pearson Education

Competencies of the course:

- Acquire knowledge about the various functions of management
- Understand the various concepts of management
- Analyse the importance of planning
- Identifies the principles of organizing
- Gain idea about the process of selection and recruitment
- Ensure a better control over the business

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B.Com II Semester – Core Course (COMMERCE)

CO2B06B18

BUSINESS MANAGEMENT

Modules	Hours	PART A- (short answer) 2 marks 10/12	PART B- (short essay) 5 marks 6/9	PART C- (essay/problem) 15 marks 2/4	Total
I	12	3	3	1	36
II	10	2	1	1	24
III	10	2	1	0	9
IV	12	3	3	1	36
V	10	2	1	1	24

Semester III

Course Code: CO3B07B18

Name of the Course: CORPORATE ACCOUNTS - I

Credits: 4

Total Lecture Hours: 90

Aim of the course:

To make the students familiarise with corporate accounting procedures and to understand the accounting for banking companies.

Course Overview and Context:

Provide an insight into the important accounting terms like redemption of preference shares, buy-back, bonus issue and underwriting Insurance claims. Also the preparation of final accounts of companies.

Syllabus Content:

Module 1 :Accounting for Shares–Redemption of Preference Shares– ESOP- Rights Issue – Bonus Issue – Buybackof Shares –Practical aspects of share issue in accounting lines (20Hours)

Module II : Underwriting of Shares and Debentures – Marked and Unmarked Applications – Firm Underwriting– Determining the Liability of Underwriters in respect of an Underwriting Contract – Complete Underwriting – Partial Underwriting – FirmUnderwriting (10Hours)

Module III : Final Accounts of Joint Stock Companies (Vertical form- As per provisions of Companies Act 2013)Preparation of Company Final Accounts including Balance Sheet – Calculation of Managerial Remuneration- Profit (Loss) PriortoIncorporation (30Hours)

Module IV : Investment Account – Cum-interest- Ex-interest- Cum-dividend- Ex-dividend- Accounting entries- Preparation of Investment Accounts- Treatment of Bonus Share and Right Shares – Preparation of InvestmentAccounts (15Hours)

Module V : Insurance claims- Loss of stock- computation of claim for loss of stock- Application of average clause- elimination of abnormal/defective items – Loss of profit policy- Calculation ofclaim- (15 Hours)

References:

- Jain, S.P., & Narang, K.L., Advanced Accountancy, *Kalyani Publishers, New Delhi*
- Maheswari, S.N & Maheswari, S.K., Advanced Accounting, *Vikas Publishing House, New Delhi*
- Shukla, M.C., & Grewal, T. S., Advanced Accountancy S. *Chand and Company Pvt. Ltd, New Delhi*
- Shukla, S.M., & Gupta, S.P., Advanced Accounting, *Sahitya Bhavan Publications, Agra*
- Raman B S *Corporate Accounting United Publishers*
- MA Arulanandam and KS Raman, *Advanced Accountancy, Himalaya Publications, Mumbai.*
- The Chartered Accountant (Journal), *Institute of Chartered Accountants of India, New Delhi.*

Competencies of the course:

- Acquire knowledge regarding redemption of preference shares
- Develops understanding about the accounting procedure to be followed in redemption of preference shares.
- Applies the acquired knowledge and understanding in analysing the difference between Bonus shares and stock split
- Get a detailed idea relating to Underwriting of shares, types of underwriting, preparation of underwriting account
- Examine the conditions of buy back of shares and analyse the methods of buy back.
- Develops skill in preparing final accounts of companies, recalls the meaning of reserve, types of reserves, difference between reserve and provision etc.
- Identifies the treatment of some special items like depreciation, interest on debentures, income tax, Divisible profit, dividend, calls in arrear, security premium, preliminary expenses, contingent liability, managerial remuneration etc
- Collect relevant information regarding the meaning of profit prior to incorporation and develops interest in the accounting treatment of profit prior to incorporation

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B.ComIII Semester – Core Course(COMMERCE)

CO3B07B18

CORPORATE ACCOUNTS - I

Modules	Hours	PART A- (short answer) 2 marks 10/12	PART B- (short essay) 5 marks 6/9	PART C- (essay/problem) 15marks 2/4	Total
I	20	3	2	1	31
II	10	2	2	0	14
III	30	3	2	1	31
IV	15	2	2	1	29
V	15	2	1	1	24

Semester III

Course Code: CO3B08B18

Name of the Course: QUANTITATIVE TECHNIQUES FOR BUSINESS - I

Credits: 4

Total Lecture Hours: 90

Aim of the course:

To make the students understand the role of statistics and quantitative techniques in business and familiarize them with basic tools applied

Course Overview and Context:

The course covers meaning and definition of business statistics, functions of statistics, importance, limitations and distrust of statistics, collection, classification and tabulation of data, measures of central tendency, measures of dispersion, co-efficient of variation, skewness, a brief study on kurtosis and moments, index numbers, methods of constructing index numbers, test of consistency, time series analysis, its components, methods of determination of trend, moving averages, methods of least squares.

Syllabus Content:

Module I:

Introduction to Statistics- Origin and Growth- Meaning- definition- Statistics as data- Statistics as methods- Empirical and quantitative analysis- Descriptive statistics and Inferential statistics- Functions of statistics-, Planning and Business- Limitations of Statistics- Distrust of Statistics **(8 Hours)**

Module II

Statistical Survey- Planning and design of enquiry- Statistical units- Executing a survey- Business Data Sources- Primary and Secondary Data-Methods of collecting Primary data— Drafting a questionnaire- Collection of secondary data- Census method and Sampling – Sampling Methods Probability Sampling and Non- Probability Sampling- Theoretical base of sampling: Law of Statistical regularity and Law of Inertia of Large Numbers- Statistical errors- Editing and Coding of data- Classification- Types of classification- Tabulation of Data- Objectives of tabulation- Classification Vs Tabulation- Types of tabulation- Cross tabulation- Parts of a table-Statistical Series **(25Hours)**

Module III

Uni-Variate Data Analysis I -Measures of Central Tendency – Concept –Functions of an average- Characteristics- Arithmetic Mean –Simple mean- Weighted mean- Combined mean- Properties of mean- Median –Quartiles and other partition values- Mode- Empirical relation between mean, median and mode- Graphical location of median and mode- Geometric Mean- Harmonic Mean-relation between Arithmetic mean, Geometric mean and Harmonic Mean Application of various measures- Merits and Demerits of various measures of central tendency- **(20Hours)**

Module IV

Uni-Variate Data Analysis II- Measures of dispersion - Concept-Properties of a good measure of dispersion- Absolute and Relative Measure-Range-Inter Quartile Range- Quartile Deviation-Mean Deviation-Standard Deviation-Lorenz curve- Merits and Demerits of various measures-Relevance and Applications in Business-Mathematical properties of standard deviation - Variance and Co-efficient of Variation–Measures of Skewness –Definition of skewness- types- Test of skewness- Relatives measures of skewness- Moments- Central moments- Raw moments- Conversion of raw moments into central moments- Skewness based on moments- Kurtosis-meaning and types **(25 Hours)**

Module V

Interpolation and Extrapolation- Meaning of interpolation and extrapolation- Significance and utility- Assumptions- Methods of Interpolation- (a) Newton's Method of Advancing differences (b) Binomial Expansion method (c) Lagrange's method – Extrapolation- Forecasting using extrapolation **(12 Hours)**

References:

- Ñ Richard, Levin & Rubin, David, S., Statistics for Management, *Prentice Hall of India, NewDelhi.*
- Ñ Spiegel, M.R., Theory and Problems of Statistics, *Schaum's Outlines Series, McGraw Hill Publishing Co.*
- Ñ Kothari, C.R., Research Methodology, *New Age Publications, NewDelhi.*
- Ñ Sharma, J. K., Business Statistics, *PearsonEducation.*
- Ñ Gupta, S.C., Fundamentals of Statistics, *Himalaya PublishingHouse.*
- Ñ Gupta, S.P. & Gupta, Archana, Elementary Statistics, *Sultan Chand and Sons, NewDelhi.*
- Ñ Elhance D N, Elhance, Veena and Aggarwal B M *Fundamentals of Statistics , KitabMahal*
- Ñ Gupta, C B and Gupta, Vijay., *An Introduction to Statistical Methods, Vikas Publishing House*

Competencies of the course:

- Understand the concept of business statistics and its importance.
- Identify importance, limitations and distrust of statistics.
- Understand the measures of central tendency, merits and demerits of each of them.
- Understand the concept of measures of dispersion.
- Describe the merits and demerits of measures of central tendency.
- Recognise the relevance and applications of measures of dispersion.
- Understand the concepts of skewness, kurtosis and moments.
- Describe the meaning, importance, characteristics and uses of index numbers.
- Describe the methods of constructing index numbers.
- Identify the problems in construction of index numbers.
- Describe the meaning, definition and components of time series analysis.
- Identify the methods of determination of trend.
- Understand the methods of moving average and methods of least squares.

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B.ComIII Semester – Core Course(COMMERCE)

CO3B08B18

QUANTITATIVE TECHNIQUES FOR BUSINESS - I

Modules	Hours	PART A- (short answer) 2 marks 10/12	PART B- (short essay) 5 marks 6/9	PART C- (essay/problem) 15marks 2/4	Total
I	8	1	1	0	7
II	25	3	3	1	36
III	20	3	2	1	31
IV	25	3	2	1	31
V	12	2	1	1	24

Semester III

Course Code: CO3B09B18

Name of the Course: FINANCIAL MARKETS AND OPERATIONS

Credits: 3

Total Lecture Hours:72

Aim of the course:

The course is intended to familiarise the students with financial market operations in India

Course Overview and Context:

Provide a broad view of the Indian financial system, SEBI, primary market, Indian and international stock exchanges and derivatives.

Syllabus Content:

Module I

Indian Financial System- Savings and Investment – The Indian Financial System - Components- Role and Functions-Interactions among the Components- Recent Developments in the Indian FinancialSystem-FinancialMarkets-Classification-CapitalMarketandMoneyMarketInstruments- IndianMoneyMarket-RoleofRBIinMoneyMarket-SEBI-Establishment-Objectives-Powers and functions. **(16 Hours)**

Module II

Primary Market–Functions of New Issue Market- Methods of New Issue-IPO- FPO- ASBA- Green Shoe Option- Public Issue-Bonus Issue- Right Issue-Private Placement-Book Building- ESOP-Indian Depository Receipts-Intermediaries in the New Issue Market-Registrars to the Issue- Brokers to the Issue– Bankers to the Issue – Underwriters– Qualified Institutional Placement and Qualified Institutional Buyers- Innovative Financial Instruments. **(14 Hours)**

Module III

Secondary Market – Role and Functions of Stock Exchanges- Listing of Securities- Stock Exchanges in India- Members of the Stock Exchanges – Methods of Trading in a Stock Exchange- Online Trading- Depositories–Role – Mark to Market System – Stock Market Indices- Methodology for Calculating Index.– Type of Speculators –Speculative Transactions in Stock Exchanges – Insider trading- SEBI regulations-Foreign Institutional Investors in Securities market – Foreign Portfolio Investment– Private Equity **(18Hours)**

Module IV

Mutual Funds– Meaning– Objectives–Advantages – Classification of Mutual Funds –Exchange Traded Fund- Constitution and Management of Mutual Funds in India- AMFI- Concept of Net Asset Value– Advantages and limitations of Mutual Funds- (12 Hours)

Module V

Derivatives (Brief study only)-Features of Derivatives– Types of Derivatives– Forwards – Futures – Options – Swaps– Commodity Futures– Major Commodity Exchanges in India (12 Hours)

References:

- Khan, M.Y., Indian Financial System, *TataMcGraw Hill, New Delhi.*
- Singh, Preethi, Dynamics of Indian Financial System, *AneBooks, New Delhi*
- Guruswami, S., Capital Markets, *TataMcGraw Hill, New Delhi*
- Avadhani, V.A., Investment and Securities Market in India, *Himalaya Publishing House.*

Journals

- SEBI and Corporate Laws-Taxmann, New Delhi
- SEBI Monthly Bulletin

Competencies of the course:

- Creating an awareness on SEBI, its objectives, powers, management & functions.
- Familiarizes the students with the mechanism of capital market operations.
- Understanding the practical aspects of primary market operations & book building process
- Creating an insight into the functions of stock exchange and their working.
- Develops an adequate working knowledge of DEMAT Accounts, depository system, NSDL & CDSL

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B.Com III Semester – Core Course (COMMERCE)

CO3B09B18

FINANCIAL MARKETS AND OPERATIONS

Modules	Hours	PART A- (short answer) 2 marks 10/12	PART B- (short essay) 5 marks 6/9	PART C- (essay/problem) 15marks 2/4	Total
I	16	2	2	1	29
II	14	2	2	1	29
III	18	3	2	1	31
IV	12	2	1	1	24
V	12	3	2	0	16

Semester III

Course Code: CO3B10B18

Name of the Course: MARKETING MANAGEMENT

Credits: 3

Total Lecture Hours: 54

Aim of the course:

The objective of this course is to provide a sound understanding of the basic principles of marketing management and their applications in the business and industry.

Course Overview and Context:

Course covers new trends in marketing, Logistic and supply chain management, consumer behaviour and buying motives, Product life cycle, Branding Trade mark, Pricing policies and Strategies and Marketing mix

Syllabus Content:

Module I

Marketing Management–Market and Marketing- Meaning- Definition of marketing- Marketing Concepts – Marketing environment- Functions of marketing-Marketing Management- Marketing Mix-4Ps and 4Cs- Importance of marketing mix- Factors affecting marketing mix- Market Segmentation-Concept – Need – Basis-benefits- Market Targeting- Market Positioning- differentiated and undifferentiated marketing(**12Hours**)

Module II

Product Mix- Product – Meaning- Classification of products- -Product Line and Product Mix- New Product development- Steps- Reasons for failure of new products- - Product Life Cycle- – Branding- Types of brand- Brand Equity- Brand Loyalty- Trade Mark- Packaging-Role of packaging- Essentials of good packaging- Product Labelling- Marketing of services- Pricing of Products- Factors Influencing Pricing- Pricing Policies and Strategies -Types of Pricing

(**12 Hours**)

Module III

Price Mix – Pricing-Factors affecting pricing decision- Role of pricing in marketing strategy- Steps in formulating pricing- Pricing methods and strategies- Pricing of a new product- Resale Price Maintenance

(12 Hours)

Module IV

Physical Distribution Mix- - Logistic and Supply Chain Management – Elements- Channels of Distribution –Types- Factors Affecting the Choice of a Channel of Distribution-Functions of various Intermediaries – retailing- Types of retailing- Direct Marketing- Merits and demerits

(12 Hours)

Module V

Recent Trends in Marketing (Overview Only)-Relationship Marketing - Social Marketing - Online Marketing- -Green Marketing-Tele Marketing -Viral Marketing- Relationship Marketing- De-marketing- Remarketing- Guerilla marketing –AmbushMarketing -Digital marketing / social media marketing.**(6Hours)**

References:

- Kotler, Philip & Keller, Kevin Lane, Koshy, Abraham, &MithileshwarJha, Marketing Management, A South Asian Perspective, *PearsonEducation*.
- Armstrong, Gary, and Kotler, Philip, The Essentials of Marketing, *Pearson Education, NewDelhi*
- Majaro, Simon, The Essence of Marketing, *Prentice Hall, NewDelhi*.
- Chhabra, T.N., Principles of Marketing, *Sun IndiaPublication*.
- Czinkota, Marketing Management, *Vikas Publishing House (P)Ltd*.
- *Biplab S Bose, Marketing management, Himalaya Publishing House,Mumbai*
- Rajan Nair and Varma M M– *Marketing Management- Sultan Chand andSons*
- Sontakki C N, *Marketing Management- KalyaniPublishers*
- Ramaswamy V S and Namakumari*MarketingManagement , McMillan IndiaLtd*

Competencies of the course:

- To analyses the Traditional and modern concepts of marketing
- Explains the meaning of marketing mix and the various elements of Marketing mix
- Develops interest in marketingmanagement
- Get a detailed idea relating to objectives of pricing, approaches and pricing strategies.
- Examine the meaning, features, need and importance of of market segmentation
- Analyse the concepts Target market, Target marketing and market targeting

- Identify the market targeting process and approaches of market targeting
- Collect relevant information regarding advertising through observation and discussion
- Acquire knowledge about the meaning of Logistics management, Elements of logistics and phases in it.
- Develops interest in Supply chain management and compares logistics and supply chain management

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B.ComIII Semester – Core Course(COMMERCE)

CO3B10B18

MARKETING MANAGEMENT

Modules	Hours	PART A- (short answer) 2 marks 10/12	PART B- (short essay) 5 marks 6/9	PART C- (essay/problem) 15marks 2/4	Total
I	12	3	2	1	31
II	12	3	2	1	31
III	12	2	2	1	29
IV	12	3	1	1	26
V	6	1	2	0	12

Semester IV

Course Code: CO4B12B18

Name of the Course: CORPORATE ACCOUNTS – II

Credits: 4

Total Lecture Hours:108

Aim of the course:

To equip the students with the preparation of financial statements of insurance companies and to understand the accounting procedure for reconstruction and liquidation of companies

Course Overview and Context:

Provide an insight into the important accounting terms like Liquidation, internal reconstruction, capital reconstruction and capital reduction etc. and to give awareness about the preparation of accounts relating to the same.

Syllabus Content:

Module – I

Accounts of Insurance Companies – Insurance Companies – Special Terms – Final Accounts of Life Insurance – Revenue Account - Profit and Loss Account and Balance Sheet (As per IRDA Regulation Act, 2002) – Determination of Profit in Life Insurance Business – Valuation Balance Sheet – Accounts of General Insurance Companies (Fire and Marine only) – Revenue Account – Profit and Loss Account and Balance Sheet (as per IRDA Regulation Act)

(20Hours)

Module – II

Accounts of Banking Companies – Meaning – Important Provisions of Banking Companies Act, 1949 – Preparation of Final Accounts of Banking Companies – Profit and Loss Account, Balance Sheet – Transactions of Special Type – rebate on bills discounted- Asset Classification and Provisions – Non Performing Assets-Capital Adequacy.

(20hours)

Module – III

Internal Reconstruction -Alteration of Share Capital- Capital Reduction –Accounting procedure- Surrender of Shares- Accounting Treatment – Revised Balance Sheet. **(20Hours)**

Module – IV

Amalgamation, Absorption and External Reconstruction – Meaning- Amalgamation in the nature of Merger, Purchase , External Reconstruction – Applicability of AS 14- Calculation of

Purchase consideration (all methods) – Journal Entries in the books of Transferor and Transferee Companies, Revised Balance Sheet (excluding inter - company holdings)

(34 Hours)

Module –V

Liquidation of Companies – Meaning-Types – Contributories-Preferential Creditors-Fraudulent Preference- Preparation of Liquidator's Final Statement of Account (Statement of Affairs excluded) .

(14 Hours)

References:

- Jain, S.P & Narang, K.L., *Advanced Accountancy, Kalyani Publishers, New Delhi*
- Maheswari, S.N & Maheswari, S.K., *Advanced Accounting, Vikas Publishing House, New Delhi*
- Shukla, M.C., & Grewal, T.S., *Advanced Accountancy, S Chand and Company Pvt. Ltd, New Delhi*
- Shukla, S.M., & Gupta, S.P, *Advanced Accounting, Sahitya Bhavan Publications, Agra.*
- MA Arulanandam and KS Raman, *Advanced Accountancy, Himalaya Publishing House, Mumbai.*
- Raman B S, *Corporate Accounting United Publishers*
- The Chartered Accountant (Journal), Institute of Chartered Accountants of India, New Delhi.

Competencies of the course:

- To understand the accounting of banking companies
- To prepare liquidator's final statement of accounts
- To compute liquidator's remuneration
- Helps to identify the situation of amalgamation and internal reconstruction & develops skill in the preparation of accounts

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B.Com IV Semester – Core Course(COMMERCE)

CO4B12B18

CORPORATE ACCOUNTS – II

Modules	Hours	PART A- (short answer) 2 marks 10/12	PART B- (short essay) 5 marks 6/9	PART C- (essay/problem) 15marks 2/4	Total
I	20	5	2	0	20
II	20	2	3	0	19
III	20	0	1	2	35
IV	34	1	1	2	37
V	14	4	2	0	18

Semester IV

Course Code: CO4B13B18

Name of the Course: QUANTITATIVE TECHNIQUES FOR BUSINESS- II

Credits: 4

Total Lecture Hours: 108

Aim of the course:

The objective of this course is to familiarize the students with more advanced tools of data analysis and forecasting and also to have an understanding of the fundamentals of theory of probability

Course Overview and Context:

The course covers correlation, types of correlation, methods of correlation, regression analysis, regression equations under algebraic method, theory of probability, testing of hypothesis, null hypothesis and alternative hypothesis, level of significance, degree of freedom, type I and Type II errors, chi-square test, test of goodness of fit, report writing, characteristics of a good report, contents of a report, bibliography.

Syllabus Content:

Module I

Bi-Variate Data Analysis- I- Correlation - Concept- Correlation and Causation -Types of Correlation- Methods- Scatter diagram and Correlation graph- -Karl Pearson's Co-efficient of Correlation-Spearman's Rank Correlation Co-efficient- - Probable Error-Concurrent Deviation Method- Concept of lag and lead in correlation (Problems- Un grouped Data only)

(22Hours)

Module II

Bi-Variate Data Analysis- II -Regression Analysis- Concept-Utility- Comparison of correlation and regression- Lines of Regression- - Regression Equations and regression co-efficient- Algebraic Methods of studying regression- Standard Error of estimate - (Problems- Un grouped Data only)

(20Hours)

Module – III

Index Numbers-Meaning-Importance- Characteristics and uses of Index Numbers- Types of index numbers- Problems in construction of index numbers- Methods of constructing price index, quantity index and value index- : Unweighted Index numbers- Simple aggregative method and Simple average of price relatives method- Weighted Index numbers- Weighted average of

price relative method- Weighted aggregative method applying Laspeyer's, Paasche's and Fishers methods- Test of Consistency of index numbers- Cost of Living Index Numbers and its Uses- Construction of cost of living index numbers- Aggregate expenditure method and family budget method- Concepts of Fixed base index numbers, chain based index numbers, base shifting, deflating and splicing (*theory only*) – Limitations of index numbers

(22 Hours)

Module - IV

Time Series Analysis-Meaning-Definition- Components of Time Series-Time series analysis- Utility of Time Series Analysis- Mathematical models- Determination of Trend- Free hand curve method- Method of semi averages- Method of Moving Average-Method of Least Squares (first degree only)- Shifting the origin of trend- converting annual trend into monthly trend-

(20Hours)

Module – V

Probability-Meaning-Definition - Basic Terms-Concepts-Approaches to Assigning Probability - Permutation and Combination-Theorems of Probability- Addition Theorem- Multiplication Theorem- Conditional Probability- Baye's Theorem of Inverse probability

(24Hours)

References:

- Ñ Richard, Levin & Rubin, David, S., Statistics for Management, *Prentice Hall of India, New Delhi.*
- Ñ Spiegel, M.R., Theory and Problems of Statistics, *Schaum's Outlines Series, McGraw Hill Publishing Co.*
- Ñ Kothari, C.R., Research Methodology, *New Age Publications, New Delhi.*
- Ñ Sharma, J. K., Business Statistics, *Pearson Education.*
- Ñ Gupta, S.C., Fundamentals of Statistics, *Himalaya Publishing House.*
- Ñ Gupta, S.P. & Gupta, Archana, Elementary Statistics, *Sultan Chand and Sons, New Delhi.*
- Ñ Elhance D N, Elhance, Veena and Aggarwal B M *Fundamentals of Statistics , Kitab Mahal*
- Ñ Gupta, C B and Gupta, Vijay., *An Introduction to Statistical Methods, Vikas Publishing House*
- Ñ Pillai , R S N and Bagavathi, V., *Statistics , S Chand & Co*

Competencies of the course References:

- Understand correlation and different types of correlation.
- Understand the different methods of calculating correlation.
- Understand the concept of regression analysis.

- Develop regression equation under algebraic method.
- Understand the theory of probability.
- Describe the techniques of testing of hypothesis.
- Distinguish between null hypothesis and alternative hypothesis.
- Recognise the conditions for validity of chi- square test.
- Understand goodness of fit.
- Identify f- test as a test for difference between sample standard deviation.
- Describe the steps in report writing.
- Understand the characteristics of a good report.
- Identify the contents of a report.

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B.ComIV Semester – Core Course(COMMERCE)

CO4B13B18

QUANTITATIVE TECHNIQUES FOR BUSINESS- II

Modules	Hours	PART A- (short answer) 2 marks 10/12	PART B- (short essay) 5 marks 6/9	PART C- (essay/problem) 15marks 2/4	Total
I	22	3	1	0	11
II	20	2	2	1	29
III	22	3	2	1	31
IV	20	2	2	1	29
V	24	2	2	1	29

Semester IV

Course Code: CO4B14B18

Name of the Course: ENTREPRENEURSHIP DEVELOPMENT AND PROJECT MANAGEMENT

Credits: 4

Total Lecture Hours:90

Aim of the course:

- To develop entrepreneurial spirit among students
- To empower students with sufficient knowledge to start up their venture with confidence
- To mould young minds to take up challenges and become employer than seeking employment and to make them aware of the opportunities and support for entrepreneurship in India

Course Overview and Context:

Provides an insight into the entrepreneurial qualities and skills required for formation of an enterprise and give awareness about the support systems available to the entrepreneurs.

Syllabus Content:

Module I

Introduction to Entrepreneurship- Definition and Meaning- Distinction between entrepreneur and manager- Characteristics and traits of an entrepreneur- Skills - Motivation of Entrepreneur- -Functions of an Entrepreneur- Role and importance of Entrepreneurship in economic development- Factors affecting growth of entrepreneurship(10Hours)

Module II

Classification of entrepreneurs- Dimensions of Entrepreneurship-Intrapreneurship- Technopreneurship- Cultural Entrepreneurship- International Entrepreneurship- Ecopreneurship- Social Entrepreneurship and Women Entrepreneurship- Problems faced by Women Entrepreneurs-Entrepreneurship in Agriculture sector and service sectors- New avenues- Dealership, Networking and Franchising- Entrepreneurship in MSME-

Micro Small Medium Enterprises-Definition- Role of MSME- Steps to establish an enterprise.(25 Hours)

Module III

Project Identification-Project- Meaning- Types- Project Management- Project life Cycle- Project identification- Sources of Project idea- Constraints in a project- Sources of Business idea-Protecting the Idea-Legal Protection in India-Trademarks- Copyright- Patent- Geographical Indication- Designs-Plant andFarmer Rights-(15Hours)

Module IV

Project Formulation and Report- Formulation of a project- Stages in project formulation- - preparation of a project report- contents- project appraisal- various aspects of appraisal (Problems of appraisal techniquesexcluded)(20Hours)

Module V

Entrepreneurial Support in India- Entrepreneurial Education and training- Entrepreneurship Development Programmes- Objectives and Methodology- The Concept, Role and Functions of Business Incubators- Start-Ups- Govt. of India Funding and Support for Start-Ups- Cluster Development Schemes- PradanMantri Mudra Yojana- Industrial Estates- Special Economic Zones- Other initiatives and assistance- Green Channel clearances- - Bridge Capital- Seed Capital Assistance- Special Institutions for Entrepreneurial Development and assistance in India-Functions of EDII, NIESBUD,NSIC, SIDBI andDIC-Entrepreneurial finance, venture capital, cloud funding, social entrepreneurship(20Hours)

References:

- Anjan, R. *Managing New Ventures, Concepts and Cases in Entrepreeurship*, New Delhi, PHI Learning Privatelimited.
- Bhide A, *The Origin and Evolution of New Businesses*, New York, Oxford UniversityPress.
- Brandt, S. C. (1997). *Entrepreneuring: The 10 Commandments for Building a GrowthCompany*.
- New Delhi: McMillan Business Books.

- Manjunath, N. (2008). *Entrepreneurship & Management*. Bangalore: Sanguine Technical Publishers.
- Khanka SS – Entrepreneurial Development – S Chand and Sons
- Desai, Vasant- Small Scale Business and Entrepreneurship- Himalaya Publications
- AP Padnekar, Entrepreneurship, *Himalaya Publishing House, Mumbai*.
- Rao, VSP- Business, Entrepreneurship and Management- Vikas Publishing House
- Pandya, Rameswary- .Skill Development and Entrepreneurship in India, New Century Publications

Competencies of the course:

- Explain the facts and concepts regarding entrepreneurship
- Identify and develop the entrepreneurial talents of students
- Generate innovative business ideas in emerging industrial scenario
- Understanding the need for training.
- Describe Entrepreneurship Development Programme (EDP)
- Identify the institutions which offer Entrepreneurship Development Programme
- Develop interest in the students to attend entrepreneurship development programme.,
- Identification, appraisal and execution of projects
- Develop skill in preparing a Project report.
- How to set up an enterprise.
- Identify the importance of women entrepreneurship.
- Identify major problems faced by women entrepreneurs
- Awareness about MSME (Micro Small and Medium enterprises)

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B.ComIV Semester – Core Course(COMMERCE)

CO4B14B18

ENTREPRENEURSHIP DEVELOPMENT AND PROJECT MANAGEMENT

Modules	Hours	PART A- (short answer) 2 marks 10/12	PART B- (short essay) 5 marks 6/9	PART C- (essay/problem) 15marks 2/4	Total
I	10	3	1	0	11
II	25	2	2	1	29
III	15	2	2	1	29
IV	20	2	2	1	29
V	20	3	2	1	31

SEMESTER V

Course Code: CO5B16B18

Name of the Course: ENVIRONMENT MANAGEMENT AND HUMAN RIGHTS

Credits: 4

Total Lecture Hours: 90

Aim of the course:

To familiarise the students with the concepts of environment protection and human rights.

Course Overview and Context:

Provide an idea about the preservation of natural resources, importance of ecosystem, biodiversity, preservation of environment and provides an awareness about the human rights and environment protection

Syllabus Content:

MODULE-1(18 Hours)

Unit 1 : Multidisciplinary nature of environmental studies

Definition, scope and importance -need for public awareness. **(2 Hours)**

Unit 2 : Natural Resources :

Renewable and non-renewable resources : Natural resources and associated problems.**Forest resources** : Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forest and tribal people. -**Water resources** : Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems. **Mineral resources** : Use and exploitation, environmental effects of extracting and using mineral resources, case studies. **Food resources** : World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies. **Energy resources**: Growing energy needs, renewable and non renewable energy sources, use of alternate energy sources, Case studies. **Land resources**: Land as a resource, land degradation, man induced landslides, soil erosion and desertification - Role of individual in conservation of natural resources- Equitable use of resources for sustainable lifestyles.(**10 Hours**)

Unit 3: Ecosystems

Concept of an ecosystem -Structure and function of an ecosystem -Producers, consumers and

decomposers- Energy flow in the ecosystem -Ecological succession-Food chains, food webs and ecological pyramids-Introduction, types, characteristic features, structure and function of the given ecosystem:-Forest ecosystem (6 Hours)

Module II (26 hours)

Unit 1: Biodiversity and its conservation

Introduction –Bio geographical classification of India -Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values-India as a mega-diversity nation-Hotspots of biodiversity-Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts-Endangered and endemic species of India (8 Hours)

Unit 2: Environmental Pollution

Definition,Causes, effects and control measures of: - Air pollution,Water pollution, Soil pollution, Marine pollution, Noise pollution,Thermal pollution, Nuclear hazards,Solid waste Management: Causes, effects and control measures of urban and industrial wastes-Role of an individual in prevention of pollution,Pollution case studies, Disaster management: floods, earthquake, cyclone and landslides. (8Hours)

Unit3: Social Issues and the Environment

Urban problems related to energy, Water conservation, rain water harvesting, watershed management, Resettlement and rehabilitation of people: its problems and concerns, Case studies, Environmental ethics: Issues and possible solutions,-Climate change, global warming, acid rain, ozone layer depletion , nuclear accidents and holocaust, Case studies- Consumerism and waste products- Environment Protection Act - Air (Prevention and Control of Pollution) Act,Water (Prevention and control of Pollution) Act, Wildlife Protection Act, Forest Conservation Act, Issues involved in enforcement of environmental legislation, Public awareness (10 Hours)

Module – III (15 Hours)

Recent developments- Green Accounting- Meaning- History- Scope and Importance-Importance- Advantages and limitations- Green Banking- Meaning- benefits- coverage- steps in green banking- environmental risks for banks- Green banking initiatives- International initiatives- Initiatives in India- Green Marketing- Meaning- Need and benefits-ChallengeGreen marketing in India- Green washing and consequences- Eco tourism- significance- eco tourism activities in India- Opportunities and challenges – carbon credit and carbon exchanges (over view only) - Environmental audit- concept- needand scope (15Hours)

Module – IV (13 Hours)

Right to Information Act 2005- Basic terms- Public authority- Competent authority- Appropriate Government- Third Part- Information – record- Right to information- Objectives of the Act- Features of the Act- Obligation of Public authority- Procedure for request of information- time limit- fee- ground of rejection- appeal- exemption from disclosure- Right to access information on specific issues- Banking transactions, insurance transactions, government dealing and related services (13Hours)

Module–V (18Hours)

Unit 1- Human Rights– An Introduction to Human Rights, Meaning, concept and development, Three Generations of Human Rights (Civil and Political Rights; Economic, Social and Cultural Rights).

Unit-2 Human Rights and United Nations – contributions, main human rights related organs UNESCO, UNICEF, WHO, ILO, Declarations for women and children, Universal Declaration of Human Rights.

Human Rights in India – Fundamental rights and Indian Constitution, Rights for children and women, Scheduled Castes, Scheduled Tribes, Other Backward Castes and Minorities

Unit-3 Environment and Human Rights - Right to Clean Environment and Public Safety: Issues of Industrial Pollution, Prevention, Rehabilitation and Safety Aspect of New Technologies such as Chemical and Nuclear Technologies, Issues of Waste Disposal, Protection of Environment

Conservation of natural resources and human rights: Reports, Case studies and policy formulation. Conservation issues of Western Ghats- mention Gadgil committee report, Kasthurirangan report. Over exploitation of ground water resources, marine fisheries, sand mining etc. (18Hours)

Assignment may include Field study involving

- Visit to a local area to document environmental grassland/ hill/mountain
- Visit a local polluted site – Urban/Rural/Industrial/Agricultural Study of common plants, insects, birds etc
- Study of simple ecosystem-pond, river, hill slopes, etc

References:

- Bharucha Erach, Text Book of Environmental Studies for undergraduate Courses. University Press, IInd Edition 2013(TB)
- Clark.R.S., Marine Pollution, Clarendon Press Oxford(Ref)
- Cunningham, W.P.Cooper, T.H.Gorhani, E & Hepworth, M.T.2001 Environmental Encyclopedia, Jaico Publ. House. Mumbai. 1196p.(Ref)
- Dc A.K.Environmental Chemistry, Wiley EasternLtd.(Ref)
- Down to Earth, Centre for Science and Environment(Ref)
- Heywood, V.H & Watson, R.T. 1995. Global Biodiversity Assessment, Cambridge University Press 1140pb(Ref)
- Jadhav.H&Bhosale.V.M. 1995. Environmental Protection and Laws. Himalaya Pub. House, Delhi 284p(Ref)
- Mekinney, M.L &Schock.R.M. 1996 Environmental Science Systems & Solutions. Web enhanced edition 639p(Ref)
- Miller T.G. Jr., Environmental Science, Wadsworth Publishing Co.(TB)
- Odum.E.P 1971. Fundamentals of Ecology. W.B. Saunders Co. USA 574p(Ref)
- Rao.M.N&Datta.A.K. 1987 Waste Water treatment Oxford & IBII Publication Co.Pvt.Ltd.345p (Ref)
- Rajagopalan. R, Environmental Studies from crisis and cure, Oxford University Press, Published: 2016 (TB)
- Sharma B.K., 2001. Environmental Chemistry. Geol Publ. House, Meerut(Ref)
- Townsend C., Harper J, and Michael Begon, Essentials of Ecology, Blackwell Science(Ref)
- Trivedi R.K., Handbook of Environmental Laws, Rules Guidelines, Compliances and Standards, Vol I and II, Enviro Media(Ref)
- Trivedi R. K. and P.K. Goel, Introduction to air pollution, Techno-Science Publication(Ref)
- Wanger K.D., 1998 Environmental Management. W.B. Saunders Co. Philadelphia, USA 499p (Ref)
- (M) Magazine (R) Reference (TB)Textbook
- AmartyaSen, The Idea Justice, New Delhi: Penguin Books,2009.
- Chatrath, K. J.S., (ed.), Education for Human Rights and Democracy (Shimla: Indian Institute of Advanced Studies,1998)
- Law Relating to Human Rights, Asia LawHouse,2001.

- Shireesh Pal Singh, Human Rights Education in 21st Century, Discovery Publishing House Pvt.Ltd, NewDelhi,
- S.K.Khanna, Children And The Human Rights, Common Wealth Publishers,1998.2011.
- SudhirKapoor, Human Rights in 21stCentury,Mangal Deep Publications,Jaipur,2001.
- United Nations Development Programme, Human Development Report 2004: Cultural Liberty in Today's Diverse World, New Delhi: Oxford University Press,2004.
- Monica Loss, Green Marketing Strategies and Consumer Behaviour, Global Vision Publishing House
- Robert Dahlstrom- Green Marketing:Theory, Practice and Strategies, Cengage Learning India PrivateLimited
- A N Sarkar , Green Banking , AtlanticPublishers
- Thomas Aronsson and Karl Gustaf Lofgren, Edgar Handbook of Environmental Accounting, Elgar Publishing
- M Sarngadharan and G Raju , Tourism and Sustainable Economic Developments: Indian and Global Perspectives – New CenturyPublishers
- ICAI Study Material of Auditing
- Right to Information Act, 2005

Competencies of the course:

- To study about the natural resources
- To know the ecosystem and its importance
- To understand the biodiversity
- To realise how to preserve the ecosystem
- To have a general awareness about the human rights and environment protection

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B.ComV Semester – Core Course(COMMERCE)

CO5B16B18

ENVIRONMENT MANAGEMENT AND HUMAN RIGHTS

Modules	Hours	PART A- (short answer) 2 marks 10/12	PART B- (short essay) 5 marks 6/9	PART C- (essay/problem) 15marks 2/4	Total
I	18	3	1	0	11
II	26	2	2	1	29
III	15	2	2	1	29
IV	13	2	2	1	29
V	18	3	2	1	31

SEMESTER V

Course Code: CO5B17B18

Name of the Course: COST ACCOUNTING- I

Credits: 4

Total Lecture Hours:108

Aim of the course:

To familiarise the students with cost concepts and to make the students learn the Fundamentals of cost accounting as a separate system of accounting.

Course Overview and Context:

The Course covers the fundamentals of Cost Accounting , its Objectives, Distinguish between Cost Accounting and Financial Accounting, Classification of Overheads, The different methods used in the absorption of Overheads and the Preparation of Cost Sheet.

Syllabus Content:

Module I

Introduction to Cost Accounting- Meaning- Definition- Cost Concepts-Costing- Cost Accounting- Cost Accountancy- Objectives and functions of Cost Accounting- Cost Unit- Cost Centre- Responsibility Centres- Profit Centre- Cost Control- Cost Reduction- Distinction between Cost Accounting and Financial Accounting-Essentials of a good costing system- Installation of costing system- Methods and Techniques of Cost Accounting- Advantages and Disadvantages of Cost Accounting- Cost concepts and classification- elements of cost **(18Hours)**

Module II

Accounting and Control of Material Cost- Material Purchase Procedure- Inventory control- Material Stock Level-EOQ- ABC- VED and FSN Analysis-JIT- Stock turnover- Material Issue control- Stores records- Bincard and Stores ledger- Documents authorizing movement of materials-Inventory systems: Perpetual and Periodic Inventory System-Continuous Stock Taking - Material Losses-Wastage- Scrap- Spoilage-Defectives- Pricing of issue of materials- FIFO- LIFO- Simple Average- Weighted Average- **(25 Hours)**

Module III

Accounting and Control of Labour Cost- Time Keeping and Time Booking-Methods - Systems of Wage Payment-Time Rate System- Piece Rate System- Differential Piece Rate – Taylor's differential piece rate system- Merrick's differential piece rate system- Gantt Task and Bonus plan- Incentive Plans- Halsey Plan - Rowan Plan-Idle Time- Overtime and their Accounting Treatment- Labour Turnover- Causes and effects- Methods of Calculating Labour Turnover. **(20Hours)**

Module IV

Accounting for Overhead-Classification of Overhead- Segregation of semi variable overhead- Production overhead- Allocation and apportionment- Primary and Secondary Distribution Summary- Absorption of Overhead- Methods of absorption of overheads- Overhead absorption rates- Actual and pre-determined rates- Blanket and Multiple rates- Over-absorption and Under-absorption- Reasons- Disposal- Introduction to Activity Based Costing (Problems of ABC excluded) **(25 Hours)**

Module V

Preparation of Cost Sheet- Cost sheet- Objectives- preparation- Tender and Quotation- Reconciliation Statement –Need- Reasons for disagreements in Profits – Preparation- Memorandum Reconciliation Account **(20Hours)**

References:

- Jain,S.P.,&Narang,K.L.,AdvancedCostAccounting,*KalyaniPublishers,NewDelhi.*
- Iyengar, S. P., Cost Accounting, *Sultan Chand & Sons, NewDelhi.*
- Maheswari, S.N., Advanced Cost Accounting, *Sultan Chand & Sons, NewDelhi.*
- Arora, M. N., Cost Accounting, *Vikas Publishing House Pvt. Ltd, NewDelhi.*
- J Madegowda, Advanced Cost accounting, *Himalaya Publishing House,Mumbai*
- Shukla, M.C., and Grewal, T.S., Cost Accounting, *Sultan Chand & Sons, NewDelhi.*
- Lall Nigam B M and Jain I C, Cost Accounting Principles and Practice, Prentice Hall ofIndia

Competencies of the course:

- Understand the concept of Cost Accounting
- Distinguish between Cost Accounting and Financial Accounting and also identify the methods and techniques of Cost Accounting.

- Recognise the importance of material cost and the procedures laid down in the purchase of materials.
- Identify the importance of controlling labour cost and distinguish the different methods that utilise for labour cost control
- Distinguish the classification of Overheads.
- Describe the different methods that are used for Absorption of Overhead
- Understand the preparation of Cost Sheet.
- Identify the Preparation of Reconciliation Statement.

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B.ComV Semester – Core Course(COMMERCE)

CO5B17B18

ENVIRONMENT MANAGEMENT AND HUMAN RIGHTS

Modules	Hours	PART A- (short answer) 2 marks 10/12	PART B- (short essay) 5 marks 6/9	PART C- (essay/problem) 15marks 2/4	Total
I	18	4	1	1	28
II	25	2	2	1	29
III	20	2	2	0	14
IV	25	2	2	1	29
V	20	2	2	1	29

SEMESTER V

Course Code: CO5B18B18

Name of the Course: FINANCIAL MANAGEMENT

Credits: 4

Total Lecture Hours:90

Aim of the course:

To familiarise the students with the functional areas and principles of financial management.

Course Overview and Context:

It starts with deep commitment to make businesses and commerce better through proper management of finance. The course covers areas of long term financing decisions and also the mechanics of computing cost of capital..It provides knowledge about capital structure of a firm and also the importance of working capital management. Dividend policies are also explained in detail.

Syllabus Content:

Module I

Introduction-Meaning of Finance – Financial Management-Importance - Scope – Objectives – Profit Maximization – Wealth Maximization – Finance Function -Role of Finance Manager- Financial Management and other Disciplines- Concept of Time value of money- Discounting and compounding(**15 Hours**)

Module II

Financing Decision - Sources of Finance – Equity – Debt – Preference-Retainedearnings- Factors Determining Capital Structure- Leverage-Meaning- Types-Operating Leverage- Meaning and Computation -Financial Leverage- Meaning and Computation- Composite Leverage- Meaning and Computation- Financial Risk and Business Risk. (*Capital Structure theoriesexcluded*)(**30Hours**)

Module III

Investment Decision- Capital Budgeting – Meaning- Importance- Determination of Cash Flows – Evaluation Methods –Traditional Techniques- Pay Back Period – ARR –Discounted Cash flow techniques- NPV –IRR – Profitability Index – Discounted PBP- Interpretation of Results. (**20 Hours**)

Module IV

Management of Working Capital - Meaning-Definition – Importance-Types of working capital- Gross Working Capital- Net Working Capital- Factors Determining Working Capital- Estimation of Working Capital Requirements-Methods **(15Hours)**

Module V

Dividend Decision- Meaning- Types of Dividend-Dividend Policy-Conservative Vs Liberal Policy-Pay- out Ratio- Retention Ratio- Factors Determining Dividend Policy- Bonus Shares- Stock Split and Reverse Split. (*Dividend theories excluded*)(**10Hours**)

References:

- Pandey, I. M., Financial Management, Vikas publishing House Pvt. Ltd. New Delhi.
- Khan, M.Y. & Jain, P.K., Financial Management, McGraw Hill (India) Private limited; New Delhi.
- Rustagi, R. P., Financial Management, Theory, concepts and Problems, Galgotia Publishing Company, New Delhi.
- Prasanna Chandra, Financial Management, Tata McGraw Hill publishing company limited, New Delhi.
- OP Agarwal, Financial Management, Himalaya Publishing House, Mumbai
- Raman B S, Financial Management- United Publishers
- Srivastava, T. M., Financial Management, Principles and Problems, Pragati prakashan, Meerut.

Competencies of the course:

- Familiarising students with the basic objectives of Financial management.
- Proper understanding of profit maximization and wealth maximization concepts
- Application of time value of money in financial management.
- Identifies the sources of finance.
- Introducing the concept of cost of capital and its application in business
- Identifying the optimal capital structure of a firm
- Distinguishing capital structure and financial structure
- Understand different theories of capital structure
- Clear understanding of working capital management of a business enterprise

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B.Com V Semester – Core Course (COMMERCE)

CO5B18B18

FINANCIAL MANAGEMENT

Modules	Hours	PART A- (short answer) 2 marks 10/12	PART B- (short essay) 5 marks 6/9	PART C- (essay/problem) 15marks 2/4	Total
I	15	2	1	1	24
II	30	3	3	1	36
III	20	2	2	1	29
IV	15	2	2	1	29
V	10	3	1	0	11

Semester VI

Course Code: CO5B20B18

Name of the Course: COST ACCOUNTING - II

Credits: 4

Total Lecture Hours:108

Aim of the course:

To acquaint the students with different methods and techniques of costing. and to enable the students to identify the methods and techniques applicable for different types of industries.

Course Overview and Context:

Analytical Study of different Methods And Techniques Of Cost Accounting.

Syllabus Content:

Module I

Specific Order Costing- Job Costing – Meaning - Procedure- Batch Costing- Meaning- Procedure- Economic Batch Quantity- Contract Costing-Meaning- Objectives- Work-in-Progress Work Certified and Uncertified- Retention money and progress payments- Determination of Profit on Incomplete Contract- Treatment-Balance Sheet- Escalation Clause- Cost-plus Contract.

(20 Hours)

Module II

Operating Costing- Definition- Transport costing- Canteen costing- Hospital costing **(15 Hours)**

Module III

Process Costing- Process Accounts- Process Losses- Normal and Abnormal losses- Abnormal Gain - Treatment- Joint Products and By-products- Methods of Apportioning Joint costs- Accounting for By- products **(24Hours)**

Module IV

Marginal Costing and Break Even Analysis- Marginal Costing- Meaning-Definition- Difference between Marginal Costing and Absorption Costing - Differential Costing- Advantages

and Disadvantages of Marginal Costing -Break Even Analysis- Cost Volume Profit Analysis- Break even chart- Simple Break Even Chart- Marginal Costing and Decision Making- Pricing Decisions- Key Factor- Make or Buy- Sales Mix- Acceptance of foreign Order. **(25Hours)**

Module V

Budget and Budgetary Control- Meaning and Definition- Objectives- Steps in budgetary control- - Budget Manual Budget Committee- Budget key factor- Types of budgets- Advantages and limitations of budgetary control- Preparation of Cash Budget and Flexible Budget- Zero base Budgeting- Performance Budgeting.

(24Hours)

References:

- Jain, S.P., & Narang, K.L., Advanced Cost Accounting, *Kalyani Publishers, New Delhi.*
- Iyengar, S. P., Cost Accounting, Sultan Chand & Sons, New Delhi.
- Maheswary, S.N., Advanced Cost Accounting, Sultan Chand & Sons, New Delhi.
- Arora, M. N., Cost Accounting, Vikas Publishing House Pvt. Ltd, New Delhi.
- Shukla, M.C., & Grewal, T. S., Cost Accounting, Sultan Chand & Sons, New Delhi.
- J Madegowda, Advanced cost accounting, *Himalaya Publishing House, Mumbai*
- Lall Nigam B M and Jain I C- Cost Accounting Principles and Practice- Prentice Hall of India

Competencies of the course:

- Decision making in production process is simplified.
- In contract works profit can be calculated.
- Helps in pricing decisions.
- Generates capability in Budgeting.
- Explain the Calculation of Notional Profit to be taken to Profit & Loss A/c
- Describe the treatment of Normal Loss and Abnormal Loss in Process Accounting.
- Accounting Treatments of Joint Products and By Products.
- Describe P/V Ratio, BEP and Margin of Safety & Break Even Charts.
- Preparation of Sales Budget, Cash Budget & Flexible Budget.

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B.Com VI Semester – Core Course (COMMERCE)

CO6B20B18

COST ACCOUNTING - II

Modules	Hours	PART A- (short answer) 2 marks 10/12	PART B- (short essay) 5 marks 6/9	PART C- (essay/problem) 15marks 2/4	Total
I	20	2	2	1	29
II	15	2	1	0	9
III	24	2	2	1	29
IV	25	3	2	1	31
V	24	3	2	1	31

Semester VI

Course Code:CO6B21B18

Name of the Course: ADVERTISEMENT ANDSALES MANAGEMENT

Credits: 3

Total Lecture Hours:72

Aim of the course:

To make the students aware of the strategy, concept and methods of advertising and sales promotion.

Course Overview and Context:

The course covers meaning, scope and objectives of advertising, process of developing an advertising programme, detailed study on advertising media, advertising campaign, advertising research, measuring effectiveness of advertising, Social, economical and legal aspects of advertisement, sales promotion mix, sales promotion campaign, sales promotion budget and its preparation, effects of sales promotion on brand equity, nature, importance, purpose and process of personal selling, sales force management, establishing sales objectives, recruitment and training of sales force, evaluating sales force.

Syllabus Content:

MODULE1

Introduction:Advertising-Meaning-Originanddevelopment-Objectives- Importance- Functions of advertising- Role of advertisement in marketing mix- Classification and Types of advertisement-Merits and demerits- Advertisement process- Advertising planning- Key players in advertising industry- Advertisement agencies – Types and functions of advertising agencies - Advertisement campaign Social, economical and legal aspects of advertisement – Ethics in advertisement - meaning- perceived role of advertisement– Forms of ethical violation- misleading advertisements- advertising to children- product endorsements-stereotyping, cultural, religious and racial sensitivity in advertising – obscenity in advertising-misleading and deceptive advertising – false claims - Advertisement Standards Council of India– Regulation of advertising in India **(18 Hours)**

MODULE-2

Advertisement appeal and media- Advertisement appeal- Meaning –essentials of an advertisement appeal- types of appeal– advertisement copy– requisites of an effective advertisement copy– types of copy- Elements of copy-Layout- Functions of layout- Elements of layout- Principles of design and layout- copywriting-qualities of a good copywriter- - Copy testing and advantages - Advertising media- Media planning and strategy-Types of media- Media selection – Importance of media planning and selection- problems in media planning – Internet as an advertisement medium – Objects of internet advertisement - Advantages and disadvantages of internet advertising – Permission marketing- Steps in permission marketing- **(18Hours)**

MODULE-3

Advertising research – Need for advertisement research – Measuring the effectiveness of advertising - Importance of measuring the effectiveness- Methods : Pre-testing, Concurrent testing and Post- testing- Constraints in measuring the effectiveness-DAGMAR model **(10Hours)**

MODULE-4

Sales promotion- Promotion mix- Components-Sales promotion – Concept – Definition - Scope- Objectives- Importance of sales promotion- Methods and techniques of sales promotion -Sales promotion strategies- Differences between advertisement and sales promotion —Advantages and drawbacks of sales promotion - Sales promotion budget and its preparation –Sales promotion campaign- Evaluation of sales promotion strategies **(18Hours)**

MODULE-5

Personal selling–Nature and importance-Essential elements of personal selling– Process-Principles of personal selling– Types of sales persons– Sales force management– Designing and managing the sales force-Evaluating sales force **(8 Hours)**

References:

- Wells,Moriarty& Burnett,*Advertising, Principles&Practice, Pearson Education*
- Kenneth Clow. Donald Baack, *Integrated Advertisements, Promotion and Marketing communication, PrenticeHallofIndia, New Delhi,*
- S. H. H. Kazmi and SatishKBatra,*Advertising &SalesPromotion, ExcelBooks,New Delhi,*
- ManendraMohan –*AdvertisingManagement– Conceptsand Cases, Tata McGraw Hill*
- Sherlekar,Victor& NirmalaPrasad -*Advertising Management-Himalaya Publishing House*
- S.A. Chunawalla-*Promotion Management HimalayaPublishing House*
- C.L. Tyagi, ArunKumar-*AdvertisingManagement-AtlanticPublishersand Distributors*

Competencies of the course:

- Understand the methods to develop an advertising programme.
- Describe advertisement appeal, media planning and strategy.
- Identify the methods of selecting advertisement media.
- Describe the meaning of advertising research.
- Understand the methods of measuring the effectiveness of advertisement.
- Identify the social, economic and legal aspects of advertisement.
- Understand the meaning and scope of sales promotion.
- Understand the developing of sales promotion campaign.
- Describe sales promotion budget and its preparation.

- Identify the nature and importance of personal selling.
- Identify the methods to manage sales force.
- Describe how sales objectives can be established.

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B.Com VI Semester – Core Course (COMMERCE)

CO6B21B18

ADVERTISEMENT AND SALES MANAGEMENT

Modules	Hours	PART A- (short answer) 2 marks 10/12	PART B- (short essay) 5 marks 6/9	PART C- (essay/problem) 15marks 2/4	Total
I	18	3	2	1	31
II	18	3	2	1	31
III	10	2	1	1	24
IV	18	3	2	0	16
V	8	1	2	1	31

Semester VI

Course Code:CO6B22B18

Name of the Course: AUDITING AND ASSURANCE

Credits: 4

Total Lecture Hours: 90

Aim of the course:

To familiarize the students with the principles and procedure of auditing and to enable the students to understand the duties and responsibilities of auditors and to undertake the work of auditing.

Course Overview and Context:

The Course introduces the concept of auditing, its documentation, the internal control, duties of auditors, concept of vouching. It also covers the audit of limited companies, special audits and investigation process.

Syllabus Content:

Module I

Introduction – Meaning and Nature of Auditing – Definition of Audit – Basic Principles Governing an Audit, Scope of Audit, Objectives of Audit – Main Object and Subsidiary Objects – Advantages of an Audit, Inherent Limitations of Audit, Differences between Accountancy and Auditing. The Auditor: Qualities and Qualifications of an Auditor- Types and Conduct of Audit- Tax Audit- Performance Audit- Social Audit. Auditing standards: Overview, Role of Auditing and Assurance Standards Board in India **(17 Hours)**

Module II

Audit Engagement, Documentation and Evidence–Audit Planning, Audit Programme Preparation before Audit. Audit files: Permanent and current audit files, Ownership and custody of working papers, Audit working papers. Audit evidence – Meaning, Types, Reliability of audit evidence, Methods of obtaining audit evidence – Physical verification, Documentation, Direct confirmation, Re-computation, Analytical review techniques, Representation by management. **(15Hours)**

Module III

Internal Control–Concept of internal control, Internal Control and the Auditor, Internal Control Questionnaire, Internal Control and Computerized Environment-General Control and Application Controls-Internal Check-Meaning and Definition, Objects of Internal Check, Auditors Duties as Regards Internal Check, Internal Audit – Internal Auditor and independent Auditor – Difference between Internal Check- Internal Control and Internal Audit- Internal Check as Regards Cash Transactions, purchases- sales- wages and stores. Vouching-meaning

of Vouching- Definition-Vouchers- Points to be noted in Vouchers – Importance of vouching – Vouching of Cash Transactions- Vouching of Receipts and Payments, Vouching of Wages. Verification and Valuation of Assets and Liabilities - Concept, objects, Auditors Duty in Verification and Valuation. **(25 Hours)**

Module IV

Audit of Limited Companies – (based on Companies Act 2013) Company Auditor – Qualifications - Disqualifications - Appointment Removal- Powers and Duties of an Auditor – Liabilities of an Auditor – Audit Report –Contents and Types. **(25 Hours)**

Module V

Special Audits and Investigation– Government Audit, General Duties and powers of Comptroller and Audit General, Miscellaneous Audits (Procedure only)- Audit of Charitable organizations - Educational Institutions (College)–Hospital- Club- Audit in computerized environment- Audit around computer and audit through computer – Investigation - Meaning and Definition of Investigation – Scope of investigation- Distinction between Investigation and Auditing – Investigation on Acquisition of Running Business, Investigation when Fraud is suspected. **(18 Hours)**

References:

- Tandon, B N, Sudharsanam,S., & Sundharabahu,S., A Handbook of Practical Auditing, *S.Chand & Company Ltd, New Delhi.*
- ArunJha, *Auditing* – UniversityEdition, *Taxman Publications*
- Saxena, R. G.,Principlesand PracticeofAuditing, *Himalaya Publishing House,Mumbai*
- Sharma, T. R., Auditing*SahityaBhawanPublicationAgra.*
- Saxena, R. G.,Principlesand PracticeofAuditing, *Himalaya Publishing House,New Delhi.*
- ICAIStudy materialforIPCC and Final

Competencies of the course:

- To understand the concept of auditing
- Difference between accounting and auditing
- To understand the concept of audit planning and audit evidence
- To get an awareness on internal control measures

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B.Com VI Semester – Core Course (COMMERCE)

CO6B22B18

AUDITING AND ASSURANCE

Modules	Hours	PART A- (short answer) 2 marks 10/12	PART B- (short essay) 5 marks 6/9	PART C- (essay/problem) 15marks 2/4	Total
I	17	2	2	1	29
II	15	2	2	0	14
III	25	3	1	1	26
IV	15	2	2	1	29
V	18	3	2	1	31

Semester VI

Course Code:CO6B23B18

Name of the Course: MANAGEMENT ACCOUNTING

Credits: 4

Total Lecture Hours: 90

Aim of the course:

To acquaint the students with management accounting techniques for the analysis and interpretation of financial statements and to study the basic framework of financial reporting.

Course Overview and Context:

The Course introduces the concept of management accounting, financial statement and its analysis, ratio analysis, fund flow analysis and cash flow statement.

Syllabus Content:

Module I

Introduction to Management Accounting – Meaning- evolution- Definition- Nature and characteristics- scope- Objectives- Functions- Distinction between financial accounting and management accounting- distinction between cost accounting and management accounting- Tools of management accounting- Limitations of Management accounting **(10Hours)**

Module II

Financial Statement Analysis - Financial Statements –Nature and limitations of financial statements- Analysis and Interpretation of Financial Statements- Objectives – Importance – Types of Financial Analysis – Internal- External – Horizontal – Vertical – Techniques of Analysis – Comparative Statements - Common Size Statements –Trend Analysis. **(15 Hours)**

Module III

Ratio Analysis –Meaning – Objectives- Importance and Uses – Limitations – Types and classification of Ratios – Liquidity Ratios –Solvency Ratios- Activity Ratios - Profitability Ratios – Preparation of Trading and Profit and Loss Account and Balance Sheet by using Ratios. **(25Hours)**

Module IV

Fund flow Analysis – Introduction – Meaning and Definition of Fund - Need for Fund Flow Statement – Managerial Uses- Limitations –Schedule of Changes in Working Capital- Funds from operations- Preparation of Fund Flow Statement. **(20Hours)**

Module V

Cash Flow Statement – Introduction – Meaning – Uses- Comparison between Fund Flow Statement and Cash Flow Statement – Preparation of Cash Flow Statement as per Accounting Standard 3 – Direct Method and Indirect method

(20Hours)

References:

- Manmohan&Goyal, S.N., Management Accounting, *SahityaBhawan Publication, NewDelhi.*
- Lal, Jawahar, Corporate Financial Reporting, Theory & Practice, *Taxmann Applied Services, New Delhi.*
- J Madegowda, Advanced Management Accounting, *Himalaya Publishing House, Mumbai*
- Arora, M. N., Cost Accounting and Management Accounting, *Vikas Publishing House Pvt. Ltd, NewDelhi.*
- S P Gupta, Management Accounting, *Sahityabhavan, Agra*
- Raiyani, J. R., &Lodha, G., International Financial Reporting Standard (IFRS) and Indian Accounting Practices, *New Century Publications.*
- Pillai R S N and Bagavathi- *Management Accounting- S Chand & Company*
- Management Accountant (Journal), *Institute of Cost Accountants of India, Kolkata.*

Competencies of the course:

- To understand the concept of management accounting
- To familiarize with the financial statement analysis
- To understand the techniques of analysis
- To study about the fund flow and cash flow statement

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B.Com VI Semester – Core Course (COMMERCE)

CO6B23B18

MANAGEMENT ACCOUNTING

Modules	Hours	PART A- (short answer) 2 marks 10/12	PART B- (short essay) 5 marks 6/9	PART C- (essay/problem) 15marks 2/4	Total
I	10	2	1	0	9
II	15	2	3	0	19
III	25	4	2	2	48
IV	20	2	2	1	29
V	20	2	1	1	24

SYLLABI FOR CHOICE BASED CORE COURSES

Semester III

A. FINANCE & TAXATION

Course Code:CO3B11aB18

Name of the Course: GOODSANDSERVICESTAX

Credits:4

Total Lecture Hours:90

Aim of the course:

To give the students a general understanding of the GST law in the country and provide an insight into practical aspects of GST and equip them to become tax practitioners.

Course Overview and Context:

The objective of the course is to provide an understanding of the concept of Goods and Services Tax Scheme and provide an insight into the aspects and procedures in connection with Kerala GST Act and Rules, which are useful to the emerging entrepreneurs.

Syllabus Content:

Module 1- Introduction to Goods and Services Tax

Introduction -Stages of Evolution of Goods and Services Tax - Methodology of GST – Subsuming of taxes-constitutional background-Benefits of implementing GST-Structure of GST-Central Goods and Services Tax- State Goods and Services Tax- UTGST-Integrated Goods and Services Tax- Important concepts and definitions under CGST Act and IGST Act- GSTN-HSN Code- SAC code- GST Council – Structure, Power and Functions.

(Note-Following definitions – Aggregate turnover, Agent, Agriculturist, Business, Capital goods, Taxable person, Casual taxable person, Non-Resident taxable person, Common Portal, E-commerce, India, Composite supply, Mixed supply, Exempted supply, Outward supply, Principal supply, Place of supply, Supplier, Goods, Services, output tax, Job work, Manufacture, Input, Inward Supply, Input tax, Input tax credit, Person, Place of business, Reverse charge, Works contract, Export of goods/services, Import of goods/services, Intermediary, Location of supplier of service, Location of recipient of service- Taxable territory, Non – taxable territory) (10hours)

Module II- Levy, Tax Collection and Reverse Charge Mechanism

Levy and Collection of Tax – Rates of GST – Scope of Supply – Composite and Mixed Supplies, E-commerce under GST regime – Liability to pay tax, Reverse Charge Mechanism – Composition Scheme of Levy-Value of taxable supply- Interstate supply-Intra state supply (20hours)

Module III- Concept of time and place of supply & Import and Export

Time of supply – Place of supply– Significance – Time and place of supply in case of intra state supply, inter state supply and import and export of goods and services *(10hours)*

Module IV– Input Tax Credit & Payment of GST

Cascading Effect of Taxation – Benefits of Input Tax Credit– Manner of claiming input tax credit in different situations - Computation- Input service distribution- Computation- Recovery of Credit- Reversal of credit –Utilization of Input tax credit- Cases in which input tax credit is not available- Tax Invoice – Unauthorised Collection of Tax- Credit Notes – Debit Notes- Electronic Cash Ledger- Electronic Credit Ledger- Electronic liability ledger -, Manner of payment of tax- Tax Deduction at Source- Collection of Tax at Source-Refunds *(30hours)*

Module V– Registration, Returns and Accounts and Assessment

Registration - Persons Liablefor Registration - Compulsory Registration - Deemed Registration- ProcedureForRegistration-GSTIN-AmendmentofRegistration-Cancellation ofRegistration - Revocationofcancellation - FurnishingDetailsofSupplies>Returns- Accounts and Records- Forms for above – Assessment- An overview of various types of assessment *(20hours)*

(All the provisions in the Central GST, State GST and Integrated GST Acts and Rules as amended upto date will be applicable)

References:

- Indirect Taxes –Vinod KSingania, Taxmann's Publications, NewDelhi
- Indirect Taxes- H.CMehrotra, Sahitya Bhavan Publications, NewDelhi
- IllustratedGuidetoGoodsandServiceTax-CARajatMohan-BharatPublications
- All About GST-VS Datey-Taxmann Publications.
- Beginner'sGuidetoGST-DrVandanaBangarandDrYogendraBangar-AadhyaPrakashan
- BareAct CGST
- BareAct SGST
- BareAct IGST

Competencies of the course:

- Understand the concept of GST, CGST, SGST
- Understand GST Council, HSN Code
- To make an awareness on the procedure of tax collection
- Understand the levy of tax on different assesses
- To study the concept of input tax credit
- To understand the registration process
- To determine the type of assessments

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B.ComIII Semester –OptionalCore Course (COMMERCE)

CO3B11aB18

GOODSANDSERVICESTAX

Modules	Hours	PART A- (short answer) 2 marks 10/12	PART B- (short essay) 5 marks 6/9	PART C- (essay/problem) 15marks 2/4	Total
I	10	3	2	1	31
II	20	2	1	1	24
III	10	2	1	0	9
IV	30	2	2	1	29
V	20	3	3	1	36

Semester IV

A. FINANCE AND TAXATION

Course Code: CO4B15aB18

Name of the Course: FINANCIAL SERVICES

Credits:4

Total Lecture Hours: 90

Aim of the course:

To provide the students with an overall idea of financial services available in the country and to create an understanding about recent trends in financial service sector.

Course Overview and Context:

The objective of the course is to provide an understanding of the concept of Financial Services, Venture capital and securitization and provide an insight into the aspects and procedures in connection with leasing, factoring and credit rating.

Syllabus Content:

MODULE I

Introduction to Financial Services – Meaning – Types – Fund Based Financial Services – Fee Based Financial Services – Introduction to Merchant Banking Services in India- Role and Functions of Merchant Bankers
(15Hours)

MODULE II

Venture Capital and Securitisation– Features and Types of Venture Capital– various Stages of Venture Capital Financing - Factors affecting investment decision – Investment nurturing– Venture capital Exit strategies- Venture Capital Firms in India- Securitisation of Debt- Parties involved- Steps of securitisation- Types of securitisation- Advantages-Limitations–SARFAESI Act2002- Background- Purpose of the Act-Main provisions
(20Hours)

MODULE III

Leasing and Factoring– Leasing – Essentials – Types – Operating and Financial Lease – Sale and Lease back- Other classifications – Advantages and Limitations of Leasing—Leasing Vs Hire purchase- Factoring-Parties involved – Process of Factoring– Functions of a Factor– Different Forms of Factoring Services – Factoring Vs. Bill Discounting– Forfaiting– Mechanism of Forfaiting– Factoring Vs. Forfaiting
(20Hours)

MODULE IV

Credit Rating – Meaning, types of Credit Rating – Need for credit rating – Factors affecting credit rating – Advantages and Limitations of Credit rating– Rating process and methodology Credit Rating Agencies in India.
(15 Hours)

MODULE V

Mergers and Acquisition- Expansion of business firms– Internal and external expansion – forms of combinations - merger, acquisition and takeover – Reasons for merger- Types of merger- Legal aspects involved- Valuation methods- Forms of financing mergers – Merger Vs Takeover – Types of takeover – Defense strategies against hostile takeovers- Mergers in India- Recent trends in financial services - Shadow Banking-Angel Funds- Hedge funds **(20Hours)**

References:

- Bhole, L.M., Financial Institutions and Markets: Structure, Growth and Innovations Tata Mc- Grow Hill. New Delhi:
- Gupta, N.K., Financial Markets, Institutions and Services, Ane Books Pvt. Ltd. New Delhi
- Khan, M.Y., Financial Services-Tata McGraw Hill New Delhi.
- Siddaiah, T., Financial Services Pearson Education New Delhi.
- VA Avadhani, Financial Services in India, Himalaya Publishing House, Mumbai
- Yogesh, M., Investment Management, PHI Learning Pvt. Ltd. New Delhi:
- Shashi K Gupta and Nisha Agarwal-Financial Services-Kalyani Publishers

Competencies of the course:

- Understand the basic concepts of financial services
- Understand the features of venture capital and securitization
- Understand the concept and procedures of leasing and factoring
- Understand the importance of credit rating and its procedure
- Understand the internal and external expansion

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B.Com IV Semester – Optional Core Course (COMMERCE)

CO4B15aB18

FINANCIAL SERVICES

Modules	Hours	PART A- (short answer) 2 marks 10/12	PART B- (short essay) 5 marks 6/9	PART C- (essay/problem) 15marks 2/4	Total
I	15	2	2	1	29
II	20	3	2	1	31
III	20	3	2	1	31
IV	15	1	1	1	26
V	20	3	2	1	31

Semester V

A. FINANCE AND TAXATION

Course Code:CO5B19aB18

Name of the Course: INCOME TAX - I

Credits:4

Total Lecture Hours:90

Aim of the course:

To familiarize the students with the Income Tax & Income Tax Act 1961 and to enable the students to compute the taxable income under the heads of Income from salary, House property, Profits & gains of Business or profession.

Course Overview and Context:

The course covers the history of Income tax in India, Meaning of the basic terms of Income tax like Assessee, Assessment year, etc, A brief study on Agricultural Income, Determination of Residential status, Various incomes exempted from tax, Computation of Taxable Income under the first three heads of Income salary, House property, Profits & gains of Business & Profession & the various deductions permissible from the three heads of Income.

Syllabus Content:

Module I

Introduction-Brief History of Income Tax in India-Basic Concepts-Finance Act-Definition of Income- Gross Total Income- Total Income-Assessee- Assessment Year Average Rate of Tax – Maximum Marginal Rate- Previous Year – Accelerated Assessment - Person- Finance Act- Rates of Income Tax-Capital and Revenue
(15Hours)

Module II

Residential Status– Incidence of Tax– Income Exempt from Tax– Heads of Income. (15Hours)

Module III

Income from Salary– Chargeability – Definition–Perquisites– Profit in lieu of Salary– Deductions from Salary - Provident Funds and Treatment - Computation of Income from Salary (25 Hours)

Module IV:

Income from House Property– Basis of Charge – Deemed Ownership-Income from House Property Exempt from Tax – Annual Value and its Determination in Various Cases- Deductions Permissible-Unrealised Rent and Recovery of Unrealised Rent and Arrears of Rent- Computation of Income from House Property
(15 Hours)

Module V

Profit and Gains of Business or Profession– Chargeability – Deductions Expressly Allowed -General Deductions – Depreciation – Expenses/Payments Not Deductible-Expenses Allowed on Actual Payment Basis Only – Deemed Profits U/S 41- Computation of Profits and Gains of Business or Profession **(20 hours)**

References:

- Singhanian, Vinod, K., & Singhanian Monica, Students Guide to Income Tax, Taxman Publication, New Delhi.
- Mehrotra, H.C., Goyal, S.P., Direct Taxes Law and Practice - Sahithya Bhawan Publications, Agra.
- Gaur, V.P., & Narang, D.B., Direct Taxes - Kalyani Publishers, New Delhi.
- Income Tax Act

Competencies of the course:

- Understand the history of Income Tax
- Describe the Definitions of various terms of Income Tax like assessee, Assessment year, gross Total Income, etc
- Identify the meaning of agricultural Income and clubbing of Agricultural Income with Non Agricultural Income
- Understand how to determine the Residential status of Individual, HUF, AOP, BOI & Joint stock companies.
- Recognise the various Incomes exempted from Income Tax
- Understand the Computation of Income from salary, Profit in lieu of salary, Deductions allowable from salary
- Describe the Computation of Income from House property, Income exempted from House property.
- Recognise the determination of Annual Value under Income from House Property.
- Computation of Income from Profits & gains of Business or profession
- Recognise the various deductions permissible under the head Profits & Gains of Business & profession

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B.Com V Semester – Optional Core Course (COMMERCE)

CO5B19aB18

INCOME TAX - I

Modules	Hours	PART A- (short answer) 2 marks 10/12	PART B- (short essay) 5 marks 6/9	PART C- (essay/problem) 15marks 2/4	Total
I	15	3	2	0	16
II	15	2	2	1	29
III	25	3	2	1	31
IV	15	2	2	1	29
V	20	2	1	1	24

Semester VI

A. FINANCE AND TAXATION

Course Code:CO6B25aB18

Name of the Course : INCOME TAX-II

Credits: 4

Total Lecture Hours: 90

Aim of the course:

To have an understanding of determination of Total Income and tax payable and to get an overview regarding return to be filed by an individual and also assessment procedure

Course Overview and Context:

The course covers the computation of taxable income under the heads Capital gain, Income from other sources, various deductions permissible from the two heads of Income, Clubbing, Aggregation, set off & carry forward of Income, various deduction allowable under section 80 C to 80 U, computation of total Income, Powers & duties of Income Tax Authorities, Assessment procedure, Types of assessment, Filing of return of Income, A brief study on TDS

Syllabus Content:

Module-I

Capital gains- Basis of charge –Capital assets – Kinds– Computation of Short term and Long term Capital Gains– Computation of Capital Gain in following Special Cases –Conversion of Capital Asset into Stock in Trade-Transfer of Capital Asset by a Partner to a Firm, AOP, BOI – Compensation on Compulsory Acquisition of Assets and also Enhanced Compensation- Right Share and Bonus Shares –Converted Shares / Debentures- Capital Gains Exempt from Tax-Capital Gains Account Scheme- Computation of Income from Capital Gain.

(20Hours)

Module-II

Income from Other Source- General and Specific Chargeability- Kinds of Securities and Grossing up of Interest- Bond Washing Transaction- Deductions Allowed-Deduction Not permitted- Computation of Income under the head Income from Other Source.

(10 Hours)

Module-III

Clubbing of Income –Aggregation of Incomes - Setoff and Carry forward of Losses – Order of Set off - Computation of Gross Total Income -Deductions under Chapter VIA -Payment or Contribution deductions applicable to individuals from Sec80C to 80GGC an deduction under Sec80U -Total income **(25Hours)**

Module-IV

Assessment of individuals –Agricultural Income-Partly Agricultural Income – Clubbing of Agricultural Income-
Computation of Tax (20Hours)

Module V

Income Tax authorities –Powers and Functions – Assessment – Assessment procedure – Types of Return – E-
filing of Return – Return through TRP- PAN- Types of Assessment – Tax Deducted at Source- TCS- TAN-
A brief study on areas (a) Advance payment of tax (b) Refund (c) Recovery of tax (d) Tax Clearance Certificate – Tax
planning – Tax evasion – Tax avoidance – Tax management (theory only) (15Hours)

References:

- Singhanian, Vinod, K., & Singhanian Monica, Students Guide to Income Tax, *Taxmann Publication, New Delhi.*
- Mehrotra, H.C., & Goyal, S.P., Direct Taxes - Law and Practice, *Sahitya Bhawan Publications, Agra.*
- Gaur, V.P., & Narang, D.B., Direct Taxes, *Kalyani Publishers, New Delhi.*
- Income Tax Act

Competencies of the course:

- Understand the computation of taxable Income under the head Capital Gains
- Identify the computation of taxable Income under the head Income from other sources for computing tax liability.
- Recognize the various deductions which are allowed & not allowed from these heads of Income.
- To get an idea on the various authorities working for the purpose of Income Tax Act and also the functions performed by them.
- Describe the procedures & rules for clubbing & aggregation of Income
- Identify the process of set off & carry forward of losses
- Recognise the various deductions under section 80 C to 80 U.
- Understand how the total Income is computed after the deduction under section 80C to 80U.
- To understand how assessment is made, the procedure & the different types of Assessment
- Identify how to file an Income Tax return, return through TRP PAN
- A brief study on TDS
- Describe the meaning of Advance payment of Tax, Refund of Tax & Recovery of Tax.

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B.Com VI Semester – Optional Core Course (COMMERCE)

CO6B25aB18

INCOME TAX -II

Modules	Hours	PART A- (short answer) 2 marks 10/12	PART B- (short essay) 5 marks 6/9	PART C- (essay/problem) 15marks 2/4	Total
I	20	3	2	1	31
II	10	3	2	1	31
III	25	2	2	1	29
IV	20	2	1	1	24
V	15	2	2	0	14

Semester III

B. MARKETING

Course Code: CO3B11bB18

Name of the Course: CUSTOMERRELATIONSHIPMANAGEMENT

Credits:4

Total Lecture Hours: 90

Aim of the course:

The purpose of this course is to familiarize the students with the concepts and strategies involved in Customer Relationship Management

Course Overview and Context:

It starts with deep commitment to make familiar what is product management, role of product manager, product positioning and its kinds, new product development, brand management, co-branding etc.

Syllabus Content:

MODULE I

Customer Relationship Management – Introduction – Definition – Need for CRM -Concepts - Customer Loyalty and Optimizing Customer Relationships – Strategic Framework for CRM – Origin and Role of CRM – Components of CRM- CRM Processes. **(20Hours)**

MODULE II

Customer Satisfaction – Product Marketing– Direct Marketing– Customer Learning Relationship – Key Stages of CRM- Forces Driving CRM- Benefits of CRM– Growth of CRM Market in India- Key Principles of CRM **(20Hours)**

MODULE III

CRM Strategy– CRM Strategy Development Process– CRM Value Creation Process– Customer Profitability- Customer Acquisition and Retention –Customer Strategy **(15Hours)**

MODULE IV

CRM Process Framework – Governance Process– Performance Evaluation Process- Monitoring System-Key Performance Indicators– CRM Budget and CRM Return on Investment **(15Hours)**

MODULE V

Use of Technology in CRM– Call Centre Process – CRM Technology Tools – Implementation – Selection of CRM Package– Reasons for Failure of CRM **(20Hours)**

References:

- Peelen, E.D., Customer Relationship Management, *Pearson Education, Mumbai.*
- Francis, Buttle & Stan Maklan, Customer Relationship Management Concepts and Technologies, *Taylor and Francis, UK.*
- Bhat, G.K., Customer Relationship Management, *Himalaya Publishing House, Mumbai.*
- Peeru, H., Mohamed & Sagadevan, A., Customer Relationship Management, *Vikas Publishing House, Noida.*
- Sontakki, C.N., Marketing management, 10th revised edition (2013), *Kalyani Publishers, New Delhi.*

Competencies of the course:

- Familiarising students with the term customer relationship management.
- Proper understanding of components of CRM
- Identifies the CRM process framework
- Explains the use of technology in CRM

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B.Com III Semester – Optional Core Course (COMMERCE)

CO3B11bB18

CUSTOMER RELATIONSHIP MANAGEMENT

Modules	Hours	PART A- (short answer) 2 marks 10/12	PART B- (short essay) 5 marks 6/9	PART C- (essay/problem) 15 marks 2/4	Total
I	20	3	2	1	31
II	20	2	4	0	24
III	15	2	2	1	29
IV	15	3	1	1	26
V	20	2	0	1	19

Semester IV

B. MARKETING

Course Code: CO4B15bB18

Name of the Course: SERVICE MARKETING

Credits: 4

Total Lecture Hours:90

Aim of the course:

To develop insights into emerging trends in the service sector and tackle issues involved in the management of services.

Course Overview and Context:

The objective of the course is to provide an understanding of the concept of service its meaning and definition, marketing mix in service marketing, consumer behavior in services, segmentation and positioning

Syllabus Content:

MODULE-I

Concept of Service–Meaning–Definition – Components and Tangibility– Growth of Service Sector Challenges and Strategies-Classification of Services- Marketing Triangle-Marketing of Services. **(16Hours)**

MODULE -II

Marketing Mix in Service Marketing-7Ps– Product Decision – Pricing Strategies– Promotion of Services- Placing or Distribution of Services– Additional Dimensions–People– Physical Evidences - Process. **(20Hours)**

MODULE -III

Consumer Behaviour in Services–Behavioural Profile of Consumers-Customer Satisfaction and Expectation Gap Analysis– Quality Perceptions in Service- Measurement of Service Quality - SERVQUAL Dimensions- Service Recovery and Problem Solving–Employees Role in Service Marketing– Role of Technology. **(20Hours)**

MODULE -IV

Service Market Segmentation – Bases – Positioning – Differentiation and Retention Strategies Applicable to Service Marketing– Relationship Marketing. **(16Hours)**

MODULE –V

Marketing of Services with Reference to Tourism – Financial Services and Health– Trends in Service Marketing. **(18Hours)**

References:

- Christopher Lovelock, Service Marketing, Pearson, Mumbai.
- Helen Woodruffe, Service Marketing, Macmillan India.
- Rao, Service Marketing, Pearson, Mumbai.
- Roland Rust and Anthony Timothy, Service Marketing, HarperCollins College Publishers.
- *Indian Journal of Marketing (ISSN 0973-8703), New Delhi-110016*

Competencies of the course:

- Understand the basic concepts of service
- Deals with Concept like marketing mix in service marketing
- Identify the 7 Ps in marketing
- Understand the consumer behaviour
- Understand the terms segmentation, positioning, , differentiation and retention strategies applicable to service marketing
- Understand the term Relationship marketing
- Explanation regarding marketing of services in tourism is possible
- Explanation regarding marketing of services in financial services is possible
- Explanation regarding marketing of services in health is possible

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B.Com IV Semester – Optional Core Course (COMMERCE)

CO4B15bB18

CUSTOMER RELATIONSHIP MANAGEMENT

Modules	Hours	PART A- (short answer) 2 marks 10/12	PART B- (short essay) 5 marks 6/9	PART C- (essay/problem) 15marks 2/4	Total
I	16	2	1	1	24
II	20	3	2	1	31
III	20	3	2	1	31
IV	16	2	2	0	14
V	18	2	2	1	29

Semester V

B. MARKETING

Course Code: CO5B19bB18

Name of the Course:MARKETING RESEARCH

Credits:4

Total Lecture Hours:90

Aim of the course:

To acquaint the students with the method and techniques of marketing research.

Course Overview and Context:

The course covers the meaning and types of research, its significance, research design, collection of primary and secondary data, data processing and reporting.

Syllabus Content:

Module-I

Research – Types – Marketing Research– Definition–Significance– Areas Covered by Marketing Research– Market and Marketing Research – Outside Agencies and Research – Reliable Information Sources in India – Limitations of Marketing Research. **(14Hours)**

Module-II

ResearchDesign– Exploratory– Descriptive– Diagnostic– Experimental– Beforeonly – BeforeandAfter– AfterOnlywith Control– Beforeand AfterWithControlIndependent and ExtraneousVariable-Treatment **(16Hours)**

Module-III

Collection of Data - Primary and Secondary - Sampling and Sampling Design - Probability and Non Probability Sampling– Collection of Data– Methods for Collection of Both Primary and Secondary Data – Scale of Measurement and its Basics **(18Hours)**

Module-IV

Data Processing – Coding – Editing – Tabulation - Testing of Hypotheses - Steps – Parametric and Non Parametric Tests (Theory only) – ANOVA – MANOVA – ANCOVA – Chi – square Test – Use of SPSS **(30 Hours)**

Module-V

Reporting– Report of Research Findings – Types of Report– Report Format - Contents **(12Hours)**

References:

- Kotler, Philip, Armstrong, Gary, Prafulla Y Agnihotri & Khsanul Haque, Principles of Marketing, Pearson Education Inc, South Asia.
- Kotler, Philip, Kerin Lave, Koshy, Abraham, & Jha, Mitheswar, Marketing Management, Pearson Education Inc., South Asia.
- Stanton, J.W., Fundamentals of Marketing, McGraw Hill, New York.
- Pillai, R.S.N., & Bagavathy, V., Modern Marketing, Principles and Practices, S Chand Company Private Ltd, New Delhi.
- Nair, Rajan, Marketing Management, S Chand Company Private Ltd, New Delhi.

Competencies of the course:

- Understand types of marketing research
- Identify the sample selection techniques
- Recognize the various data processing steps
- To get an idea of reporting, types of report and its format / contents.

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B.Com V Semester – Optional Core Course (COMMERCE)

CO5B19bB18

MARKETING RESEARCH

Modules	Hours	PART A- (short answer) 2 marks 10/12	PART B- (short essay) 5 marks 6/9	PART C- (essay/problem) 15marks 2/4	Total
I	14	2	2	1	29
II	16	3	2	1	31
III	18	2	2	1	29
IV	30	2	2	0	14
V	12	3	1	1	26

Semester VI

B. MARKETING

Course Code: CO6B24bB18

Name of the Course: INTERNATIONAL MARKETING

Credits: 4

Total Lecture Hours: 90

Aim of the course:

To equip the students with environmental, procedural, institutional and decisional aspects of international marketing.

Course Overview and Context:

The course covers the meaning and definition of international marketing, its planning, international marketing environment, its constraints, procedures and documents, marketing mix

Syllabus Content:

Module I

International Marketing- Definition- Nature- Benefits- Special Problems- Features of International Marketing vis – a vis Domestic Marketing – Internationalisation Stages –International Marketing Orientation- Planning for International Marketing **(20Hours)**

Module II

International marketing Research-Objectives of Marketing Research-Features, Advantages and Limitations of Marketing Research-Steps In Marketing Research Process – Importance of International Marketing Research - Research Agencies- Market Entry and Operating Strategies **(15Hours)**

Module III:

International Marketing Environment- Economic, Political, Legal, Demographic and Cultural Environment, International Institutions – Free Trade Zone- Globalisation – Positive and Negative Effects of Globalization- Globalisation and Its Impact on International Marketing– Marketing Barriers-Tariff and Non-Tariff Barriers **(20Hours)**

Module IV

Foreign Trade Strategy of India– Foreign Trade Policy– India and World Trade– Export and Import Policy - Major Problems of India's Export Sector – Procedure and Documentation on Exporting– Export Promotion Council – Export Finance **(20Hours)**

Module V

International Marketing Mix - Product Strategies - International Marketing and PLC-Pricing Strategies- Promotion Strategies - Distribution Strategies **(15Hours)**

References:

- Keegen, GlobalMarketingManagement, *Pearson,Mumbai*
- CateoraPhilip,JohnGraham&MaryGilly, International Marketing, *McGraw Hill/Irwin.*
- SakOnkvisit&JohnJShaw,Internationalmarketinganalysisandstrategies,*RoutledgeTaylor and Francisgroup,UK*
- Cherunilam, Francis, International Marketing Text and cases, *Himalaya Publishing House,Mumbai*
- Indian JournalofMarketing(ISSN 0973-8703), *New Delhi-110016*

Competencies of the course:

- Understand the meaning and scope of international marketing history of Income Tax
- Identify the distinction between international trade, marketing and business
- Understand the international marketing environment
- Identify the constraints of international marketing
- Familiarise the procedure and documentation of international business
- To understand the marketing mix.

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B.Com VI Semester – Optional Core Course (COMMERCE)

CO6B24bB18

INTERNATIONAL MARKETING

Modules	Hours	PART A- (short answer) 2 marks 10/12	PART B- (short essay) 5 marks 6/9	PART C- (essay/problem) 15marks 2/4	Total
I	20	3	2	0	16
II	15	3	2	1	31
III	20	2	2	1	29
IV	20	3	1	1	26
V	15	1	2	1	27

SYLLABI FOR COMPLEMENTARY COURSES

Semester I

Course Code:CO1C01B18

Name of the Course: BANKING AND INSURANCE

Credits:3

Total Lecture Hours:72

Aim of the course:

To familiarize the students with the basic concepts and practice of banking and the principles of Insurance

Course Overview and Context:

The course gives an introduction to banking, an awareness on banking reforms, insurance sector and its different types.

Syllabus Content:

Module I

Introduction to Banking- Origin and Evolution of Banks - Meaning and Definition-Classification of Banks – Functions of Commercial Banks- Primary and Secondary- Credit Creation-Reserve Bank of India-Functions of RBI-BankingOmbudsmanScheme. **(15Hours)**

Module II

Innovations and Reforms in Banking – E-banking – ATM – CDM - telephone/ Mobile Banking –ECS -EFT – NEFT – RTGS – SWIFT - CORE Banking - Cheque Truncation System - Credit and DebitCards - CIBIL – KYC - Banking Sector Reforms-Prudential Norms- Capital Adequacy Norms - NPA – NBA - Basel norms - Small Finance Banks - Payment Banks - Financial Inclusion -PMJDY.**(18 Hours)**

Module III

Banker and Customer- Meaning and Definition- Relationship- General and Special- Different Types of Accounts- Cheque- dishonour of cheque – payment in due course – Crossing - Endorsement.**(15 Hours)**

Module IV

Insurance - Introduction- Concept of Risk- Insurance - Need and Importance - Principles of Insurance contract Insurance Industry in India- IRDA - Insurance Sector Reforms – Bancassurance.**(9 Hours)**

Module V

Types of insurance - Life Insurance– Features - Classification of Policies - Policy Conditions - Application and Acceptance- Assignments - Nomination - -Surrender-Foreclosure- Marine Insurance – Features- Policy Conditions - Clauses - Fire Insurance- Motor vehicle insurance - Health Insurance- Burglary insurance- personal accident insurance- Re-Insurance- Group insurance.Insurance penetration and insurance density (brief studyonly)**(15 Hours)**

References:

- Shekhar, K.C, Banking Theory and Practice, *Vikas Publishing House, NewDelhi*
- Maheswari, S.N., Banking Law and Practice, *Kalyani Publishers, NewDelhi*
- Sundharam, Varshney, Banking Theory Law & Practice, *Sulthan Chand & Sons, NewDelhi.*
- Agarwal, O.P., Banking and Insurance, *Himalya Publishing House, Mumbai*
- Saxena, G.S., Legal Aspects of Banking Operations, *Sultan Chand and Sons, NewDelhi*
- Agarwal, O.P., Banking and Insurance, *Himalya Publishing House, Mumbai*
- Tripathi, Nalini & Prabil Pal., Insurance: Theory and Practice, *PHI Pvt Ltd, NewDelhi*
- Gupta, P.K., Insurance and Risk Management, *Himalaya Publishing House, Mumbai*
- Mishra, M.N., Principles and Practices of Insurance, *S. Chand and Sons, NewDelhi*

Competencies of the course:

- Understand the evolution of banks
- Understand the role of RBI
- Understand the idea of credit creation
- To study the reforms in banking
- To become aware of the role of IRDA
- To understand the concept of insurance and its importance and types.

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B.Com I Semester – Complementary Course (COMMERCE)

CO1C01B18

BANKING AND INSURANCE

Modules	Hours	PART A- (short answer) 2 marks 10/12	PART B- (short essay) 5 marks 6/9	PART C- (essay/problem) 15 marks 2/4	Total
I	15	2	2	1	29
II	18	3	2	1	31
III	15	2	2	1	29
IV	9	3	2	0	14
V	15	2	1	1	24

B.COM PROGRAMME- COMPLEMETARYCOURSE

CO1C01B18:BANKING AND INSURANCE

MODEL QUESTION PAPER

I Semester CBCSS Examination

Time :3Hrs

Total Marks :80

PART A

(Answer any 10 questions. Each question carries 2 marks)

1. Define Banking.
2. Define cheque.
3. Define insurance.
4. Who is banking ombudsman?
5. What is E banking?
6. What is financial inclusion?
7. What do you mean by BASEL norms?
8. What is Repo rate?
9. Define fire insurance?
10. What do you mean by indemnity?
11. What are the objectives of reinsurance?
12. Define IRDA.

(10 x 2=20 marks)

PART B

(Answer any 6 questions. Each question carries 5 marks)

13. What are the functions of RBI.
14. What are the advantages of RTGS.
15. Explain the importance of banks in business.
16. What are the advantages and disadvantages of mobile banking?
17. Discuss the special relationship between the banker and the customer.
18. What are the reasons for dishonouring cheques?
19. Define insurance. What are the functions of insurance.
20. What are the duties powers and functions of IRDA.
21. Explain the procedure for taking Life insurance policies.

(6x 5 = 30 marks)

PART C

(Answer any 2 questions. Each question carries 15 marks)

22. What do you mean by Marine insurance contract? What are the different kinds of marine policies?
23. Explain banker customer relationship.
24. What are the advantages of internet banking?
25. What are the various methods employed by RBI to control credit creation power of commercial banks?

(2 x 15 = 30 marks)

Semester II

Course Code: CO2C01B18

Name of the Course: PRINCIPLES OF BUSINESS DECISIONS

Credits: 3

Total Lecture Hours: 72

Aim of the course:

The course is intended to familiarise the students with the economic concepts and principles underlying business decision making

Course Overview and Context:

The course covers an introduction regarding the decision making, types of decisions, application of economic theories in decision making, demand analysis and demand forecasting and its uses in decision making, production analysis, laws regarding production function, production function and decision making, cost analysis, role of cost in pricing, price determination of price under various market conditions, Business cycle and its theories, uses of business cycle in decision making.

Syllabus Content:

Module I

Introduction –Decision making- Definition of decision and decision making- Importance of decision making- Steps in decision making- Types of decisions- Decision making environment- Elements of a decision- Application of economic theories in decision making- Areas where economic theories can be applied for business decision making - Important Economic concepts and theories applied in decision making- – Incremental Reasoning – Time Perspective – Discounting Principle – Opportunity Cost – Equi-marginal Principle(**10Hours**)

Module II

Demand Theory –Demand–Meaning- Law of Demand – Reasons for Law of demand – Exceptions to the Law –Demand determinants- Movements Vs Shift in Demand- Demand distinctions- Elasticity of Demand – Price elasticity- Importance of price elasticity- Income elasticity- Advertisement elasticity – Cross elasticity – Measurement of elasticity - Demand Forecasting –Short Term and Long Term Forecasting – Methods of Forecasting(theory only) -Forecasting demand for new products- Characteristics of a good forecasting technique.(**20 Hours**)

Module III

Production Analysis– Production- Production Function –Assumptions and uses of production function- Cobb Douglas Production Function – Laws of Production – Law of Diminishing Returns or variable proportions- –Law of Returns to Scale – Economies And Diseconomies of Scale – Isoquant Curve-Isocost Curve– Optimum Combination of Inputs(**12Hours**)

Module IV

Cost Analysis-Cost concepts- Determinants of cost- Cost output relationship in the short run and long run- Optimumfirm(**8Hours**)

Module V

Pricing in Different Markets –Price theory and price mechanism- objectives of pricing- Various market forms and pricing- Perfect Competition –Features- Price determination- Equilibrium of a firm under perfect competition- Monopoly- Features and kinds of monopoly- Price and output determination- Price Discrimination- Types- conditions- degree of price discrimination- Monopolistic competition- features- Price-output determination- - Oligopoly—features- Kinked Demand Curve- Price Leadership – Pricing underCollusion(**22Hours**)

References:

- Dean, Joel Managerial economics- *Prentice Hall ofIndia*
- Varshney, R.L., &Maheshwari, K.L., Managerial Economics, *Sultan Chand & Sons Private Ltd., NewDelhi*
- Kasi Reddy M., &Saraswathi, S., Managerial Economics and Financial Accounting, *PHI Learning, NewDelhi.*
- Mehta, P. L., Managerial Economics, *Sultan & Chand, NewDelhi*
- *DM Mithani, Managerial economics, Himalaya Publishing HouseMumbai.*
- Trivedi, M.L., Managerial Economics Theory and Applications, *McGraw Hill Education Private Ltd, NewDelhi.*
- Dwivedi, D. N., Managerial Economics, *Vikas Publishing House Private Limited, NewDelhi.*
- Chopra P.N., Principles of Business Decisions, *KalyaniPublishers*

Competencies of the course:

- 1. Identify the meaning of decision, types of decisions and principles of decisions.
- Understand how the economic theories are applied for making business decision making.
- 3. Identify the demand analysis, various laws of demand & elasticity of demand

- Recognize the importance of demand in decision making.
- Describe the term Demand forecasting and how it is useful for decision making especially for determining the price of new products.
- Understand the production analysis and the various laws of production
- Recognize the importance production function in decision making.
- Study the various types of cost & role of cost in pricing
- Understand the importance of cost analysis in decision making.
- Identify the determination of pricing under various market conditions
- Recognize the importance of pricing theory in decision making.
- Study the impact of Business cycles on Industry.
- .Describe the various theories of decision making
- Analyze the role of business cycle in decision making.

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B.ComII Semester – Complementary Course(COMMERCE)

CO2C01B18

PRINCIPLES OF BUSINESS DECISIONS

Modules	Hours	PART A- (short answer) 2 marks 10/12	PART B- (short essay) 5 marks 6/9	PART C- (essay/problem) 15marks 2/4	Total
I	10	2	2	1	29
II	20	3	2	1	31
III	12	2	2	1	29
IV	8	2	1	0	9
V	22	3	2	1	31

B.COM PROGRAMME- COMPLEMENTARY COURSE

CO2C01B18 :PRINCIPLES OF BUSINESS DECISIONS

MODEL QUESTION PAPER

II Semester CBCSS Examination

Time :3Hrs

Total Marks :80

PART A

(Answer any 10 questions. Each question carries 2 marks)

1. Explain opportunity cost.
2. Explain the incremental concept.
3. State the meaning of shift in demand.
4. What is demand schedule?
5. Explain Giffen paradox.
6. What is an Isoquant?
7. Explain the law of diminishing returns.
8. What is sunk cost?
9. What is perfect competition?
10. What is monetary policy?
11. What is business cycle?
12. What is derived demand?

(10 x 2 = 20 marks)

PART B

(Answer any 6 questions. Each question carries 5 marks)

13. Explain the fundamental concepts that aid business decisions.
14. What are the points that highlight the importance of decision making?
15. What are the determinants of demand?
16. What is Income elasticity of demand? What are the different types of income elasticities?
17. What are the reasons for the operation of the Law of diminishing returns or Law of variable proportions
18. What is external economies? Explain the types of external economies.
19. Explain briefly about the different pricing policies .
20. What are the uses of business cycle in business decisions?
21. Explain the effect of cyclical fluctuations on business firms.

(6 x 5 = 30 marks)

PART C

(Answer any 2 questions. Each question carries 15 marks)

22. What is decision making? What are the different elements of decision making? Explain the different types of environment in which decisions are made.
23. Explain price elasticity of demand. What are the factors that influence price elasticity
24. Explain about the theories of business cycle.
25. Explain the law of diminishing returns or Law of variable proportions. What are the assumptions and the reasons for the operation of the law? (2 x 15 = 30 marks)

SYLLABI FOR OPEN COURSE

Semester V (Choose any one)

Course Code:CO5D01aB18

Name of the Course: FUNDAMENTALS OF ACCOUNTING

Credits: 3

Total Lecture Hours: 72

Aim of the course:

1. To provide knowledge on the practice of Accounting in Business.
2. To familiarise the students with basic Accounting Principles

Course Overview and Context:

The Course covers the basics of Accounting, its meaning, Concepts and Conventions, the principles of Double Entry System, Preparation of Journal , Ledger, and its Subdivisions, The rules of Debit and Credit , Summary of Accounting Entries and Externally the preparation of Income Statement and Position Statement.

Syllabus Content:

MODULE-1

Accounting–Introduction –meaning–Bookkeeping and Accounting –Objectives of Accounting- Accounting Principles- Concepts and Conventions- Double Entry System– Books of Accounts-Accounting Equation- Golden Rule of Accounting **(15Hours)**

MODULE-2

Journal– Meaning–Journalising – Journal Entry – Simple and Compound Entries– opening Entry.**(15Hours)**

MODULE-3

Ledger– Form of an Account– Posting – Balancing of Accounts– Sub division of Journals – Purchase book – Sales Book- Cash book (simple, triple column)– Petty Cash book. **(22Hours)**

MODULE-4

Trial Balance– Meaning – Objects-Preparation- **(8 Hours)**

MODULE-5

Final Accounts– Trading and Profit and Loss Account-Balance Sheet(without adjustments) **(12Hours)**

References:

- *R L Gupta and M Radhaswamy-Advanced Accountancy-.Sultan Chand Publishers*
- *P C Tulsian. Advanced Accountancy-S Chand Publications-*
- *S Kr. Paul-Fundamentals of Accounting -New Central Agency*
- *M.C.Shukla and T.S.Grewal-Advanced Accounting,S Chand Publication*
- *Jain and Narang-Fundamentals of Accounting, Kalyani Publishers*
- *B S Raman – Financial Accounting-United Publishers*

Competencies of the course:

- Understand the basics of Accounting.
- Distinguish the different concepts and Conventions of Accounting
- Provide Knowledge on Double Entry System of Book Keeping.
- .Identify the rules of Debit and Credit
- Understand the preparation of Journal.
- Distinguish the Posting of journal entries to the Ledger.
- Preparation of Ledger and its Subdivisions.
- Recognise the Summary of Accounting Entries.
- Developing skill for the preparation of External Accounts of Business concerns.

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B.Com V Semester – Open Course (COMMERCE)

CO5D01aB18

FUNDAMENTALS OF ACCOUNTING

Modules	Hours	PART A- (short answer) 2 marks 10/12	PART B- (short essay) 5 marks 6/9	PART C- (essay/problem) 15marks 2/4	Total
I	15	6	0	1	27
II	15	1	2	0	12
III	22	2	1	2	39
IV	8	2	2	1	24
V	12	1	4	0	22

B.COM PROGRAMME- OPEN COURSE
CO5D01aB18 :FUNDAMENTALS OF ACCOUNTING
MODEL QUESTION PAPER
V Semester CBCSS Examination

Time :3Hrs

Total Marks :80

PART A

(Answer any 10 questions. Each question carries 2 marks)

1. Define Accounting.
2. What are the features of Accounting?
3. Explain the objectives of Accounting.
4. Explain the terms: (a) Debtor (b) Current asset (c) Capital (d) stock
5. What is capital expenditure?
6. Explain dual aspect concept.
7. What is purchase day book?
8. What is imprest system?
9. Explain error of principle.
10. What is a Trial Balance?
11. Distinguish between Trading and Profit and Loss Account.
12. What is opening entry?

(10 x 2 = 20 marks)

PART B

(Answer any 6 questions. Each question carries 5 marks)

13. Distinguish between Trial Balance and Balance Sheet.
14. Give a specimen of Balance sheet.
15. What are the objectives of preparing Trial Balance?
16. Find out gross profit from the following balances of Rose Traders as on 31.12.2016

Opening stock	5,000
Sa sales	54,000
Carriage on sales	450
Excise duty	150
Returns inwards	785
Returns outwards	460
Plant and machinery	12,000
Sales van	8,000

Capital	40,000
Purchases	36,000
Carriage on purchases	600
Wages	3,500
Factory expenses	3,800
Rent and rates	305
Heating and lighting	670
Insurance	400
Trade expenses	555
Drawings	5,000
Closing stock	9,500

17. Record journal entries relating to the following transactions

- Started business with cash- 9,00,000
- Bought furniture for cash – 1,20,000
- Purchased from Ram Associates-55,500
- Sold goods for cash - 1,65,000
- Paid wages - 9,800
- Paid for office stationery – 32,000
- Interest on investment received- 10,500
- Paid rent - 16,000

18. Ascertain purchases from the following figures:

Opening stock	10,000
Sales	60,000
Direct expenses	8,000
Closing stock	12,000
Indirect expenses	15,000
Gross profit	14,000

19. From the following information prepare a Profit and loss account of Raja traders for the year ending 31st December 2015

Gross profit	15000	
Salaries	7500	
Stationery	550	
Insurance	800	
Carriage on sales	750	

Commission paid	900	
Advertisement	1200	
Discount allowed	800	
Discount received		950
Interest received		1000
Bad debts	300	

20. Journalise the following transactions-

- Commenced business with cash – 4,20,000
- Paid into bank - 6,000
- Purchased goods from Sreejith on credit -45,000
- Cash withdrawn from bank for office use -2,000
- Cash sales -50,000
- Paid wages - 4,500

21. Record the following transactions in the petty cash book

1-Mar	Received for petty payment	1500
3-Mar	Postage	130
5-Mar	Stationery	45
6-Mar	Advertisement	30
7-Mar	Wages	40
9-Mar	Carriage	25
11-Mar	Conveyance	55
12-Mar	Postage	14
15-Mar	Registered parcel	50
16-Mar	Office cleaning	70

(6x 5 = 30 marks)

PART C

(Answer any 2 questions. Each question carries 15 marks)

22. From the following ledger accounts balances prepare a trial balance as on 31.3.2015

Capital	8,000
Bad debts recovered	250
Creditors	1250
Returns outward	350
Bank overdraft	1570
Rent	360
Salaries	850
Trade expenses	300
Cash in hand	210
Opening stock	2450
Purchases	11,870
Debtors	7580
Cash at bank	2750
Discount allowed	40
Drawings	600
Returns inward	450
Sales	14,690
Bills payable	1,350

23. Milan associates maintain petty cash book under imprest system. Record the following transactions in the petty cash book

1-Mar	Received for petty payment	750
3-Mar	Postage	25
5-Mar	Stationery	18
6-Mar	Advertisement	60
7-Mar	Wages	14
9-Mar	Carriage	32
11-Mar	Conveyance	25
12-Mar	Postage	10
15-Mar	Registered parcel	31
16-Mar	Office cleaning	85

17-Mar	Fax charges	35
18-Mar	Speed post	45

24. Prepare cash book from the following transaction:

1-Mar	Commenced business with cash	5,00,000
2-Mar	Bought furniture	30,000
4-Mar	Purchased stationery	10,000
5-Mar	Cash deposited in to bank	5,000
6-Mar	Cash sales	40,000
10-Mar	Purchased goods for cash	34,000
11-Mar	Paid wages by cheque	7,000
12-Mar	Paid commission	9,000
13-Mar	Cash sales	11,000
15-Mar	Cash withdrawn from for office use	15,000
17-Mar	Cash with drawn from bank for personal use	14,000

25. Explain the concepts and conventions of accounting.

(2x 15 = 30 marks)

Semester V

Course Code: CO5D01bB18

Name of the Course: FUNDAMENTALS OF BANKING AND INSURANCE

Credits:3

Total Lecture Hours: 72

Aim of the course: :

To familiarize the students with the basic concepts and practice of banking and the principles of Insurance.

Course Overview and Context:

The course covers meaning and definition of banking and different banking services, innovations in banking, insurance and its different types.

Syllabus Content:

Module I

Introduction to Banking - Origin and Evolution of Banks- structure of banking system- Types of Banks- Functions of Commercial Banks- Primary and Secondary - Credit Creation- Reserve Bank of India- Functions of RBI
(16 Hours)

Module II

Banking Practice- Banker-Customer-relationship between banker and customer- general and special relationship- Cheque-essentials of a valid cheque-crossing- dishonor of cheque-liabilities of wrongful dishonor - opening and operation of accounts by special types of customers-minor, married woman, firm, company.
(16 Hours)

Module III

Innovations in Banking - Social Banking-E-Banking-CORE -ECS -EFT- RTGS -NEFT-SWIFT - Mobile banking-Precautions in mobile banking-internet banking - Credit and Debit Cards-Banking Ombudsman Scheme **(18 Hours)**

Module IV

Insurance- Evolution of insurance- Role and Importance - Insurance Contract- Principles of Insurance- Insurance and Assurance **(10 Hours)**

Module V

Types of Insurance (Overview only) - Life insurance - Distribution system of life insurance - life insurance plans - General insurance - Marine insurance - Fire insurance - Health Insurance - Motor Insurance - Burglary insurance - Personal Accident Insurance. **(12 Hours)**

References:

- .Shekhar, K.C, Banking Theory and Practice, *Vikas Publishing House, New Delhi*
- Maheswary, S.N., Banking Law and Practice, *Kalyani Publishers, New Delhi*
- Sundharam, Varshney, Banking Theory Law & Practice, *Sulthan Chand & Sons, New Delhi.*
- Agarwal, O.P., Banking and Insurance, *Himalya Publishing House, Mumbai*
- Saxena, G.S., Legal Aspects of Banking Operations, *Sultan Chand and Sons, New Delhi*
- Tripathi, Nalini & Prabil Pal., Insurance: Theory and Practice, *PHI Pvt Ltd, New Delhi*
- Gupta, P.K., Insurance and Risk Management, *Himalaya Publishing House, Mumbai*
- Mishra, M.N., Principles and Practices of Insurance, *S. Chand and Sons, New Delhi*

Competencies of the course:

- Understand the concept of banking and its importance.
- Understand the banking practice
- Understand the innovations in banking
- Understand the insurance practices

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B.Com V Semester – Open Course (COMMERCE)

CO5D01bB18

FUNDAMENTALS OF BANKING AND INSURANCE

Modules	Hours	PART A- (short answer) 2 marks 10/12	PART B- (short essay) 5 marks 6/9	PART C- (essay/problem) 15 marks 2/4	Total
I	16	2	2	1	29
II	16	3	2	1	31
III	18	2	2	1	29
IV	10	2	1	0	9
V	12	3	2	1	31

Semester V Course

Code:CO5D01cB18

Name of the Course: CAPITALMARKETANDINVESTMENTMANAGEMENT

Credits: 3

Total Lecture Hours: 72

Aim of the course:

To familiarize the students with the nature and functioning of the capital market in India and enable them to learn management of investments.

Course Overview and Context:

The course covers meaning and importance of Indian financial system, money market, capital market its characteristics, primary and secondary market, regulation of capital market, powers and functions of SEBI, Portfolio management process, speculation, investment, investment avenues etc.

Syllabus Content:

MODULE-1

Financial Systems – Indian financial System – Components – Role and Functions – money market and capital market – characteristics of capital market in India – Instruments in capital market: equity shares, preference shares, debentures, bonds, Govt. securities, and new instruments – SEBI– Objectives and functions– Recent developments in the Indian Capital market. **(15Hours)**

MODULE-2

Primary and secondary markets: Primary market : Definition and functions –Methods of New issues, Right issue– Operators in the new issue market : Managers to the issue, under writers, brokers to the issue – Merchant bankers- Minimum subscription- Types of issue-Allotment- Listing. Secondary Market: Stock exchanges in India- role and functions-membership- Trading and settlement–Speculators- Bulls, bears, stags and lame duck- Dematerialized securities- On-line trading- Depositories- Stock Market indices **(20Hours)**

MODULE-3

Derivatives– Features of Derivatives– Types of Derivatives–Forwards–Futures– Options– Swaps–(Brief Study only) **(12Hours)**

MODULE-4

Investment Management – Process- Investment, Speculations and Investment, Gambling and Investment, Investment Objectives– Investment process– Meaning of portfolio **(15 Hours)**

Module V

Investment Avenues- Corporate Securities – Government bonds – Post office saving certificate and deposits –

Public Provident Fund scheme, Mutual Funds schemes, Bank deposits – Insurance – Real Estate – Other Investment Avenues. **(10 hours)**

References:

- Khan, M. Y., Indian Financial System, Tata McGraw Hill, New Delhi.
- Singh, Preethi, Dynamics of Indian Financial System, Ane Books, New Delhi
- Guruswami, S., Capital Markets, Tata McGraw Hill, New Delhi
- Avadhani, V. A., Investment and Securities Market in India, Himalaya Publishing House.

Journals

- SEBI and Corporate Laws - Taxmann, New Delhi
- SEBI Monthly Bulletins

Competencies of the course:

- Understand the concept of money market and capital market.
- Understand the significance Indian financial system.
- Understand characteristics of primary and secondary market.
- Identify the process of online trading
- Recognise the regulations in capital market trading
- Understand the constitution, powers and functions of SEBI
- To understand the process of portfolio management.
- To identify the different investment avenues

BLUE PRINT

B.Com V Semester – Open Course (COMMERCE)

CO5D01cB18

CAPITAL MARKET AND INVESTMENT MANAGEMENT

Modules	Hours	PART A-	PART B-	PART C-	Total
		(short answer) 2 marks 10/12	(short essay) 5 marks 6/9	(essay/problem) 15 marks 2/4	
I	15	2	2	1	29
II	20	3	2	1	31
III	12	2	2	1	29
IV	15	2	1	1	24
V	10	3	2	0	16

