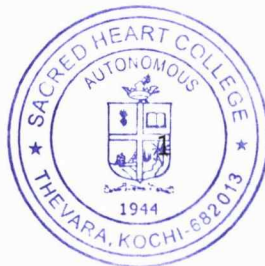


**RESTRUCTURED CURRICULUM AND SYLLABI FOR  
THE B.COM DEGREE PROGRAMME UNDER  
THE CHOICE BASED CREDIT AND SEMESTER  
SYSTEM**



**Dr. Jose John**  
Principal in Charge  
Sacred Heart College (Autonomous)  
Thevara, Kochi-682 013

**MAHATMA GANDHI UNIVERSITY  
KOTTAYAM**

**2009**

## FOREWORD

The objectives of Higher Education can be achieved only through qualitative changes in the system. Now, as India strives to compete in a globalised economy in areas that require highly trained professionals, the quality of higher education becomes increasingly important. Quality depends on many factors and proper curriculum planning and implementation is one such factor. Improving quality and effectiveness of teaching-learning process depends very much on curriculum development. Curriculum must always change as the frontiers of knowledge expand with time.

Renewing and updating of syllabi is the essential ingredient of any university academic system. There ought to be a dynamic curriculum with necessary additions and changes from time to time to maintain the curriculum updated. To meet the needs and requirement of the society and in order to enhance the quality and standards of education, updating and re structuring of the curriculum must be a continuous process.

Commerce has been a versatile subject of study right from its beginning. A continuous revision of the syllabi is required to make the subject socially relevant in the present context of the fast developing economy of India. Attempts have to be made to revitalise Commerce programmes with a view to increase the employability of the Commerce students.

A five day workshop was organised by the Board of Studies in Commerce (Under Graduate) of the Mahatma Gandhi University with financial assistance from the Kerala State Higher Education Council for updating the syllabi and restructuring the course in line with the Choice Based Credit and Semester System going to be introduced in the State. Besides the Members of Board of Studies in Commerce, 80 teachers from affiliated colleges participated in the workshop. The participants prepared a model curriculum for Commerce and framed the syllabi. Initially, the teachers formed themselves into different groups based on their area of interest under the leadership of a coordinator for each group selected from among themselves. Their deliberations resulted in identification of subjects and detailed syllabus was designed for each subject. The final copy of the curriculum and syllabi prepared were sent to the members of an expert committee for further comments and modifications. The Board of Studies met several times and consulted academicians in the field of commerce before finalising the syllabi.

The course inputs of the programmes have been modernised and made updated and current as feasible as possible remaining within the guidelines prescribed by the university. The professional content of the programme has also been made as competitive as the changing business and economic scenario in the country necessitates.

*T.Varghese Panicker, Chairman,*

*Dr.*

*Board of Studies (UG) in Commerce,  
Mahatma Gandhi University, Kottayam.*

*Kottayam  
15/06/2009.*

## **ACKNOWLEDGMENT**

The Board of Studies in Commerce (Under Graduate) take this opportunity to express our deep appreciation to all academicians and professionals who participated in the five day workshop organised by the Board for restructuring the U G course in Commerce under the Mahatma Gandhi University, Kottayam.

We express our profound gratitude to the Honourable Vice-Chancellor Dr.Rajan Gurukul, Pro-Vice Chancellor Dr.Rajan Varghese, Members of the Syndicate, Prof C. A. Thomas, Member, Academic Council, for their sincere co-operation and guidance for completion of this work. Our special thanks are due to Prof K. Mathew, Coordinator of the Sub Committee for restructuring of the Under Graduate course.

We also extend our gratitude to Dr.Jayamani, Dean, Faculty of Commerce, Dr. Gabriel Simon Thattil, Dr. Stephen Mathew and Dr. Tharsis Joseph for their valuable suggestions in updating the syllabi.

Our thanks are also due to Prof.A J Mani, Prof. L Radhakrishnan Karta, Prof Rajan George Panicker, Prof. Johnson Andrews, Prof. K P George, Dr.Philip Varghese Porattoor, Dr. Tomy Mathew, Dr.Samkutty George, Dr.Koshy George and Prof A V Thomas, who were entrusted with the responsibility of co-ordinating the revision of the syllabus of different subjects.

We place on record our gratitude to the Kerala State Higher Education Council for having taken the initiative to restructure and modernise the U G Courses in Kerala with the introduction of Choice Based Credit and Semester System

As members of the Board of Studies in Commerce we express our whole hearted gratitude to all those who have helped us in this endeavour.

1. Dr.T.Varghese Panicker, (*Chairman*),  
Head of the Post Graduate & Research Department of Commerce,  
St.Thomas College, Kozhencherry.
2. Dr.M.George Sebastian,  
Post Graduate Dept. of Commerce, K E College, Mannanam.
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5. Dr.P.N.Harikumar, Reader,  
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6. Prof.S Bindu,  
Department of Commerce, D.B Coll;ege,Thalayolaparambu.
7. Dr.Jacob Thomas,  
P. G. Department of Commerce, CMS College, Kottayam.
8. Prof.Edsel Joseph,  
Department of Commerce, St.Georgs College, Aruvithura.
9. Prof.Johnson John,  
Post Graduate Department of Commerce, S H College, Thevara.
10. Dr. P V Raveendran,  
Department of Commerce, Sir Syed College, Thaliparamba.
11. Prof T K Mohammed,  
Dept.of Commerce, Govinda Pai Memorial Govt. College, Manjeswar.

Kottayam  
15/06/2009.

**MAHATMA GANDHI UNIVERSITY  
REGULATIONS GOVERNING BACHELOR OF COMMERCE DEGREE  
PROGRAMME UNDER CBCCS SYSTEM EFFECTIVE FROM THE 2009  
ADMISSIONS**

*The scheme of examination of B.Com Degree Programme is modified in line with the  
Choice Based Credit and Semester System to be introduced by Mahatma Gandhi  
University from 2009-10*

**MODEL-I**

Courses and Duration of Examinations

Total credits: 120                      Working Days: Semester: 90  
Working Hours / Semester: 450  
Internal Evaluation: 25%;                      External Evaluation: 75%

● **Title of the Programme**

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

● **Eligibility for admission**

Admission to B.Com Degree Programme shall be open only to candidates who have passed the plus Two of the Higher Secondary Board of Kerala or Pre Degree of Mahatma Gandhi University or that of any other University or Board of Examinations in any State recognised as equivalent to the Plus Two of the Higher Secondary Board in Kerala, with Book Keeping and Accountancy and any two of the following subjects, (1) Commerce (2) Commercial Correspondence and Commercial Geography (3) Economics (4) Life Insurance with Salesmanship (5) Banking with Secretarial Practice (6) Business Studies (7) Maths (8) Computer Science (9) Computer Application (10) Informatics Practice and (11) Management

OR

To have passed Plus Two or equivalent examination recognised by this University with other subjects under Part III optionals, provided they have secured 45% of the aggregate marks or an examination accepted by the University as equivalent thereto subject to the restrictions regarding marks as mentioned above. However, candidates belonging to scheduled caste and scheduled tribe need to have only a pass in the qualifying examination.

**3.0 Duration of the Programme**

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

semesters

- **Medium of Instruction:** The medium of instruction and examination shall be English

### **5.0 Courses of study**

The total number of courses for the whole B.Com programme is 34. It is divided into four courses namely-

1. Common courses
2. Core and Complimentary Courses
3. Open Courses.

5.1 Four common courses (Perspectives and methodology of Business studies, Business communication and MIS, E-Commerce and General Informatics, and Entrepreneurship and Project Management) Core Courses, Complimentary Courses and Open Courses shall be taught by Commerce Teachers.

### **6.0 Question Papers**

The Question papers for each of the core and common courses shall be the same for Model- I Model-II and Model-III B Com. Degree Programmes

### **7.0 Attendance**

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

### **8.0 Internal Assessment**

All courses shall have internal Assessment as specified in the common regulations for CCS System of the M G University.

### **9.0 External Examination**

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

### **10. Record Book**

There should be a record book for core, complimentary and open courses with a minimum of 25 pages, 9"x12' with a thick paper back covering, labelled as record book with the name of the college, subject etc; given on the first page. The book should provide a record of the practical assignments and other assignments given to the student in the respective papers during the semester.

### **11. Project Report**

11.1 During the sixth semester every student shall prepare a project report on a topic related to Commerce.

11.2 Project work may be done individually or as a group of three students

11.3 Project work should be done under the supervision and guidance of Teachers

11.4 The topic of the project should be on any issues related to Commerce

11.5 Two copies of the project report in English with not less than 30 pages (Printed or typed in A4 size paper) should be submitted by the student on or before 31<sup>st</sup> March of the concerned year.

#### **11.6 Structure of the Report**

Title Page

- Certificate from the guide
- Name of the Student, Name and Designation of the supervising Teacher
- Acknowledgements

- **Contents**
- Chapter I: Introduction (Research problem, Objectives of the study, methodology etc
- Chapter II: Review of Literature
- Chapter III : Data Analysis
- Chapter IV: Summary /findings/ Recommendations
- Appendix (Questionnaire, Specimen copies of forms, other exhibits etc ;)
- Bibliography

### 11.7 Evaluation of the Project Report.

The project report shall be subject to internal and external evaluation followed by a Viva-voce.

Internal Evaluation is to be done by the supervising teacher and external evaluation by an external evaluation board consisting of an examiner appointed by the University and the Head of the Department or his nominee. A viva voce related to the project work will also be conducted by the external evaluation board and students have to attend the viva voce individually.

Grades are to be awarded to the students combining the internal evaluation, external evaluation and viva voce.

11.8 The student should get a minimum of D grade in project report.

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

### Guide lines for Grading of Project Report

<b>Internal</b>	<b>Weight</b>	<b>External</b>	<b>Weight</b>
Punctuality	1	Relevance of topic	2
Quality of data	2	Statement of objective	1
Scheme /Organization of the Report	1	Methodology	1
		Presentation of facts & figures	1
		Quality of analysis	1
		Viva voce	4
<b>Total weight</b>	<b><u>4</u></b>	<b>Total weight</b>	<b>10</b>

### 12. Practical Examination

Practical Examinations of Two hour duration for the computer optional courses shall be arranged by the University. The weightage for the practical Examination Shall be 40%.

13. Only Commerce Teachers whose appointments are approved by the University and Commerce Teachers of Government Colleges should be entrusted with the valuation of answer scripts of Common, Core, complimentary and Open Courses and the conduct of practical Examinations.

### 14. Requirement for passing the course:

For passing the B Com Degree programme the student shall be required to achieve a minimum of 120 credits of which 38 credits shall be from common courses, 79 credits from core and complimentary courses, and 3 credits from open courses.

15. In all other matters regarding the conduct of the B.Com Degree programme in the affiliated colleges under the Mahatma Gandhi University under the choice based credit and semester system which are not specified in this regulation the common regulation will be applicable.

## MODEL-II B.Com (VOCATIONAL)

The objective of the course is to develop and promote scientific methods in business with special reference to skill development and proficiency for employment. It aims at imparting training for self employment and to inculcate aptitude for perusing higher studies.

- **Title of the Programme:** This Degree shall be called Model II-B Com (Vocational)

### 2.0 Eligibility for admission

Admission to B.Com Degree Programme shall be open only to candidates who have passed the plus Two of the Higher Secondary Board of Kerala or Pre Degree of Mahatma Gandhi University or that of any other University or Board of Examinations in any State recognised as equivalent to the Plus Two of the Higher Secondary Board in Kerala, with Book Keeping and Accountancy and any two of the following subjects, (1) Commerce (2) Commercial Correspondence and Commercial Geography (3) Economics (4) Life Insurance with Salesmanship (5) Banking with Secretarial Practice (6) Business Studies (7) Maths (8) Computer Science (9) Computer Application (10) Informatics Practice and (11) Management

OR

To have passed Plus Two or equivalent examination recognised by this University with other subjects under Part III optionals, provided they have secured 45% of the aggregate marks or an examination accepted by the University as equivalent thereto subject to the restrictions regarding marks as mentioned above. However, candidates belonging to scheduled caste and scheduled tribe need to have only a pass in the qualifying examination.

### 3.0 Duration of the Programme

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

- **Medium of instruction:** The medium of instruction and examination shall be English

### 5.0 Courses of Study

The total number of courses for the whole B.Com Model II (Vocational) programme is 34. It is divided in to three heads namely-

1. Common courses
2. Core and Complimentary Courses
3. Open Courses.

5.1 Four common courses (Perspectives and methodology of Business studies, Business communication and MIS, E-Commerce and General Informatics, and Entrepreneurship and Project Management) and all Core Courses shall be taught by Commerce Teachers.

### 6.0 Question Papers

The Question papers for each of the core and common courses shall be the same for Model- I Model-II and Model-III B Com. Degree Programmes.

### 6.1 Attendance

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

### 7.0 Internal Assessment

All courses shall have internal Assessment as specified in the common regulations for CCS System of the M G University.

### 8.0 External Examination

The University shall conduct semester examinations for each of the courses. The duration



of the examination shall be three hours for each course. Provisions of the common regulation for the conduct of the examination will be applicable in this case.

#### **9. Record Book**

There should be a record book for core, complimentary and open courses with a minimum of 25 pages, 9”x12’ with a thick paper back covering, labelled as record book with the name of the college, subject etc; given on the first page. The book should provide a record of the practical assignments and other assignments given to the student in the respective papers during the semester.

#### **10.0 On the Job Training**

One month on the job training during the interval between fourth and fifth semester shall be compulsory for all students.

#### **11. Project Report**

11.1 During the sixth semester every student shall prepare a project report on a topic related to Commerce.

11.2 Project work may be done individually or as a group of three students

11.3 Project work should be done under the supervision and guidance of Teachers

11.4 The topic of the project should be on any issues related to Commerce

11.5 Two copies of the project report in English with not less than 30 pages (Printed or typed in A4 size paper) should be submitted by the student on or before 31<sup>st</sup> March of the concerned year.

##### **11.6 Structure of the Report**

Title Page

- Certificate from the guide
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- Appendix (Questionnaire, Specimen copies of forms, other exhibits etc ;)
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##### **11.7 Evaluation of the Project Report.**

The project report shall be subject to internal and external evaluation followed by a Viva-voce.

Internal Evaluation is to be done by the supervising teacher and external evaluation by an external evaluation board consisting of an examiner appointed by the University and the Head of the Department or his nominee. A viva voce related to the project work will also be conducted by the external evaluation board and students have to attend the viva voce individually.

Grades are to be awarded to the students combining the internal evaluation, external evaluation and viva voce.

11.8 The student should get a minimum of D grade in project report.

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

#### **Guide lines for Grading of Project Report**

<b>Internal</b>	<b>Weight</b>	<b>External</b>	<b>Weight</b>
Punctuality	1	Relevance of topic	2
Quality of data	2	Statement of objective	1
Scheme /Organization of the Report	1	Methodology	1
		Presentation of facts & figures	1
		Quality of analysis	1
		Viva voce	4
<b>Total weight</b>	<b><u>4</u></b>	<b>Total weight</b>	<b>10</b>

### **12. Practical Examination**

Practical Examinations of Two hour duration for the computer optional courses shall be arranged by the University. The weightage for the practical Examination Shall be 40%.

**13.** Only Commerce Teachers whose appointments are approved by the University and Commerce Teachers of Government Colleges should be entrusted with the valuation of answer scripts of Common, Core, complimentary and Open Courses and the conduct of practical Examinations.

### **14. Requirement for passing the course:**

For passing the B Com Degree programme the student shall be required to achieve a minimum of 120 credits of which 38 credits shall be from common courses, 78 credits from core and complimentary courses, and 4 credits from open courses.

**15.** In all other matters regarding the conduct of the B.Com Degree programme in the affiliated colleges under the Mahatma Gandhi University under the choice based credit and semester system which are not specified in this regulation the common regulation will be applicable.

## **MODEL-III B.COM (VOCATIONAL)**

The objective of the course is to develop and promote scientific methods in business with special reference to skill development and proficiency for employment. It aims at imparting training for self employment and to inculcate aptitude for perusing higher studies.

- **Title of the Programme:** Model-III B.Com (Vocational)Programme

### **2.0 Eligibility for admission**

Admission to B.Com Degree Programme shall be open only to candidates who have passed the plus Two of the Higher Secondary Board of Kerala or Pre Degree of Mahatma Gandhi University or that of any other University or Board of Examinations in any State recognised as equivalent to the Plus Two of the Higher Secondary Board in Kerala, with Book Keeping and Accountancy and any two of the following subjects, (1) Commerce (2) Commercial Correspondence and Commercial Geography (3) Economics (4) Life Insurance with Salesmanship (5) Banking with Secretarial Practice (6) Business Studies (7) Maths (8) Computer Science (9) Computer Application (10) Informatics Practice and (11) Management

OR

To have passed Plus Two or equivalent examination recognised by this University with other subjects under Part III optionals, provided they have secured 45% of the aggregate marks or an examination accepted by the University as equivalent thereto subject to the restrictions regarding marks as mentioned above. However, candidates belonging to scheduled caste and scheduled tribe need to have only a pass in the qualifying examination.

### **3.0 Duration of the Programme**

The duration of the B.Com Model-III (V) programme of study is three academic years

with six semesters

- **Medium of instruction** The medium of instruction and examination shall be English

### **5.0 Courses of Study**

The total number of courses for the whole B.Com Model III (Vocational) programme is

34. It is divided into three heads namely-

1. Common courses
2. Core and Complimentary Courses
3. Open Courses.

5.1 Four common courses (Perspectives and methodology of Business studies, Business communication and MIS, E-Commerce and General Informatics, and Entrepreneurship and Project Management) and all Core Courses shall be taught by Commerce Teachers.

### **6.0 Question Papers**

The Question papers for each of the core and common courses shall be the same for Model- I Model-II and Model-III B Com. Programmes.

#### **6.1 Attendance**

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

#### **7.0 Internal Assessment**

All courses shall have internal Assessment as specified in the common regulations for CCS System of the M G University.

#### **8.0 External Examination**

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

#### **9. Record Book**

There should be a record book for core, complimentary and open courses with a minimum of 25 pages, 9"x12' with a thick paper back covering, labelled as record book with the name of the college, subject etc; given on the first page. The book should provide a record of the practical assignments and other assignments given to the student in the respective papers during the semester.

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		Quality of analysis	1
		Viva voce	4
<b>Total weight</b>	<b><u>4</u></b>	<b>Total weight</b>	<b>10</b>

#### 12. Practical Examination

Practical Examinations of Two hour's duration for the computer optional courses shall be arranged by the University. The weightage for the practical Examination Shall be 40%.

13. Only Commerce Teachers whose appointments are approved by the University and Commerce Teachers of Government Colleges should be entrusted with the valuation of answer scripts of Common, Core, complimentary and Open Courses and the conduct of practical Examinations.

#### 14. Requirement for passing the course:

For passing the B Com Degree programme the student shall be required to achieve a minimum of 120 credits of which 38 credits shall be from common courses, 78 credits from core and complimentary courses, and 4 credits from open courses.

15. In all other matters regarding the conduct of the B.Com Degree programme in the affiliated colleges under the Mahatma Gandhi University under the choice based credit and semester system which are not specified in this regulation the common regulation will be applicable.

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**B.Com Degree Programme (Model-I) Course Structure      Credit and Hours**  
**COMMON COURSES**

Sl.No	Common courses	Credit
1.	Language English 1	4
2.	Second Language 1	4
3.	Language English 2	4
4.	Second Language 2	4
5.	Language English 3	3
6.	Language English 4	3
7.	Perspectives and Methodology of Business Studies	4
8.	Business Communication and Management Information System	4
9.	E-Commerce and General Informatics	4
10	Entrepreneurship Development and Project Management	4
Total		38

**CORE AND COMPLEMENATRY**

Sl.No	Core and Complementary courses	Credit	Hrs
1.	Business Statistics	3	4
2.	Modern Banking	3	4
3.	Business Regulatory Frame Work	3	4
4.	Quantitative Techniques for Business Research	3	4
5.	Principles of Insurance	3	4
6.	Corporate Regulation and Governance	3	4
7.	Marketing Management	4	5
8.	Financial Accounting	4	5
9.	Business Management	2	3

10	Optional Course 1	3	5
11.	Capital Market	4	5
12.	Corporate Accounting	4	5
13.	Financial Services	2	3
14.	Optional Course 2	3	5
15.	Cost Accounting	4	5
16.	Advertising and Sales Promotion	4	5
17.	Special Accounting	4	6
18.	Optional Course 3	3	5
19.	Applied Cost Accounting	4	5
20.	Principles of Business Decisions	4	5
21.	Practical Auditing	3	5
22.	Accounting for Managerial Decisions	4	5
23.	Option 4	3	5
24.	Project and Viva	1	
Total		78	

**OPEN COURSE**

Sl.No	Open Course	Credit	Hrs
1	Any one from the Open Stream	4	4

**COURSE STRUCTURE**

**B.Com Degree Programme (Model-1)**

**SEMESTER I**

Sl.No.	Course Code	Course Title	Instructional Hours
01	Common-1	Language-English	5
02	Common-2	Language-Second Language	4
03	CM01BAA01	Business Statistics	4
04	CM01BAA02	Modern Banking	4
05	CM01BAA03	Business Regulatory Frame work	4
06	CM01BA901	Perspectives and Methodology of Business Studies	4

**SEMESTER II**

	Course Code	Course Title	Instructional Hours
07	Common-3	Language-English	5
08	Common-4	Language-Second Language	4
09	CM02BAA01	Quantitative Techniques for Business Research	4
10	CM02BAA02	Principles of Insurance	4
11	CM02BAA03	Corporate Regulations & Governance	4
12	CM02BA901	Business Communication and Management Information System	4

**SEMESTER III**

	Course Code	Course Title	Instructional Hours	Credit
13	Common-5	Language-English	3	3
14	CM03BAA01	Marketing Management	5	4
15	CM03BAA02	Financial Accounting	5	4

16	CM03BAA03	E-Commerce and General Informatics	4	4
17	CM03BAA04	Business Management	3	2
18		<b>Optional Course/Paper-I</b>		
	CM03BBA01	<b>A. Finance &amp; Taxation:</b> Paper-I Financial Management	5	3
	CM03BBA02	<b>B. Computer Applications:</b> Paper-I Information Technology for Business	5	3
	CM03BBA03	<b>C. Co-Operation:</b> Paper-I Basics of Co-Operation	5	3
	CM03BBA04	<b>D. Travel and Tourism:</b> Paper-I Fundamentals of Tourism	5	3
	CM03BBA05	<b>E. Marketing:</b> Paper-I Product and Brand Management	5	3

\* Information Technology for Business: Total Credit: 3. Theory: 2and Practical: 1

#### SEMESTER IV

	Course No.	Course Title	Instructional Hours	C
19	Common-6	Language-English	3	
20	CM04BAA01	Capital Market	5	
21	CM04BAA02	Corporate Accounting	5	
22	CM04BA901	Entrepreneurship Development and Project Management	4	
23	CM04BAA03	Financial Services	3	
24		<b>Optional Course Paper-II</b>		
	CM04BBA01	<b>A. Finance &amp; Taxation:</b> Paper-II Value added Tax- Concepts and Practice	5	
	CM04BBA02	<b>B. Computer Applications:</b> Paper-II Information Technology for Office*	5	
	CM04BBA03	<b>C. Co-OPERATION:</b> Paper-II Co-Operative Management and Administration	5	
	CM04BBA04	<b>D. Travel and Tourism:</b> Paper-II Marketing of Tourism	5	
	CM04BBA05	<b>E. MARKETING:</b> Paper-II Service Marketing	5	

\*Information Technology for Office: Total Credit: 3. Theory: 2and Practical: 1

#### SEMESTER V

	Course No.	Course Title	Instructional Hours	C
25	CM05BAA01	Cost Accounting	5	
26	CM05BAA02	Special Accounting	6	
27	CM05CAA01	Advertising and Sales promotion	5	
28	Open Stream	Open Course	4	
29		<b>Optional Course Paper-III</b>		
	CM05BBA01	<b>A. Finance &amp; Taxation:</b> Paper-III Income Tax-Law and Practice	5	
	CM05BBA02	<b>B. Computer Applications:</b> Paper-III Computerised Accounting*	5	



	CM05BBA03	<b>C. Co-OPERATION:</b> Paper-III Co-Operative Legal System	5	
	CM05BBA04	<b>D. Travel and Tourism:</b> Paper-III Travel and Tourism Infrastructure	5	
	CM05BBA05	<b>E. MARKETING:</b> Paper-III International Marketing	5	

\*Computerised Accounting: Total Credit: 3. Theory: 2and Practical: 1

### SEMESTER VI

	Course No.	Course Title	Instructional Hours	
30	CM06BAA01	Applied Cost Accounting	5	
31	CM06CAA01	Principles of Business Decisions	5	
32	CM06BAA02	Practical Auditing	5	
33	CM06BAA03	Accounting for Managerial Decisions	5	
34	<i>Optional Course Paper-IV</i>			
	CM06BBA01	<b>A. Finance &amp; Taxation:</b> Paper-IV Income Tax-Assessment & Procedure	5	
	CM06BBA02	<b>B. Computer Applications:</b> Paper-IV Data Base Management System for Business*	5	
	CM06BBA03	<b>C. Co-OPERATION:</b> Paper-IV Co-Operative Accounting	5	
	CM06BBA04	<b>D. Travel and Tourism:</b> Paper-IV Hospitality Management	5	
	CM06BBA05	<b>E. MARKETING:</b> Paper-IV Marketing Research	5	
35	CM06BFA01	Project and Viva		

\*Data Base Management System for Business: Total Credit: 3. Theory: 2and Practical: 1

- *Each candidate has to choose an optional stream which contains four courses, one each in the third, fourth, fifth and sixth semesters.*
- *Each College has to choose an open course for fifth semester from the five open courses given.*

#### OPTIONAL COURSES

- **FINANCE AND TAXATION**

<u>Sl.No.</u>	<u>Course Code</u>	<u>Course Title</u>
•	CM03BBA01	FINANCIAL MANAGEMENT
•	CM04BBA01	VALUE ADDED TAX-CONCEPTS AND PRACTICE
•	CM05BBA01	INCOME TAX LAW AND PRACTICE
•	CM06BBA01	INCOME TAX-ASSESSMENT AND PROCEDURE

- **COMPUTER APPLICATION -**

<u>Sl.No</u>	<u>Course Code</u>	<u>Course Title</u>
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- CM03BBA02 INFORMATION TECHNOLOGY FOR BUSINESS
- CM04BBA02 INFORMATION TECHNOLOGY FOR OFFICE
- CM05BBA02 COMPUTERISED ACCOUNTING
- CM06BBA02 DATA BASE MANAGEMENT SYSTEM FOR BUSINESS

**CO – OPERATION**

<u>Sl.No</u>	<u>Course Code</u>	<u>Course Title</u>
•	CM03BBA03	BASICS OF CO-OPERATION
•	CM04BBA03	CO-OPERATIVE MANAGEMENT & ADMINISTRATION
•	CM05BBA03	CO-OPERATIVE LEGAL SYSTEM
•	CM06BBA03	CO-OPERATIVE ACCOUNTING

• **TRAVEL AND TOURISM**

<u>Sl.No</u>	<u>Course Code</u>	<u>Course Title</u>
•	CM03BBA04	FUNDAMENTALS OF TOURISM
•	CM04BBA04	MARKETING OF TOURISM
•	CM05BBA04	TRAVEL AND TOURISM INFRASTRUCTURE
•	CM06BBA04	HOSPITALITY MANAGEMENT

• **MARKETING**

<u>Sl.No</u>	<u>Course Code</u>	<u>Course Title</u>
•	CM03BBA05	PRODUCT AND BRAND MANAGEMENT
•	CM04BBA05	SERVICE MARKETING
•	CM05BBA05	INTERNATIONAL MARKETING
•	CM06BBA05	MARKETING RESEARCH

**F** **OPEN COURSES (Choose any one)**

<u>Sl.No</u>	<u>Course Code</u>	<u>Course Title</u>
•	CM05DAA01	FUNDAMENTALS OF ACCOUNTING
•	CM05DAA02	BUSINESS ETHICS
•	CM05DAA03	INSURANCE AND RISK MANAGEMENT
•	CM05DAA04	CAPITAL MARKET & INVESTMENT MANAGEMENT
•	CM05DAA05	FINANCIAL INVESTMENT

## SEMESTER-I

### CORE-1 BUSINESS STATISTICS

Instructional Hrs-72	Credit-3
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#### OBJECTIVE

- *To provide basic knowledge of statistical techniques as are applicable to business.*
- *To enable the students to apply statistical techniques for quantification of data in business.*

MODULE-1 Business Statistics- Introduction-Meaning and Definition-Functions of Statistics- Importance of Statistics-limitations of Statistics-Distrust of Statistics  
(12hrs)

MODULE-2 Measures of Central tendency-concept-Mean, Median-Mode- Geometric Mean-Harmonic Mean-merits and demerits  
(10hrs)

Module-3 Measures of dispersion-Concept-Absolute and relative measure-Range-Inter quartile range-Quartile Deviation-Mean Deviation-Standard Deviation-Merits and Demerits-Relevance and applications in Business-Co-efficient of variation-Skew ness-Kurtosis-Moments. (Brief Study only)

(10hrs)

MODULE-4 Index Numbers-meaning-Importance-Characteristics and uses of Index Numbers-Price Index-Quantity index-Value based index numbers-Methods of constructing index numbers-Laspeyer s paascher s and Fisher s Ideal Index numbers-Test of consistency-problems in construction of index numbers-Cost of living index numbers and its uses.

(25hrs)

MODULE-5 Time series Analysis-Meaning-Definition-Components of time series-Methods of determination of trend-Methods of moving average-Methods of least squares-Scope in business

(15hrs)

#### PRACTICAL WORK

- Construction of Cost of living index numbers
- Preparation of family budgets

#### SUGGESTED READINGS

- Gupta, S.P, *Statistical Methods*.
- Gupta, C.B, *Introduction to statistics*.
- Desai, S.S, *Business Statistics*,.
- Gupta, S.C, *Fundamentals of Statistics*.
- Elhance.D.N, *Fundamentals of Statistics*.
- *Business Statistics*, L.R Potty.
- B.M.Aggarwal, *Business Mathematics and Statistics*.

#### CORE-2 MODERN BANKING

Instructional Hrs-72	Credit-3
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#### OBJECTIVE

1. To provide basic knowledge of banking.
2. To familiarize the students with the changing scenario of Indian banking.

MODULE-1 Introduction-Origin and Evolution of banks-Meaning and definition of banking-Nationalisation and its objectives-Classification of banks-Functions of commercial banks-Credit creation.

(10hrs)

MODULE-2 Retail banking-Products and services-Its business and composition-Housing loans-Vehicle loans-personal loan-Education loan-Farm loan-Computation of interest-Fixed rate-Floating rate-EMI-Value added service.

(20hrs)

MODULE-3 Innovations and reforms in banking-Social banking-Lead bank scheme-Offshore banking-Hi-Tech banking-Debit and credit card-EFT-RTGS-Tele banking-Internet banking-Banking ombudsman-Banking sector reforms-Capital adequacy norms-NPA-Its management-Consortium banking-Cheque Truncation system-E-Purse.

(20hrs)

MODULE-4 Banker and customer-Meaning and definition-Relationship-General and special features-Rights and obligation-Opening of accounts-Different types of accounts-Closing of accounts-Cheque crossing and endorsement-

(12hrs)

MODULE-5 Rural banking-Rural credit-Objective-Deposit mobilisation-Microfinance-priority sector advances-Agriculture debt relief (Inclusive of enactment).

(10hrs)

#### SUGGESTED READINGS

- *Money and banking, Theory with Indian banking, T.N. Hajeela, Anes Publications.*
- *Banking law and practice by S.N.Maheswary, Kalyani publishers.*
- *Banking theory and practice Gordon and Natarajan.*

- *Modern Banking in India, K.C.Sharmma.*
- *Modern Banking of India, O.P. Agarwal.*
- *Banking- Theory, Law and Practice, Gorden and Natarajan.*
- *Banking- Theory, Law and Practice, Nirmala Prasad and Chandradas.*

CORE-3 BUSINESS REGULATORY FRAMEWORK

Instructional Hrs-72	Credit-3
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OBJECTIVES:

1. *To provide a brief idea about the framework of Indian Business Laws.*
2. *To enable the students to apply the provisions of business laws in business activities.*

**MODULE-I Law of Contracts - The Indian Contract Act, 1872** Definition of contract - Law of contracts Nature of contract Classifications Essential elements of a contract Offer and acceptance, consideration, capacity of parties- Minors-persons of unsound mind-persons disqualified by law- Free consent, legality of object and consideration, performance of contract, discharge of contract, breach of contract, remedies for breach of contract-Quasi contract- Performance (20hrs)

**MODULE-2 Special Contracts - Bailment and Pledge** Bailment Definition Essential elements Rights and duties of bailor and bailee Finder of lost goods. Pledge Essentials Rights and duties of Pawner and Pawnee. (15hrs)

**MODULE-3 Indemnity and Guarantee- Indemnity** - Definition, nature of liability of surety, rights of surety, discharge of surety. Meaning and definition of guarantee.

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**MODULE-4 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

(12hrs)

MODULE-5 Sale of Goods Act, 1930 Formation of contract of sale - Essentials of contract of sale goods and their classification Condition on warranties Transfer of property in goods Performance of contract of sale Unpaid seller and his rights.

(15hrs)

#### SUGGESTED READINGS

1. Kapoor. N.D : Business Law
2. Chandha.P.R : Business Law
3. Garg and Chawla: Fundamentals of Business Laws
4. Tulsian.P.C : Business Laws
5. B.S.Moshal : Modern Business Law.

#### COMMON -1 PERSPECTIVES AND METHODOLOGY OF BUSINESS STUDIES

Instructional Hrs-72	Credit-4
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#### OBJECTIVES-

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

MODULE-1 Role of business in economic development - Indian development experience, role of public and private sectors in the post-colonial period, experience of liberalization and globalization. Different stakeholders of business firms- owners, managers, employees and others. Emergence of managerialism and the role of corporate governance; the goals of business- shareholder value maximization and its alternatives; goals for public sector, co- operatives and nonprofit enterprises. Government regulation of business- objectives, methods and problems. (Brief Study only)

(15hrs)

MODULE-2 Establishing business - entrepreneurship- legal, physical, financial, social, and psychological environments for entrepreneurs- Individual and group entrepreneurs- intrapreneurs . Mobilization of financial resources for business- Individual savings- Domestic savings in India- Factors affecting savings- Loans and advances- Sources of funds- Markets for raising money- Short term and long term funds- Lending institutions for business funds- Banks and non banking financial institutions- Cost of capital- documenting, funding sources and areas of expenses- accounting and accounting practices- Return on investment- Factors of production and rewards to factors like payment of wages, rent, interest and profits- Payment to Government- Taxes, direct and indirect- State and national levels- Funds from the primary and secondary markets- Stock exchanges and their role, stock broking, stock

exchange cues. (Brief Study only)

(20hrs)

MODULE-3 Role of trained manpower for enhanced quality at individual, family, organizational and national level. Functioning of organization-The role of human resources- Management problems in small, medium and large organizations-Quality of life- Production of tangible and intangible products-Marketing and its role- Trends and Developments in Strategic Management-TQM- Bench Marking-Statistical Quality Control-Quality Circle- Business Process Re-engineering- Six Sigma- BPO-KPO. (Brief Study only)

(1

5hrs)

MODULE-4 Consumer Protection Act, 1986 Rights of a consumer Filing of appeals at the district level, state level and national level. Intellectual Property Rights meaning Patent rights trademarks Copyrights Plagiarism.

(15hrs)

MODULE-5 Right to information Act-Right to access information on specific issues-banking transaction-Insurance transaction-government dealings and related services.

(7hrs)

#### SUGGESTED READINGS

1. Keith Davis and William C.Frederick : Business and Society Management, Public Policy, Ethics.
2. Peter F. Drucker : Management Tasks, Responsibilities, Practices.
3. Peter F Drucker : The Practice of Management.
4. Consumer Protection Act-1986 and its amendments.
5. Right to Information Act.

#### SEMESTER-II

CORE-4 QUANTITATIVE TECHNIQUES FOR BUSINESS RESEARCH

Instructional Hrs-72	Credit-3
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#### OBJECTIVE

- To impart basic knowledge of research
- To enable the students to apply the simple statistical tools in business research

MODULE-1 Research-Meaning-Definition-Business Research-Types of Research (Pure, Applied, Exploratory, Descriptive, Empirical, Analytical, Qualitative and Quantitative)-Research process- Primary and Secondary Data-Methods of data Collection- Census and Sampling-methods (Probability sampling and non probability sampling) Cross tabulation-Analysis of data. (17Hrs)

MODULE-2 Correlation (Un grouped data Only)- Concept-Types of Correlation-methods-Karl Pearson s Co-efficient of correlation-Spearman's Rank correlation co-efficient-probable error-Regression analysis (Un grouped data Only)-Concepts-lines of Regression-Regression Equation under Algebraic method and standard error.



(15hrs)

MODULE-3 Probability-Meaning-Definition- Basic terms-concepts-Approaches to assigning probability-Permutation and combination-Theorems of Probability-Addition Theorem-Multiplication theorem. (20hrs)

MODULE-4 Testing of Hypotheses-Procedure-Null hypotheses-Alternative Hypotheses-Level of significance-Degrees of freedom-Type I Error-Type II Error (*theory only*)-Chi-square test-Condition for validity of Chi-square test-Test for goodness of fit-test for independence (*both theory and problems*) (15 hrs)

MODULE-5 Report writing-Integral part of report-Characteristics of a good report-Contents of a report-Bibliography. (5hrs)

*Practical Work- Collect a published report of a survey conducted by a magazine/ news paper*

#### SUGGESTED READINGS

1. Gupta, S.P, *Statistical Methods*.
2. Gupta, C.B, *Introduction to statistics*.
3. Desai, S.S, *Business Statistics*.
4. Gupta, S.C, *Fundamentals of Statistics*.
5. Elhance.D.N, *Fundamentals of Statistics*.
6. Kothari, C.R, *Research methodology*.
7. Sekharan, Uma, *Research Methods*.
8. Collis, *Business Research*.

#### CORE-5 PRINCIPLES OF INSURANCE

Instructional Hrs-72	Credit-3
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#### OBJECTIVE.

- *To make the students explore with the fundamental principles of insurance*
- *To impart knowledge on practice of insurance business.*

MODULE-1 Introduction-Definition-Role and importance-Insurance contract-principles of Insurance-Insurance and assurance-Types of insurance-Life- General-introduction to IRDA Act.

(12hrs)

MODULE-2 Life insurance-features-classification of policies-surrender value-Introduction

to Actuarial science-bonus- Policy conditions-application and acceptance-prospectus-proposal forms and other related documents-Age proof-Special reports-assignments-Nomination-loans-surrender-Fore closure-Policy-Maturity claims-survival benefit-Payments-death claims-Waiver of evidence of title-Early claims-Claim concession-Presumption of death-Accident and disability benefits-Settlement options.

(20hrs)

MODULE-3 Marine Insurance-Nature-Insurance policies-Policy conditions-Clauses-marine losses-Payment of claims-

(12hrs)

MODULE-5 Fire Insurance-Nature and use-Contracts-kinds of policies-Policy condition-clauses-Payment of claims-Re-insurance- Miscellaneous Insurance- Health insurance-Motor insurance-Burglary and personal accident Insurance in India-Urban-non traditional Insurance.

(15hrs)

MODULE-5 Accounting and Finance Accounting for insurance business Compliance with IRDA rules Taxation. Investments evaluation of investments Capital structure - Cost of capital Solvency margin and compliance.

(13hrs)

#### SUGGESTED READINGS

1. *Mishra.M.N : Insurance Principles and Practice*
2. *Pande : Insurance Principles and Practice*
3. *Mathew.M.J : Insurance Principles and Practice*
4. *Arthur Williams.C, Jr., Michael L.Smith, Peter C Young : Risk Management and Insurance*
5. *Gupta O.S : Life Insurance*

#### CORE-6 CORPORATE REGULATIONS AND GOVERNANCE

Instructional Hrs-72	Credit-3
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OBJECTICE- *To provide an understanding regarding the administration and management of corporate form of business and to give a first hand exposure to corporate laws especially Indian Companies Act 1956.*

MODULE-1 Company-Definition-Characteristics- Advantages and Disadvantages-Illegal Association-corporate veil-Lifting the corporate veil- promotion Promoter-

position-Incorporation-procedure-Documents to be filed-Certificate of incorporation-Procedure-Effect of registration-Pre-incorporation contract-memorandum of association-Articles of association-Doctrine of ultravires-doctrine of indoor management-Doctrine of constructive notice-Prospectus-registration- Contents-statement in lieu of prospectus-Deemed prospectus-Shelf Prospectus-Red herring-Abridged prospectus-liability for misstatement in prospectus-commencement of business.

(20hrs)

MODULE-2 Management and Administration-Directors-appointment-Qualification and disqualification-Qualification shares-position of directors-powers and duties-Retirement-vacation of office-Liabilities of directors-Removal of directors.

(10hrs)

MODULE-3 Corporate Governance-meaning-Background-importance-CG in India-statutory measures-SEBI regulation-Clause 49 of listing agreement-Constitution of board of directors-Audit committee-Provisions under section 292A of Companies Act-Remuneration of directors-Board procedure-CEO/ CFO certification-Role of management-Information to share holders-CG Report-Non mandatory requirements ie.. Chairman of board-Remuneration committee-Share holders rights-Postal ballot-whistle blower policy-Benefits of Corporate Governance

(15hrs)

MODULE-4 Company meetings-Kinds of companies-essentials of valid meeting-Chairman-agenda-Minutes-Quorum-Motion-Types of motion-Interruption of debate-Proxy-poll-Modes of poll-Resolution-Types of resolution-Motion vs. Resolution.

(17hrs)

MODULE-5 Winding up of companies- Modes-Compulsory winding up-Grounds and procedure-Liquidator-Duties and functions-Contributories-Voluntary winding up- Types-Winding up under the supervision of the court-Effects of winding up-Defunct companies.

(10hrs)

#### SUGGESTED READINGS

- *M.P.Tanton, Text book of Company Law*
- *R.R.Gupta, and V.S.Gupta, Indian Company Law*
- *M.C.Kuchaal, Secretarial Practice*
- *Ashok K Bagrial, Company Law*
- *Indian Companies Act with amendments.*
- *Corporate Law and Governance, L.R.Potty.*

COMMON -2 BUSINESS COMMUNICATION AND MANAGEMENT INFORMATION  
SYSTEM

Instructional Hrs-72	Credit-4
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OBJECTIVE. *To familiarise the importance of communication in business and methods of communication relevant to various business situations and to build up communication skill among students.*

MODULE-1 Communication-Need-Process-Types-Oral-written-Verbal-Non verbal-Internal, External- Non-verbal communication-Body language-Kinesics, Proxemics-Para language-Channels-Barriers-Principles of effective communication

(15hrs)

MODULE-2 Job application letters-Resume-CV-Reference and recommendation letters-Employment letters-Online application-Soft skill

(15hrs)

MODULE-3 Business letters-Parts and layout of business letters-Business enquiry letters-offers and quotation- Orders and execution-grievances and redressals. Sales letters-Follow-up letters-Circular letters-Status enquiry-Collection letters-Preparation of partnership deed-power of attorney.

(20hrs)

MODULE-4 Impact of IT on communication-Role of computers-Internet-E-mail-Telephone-voice mail-SMS- Video conferencing- Teleconferencing.

(10hrs)

MODULE-5 Introduction to Management Information System-Definition-Need-Benefits-Functions-Objectives-Characteristics-Role of MIS-Relationship between decision making and MIS.

(12hrs)

*Practical work: Written communication exercises can be practiced as a part of learning*

process.

#### SUGGESTED READINGS

- *Bhatia R.C, Business Communication.*
- *Salini Agarwal Essential communication skill.*
- *Reddy P.N, and Apopannia, Essentials of Business Communication.*
- *Sharma R.C, KRISHNA Mohan, Business Communication and Report writing.*
- *Leod, M.C., Management Information System..*
- *Jerome Reuter-Management Information system.*
- *Annie Philips, Communication and the Manager s Job.*

### SEMESTER-III

#### CORE-7      MARKETING MANAGEMENT

Instructional Hrs-90	Credit-4
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#### OBJECTIVE-

1. *To help students to understand the concept of marketing and its applications.*
2. *To make the students aware of modern methods and techniques of marketing.*

MODULE-1 Marketing management-Introduction-Definition of marketing and marketing management-Marketing concepts and functions-Marketing mix-

(10hrs)

MODULE-2 Market segmentation-Concept-Need- Basis-Market targeting-Market positioning-Understanding consumer behaviour-Buying motives-Factors influencing consumer buying decisions.

(20hrs)

MODULE-3 Marketing of products-Product-Meaning-Product development-Product mix-PLC-Branding-brand equity-Brand loyalty-Trade mark-Packaging and labeling-Pricing of products-Factors influencing pricing-Pricing policies and strategies-Types of pricing.

(25hrs)

**MODULE-4 Logistic and supply chain management-Its elements-Channel of distribution-types-Factors affecting the choice of a channel of distribution.**

(15hrs)

MODULE-5 Emerging trends in marketing-Modern marketing-Direct marketing-E-Marketing-Tele marketing-Viral marketing-Relationship marketing-Social marketing-Demarketing-Remarketing-Synchro marketing-Service marketing.

(20hrs)

**SUGGESTED READINGS**

1. Philip Kotler and Abraham Koshy : Principles of Marketing
2. William. J .Stanton : Fundamentals of Marketing
3. Stanton W.J.Etzal Michael and Walker : Fundamentals of Marketing
4. Debbie Gilliland : Marketing.
5. Cranfield School of Management : Marketing Management
6. Mamoria and Joshy : Principles of Marketing
7. Rajan Nair : Marketing Management
- Ramaswamy and NamaKumari : Marketing Management
- Stone, Fundamentals of Marketing.
- Neil Russel-Jones, Marketing, Sales, and Customer Service.

**CORE-8 FINANCIAL ACCOUNTING**

Instructional Hrs-90	Credit-4
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OBJECTIVE- *To familiarize the students with the accounting principles and practices of various types of business other than companies.*

**MODULE-1** Final accounts of sole traders-Principles of materiality-Consistency-prudence-Timeliness-Substance over form-Matching principle-Accounting standards-Meaning and scope-Capital and revenue expenditure-Capital and revenue receipts-Adjusting-Closing and rectification entries-Trial balance-Trading and profit and loss account- Balance sheet-Preparation with all adjustment including overcast and under cast of both opening and closing stock-An over view on AS-1, 2, 4, 5, 6, and 10.

(20hrs)

MODULE-2 Accounts of incomplete records-Features of single entry-Distinguish between single entry and double entry-Defects of double entry-Profit determination under single entry-Capital comparison method-Conversion method-Steps for the conversion of single entry in to double entry-Preparation of Trading and

profit and loss account under conversion method.

(20hrs)

MODULE-3 Royalty accounts-Meaning-Minimum rent-Short working-Recovery-Special circumstances-Adjustment of minimum rent in the event of strike and lockouts-Government subsidy incase of strike or lock outs- Journal entries in the books of lessor and lessee-Preparation of Minimum rent-Short working-Royalty accounts.(Excluding sublease)

(15hrs)

MODULE-4 Branch accounts-Objectives-features and types-Accounting for branches keeping full system of accounting-Debtors system- Stock and debtors system-Independent branches and Incorporation of Branch trial balance in the books of H.O-Cash in transit and goods in transit-Consolidated balance sheet.

(20hrs)

MODULE-5 Accounting for consignment-Meaning-important terms-Journal entries in the books of consigner and consignee-Goods send at cost or invoice price-Preparation of consignment account-Consignees account-Valuation of stock-Normal loss and abnormal loss.

(15hrs)

#### SUGGESTED READINGS

1. Jain.S.P and Narang.K.L : *Advanced Accountancy*
2. Maheswari.S.N and Maheswari S.K : *Advanced Accounting*
3. Paul.K.R : *Corporate Accounting*
4. Dr. S.M.Shukla and Dr.S.P.Gupta : *Advanced Accounting*
5. Mc Shukla and T.S.Grewal : *Advanced Accounts*
6. Rawat.D.S : *Business Accounting*
7. Jayapandian. S, *Accounting for Managers.*
8. Naseem Ahmed, *Financial Accounting.*

#### CORE-3 E-COMMERCE AND GENERAL INFORMATICS

Instructional Hrs-72	Credit-4
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OBJECTIVE- *The objective of this course is to make the students familiar with the mechanism of conducting business transactions through electronic media.*

MODULE-1 Overview of Electronic Commerce-Introduction to E-commerce Concepts, features and functions Operation of e-commerce Infrastructure for E-commerce Application of E-Commerce in Direct Marketing and Selling,

Value Chain Integration, Supply Chain Management, Corporate Purchasing, Financial and Information Services

(12 hrs)

MODULE-2 E-Commerce Models and Strategies -Types of E-commerce : B2B, B2C, C2C  
C2B- Business Models for E-Commerce- Brokerage Model, Aggregator Model, Info-mediary model, Community Model, Value chain model, Manufacturer model, Advertising Model, Subscription model- Electronic Data Interchange Mobile Commerce and Web Commerce - Introduction to ERP-Components.

(18 hrs)

MODULE-3 Electronic Payment Systems -Overview of Electronic Payment Systems, Cybercash (Customer to Merchant Payments, Peer to Peer Payments, Security).Smart Card (Card Types, Closed or Open Security, Privacy, Card Costs, Non Card Costs), Electronic Banking, Electronic Fund Transfers.

(12 hrs)

MODULE-4 E-Commerce Security-Introduction to Security Passwords Viruses  
Firewalls - Encryption (PGP, SHTTP, SSL) - digital signature digital certificate - other security measures

(12 hrs)

MODULE-5 Setting up of E-Commerce Business-Web development Promotion of the web sites Trust building Loyalty building Marketing and branding - Online transactions Management and control Product delivery Settlement.

(18 hrs)

#### SUGGESTED READINGS

1. *Doing Business on the Internet E-Commerce (Electronic Commerce for Business)* S. Jaiswal, Galgotia Publications.
2. *E-Commerce: An Indian Perspective*, P.T. Joseph, S.J., PHI.
3. *Web Commerce Technology handbook: Daniel Minoli and Emma Minoli*, TMH
4. *Business on the net: An Introduction to the whats and hows of e-commerce:* Agarwala and Lal, Macmillan India Ltd.
5. *E-Commerce, the Cutting Edge of Business: Kamalesh K Bajaj and Debjani Nag*, TMH
6. *E-Commerce: Schneider, Thomson Publication*

CORE-9 BUSINESS MANAGEMENT



Instructional Hrs-54	Credit-2

OBJECTIVE- *To familiarise the students with concepts and principles of Management*

MODULE-1 Management: Introduction - Meaning, nature and characteristics of Management - Scope and functional areas of management - **Management as a science art or profession - Management & Administration - Principles of management - Social responsibility of management.**-Contributions of F.W.Taylor and Henry Fayol-Emergence of Japan as an industrial giant.

(12hrs)

MODULE-2 Planning-Nature, importance and purpose of planning - Planning process, Objectives - Types of plans MBO-Features-steps.

(8hrs)

MODULE -3 Organising and Staffing : Nature and purpose of organisation, Principles of organisation - Types of organization Organisation Chart- Organisation manual-Departmentation, Committees Authority-Deligation of Authority-Responsibility and accountability-Centralisation Vs decentralisation of authority - Nature and importance of staffing - Process of selection & recruitment.

(12hrs)

MODULE -4 Directing : Meaning and nature of directing - Motivation- meaning-importance-**Theories of Motivation (Maslow s, Herzberg, McGregor s, X & Y theory) Leadership-Meaning-Styles** Managerial Grid by Blake and Moun-ton-Likert s Four level model-Coordination-Meaning and importance.

(12hrs)

MODULE-5 Controlling: Meaning and steps in controlling - Essentials of a sound control system - Methods of establishing control-Control by Exception.

(10hrs)

#### SUGESTED READINGS

1. *Koontz & O Donnell, Management.*
2. *Appaniah & Reddy, Essentials of Management.*
3. *L M Prasad, Principles of management.*
4. *Rustum & Davan, Principles and practice of Management.*
5. *Srinivasan & Chunawalla, Management Principles and Practice.*
6. *S V S Murthy, Essentials of Management.*
7. *B.S.Moshal, Principles of Management.*

## SEMESTER-IV

### CORE-10. CAPITAL MARKET

Instructional Hrs-90	Credit-4
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#### OBJECTIVE-

1. To give the students an overall idea about Capital market..
2. To familiarise the students with capital market operations in India.

MODULE-1 The Indian financial system-Components- Role and functions-Recent development in the Indian financial system-Financial market-Classification-Industrial security market-Government security market-Money market-Capital market and money market-Money market instruments.

(15hrs)

MODULE -2 SEBI-Establishment-Objectives-Powers and functions-

(5hrs)

MODULE -3 Primary market-Functions of new issue market-Methods of floating new issue-IPO-FPO-Public issue-bonus issue-Right issue-Private placement-Book building-ESOP-Intermediaries in the new issue market-Registrars to the issue-brokers to the issue-Bankers to the issue-Underwriters.

(25hrs).

MODULE -4 Secondary market-Role and functions of Stock Exchanges-Members of the Stock Exchanges-Classification-type of speculators-Speculative transaction-listing of securities-Classification of listed securities-Methods of trading in a stock exchange-Screen based trading-on line trading-Depository system-Stock market indices.

(25hrs)

MODULE -5 Stock exchanges in India-NSE-BSE-MCX-Major international stock exchanges-Derivatives-features of derivatives-Types of derivatives-Derivative instruments-Futures-Options-Swaps-Currency futures in India-Recent trends in capital market.

(20hrs)

#### SUGGESTED READINGS

1. *Gupta N.K and Monica Chopra : Financial Markets Institutions and services*
2. *Yogesh Maheswary : Investment Management*
3. *Kevin. S : Security Analysis and Portfolio Management*
4. *Preethi Singh : Dynamics of Indian Financial System*
5. *Soj Kumar.K and Alex Mathew : Indian Financial System and Markets*
6. *Bharathi. V.P.Pathak : Indian Financial System*
7. *Khan. M.Y : Financial Services.*
8. *International Trade and Financial Environment.*
9. *Gupta N.K, Monica Chopra, Financial Markets, Institutions and Services.*

#### CORE-11 CORPORATE ACCOUNTING

Instructional Hrs-90	Credit-4
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OBJECTIVE- *To provide a thorough knowledge about the accounting of companies*

MODULE-1 Redemption of Preference shares, its conditions- Issue of bonus shares- Guidelines- Under writing-Accounting for Buyback Shares.

(15 hrs)

MODULE-2 Final accounts of Joint Stock Companies-Profit prior to incorporation-

(20hrs)

MODULE-3 Amalgamation and external reconstruction-Amalgamation in the nature of merger-purchase-Calculation of purchase consideration (all methods) entries in the books of transferor and transferee companies, Revised Balance Sheet. (Excluding inter company holdings)

(30hrs)

MODULE-4 Internal reconstruction and capital reduction-Accounting treatment and Revised Balance Sheet.

(10hrs)

MODULE-5 Liquidation-Meaning-Preparation of liquidator s final statement of accounts.

(  
15h

rs)

#### SUGGESTED READINGS

1. Jain.S.P and Narang.K.L : *Advanced Accountancy*
2. Maheswari.S.N and Maheswari S.K : *Advanced Accounting*
3. Paul.K.R : *Corporate Accounting*
4. Dr. S.M.Shukla and Dr.S.P.Gupta : *Advanced Accounting*
5. Mc Shukla and T.S.Grewal : *Advanced Accounts*
6. Rawat.D.S : *Accounting*
7. Nirmal Gupta and Chhavi Sharma : *Corporate Accounting Theory and Practice.*

#### COMMON -4 ENTREPRENEURSHIP DEVELOPMENT AND PROJECT MANAGEMENT

Instructional Hrs-72	Credit-4
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OBJECTIVES: *To equip the students a craving for individual freedom, initiative and enterprise by pursuing self employment and small business entrepreneurship as a viable alternative to salaried employment.*

MODULE-1 Entrepreneurship Definition Meaning-Concepts-Characteristics-Functions-Entrepreneurial traits Motivation; Role of entrepreneur in economic development-Factors affecting entrepreneurial growth. (12 Hrs)

MODULE-2 Types of entrepreneurs- Intrapreneurship -Women entrepreneurship-Problems-EDP-Steps, contents, Need for training- target group- Contents of the training programme-Special Agencies for Entrepreneurial Development and Training-DIC.

(12 hrs)

MODULE-3 Project Meaning Features-Classification-Project identification-Sources of

Ideas-Stages in project identification -Project Life Cycle-Project formulation-elements, Feasibility Analysis-Network Analysis-Project Planning

(12

hrs)

MODULE-4 Project appraisal techniques, Pay back period, ARR, Discounted cash flow techniques, Merits and demerits, Capital rationing, (Including Problems) Preparation of Project Report-Scope-Content.

(24 hrs)

MODULE-5 Setting up of micro small and medium enterprises, location significance, Green channel, Bridge capital, Seed capital assistance, Margin money scheme, Sickness, Causes-Remedies-Role of institutions/schemes in entrepreneurial development-SIDCO, SIDBI, NIESBUD, EDII,SISI, NREG Scheme-SWARNA JAYANTHI Rozgar Schemes.(Brief study only)

(12 hrs)

Practical Work:

1. Preparation of a project report.
2. Procedure to obtain financial assistance for small enterprises.
3. Case studies of successful /sick small business.
4. Industry visits.

#### SUGGESTED READINGS

- Desai,Vasant : Dynamics of entrepreneurial development and management.
- Drucker,Peter F: Innovation and Entrepreneurship
- Gupta C.B., Srinivasan N.P: Entrepreneurship Development in India
- Arora, Renu., Sood S.K : Entrepreneurial Development and Management
- Khanka,S.S: Entrepreneurial Development

#### CORE-12 FINANCIAL SERVICES

Instructional Hrs-54	Credit-2
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OBJECTIVES-

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

MODULE-I Introduction- Meaning- Types- Fund based financial services, fee based financial services. Merchant Banking- Functions- Regulation of merchant bankers. .

(10hrs)

MODULE-2 Venture Capital- Features- types- Stages of venture capital finance- Venture capital process- Structure of Venture Capital Funds- Analysing products and services of venture capital funds-

12h

rs)

MODULE-3 Leasing and factoring-Leasing- Essentials- Types- Advantages- Limitations Factoring-Types-importance-Pricing-Factoring services in India.

(10hrs)

MODULE-4 Mutual funds and securitisation-Mutual funds-Meaning-Types-SEBI Guidelines(over view only) Securitisation-Meaning-Procedure-Securitisation in India.

(12hrs)

MODULE-5 Credit rating-Agencies-Procedure of credit rating-Recent trends in Financial services.

(10hrs)

#### SUGGESTED READINGS

1. Gupta.N.K and Monika Chopra : *Financial Markets,Institutions and Services.*
2. Yogesh Maheswari : *Investment Management*
3. Kevin. S : *Security Analysis and Portfolio Management*
4. Avadhani.V.A : *Security Analysis and Portfolio Management*
5. Donald.M. Fischer : *Security Analysis and Portfolio Management*
6. Bhole. L.M : *Financial Markets and Institutions*
7. Bharathi.V. Pathak : *Indian Financial System*
8. Vasanth Desai : *Indian Financial System-*
9. Khan.M.Y : *Financial Services.*
10. N.K.Gupta, Monika Chopra, *Financial Markets, Institutions and Services.*

#### SEMESTER-V

## CORE-13 COST ACCOUNTING

Instructional Hrs-90	Credit-3
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### OBJECTIVES-

- *To familiarise the students with cost concepts*
- *To make the students learn the fundamentals of cost accounting as a separate system of accounting.*

MODULE-1 Introduction to cost accounting-Meaning, definition-Cost concepts-Costing Cost accounting-Cost accountancy-Cost unit-Cost centre-responsibility centres- Profit centre-Cost control-Cost reduction-Objectives of cost accounting-Distinction between cost accounting and financial accounting-Methods and techniques of cost accounting- Advantages and disadvantages of cost accounting.

(15hrs)

MODULE-2 Accounting and control of material cost-material purchase procedure-Material stock level-EOQ-ABC, VED and FSN analysis-JIT-Perpetual and periodic inventory system, Continuous stock taking-Material losses-Wastage-scrap-Spoilage-Defectives-Pricing-LIFO-FIFO-Simple average-Weighted average

(20hrs)

MODULE-3 Accounting and control of labour cost-Time keeping and time booking-Systems of wage payment-Time rate system-piece rate system-Differential piece rate system-Incentive plan-Halsey plan- Rowan plan-Idle time-overtime and their accounting treatment-Labour turnover-Methods of calculating labour turnover.

(20hrs)

MODULE-4 Accounting for over head-Classification of over head-Primary and secondary distribution-Absorption of overhead-Percentage method-Unit rate method-machine hour method-Labour hour rate method-Simultaneous equation method-Over absorption and under absorption.

(15hrs)

MODULE-5 Preparation of cost sheet-Tender and quotation-Preparation of reconciliation statement.

(20hrs)

#### SUGGESTED READINGS

- *Advanced cost accounting-SP.Jain and K.L Narang*
- *Advanced cost accounting, N.K.Prasad*
- *Advanced cost accounting, S.N Maheswary*
- *Theory and practice of cost accounting, M.L.Agarwal.*
- *Cost Accounting, M.C.Sukla and T.S.Grewal.*
- *Ahmmad Naseem, Introduction to Cost Accounting.*
- *Cost Accounting Nirmal Gupta.,*

#### COMPLEMENTARY COURSE -1 ADVERTISING AND SALES PROMOTION

Instructional Hrs-90	Credit-4
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OBJECTIVE- *To make the students aware of the strategy, concept and methods of advertising and sales promotion.*

MODULE-1 Advertising-Meaning-Scope-Objectives-Merits and demerits-Process-developing an advertising programme.

(20hrs)

MODULE-2 Advertisement appeal- Copy writing-Copy testing-Advertising media-Media planning and strategy-Types of media-Media planning and strategy-Media selection-Advertisement agency-Selection of agency-Planning advertising campaign-Adverting research-Measuring the effectiveness of advertising-Methods.

20h

rs)

MODULE-3 Social, economical and legal aspects of advertisement.

(10hrs)

MODULE-4 Sales promotion-Definition-Scope-Methods-Sales promotion mix-Developing sales promotion campaign-Sales promotion budget and its preparation-Effects of sales promotion on brand equity.

(20hrs)



MODULE-5 Personal selling-Nature and importance-Purpose-Process-Types of sales persons-Sales force management-Establishing sales objectives-Recruitment and training of sales force-Evaluating sales force.

(20hrs)

#### SUGGESTED READINGS

- *Advertising in the Indian Context, S.A Chunnawala.*
- *Advertising, Marketing, and Sales management, Devandra Thakku.*
- *Advertising Management, Rajeev Batra..*
- *Advertising, Sales and Promotion Management, S.A. Chunnawala.*
- *Sales Promotion and Advertising Management, A.N.Mishra.*
- *Marketing, Sales and Customer Service, Jones.*

#### CORE-14 SPECIAL ACCOUNTING

Instructional Hrs-108	Credit-4
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OBJECTIVE- *The purpose of the paper is to acquaint the students with advanced accounting principles and procedures.*

MODULE-1 Accounts of banking companies-Meaning of banking companies-Important provisions of banking companies Act, 1949-preparation of final accounts of banking companies-Profit and loss account, Balance sheet, transactions of special type- Asset classification and provisions-Non Performing Assets.

(30hrs)

MODULE-2 Accounts of Insurance Companies-Insurance companies-special terms-Final accounts-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)**

(30hrs)

MODULE-3 Investment account-cum-interest-Ex-interest-Cum dividend-Ex dividend-treatment of bonus share-Right shares-Preparation of investment account-(As per AS-13)  
(15 hrs)

MODULE-4 Insurance claims-Types of claims-loss of stock policy-Ascertainment of the value of stock on the date of fire-Ascertainment of actual amount of claim to be lodged-Average clause-Loss of profit policy-Procedure to ascertain amount of claim.

(18hrs)

MODULE-5 Dissolution of partnership firms-preparation of realization account, capital account and cash account. Preparation of the statement showing the distribution of cash (Piecemeal Distribution)

(15hrs)

#### SUGGESTED READINGS

1. Jain.S.P and Narang.K.L : *Advanced Accountancy*
2. Maheswari.S.N and Maheswari S.K : *Advanced Accounting*
3. Paul.K.R : *Corporate Accounting*
4. Dr. S.M.Shukla and Dr.S.P.Gupta : *Advanced Accounting*
5. Mc Shukla and T.S.Grewal : *Advanced Accounts*
6. Rawat.D.S : *Accounting*
7. Nirmal Gupta and Chhavi Sharma : *Corporate Accounting Theory and Practice*

### SEMESTER-VI

#### CORE-15 APPLIED COST ACCOUNTING

Instructional Hrs-90	Credit-4
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#### OBJECTIVES:

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

MODULE-1 Introduction to the application of costing methods and techniques in business decision making-Job costing Meaning Procedure Accounting. Batch costing- Meaning- Procedure- Economic Batch Quantity.

(10hrs)

MODULE-2 Contract costing-Meaning-Objectives-Work certified and uncertified-determination of profit on incomplete contract-Working progress-Balance sheet-Escalation clause-Retention money-Cost plus contract.

(15hrs)

MODULE -3 Process Costing Process Accounts Process Losses Abnormal gain and its treatment Joint products and By-products Methods of apportioning Joint costs.

(20hrs)

MODULE -4 Marginal Costing Meaning-Definition-Difference between marginal costing and absorption costing and differential costing-Advantages and disadvantages-Break Even Analysis Cost Volume Profit analysis Simple break even chart- Decision making Pricing decisions-Key factor-Make or buy- Sales mix-acceptance of order.

(25hrs)

MODULE-5 Budget and budgetary control-Meaning and definition- Objectives-Relation with planning and control-Budget centre-Budget manual-Budget committee-Preparation of cash budget and flexible budget-Zero base budgeting-Performance budgeting-

(  
20hrs

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#### SUGGESTED READINGS

1. Jain. S.P and Narang.K.L : *Advanced Cost Accounting*
2. Prasad.N.K : *Advanced Cost Accounting*
3. Khan.M.Y and Jain.P.K : *Advanced Cost Accounting*
4. Thulsian P.C : *Practical Costing*
5. Arora.M.N : *Principles and Practice of Cost Accounting*
6. M.L Agarwal : *Advanced Cost Accounting*
7. Bendrey, *Essentials Of Management Accounting.*
8. Murthy R.V.V, *Cost and Management Accounting.*
9. Nirmal Gupta, *Cost Accounting.*

#### COMPLEMENTARY COURSE-2 PRINCIPLES OF BUSINESS DECISIONS

Instructional Hrs-90	Credit-4
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OBJECTIVES:

1. *To familiarise the students with the economic principles and theories underlying various business decisions.*
2. *To equip the students to apply the economic theories in different business situations.*

MODULE-1 Introduction Decision making-Definition- Types of decisions- Steps- Principles of business decisions-Scope and importance- **Application of economic theories in decision making**

(10hrs)

MODULE-1 Demand analysis Demand Meaning and definition- Determinants- Law of demand-Reasons-Exceptions-**Elasticity of demand Price Income advertisement- Cross Uses Measurement-Demand forecasting Short term and Long term forecasting Methods of forecasting Forecasting the demand for new products.**

(25hrs)

MODULE-3 Production Analysis Production function Cobb Douglas Production function Laws of production Law of Diminishing Returns Law of returns to scale Economies and diseconomies of scale Isoquant curve Iso cost curve optimum combination of inputs-**Law of returns and business decisions.**

(15hrs)

MODULE-4 Cost analysis and pricing theory Objectives Role of cost in pricing economic and accounting cost-long run and short run- Cost out put relations- Market conditions-Theories of price determination under perfect competition-price, output determination under perfect competition-Monopoly-Monopolistic competition- Oligopoly-Price discrimination-Kinked demand curve-Price leadership-Pricing under collusion.

(  
25h  
rs)

MODULE-5 Business Cycles Introduction Phases of a business cycle Causes and indicators Theories of business cycles Control of business cycles-**uses of business cycle in business decisions.**

(15hrs)

SUGGESTED READINGS

1. Maheswari.K.L and Varshney : Managerial Economics
2. Samuel, Mote and Paul : Managerial Economics
3. Pylee.M.V and Sankaranarayan.K.C : Managerial Economics
4. Dwivedi.N.D : Managerial Economics
5. Reddy P.N and Appanniah.H.R : Principles of Business Economics
6. Mulhearn, Economics for Business.

CORE-16 PRACTICAL AUDITING

Instructional Hrs-90	Credit-3
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OBJECTIVES:

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

MODULE-1 Introduction - Meaning and objectives of auditing Types of audit- Audit programme - Audit Note Book Working papers -Evidences- Considerations before commencing an audit work- Routine checking and test checking- Qualifications of an auditor- Liabilities of an auditor in case of negligence- Misfeasance-Criminal liability-Liability towards third parties.

(15 hrs)

MODULE-2 Internal control- Internal check and internal audit - Audit Procedure. Vouching-requirements of a voucher Vouching of cash sales, receipts from debtors, cash purchases, payment to creditors, payment of wages, purchase of land and buildings Duties of an auditor- Verification and valuation of assets and liabilities Methods Duties of an auditor.

(25hrs)

MODULE-3 Audit of limited companies Company auditor Qualifications disqualifications- Appointment Rights, duties and liabilities Removal. Share capital and share transfer audit Audit Report Contents and types.

(20hrs)

MODULE-4 Investigation- Distinction between audit and investigation Types of investigative audit where fraud is suspected- On acquisition of a running business.

(15hrs)

MODULE-5 Recent trends in Auditing- Nature and significance of Cost audit-Objectives- Tax audit-objectives Management audit-objectives- Social audit- Objectives-Government audit- Objectives-Performance audit-Objectives- Auditing in EDP (Electronic Data Processing) environment-Audit Assurance

**Standards-Meaning and scope.**

(15hrs)

**SUGGESTED READINGS**

1. *Sharma .T.R : Auditing*
2. *Tandon.B.N : Practical Auditing*
3. *Saxena and Saravanavel : Practical Auditing*
4. *Ravinder Kumar and Virender Sharma : Practical Auditing*
5. *Jagadeesh Prakash : Principles and Practices*
6. *Raman.B.S : Auditing*
7. *Dinkar Pagare : Auditing.*

**CORE-17 ACCOUNTING FOR MANAGERIAL DECISIONS**

Instructional Hrs-90	Credit-4
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**OBJECTIVE-**

1. *To equip the students to interpret financial statements.*
2. *To enable the students to have a thorough knowledge on the management accounting techniques in business decision making.*

**MODULE-1** Financial statements-Meaning-Essentials-Importance-Characteristics-Nature-Limitations-Analysis and interpretation of financial statements- Objects and importance of analysis and interpretation-Types of financial analysis-External analysis-Internal analysis-Horizontal analysis-Vertical analysis-Methods and techniques used in financial analysis-Comparative statement-Common size statement-Trend analysis.  
(15hrs)

**MODULE-2** Ratio analysis-Introduction-Meaning and definition-Objectives-Importance and uses-Limitations-Classification of ratios-short term liquidity-Current ratio-Quick ratio-Absolute liquidity ratio-Long term financial ratios-Debt equity ratio-Proprietary ratio-Solvency ratio-Fixed assets ratio-Debt service ratio-Ratio of long term debt to share holders fund-General profitability ratios-Overall profitability ratios-Return on share holders funds-Return on equity capital-EPS-Return on capital employed-Capital turnover ratio-Dividend yield ratio-turnover ratios-Preparation of Trading and profit and loss account and balance sheet by using ratios.

(25hrs)

**MODULE-3** Fund flow analysis-Introduction-meaning and definition of fund-Need for fund flow statement-managerial uses-Limitations-Procedure for the preparation of fund flow statement-Schedule of changes in working capital.

(20hrs)

**MODULE-4** Cash flow statement-introduction-Meaning-Utility-Comparison between fund flow statement and cash flow statement-Preparation of cash flow statement. (As per AS-3)

(15hrs)

**MODULE-5** Responsibility accounting-Meaning and definition-Fundamental aspects-features-Advantages-Disadvantages-Steps involved-Responsibility centre and its types. (Theory only)

(15hrs)

#### SUGGESTED READINGS

1. Man mohan, Goyal.S.N : Principles of Management Accounting.
2. Shashi.K.Gupta and Sharma.R.K : Management Accounting
3. Gupta.S.P and Sharma.R.K : Management Accounting
4. Kulshustia and Ramanathan : Management Accounting
5. Maheswari.S.N : Management Accounting and Financial Control.
6. Pandey .I.M : Principles of Management Accounting
7. Khan.M.Y & Jain.P.K : Management Accounting
8. Revi.M.Kishore : Management Accounting
9. Jhamb H.V, Fundamentals of Management Accounting.
10. S. Jayapandian, Accounting for Managers.

#### OPTION-1

#### FINANCE AND TAXATION

CORE (OPTIONAL)-1

FINANCIAL MANAGEMENT

Instructional Hrs-90	Credit-3
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#### OBJECTIVES-

1. To build a thorough understanding of the central ideas and theories of modern finance
2. To relate theory to practice so that students learn the practical applications of Financial Management concepts.

**MODULE-1** Introduction-Meaning of finance, Financial Management- importance, scope and objectives of Financial Management-Profit Maximisation Vs Wealth maximization.-Finance function-Time Value of money, concepts of compounding and discounting.-(Theory only)

(15

hours)

**MODULE-2** Financing Decisions-Sources of finance Equity, debt, preference-Cost of capital- Concept, importance, measurement of specific costs- Cost of debt, redeemable and irredeemable debt.-Cost of preference share capital-redeemable and irredeemable-Cost of equity capital, cost of retained earnings-Overall cost of capital-Assignment of weights-Book value and market value weights-Mechanics of computation of overall cost of capital (Simple

Problems)

(20

hours)

MODULE-3 Capital Structure-Meaning of capital structure-Capital structure Vs Capitalisation-Optimum capital structure-Capital structure theories- Net Income Approach, Net Operating Income Approach, Modigliani-Miller Approach, Arbitrage Process; Traditional Approach-Factors determining capital structure-Leverage-meaning, types-Operating Leverage- Meaning and computation -Financial leverage- meaning and computation-Composite leverage- Meaning and computation (Theory and problems))

(20

hours)

MODULE-4 Working capital-meaning-definition-importance-Gross working capital, Net working capital-Factors determining the working capital- Estimation of working capital requirements.

(20hrs)

MODULE-5 Dividend Decisions-Dividend Policy-Conservative Vs Liberal policy-Pay-out ratio, Retention ratio-Dividend theories-Irrelevance theory-Modigliani-Miller Hypothesis; Relevance theories-Walter's Model, Gordon's Model-Determinants of dividend policy-Bonus shares, Stock splits.

(15hrs)

#### SUGGESTED READINGS

- Khan M.Y & Jain P.K., *Financial Management Text, Problems and Cases*
- Prasanna Chandra, *Financial Management Theory and Practice*
- Pandey I.M., *Financial Management*
- Maheshwari S.N., *Financial Management Principles and Practice*
- Shashi K Gupta and Sharma R.K., *Financial Management*
- Knott, *Financial Management*.
- Preeti Singh, *Financial Management*.

#### CORE (OPTIONAL)-2 VALUE ADDED TAX-CONCEPTS AND PRACTICES

Instructional Hrs-90	Credit-3
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OBJECTIVE- *The objective of the course is to provide an understanding of the concept of Value Added Tax Scheme and provide an insight into the aspects and procedures in connection with Kerala Value Added Tax Act and Rules, which are useful to the emerging entrepreneurs. The course also aims to enable the students to practice as tax consultants after graduation.*

MODULE-1 Value Added Tax Introduction - Meaning and Concepts - Evolution - Features of VAT - Objectives - How does VAT work? KVAT Act 2003 History Objectives Definitions of Assessee - Assessing Authority Books



of Accounts Business Capital Goods - Casual Trader Dealer Goods Input Tax Output Tax Manufacture Non Resident Dealer Person Place of Business Reverse Tax Sale Sale Price Taxable Turnover Total Turnover Turnover Works Contract Zero Rate Sale Authorities under KVAT Act Commissioner Powers Appellate Tribunal Constitution Functions Chairman Settlement Commission Constitution Functions Chairman

(18

Hrs)

MODULE-2 Incidence and Levy of Tax - Liability to collect and remit VAT - Liability to pay tax - Rates as per schedules Presumptive tax Trade discount Payment of tax at compounded rate Input tax credit Cases where input tax credit is not allowed (a brief study only) Special rebate Refund of input tax in case of export/ interstate sale Reimbursement of tax under sec 14 **Determination of taxable turnover Net Tax payable**

(12

Hrs)

MODULE-3 Provisions under KVAT Act 2003 & KVAT Rules 2005 regarding:  
a) Registration of dealers Who are liable to get registered Application and procedure Certificate of registration Security to be furnished Suspension and Cancellation Issue of Permit  
b) **Filing of returns various types of returns e-filing documents to be submitted Returns to be filed by Casual trader, head office of a branch, records by owners of vehicles and vessels**  
c) Assessment Self assessment assessment in case of non-filing of return or defective return Visit to dealers premises & audit of accounts and records Audit assessment Best Judgment Assessment Assessment of escaped turnover Protective assessment - Assessment of legal representatives.  
d) Payment and recovery of tax Recovery of penalty Modes of recovery  
e) Maintenance of accounts by dealers Credit notes and debit notes Audit of accounts and certification of return Power to order production of accounts Power of entry, inspection Search and seizure of documents Purchase of goods to prevent undervaluation establishment of check posts and documents to be carried Inspection of goods in transit and transit pass

(40 Hrs)

MODULE-4 Appeals and Revisions - Appellate mechanism and procedures Appeals to Deputy Commissioner Revision by Deputy Commissioner suo motu - Revision by Deputy Commissioner on application - Revision by Commissioner suo motu - Revision by Commissioner on application Appeal to Appellate Tribunal **Filing of application for settlement of cases Appeal to High court**

(12 Hrs)

MODULE-5 Offences under KVAT Act/Rules Offences- Imposition of penalty by

authorities Penalty for default in Payment of tax- penalty for transport of goods without records- penalty for prevention / obstruction of survey or inspection, penalty for submitting untrue return, penalty for illegal collection of tax. Other provisions regarding Power to summon Witnesses & Cause production of documents Person entitled to appear before authority, rounding off of turnover, tax service of notice refund power to withhold refund time limit for disposal of appeal or revision KGST Act 1963 to have limited application

(8 Hrs)

*Practical Work/Assignment*

*Collection and filling up of various forms under KVAT Act/Rules*

*Preparation of Returns*

#### SUGGESTED READINGS

1. *Bare Acts*
2. *Jose Pottakaran B.Com. F.C.A. The Kerala Value Added Tax Act 2003, Law Books Centre, Banerjee Road, Ernakulam*
3. *Balram Sangal All India VAT Manual Commercial Law Publishers Pvt. Ltd. Rajendra Market, Delhi*
4. *Kul Bhushan How to deal with VAT Pearson Education Pvt. Ltd., Delhi*

CORE (OPTIONAL)-3 INCOME TAX LAW AND PRACTICE

Instructional Hrs-90	Credit-3
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OBJECTIVE- *To familiarise the students with Income Tax Act 1961 and to enable the students to compute Income taxable under the first three heads of Income.*

MODULE-I Introduction Brief History of Income tax in India - Basic Concept Finance Act- Definition of Income Gross Total Income Total Income Assessee Assessment Year Average Rate of Tax Maximum Marginal Rate Previous Year - Person Finance Act Agricultural Income Partly Agricultural Income - Clubbing of agricultural income with non agricultural income(Integration) Rates of Income Tax Accelerated Assessment Capital and Revenue

(15 Hrs)

MODULE-2 Residential Status- Incidence of tax Income Exempt from tax Heads of Income

(15 Hrs)

MODULE-3 Income from salary Chargeability Definition Perquisites Profit in lieu of salary deductions from salary Provident funds and treatment Computation of income from salary (excluding Fringe Benefit Tax)

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MODULE-4 Income from House Property Basis of Charge Deemed ownership Income  
from House property exempt from tax Annual value determination in various cases  
Deductions permissible Unrealised rent and recovery of unrealized rent and arrears of rent  
Computation of Income from House  
Property

(15Hrs)

MODULE-5 Profit and Gains of Business or Profession Chargeability Deductions expressly allowed ( a brief study expected) General Deductions Basic concepts relating to calculation of permissible depreciation and related concepts Expenses/Payments not deductible under certain circumstances Expenses allowed on actual payment basis only deemed profits U/S 41  
**Computation of Profits and Gains of business or profession**

(  
 20  
 Hrs  
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*Practical Work*

*Determination of taxable salary of various categories of assessees  
 Collect details regarding latest rates of taxes and amendments in the latest Finance Act*

**SUGGESTED READINGS**

1. *Students Guide to Income Tax- Dr Vinod K Singhania and Monica Singhania - Taxmann Publication*
2. *Direct Taxes Law and Practice- Dr H C Mehrotra and Dr S P Goyal- Sahitya Bhawan Publications*
3. *Direct Taxes- V P Gaur and D B Narang Kalyani Publishers*
4. *Direct Taxes Sri T N Manoharan- Snow White Publications*

**CORE (OPTIONAL)-3 INCOME TAX ASSESSMENT AND PROCEDURE**

Instructional Hrs-90	Credit-3
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**OBJECTIVE-** *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.*

**MODULE-1** 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 a) Conversion of capital asset into stock in trade b) Transfer of capital asset by a partner/member to a firm, AOP, BOI c) Compensation on compulsory acquisition of assets and also enhanced compensation d) Right share and Bonus shares e) Converted shares/debentures - Capital Gains exempt from tax Capital Gains Account Scheme Computation of Income from Capital Gain

( 20

Hrs)

**MODULE-2** Income from other source General chargeability Specific Chargeability Kinds of securities & grossing up of interest Bond washing transaction Computation Deductions allowed Deduction not permitted Computation of income under the head Income from Other Source

( 15 Hrs)

**MODULE-3** Aggregation and deduction Clubbing of income of other persons Various cases Aggregation of deemed incomes- Set off and carry forward of losses- Order of set off Computation of gross total income Deductions under Chapter VI A Deduction for payments or contribution applicable to individuals covered by Sec 80C to Sec 80GGC Deduction under Sec 80U (Deductions for incomes excluded ) Total income Computation of total income

(25

Hrs) **MODULE-4** Various Income Tax authorities Powers and Functions

(5 Hrs)

**MODULE-5** Assessment- Assessment procedure Various types of Return of Income Return through TRP PAN Types of Assessment Tax deducted at source- (Brief study only Problems excluded) TCS TAN - A brief study on areas (a) Advance payment of tax (b) Refund (c) Recovery of tax (d) Tax Clearance Certificate Assessment of individuals and computation of Tax

(25 Hrs)

*Practical Work: Computation of tax payable by various categories assessment Preparation of return*

#### SUGGESTED READINGS

1. *Students Guide to Income Tax- Dr Vinod K Singhania and Monica Singhania - Taxmann Publication*
  - *Direct Taxes Law and Practice- Dr H C Mehrotra and Dr S P Goyal- Sahitya Bhawan Publications*
  - *Direct Taxes- V P Gaur and D B Narang Kalyani Publishers*
  - *Direct Taxes Sri T N Manoharan- Snow White Publications*

### **OPTION-2 :COMPUTER APPLICATION**

CORE (OPTIONAL)-1 INFORMATION TECHNOLOGY FOR BUSINESS

(60% Theory and 40% Practical)

Instructional Hrs-90	Credit-3
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#### OBJECTIVES:

*The objective of this course is to make students:1. Aware of the role of information technology in business.*

2. *Capable of developing web pages for business and Acquaint with internet as a knowledge management tool*

**MODULE-1** Introduction to Information Technology: Information and Communication Technology (ICT) Information systems E-World Introduction to Information Technology Act; Computer Architecture: Input Hardware- Processing & Memory Hardware Storage Hardware Output Hardware Communication Hardware- Computing Technology: Cloud computing (Hrs Theory-8, Practical-4)

**MODULE-2** Operating Systems: Concept of operating system WINDOWS,UNIX & LINUX - versions; Windows XP: Managing files & folders Windows

Explorer - Understanding your computer customization configuring screen, mouse, Printer System Tools- Customizing windows -Protecting computer. (Hrs-Theory- 8, Practical-16)

MODULE-3 Network & Communications : Protocols in Computer communications- Wired & Wireless communication Future of communications Satellite Based systems Beyond 3G to 4G- Networks-Benefits of networks-types of networks: WANs, MANs, LANs, WLANs Types of LANs Intranet, Extranet- Virtual Networks Sharing data and hardware in a LAN environment- work group computing & groupware Telecommuting & Virtual offices Network security Firewalls. (Hrs-Theory -8, Practical-4)

MODULE-4 HTML & Webpage: Introduction to HTML- Essentials Static & Dynamic Web pages Structure of a Web Page-Designing web pages - HTML Tags Text Formats-working with text presenting and arranging text Paragraphs- Tables in HTML- working with Links, lists, Images, Audio & Video Forms & Frames- Website Management. (Hrs-Theory-12, Practical 18)

MODULE-5 Internet: Exploring Cyberworld Internet working concepts, Devices, Internet Basics History & Architecture -ISP TCP/IP Basics- Domain Name System (DNS) -Wireless internet Mobile IP Mobile TCP GPRS WAP Web services Search Engines - searching, downloading and saving webpages Web browsers Internet Explorer-Mozilla FireFox- controlling browser options - Book marks Favourites RSS Internet Terminology -Blogging Podcast. Email- POP3 IMAP - Video Conferencing - Internet as a knowledge management tool.(Hrs-Theory-4 Practical-8)

*Practical Training:*

- *Designing a web page for your department 2.Designing a web page for a Retail marketing firm.3. File Management in Windows (Operations with files & folders)*

#### SUGGESTED READINGS

- *Using Information Technology (6<sup>th</sup> Edition): Williams & Sawyer Tata McGraw Hill Company*
- *Operating System Concepts (Windows XP update): Avi Silberschatz, Peter Galvin & Greg Gagne Willey*
- *Computer Networks Protocols, Standards and Interface: Uyles Black Prentice Hall India Pvt. Ltd.*
- *Web Design Technology Theory and Techniques on the cutting edge : D.P. Nagpal S.Chand & Company*
- *HTML Black Book: Stephen Holzner Dreamtech Press*
- *Web Technologies: Achyut S. Godbole & Atul Kahate Tata McGraw Hill Company.*
- *Using the Internet: Barbara Kasser Prentice Hall of India Pvt. Ltd.*
- *The Complete Reference on Internet:Margaret Lavine Young Tata McGraw Hill Edition.*
- *How to do everything with HTML & XHTML A beginners Guide:James Pence Dreamtech Press*

CORE (OPTIONAL)-2

INFORMATION TECHNOLOGY FOR OFFICE

(60% Theory and 40% Practical)

Instructional Hrs-90	Credit-3
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OBJECTIVES- *The objective of this course is to make the students capable of managing the office activities with the help of information technology.*

MODULE-1 Word Processing package: MS-Word 2007: Introduction; Features- Word User Interface Elements; Creating new Documents; Basic Editing, Saving a Document; Printing a Document; Print Preview, Page Orientation- Viewing Documents; Setting tabs-Page Margins; Indents; Ruler, Formatting Techniques; Font Formatting, Paragraph Formatting; Page Setup; Headers & Footers; Bullets and Numbered List; Borders and Shading; Find and Replace; Page Break& Page Numbers; Mail Merging-Spelling and Grammar Checking; Thesaurus; Automating Documents; Macros; Tables; Side-by-side and Nested Tables; Formatting Tables; Drawing; WordArt- Paint brush document templates - E-mail Editor.

(Hrs-Theory-6,

Practical-12)

MODULE-2 Desktop Publishing: PageMaker 7.0: Introduction to Desktop publishing as a Process- Pagemaker tools and Palettes - Working with objects -type Styling options - Working with text - formatting options: Leading, Margins and indents - Scaling text- Paragraph formatting options - Working with Grids - Creating frames Layers.

(Hrs-Theory-6,

Practical-12)

MODULE-3 Spreadsheet package: Ms-Excel 2007 Introduction, Excel User Interface, Working with cell and cell addresses, Selecting a Range, Moving, Cutting, Copying with Paste, Inserting and Deleting cells, Freezing cells, Adding, Deleting and Copying Worksheet within a workbook, Renaming a Worksheet. Cell Formatting Options, Formatting fonts, Aligning, Wrapping and Rotating text, Using Borders, Boxes and Colors, Centering a heading, Changing row/column height / width, Formatting a Worksheet Automatically, Insert Comments, Clear contents in a cell. Using print Preview, Preparing Worksheet for the printer, Selecting Print Area, Margin and Orientation, Centering a Worksheet, Using header and footer, Inserting page breaks, Creating list, Sorting Data.

(Hrs-Theory-9,

Practical-12)

MODULE-4 Advanced Features of Excel: All Functions in excel, Using Logical Functions, Statistical functions, Mathematical etc. Linking Data between Worksheet, Elements of Excel Charts, Categories, Create a Chart, Choosing chart type, Edit chart axis - Titles, Labels, Data series and legend, Adding a text box, Rotate text in a chart, Converting a chart on a web page, Saving a chart. Use of Pivot tables- Designing of Templates in Excel.

(Hrs-Theory-9,

Practical-12).

MODULE-5 Presentation Package: Ms-PowerPoint 2007 Advantages of Presentation Screen layout creating presentation inserting slides adding sounds & videos-formatting slides -slide layout views in presentation - colour scheme background action buttons slide transition Custom animation Creating



Master slides Managing slide shows - using pen Setting slide intervals

(Hrs-

Theory-4, Practical-8).

*Practical Training:*

- *Create a small poster using pagemaker*
- *Create a Brochure using pagemaker*
- *Prepare Pay rolls in Excel*
- *Cell Formatting Conditional*
- *Analysis and presentation of data using charts*
- *Using Functions*
- *Using of Mailmerging feature of word.*

SUGGESTED READINGS

- *Ms-Office 2007: Gini Courter & Annette Marquis BPB Publications*
- *Special Edition Ms Excel 2007: Patrick Blattner, Louie Utrich. Ken Cook & Timothy Dyck Prentice Hall India Pvt. Ltd.*
- *Mastering PageMaker:Atman Rebecca & Atman Rich BPB Publications*

CORE (OPTIONAL) – 3 COMPUTERISED ACCOUNTING  
(60% Theory and 40% Practical)

Instructional Hours – 90	Credit - 3
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Objective:

- To equip the students to meet the demands of the industry by mastering them with industry sought after computerised accounting packages.
- To expose the students to computer applications in the field of accounting.
- To develop practical skills in the application of Tally accounting package.

**MODULE – 1 Introduction to computerised accounting:** Computerised accounting Vs. Manual accounting- merits of computerised accounting – Tally 9 - Features of Tally – Screen components-Creation of Company- selecting a company – altering/ modifying company creation details – Deleting a company – F 11 Features – F 12 Configuration.

(Theory 2hrs. Practical 2hrs)

**MODULE - 2 Accounts and Vouchers** – account groups – pre-defined groups – creating single & multiple groups – creation of primary account groups – creating ledger accounts in single & multiple – displaying, altering and deleting account groups and ledgers – Accounting vouchers- entering transactions in accounting vouchers – bill wise details - altering and deleting a voucher entry – creating new voucher types – modifying an existing voucher – duplicating a voucher – optional vouchers – post-dated vouchers – reverse journal – bank reconciliation statement - creating budget - generating reports - configuring reports- balance sheet – profit and loss account – trial balance – day books – account books – statement of accounts – ratio analysis - cash flow - fund flow – list of accounts – exception reports.

(Theory 8 hrs. Practical 12 hrs.)

**MODULE - 3 Accounts with inventory** – enabling F 11 and F 12 - stock category – stock group – single/multiple creation of stock category and stock group – creation of units of measurement – creating single/multiple stock items – creating godowns - displaying, altering and deleting stock groups, units, items and godowns – cost categories- cost centres – creating cost categories and cost centres - displaying, altering and deleting cost categories and cost centres – purchase / sales orders - Inventory vouchers - using inventory vouchers – using accounting vouchers with inventory details (invoice mode) - Tally Security - Tally vault – Tally audit – advanced security control – back-up and restore – inventory reports - stock summary - inventory books – statement of inventory.

(Theory 8 hrs. Practical 15 hrs.)

**MODULE - 4 Accounting with Tax** – F 11 & F 12 settings for taxation – TDS - ledgers related to TDS – creating TDS voucher types - TDS reports – TCS – service tax - VAT – VAT terminologies – computing VAT – ledgers and vouchers pertaining to VAT – VAT reports – VAT forms – interstate trade and CST.

(Theory 5 hrs. Practical 15 hrs.)

**MODULE - 5 Payroll:** Enabling payroll – creating pay heads – single/multiple creation of employee groups - single/multiple creation of employee head – salary details – configuration

**of salary details** – creating units of work – managing and creating attendance / production types – F 12 payroll configuration – payroll vouchers – creating payroll voucher types - displaying, altering and deleting payroll documents – payroll reports (full) – configuring all payroll reports – statutory deductions – PF – employers contribution to PF – PF ledger heads – PF related heads in pay structure – gratuity calculation, creation and accounting - generating a sample pay slip – employee loan & salary advance management.

(Theory 8

hrs. Practical 15 hrs.)

*Practical Training:*

*Prepare final accounts of a Company in Tally with Inventory*

SUGGESTED READINGS

- *Tally for Every one - Roopa, Atc Publishing Chennai.*
- *Implementing Tally 9 A Comprehensive Guide to Tally 9 A.K. Nadhani & K.K. Nadhani - BPB Publications*
- *Tally Manual Tally Academy*

CORE (OPTIONAL)-3 DATABASE MANAGEMENT SYSTEM FOR BUSINESS  
(60% Theory and 40% Practical)

Instructional Hrs-90	Credit-3
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OBJECTIVES- *The objective of this course is to familiarize students with database concepts and equip them to handle database management system for business firms.*

MODULE-1 Database Concepts: Database File structure Database terminology Data entities attributes & Keys DBMS Advantages of Database systems Data Independence Components of DBMS

(Hrs- Theory-12)

MODULE-2 RDMS & Relationships in Database: Data Models Relational Data Model RDBMS Relationships - Types of Relationships one to many one to many many to many defining relationships referential integrity. Public & Primary key.

(Hrs-

Theory-8 Practical-4)

MODULE-3 Basic Elements of Ms- Access 2007: Introduction Objects in Ms- Access - Create, open, and close a database -- Creating a data table different ways of creating tables - editing relationships. Creating a query - saving queries summary queries cross tab queries Action queries Forms - The form's wizard - Editing the data in a form - The Form design view - The Form design bar - The Toolbox - Working with controls The Report's wizard - The Report design view - The Report design bar - The Toolbox - The Preview window - Grouping and Sorting - Printing a Report

Instructional Hrs-90	Credit-3
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OBJECTIVE- *The purpose of this course is to familiarize the students with the concepts and strategies involved in product and Brand management.*

MODULE-1 Product management: introduction and importance- role of product manager- product plan and its components-product line-additions, alterations and its deletions.  
(20 hrs)

MODULE -2 Product positioning-kinds-organizing the product teams-product policy-new product demand forecasting models-product portfolio model-perceptual mapping.  
(20hrs)

MODULE -3 New product development- stages-new product launch-strategies-mistakes-success and failures.  
(15hrs)

MODULE-4 Brand management- strategic issues in brand management-concepts-principles-brand extension-brand stretching-brand equity and its components- its measurement-  
(20hrs)

MODULE-5 Co-branding- brand positioning- product management audit-multi branding-Re-branding-packaging methods and strategies  
(15hrs)

#### SUGGESTED READINGS

- *Ramanuj Majumdar. Product Management, Prentice hall of India.*
- *K.S.Chandrasekhar- Product Management, Himalaya publishing company.*
- *YLR Moorthi Brand management, Vikas publishing house*
- *John Philip Jones, What is in a brand? Tata Mc Graw Hill.*
- *Brand Management, Test and Cases, S.L.Gupta.*
- *Product Management, S.A.Chunnawala.*
- *Kotler, Brand Management.*

CORE (OPTIONAL)-2 SERVICE MARKETING

Instructional Hrs-90	Credit-3
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OBJECTICE- *To develop insights into emerging trends in the service sector and tackle issues involved in the management of devices.*

MODULE -1 concept of service-meaning-definition- -characteristics-components and tangibility-challenges and strategies-classification of services-service marketing triangle.  
(10hrs)

MODULE -2 Marketing mix in service marketing-7 P s- product decision- pricing strategies-promotion of services-placing or distribution of services-additional dimensions-people-physical evidences-process.  
(15hrs)

MODULE -3 Consumer behavior in services-customer satisfaction and expectation-gap analysis-quality perceptions in service-service recovery and problem solving-employee s role in service marketing-role of technology  
(25hrs)

MODULE -4 Segmentation, positioning, differentiation and retention strategies applicable to service marketing. Relationship marketing.  
(20hrs)

MODULE -5 Marketing of services with reference to  
 1. Tourism  
 2. Financial Services-  
 3. Health  
 (20 hrs)

SUGGESTED READINGS

- *Service marketing-Christopher. Lovelock, 5<sup>th</sup> edition, pearson*
- *Service marketing- Helen Woodruffle, macmillaian India.*
- *Service marketing-Rao, Pearson*
- *Service marketing, Roland Rust&Anthony Thothy.*
- *Service marketing, S.M.Jha.*
- *Service marketing, Venugopal and Raghu.*

- *Service Marketing, Ramanathan S.*
- *Services Marketing Steve Baron.*

CORE (OPTIONAL)-3 INTERNATIONAL MARKETING

Instructional Hrs-90	Credit-3
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OBJECTIVE- *To acquaint the students with environmental, procedural, institutional and decisional aspects of international marketing.*

MODULE-1 International marketing- Definition, Nature: distinction between International Trade, marketing and business: Planning for international marketing, Marketing research and information system, market analysis and foreign market entry strategies.

(20hrs)

MODULE -2 International marketing environment-political-legal, cultural economic environment, international institutions, Free trade zone-globalization and its impact on international marketing.

(20hrs)

MODULE -3 Constraints of international marketing- fiscal and non fiscal, non tariff barriers. India and world trade import and export policy-export promotion council-public sector trading agencies

(20hrs)

MODULE-4 Procedure and documents-registration of exports-shipping and transportation-insurance negotiation of documents-export finance

(15hrs)

MODULE-5 International marketing mix-identification of markets- Product policy-international product life cycle-promotion strategy-pricing strategy-distribution strategy.

(15hrs)

#### SUGGESTED READINGS

- *Pripalomi, V.H, International marketing, prentice hall of India.*
- *Keegen, global marketing management, pearson.*
- *Cateora Philip, international marketing, Tata mc Graw Hill.*
- *Onkivisit, international marketing-analysis and strategies, pearson.*
- *Ravi, Aswini, International Marketing.*

#### CORE (OPTIONAL)-4      MARKETING RESEARCH

Instructional Hrs-90	Credit-3
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OBJECTIVE-      *To acquaint the students with the method and techniques of marketing research.*

MODULE-1      Research-types-marketing research-definition-significance-areas covered by Marketing research-Market and marketing research-out side agencies and research-reliable information sources in India- limitations of marketing research.

(14hrs)

MODULE-2      Research design-Exploratory-descriptive-diagnostic-experimental-before only-before and after-after only with control-before and after with control-independent and extraneous variable-treatment.

(16hrs)

MODULE-3      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.

(18hrs)

MODULE-4      Data processing-coding-editing-tabulation-testing of hypotheses- steps-parametric and non parametric tests-ANOVA (Theory and problems)-

MANAOVA-ANCOVA-Chi-square test (Theory and problems) -SPSS.

(30hrs)

MODULE-5 Reporting- Report of research findings-types of report-Report format-Contents.

(12hrs)

SUGGESTED READINGS

1. Philip Kotler and Gary Armstrong : *Principles of Marketing*
2. William. J .Stanton : *Fundamentals of Marketing*
3. Stanton W.J.Etzal Michael and Walker : *Fundamentals of Marketing*
4. Debbie Gilliland : *Marketing.*
5. Cranfield School of Management : *Marketing Management*
6. Mamoria and Joshy : *Principles of Marketing*
7. Rajan Nair : *Marketing Management*
8. Ramaswamy and NamaKumari : *Marketing Management*

#### **OPTION-4**

#### **TRAVEL AND TOURISM**

CORE (OPTIONAL)-1 FUNDAMENTALS OF TOURISM

Instructional Hrs-90	Credit-3
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OBJECTIVE- *To provide the basic knowledge of tourism as a growing industrial branch of the Indian Economy*

MODULE-1 Introduction to tourism industry- meaning and definition of tourism- nature and scope- historical perspective of tourism industry in India- growth of the Indian tourism- tourism and culture in the Indian context- institutional and infrastructural support of tourism.

(15 Hrs)

MODULE-2 Types of tourism- pilgrimage- cultural-folklore-farm-eco-business- adventure-rural- cuisine- monsoon- handicraft- community-based tourism- domestic and international tourism- sports tourism- health tourism- responsibility tourism [features and characteristics- advantages and disadvantages of each type].

(10 Hrs)



MODULE-3 Tourism products- meaning and concept- components- art and architecture- architectural wonders- archaeological sites- monuments- forts and palaces museums-traditions and festivals- nature-based tourism- tourism products of India- wild-life sanctuaries-national parks- hill-resorts- desert safari- Indian beaches and backwaters- Indian folk- culture- customs and costumes.

(20 Hrs)

MODULE-4 Planning for tourism development. Objective- setting- selection and classification of tourism spots- carrying capacity management- determinants of carrying capacity level- development of basic amenities- evaluation of tourism project- development and implementation of tourism master plan. Governmental measures for promoting tourism- sustainable tourism development

(20 Hrs).

MODULE-5 Adversities of tourism- issues of tourism- environmental- ecological- cultural- social- diverse habitat- species and community- conservation of ecology- management of adversities of tourism. Alternative tourism- concept and nature- features and trends- space tourism- social tourism- special interest tourism- geological lodging- government agency for intervening the issue of adversity- policy of tourism and development- wild-life Protection Act 1972, Air (Prevention and Control of Pollution) Act 1981, Water (Prevention and Control of Pollution) Act 1974, Environmental (Protection) Act 1986.

(25 Hrs)

SUGGESTED READINGS

- *Aacharya Ram- Tourism and Cultural Heritage of India.*
- *Data Bryn- Kerala Festivals and Fascinations.*
- *Dr. S. P. Basand- Sushema- Sonia and Chander Mohan- Tourism in the new millennium Challenges and Opportunities.*
- *Martin Mowforth and Ian Munt- Tourism and Sustainability.*
- *Shaloo Sharma- Indian Tourism- Policies and Programmes.*

CORE (OPTIONAL)-2                      MARKETING OF TOURISM

Instructional Hrs-90	Credit-3
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OBJECTIVE- *To portray the marketing practices in tourism industry with a view to enabling the students to promote and sell tourism products as a career.*

MODULE-1 Concept of marketing of tourism- meaning and definition- identification of target market market segmentation in tourism industry- classification of the

visitor segment- competition in tourism industry- developing and selling packages of attraction and amenities- life-cycle of tourism products- Peter s inventory of tourism attraction.

(10

Hrs)

MODULE-2 Tourism Demand meaning and definition- nature and scope of tourism demand- demand indicators- types of demand in tourism industry- determinants of tourism demand- measuring of tourism demand- analysis of tourism market and marketing environment- selection process of tourism product and market- measuring methods of demand of domestic and international tourism- forecasting tourism demand.

(10

Hrs).

MODULE-3 Pricing in tourism industry- meaning and definition- pricing- cost- value- pricing objectives in tourism- price setting in practice- tactics of price discounting in tourism- factors influencing pricing of tourism products- tools of pricing- cost-oriented pricing- market-oriented pricing- types of pricing in tourism- Government intervention- price-based stratification of tourism products- pricing as a package tool- recent trends and developments in tourism pricing- national and international policies.

(20

Hrs)

MODULE-4 Tourism Promotion. Basic concepts of tourism promotion- tourism promotion- meaning and definition- need and scope- methods and components of promotion of tourism industry- advertising- characteristic features of tourism advertising- special features of text, media and communicability of tourism promotion- net-marketing- Government, private and public participants in tourism promotion- new generation promotional measures- tele-marketing, travel mart and other recent trends.

(25

Hrs).

MODULE-5 Consumers and Tourism Marketing. Consumers in tourism industry- overall view- tourist- visitor and traveller- motives and priorities of tourism consumers- concerns for ethnicity- comfort recreation- consumer buying behaviour- influential factors of buying behaviour in tourism industry- customer satisfaction and related strategies- competition for visitors and image-marking- consumer rights in tourism industry- national and international policies- role of government and non-government agencies to protect the interest of consumers of domestic and international tourism- recent trends of preserving consumers interest in the tourism marketing.

(25

Hrs).

#### SUGGESTED READINGS

1. . M. Jha- *Tourism Marketing*.
2. Philip Kotler- *Marketing for Hospitality and Tourism*.
3. William. J. Stanton- *Fundamentals of Marketing*.
4. Cravens- *Marketing Management*.
5. Bezbaruah. M. P. *Frontiers of New Tourism*.

CORE (OPTIONAL)-3 TRAVEL AND TOURISM  
INFRASTRUCTURE

Instructional Hrs-90	Credit-3
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OBJECTIVE- *To profile the role of travel and infrastructure in the development of tourism industry.*

MODULE-1 Travel, travel agency and tour operation. Concept- history- meaning- definition of travel from the perspective of tourism- types of travel- travel and excursion- travel agency- meaning- definition- importance- types of travel agency- national and international classification of travel agency- role in promoting tourism- tour operators- definition- nature- characteristic features of tour-operating business- role of tour operators in the growth of tourism industry.

(15Hrs)

MODULE-2 Functions of travel agency and tour operators. Setting up travel agency- feasibility test and market analysis- approval of travel agency by the department of tourism and IATA- incentives available for the travel agencies- fiscal and non-fiscal- functions of travel agent/agency- travel information and counseling- documentation, handling business and non-business clients. The tour operating business- functions of tour operators- formulations of tour packages- dissemination of information on destinations- costing and pricing.

(25 Hrs)

MODULE-3 Ticketing- meaning- definition and importance of ticketing in tourism industry- ticketing procedure- One Way [OW], Return Trip [RT], Circle Trip [CT], mixed- class journey- special fares- domestic ticketing procedure.

(5 Hrs)

MODULE-4 Travel formalities and regulations- concept- meaning and scope- issues of passports, visa, foreign exchange- customs and immigrations- air cargo documentation- domestic and international rate- departure and arrival formalities- nature of cargo- security of cargo and its clearance- global distribution system- information technology and travel formalities.

(20 Hrs)

MODULE-5 Tourism Infrastructure- meaning and scope of tourism infrastructure- transport- roads and canals- building for residential accommodation- recreation centres- amusement parks- relationship between tourism infrastructure and the arrival of the international tourists, role of Government in improving and preserving tourism infrastructure, national policy of the Government for promoting infrastructural facilities

(25 Hrs)

## SUGGESTED READINGS

- *David. H. Hawl- Principles and Methods of Scheduling and Reservation.*
- *Mohinder Chand- Travel Agency Management- An Introduction Text.*
- *Jegmohan Negi- Travel Agency and Tour Operation.*
- *Budher Werth, Haimman- Manual of Travel Agency Practice.*
- *CFTAA-IATA- Ticketing Study Material.*

## CORE (OPTIONAL)-4 HOSPITALITY MANAGEMENT

Instructional Hrs-90	Credit-3
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OBJECTIVE- *To understand the essentials of hospitality management for taking up hospitality business.*

MODULE-1 Introduction to hospitality management. Concept of hospitality- meaning- definition and nature of hospitality- hospitality in the cultural settings of India- including management in hospitality industry- historical perspective of hospitality management- objectives of hospitality management- prerequisites of hospitality management- hospitality management in the Indian scenario.

(10 Hrs)

MODULE-2 Organization and function of Hotel Industry. Hotel industry- concept- meaning and scope- functional departments of hotel industry- functions of front-office- management of front office- house-keeping functions- nature and dimensions- food and beverages- managements of food services- restaurant- infrastructure and management- food production infrastructure- supporting services- purchase- storage and sales.

(15 Hrs)

MODULE-3 Accommodation Marketing. Role of accommodation in tourism- types of accommodation- grouping and categorization of hotels- registration forms of hotel ownership- pricing strategies of hotels- price-offs-as-sweep takers in the competitive economy- promotion of hotel accommodation- domestic and overseas promotion- emerging trends in promotion of hotel accommodation- public relation and hotel industry.

(25 Hrs)

MODULE-4 Managerial issues in hospitality management. Concept of managerial issues- ethical, cultural and social issues- threats and challenges of managing hotels-

trends- successful and failure stories of hotel management [case history]- factors responsible for the successful induction of managerial skill in hotel industry- special features of hospitality management in motel and restaurant units.

(20 Hrs)

MODULE-5 Emerging trends in hospitality management. Changing scenario of the hospitality industry- eco-friendly accommodation- heritage accommodation- seasonality and promoting domestic market for hotel industry- multi-purpose accommodation- seminar- conference- business meet- independent guest houses- private agencies in guest house accommodation. Government and hotel industry- fiscal and non-fiscal incentives- challenges of hospitality industry in India.

(20 Hrs)

SUGGESTED READINGS

1. Jungnohan- *Hotel for Tourism Development.*
2. Manish Rath- *Hotel Tourism and Hospitality Management.*
3. Travis. E. Liot- *Food Services Management.*
4. Diswasanth Ghosh- *Tourism and Travel Management.*
5. Kishan. K. K and Kaimra Robbert- *Hospitality Operation and Management*

**OPTION-5**

**COOPERATION**

CORE (OPTIONAL)-1      BASICS OF CO-OPERATION

Instructional Hrs-90	Credit-3
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OBJECTIVES:

- *To inculcate the principles of co-operation among the students.*
- *To acquaint the students with the management and working of co-operatives.*

MODULE-1 Origin and Development of Co-operation meaning definition features importance objectives benefits of co-operation- different aspects of co-operation- economic, social and moral.

(10hrs)

MODULE-2 Co-operation and other economic systems capitalism, socialism and communism - co-operatives and other forms of business organizations distinctive features of a co-operative organization vis-a-vis, partnership and joint stock companies- A co-operative as an institution and as an enterprise Co-operative Common Wealth.

(15hrs)

MODULE-3 Co-operative principles different stages-rochdale pioneers-karve committee on co-operative principles-principles of ICA in 1995 (IVth Stage)-distinction between co-operative values and co-operative principles.

(15hrs)

MODULE-4 Types of Co-operatives in India and in Kerala (i) Short term and medium term co-operative credit structure- primary agricultural credit societies, Urban Co-operative Banks, employees credit societies- District Co-operative Banks and State Co-operative Banks. (ii) Long term credit structure- PCARDBs and SCARDBs. (iii) General purpose and special purpose agricultural marketing societies- primary marketing societies and their federations including NAFED, rubber marketing societies and their federations, dairy co-operative societies and their federations, fishery co-operatives and their federations (iv) Processing co-operatives- need and importance (v) Housing co-operatives and their federations (vi) Consumer co-operatives and their federations (vii) Industrial co-operatives and their federations- handlooms and power looms, coir, handicrafts (viii) Workers co-operatives-significance of workers co-operatives in Kerala

(35hrs)

MODULE-5 Co-operative movement in foreign countries Great Britain (consumer), Germany (agricultural credit), Sweden (KF) Denmark (dairy), China (Induscos), Japan (multi purpose), USA (Marketing) (brief study). (15hrs)

#### SUGGESTED READINGS

1. *Hajela.T.N : Co-operation Principles, Problems and Practices*
2. *Mathur.B.S : Co-operation in India*
3. *Umesh Patnaik and Ananta K Roy : Co-operations and Co-operative Management*
4. *Bedi.R.D : Theory, History and Practice of Co-operation*
5. *Krishnaswami.O.R : Fundamentals of Co-operation*
6. *Krishnaswami.O.R and Kulandaiswamy.V : Co-operation Concept and Theory*
7. *National Co-operative union of India : Hundred years of co-operative Development in India*
8. *Seetharaman.S.P and Shingi.P.M : Agribusiness Co-operatives*
9. *Rajagopalan (ed) : Rediscovering Co-operation, Vol. I, II & III*

#### CORE (OPTIONAL)-2 CO-OPERATIVE MANAGEMENT AND ADMINISTRATION

Instructional Hrs-90	Credit-3
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#### OBJECTIVES:

1. To familiarize the students with the principles and practice of co-operative management and administration.
2. To enable the students to identify the issues in the process of management and administration of co-operatives.

MODULE-1 Co-operative management Nature and importance managing members, dual role of members as users and owners of co-operative enterprise democracy in co-operatives managing the relationship between the Board of Directors and members corporate governance- relation between member societies and their federations.

(20hrs)

MODULE -2 Issues in Co-operative management Managing the social process in a co-operative, competition, conflict and co-operation. Associative character of a co-operative and managing a co-operative association. Issues in organizing a co-operative size of the organization small area vs large area, single purpose vs multi purpose co-operatives - multi purpose vs multi functional co-operatives unitary vs federal co-operatives designer vs green house co-operatives Issues in financing a co-operative Evaluating a Co-operative organization member dimension, enterprise dimension and ethical dimension.

(20hrs)

MODULE -3 Administrative set up of Co-operative Department in Kerala state level district level and taluk level powers and responsibilities of Co-operative department conferment of powers of Registrar functional Registrars in Kerala need for separating administration from audit.

(15hrs)

MODULE-4 Co-operative Education and Training Need and importance arrangements for co-operative education and training in India and in Kerala NCUI, NCCT, Kerala State Co-operative Union, Circle Co-operative Unions, Specialized Sectoral Training Institutes in Kerala.

(15hrs)

MODULE-5 Management and working of major Co-operative Organizations and Institutions in- Aid of Co-operatives NAFED, IFFCO, KRIBCO, NABARD, NDDB, NCDC, and National Housing Bank and other national organizations providing assistance to housing co-operatives.

(20hrs)

#### SUGGESTED READINGS

1. . Krishnaswami.O.R and Kulandaiswamy.V : *Co-operation Concept and Theory*
2. Bedi. R.D : *Theory, History and Practice of Co-operation*
3. Rajagopalan.R (ed) : *Rediscovering Co-operation, Vol I,II & III*
4. Seetharaman.S.P and Mohan.N : *Framework for Studying Co-operative Organisation, The case of NAFED*
5. Seetharaman.S.P and Shingi.P.M : *Agribusiness Co-operatives*
6. Edgar Parnell : *Reviewing the Co-operative Enterprises for the 21<sup>st</sup> Century*

7. Tushaar Singh : *Catalysing Co-operation*
8. Attwood.D.W and Baviskar.B.S : *Who Shares? Co-operatives and Rural Development*
9. Baviskar.B.S and Donald W Attwood : *Finding the Middle Path*

CORE (OPTIONAL)-3 CO-OPERATIVE LEGAL SYSTEMS

Instructional Hrs-90	Credit-3
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OBJECTIVES-

1. To give an insight into the prevailing co-operative legal system.
2. To enable the students to understand the legal framework of co-operation in India and in Kerala.

MODULE-1 Co-operative Legislation in India and in Kerala- Evolution of co-operative legislation in India- the 1904 Act, the Act of 1912-co-operation as a state subject in 1919-madras co-operative societies Act of 1932-multi state co-operative societies Act 1984-and its replacement in 2002-evolution of co-operative legislation in Kerala-cochin co-operative societies Act-Travancore Co-operative societies Act-Kerala co-operative societies Act of 1969.

(15hrs)

MODULE -2 Kerala Co-operative Societies Act ( Act 21 of 1969) - Preamble and its significance- important definitions- registration of Co-operative societies- procedure for registration, Byelaws- contents-amendment of byelaws- change of name and liability- amalgamation and division of co-operative societies. Membership- qualification for membership- rights and liabilities of members, removal and expulsion of members, withdrawal and transfer of shares by members, restriction on holding shares, nomination by members.

(20hrs)

MODULE-3 Management of Co-operatives- Annual general meeting, Special general meeting, powers of general body, constitution of committee, term, reservation for weaker sections, disqualification of committee members. Election- State Co-operative Election Commission and its powers election procedure, appointment of delegates, supersession of the committee, appointment of administrator / administrative committee seizure of books and records.Privileges of Co-operatives charge and set off, register of members as prima facie evidence exemption from stamp duty, taxes and fees, deduction of dues of co-operatives exemption from compulsory registration of certain documents.Enquiry, Inspection and Supervision procedures - Surcharge procedures.

(25hrs)

MODULE-4 Settlement of disputes arbitration and awards provisions and procedures Execution and enforcement of awards provisions and procedures. Appeals, review and revision - meaning and distinction authority of appeals Co-operative Tribunal- constitution and powers. Offences and penalties



provisions and procedures.

(20hrs)

MODULE-5 Winding up and dissolution of co-operative societies appointment and powers of liquidators procedures settlement of claims.

(10hrs)

#### SUGGESTED READINGS

1. *Goyal.D.B : Co-operative Legislation :Trends and Dimensions*
2. *Bedi.R.D : Law for Co-operation*
3. *Mohanam.P.N : Co-operative Societies Laws in Kerala*
4. *Trivedi.B.B : Law and Management of Co-operatives*
5. *Pillai F.R (ed) : Kerala Co-operative Societies Act and Rules*
6. *Weerman : A model of Co-operative Societies Law*

#### CORE (OPTIONAL)-4 CO-OPERATIVE ACCOUNTING

Instructional Hrs-90	Credit-3
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#### OBJECTIVES

1. *To familiarize the students with the special features of accounting and audit in co-operatives.*
2. *To enable the students to understand the procedures of co-operative audit.*

MODULE-1 Co-operative Accounting- meaning, importance, special features of co-operative accounting. Books and Registers kept by co-operatives as per Kerala Co-operative Societies Act and Rules.

(12hrs)

MODULE-2 Sources of funds State aid to Co-operatives- share capital contribution principal state partnership fund subsidiary state partnership fund grants subsidies owned funds borrowed funds.

(20hrs)

MODULE-3 Trial Balance - Preparation of Trial balance of- District Co-operative Bank, State Co-operative Bank, Agricultural and Rural Development Banks. Preparation of Receipts and Disbursement statement of Primary Societies-PACS, consumer, marketing, housing, dairy, fishery, industrial, processing societies - Practical problems.

(20hrs)

MODULE-4 Final Accounts Statutory forms - preparation of Trading, Profit and Loss Account and Balance Sheet of consumer, marketing, housing, dairy, primary agricultural credit societies and Primary Agricultural and Rural Development Banks. Disposal of Net Profit statutory and non- statutory requirements.

(18hrs)

MODULE-5 Co-operative Audit Definition objectives - scope advantage - difference between audit of co-operative societies and joint stock companies special features of co-operative audit administrative set up for co-operative audit types of audit - preparations for audit and framing of audit programme stages of practical audit mechanical audit, administrative audit, preparation of final statements reconciliation of bank accounts - Co-operative auditor duties , powers and liabilities Audit report Audit certificate Audit classification assessment and levy of audit fees.

(20hrs)

#### SUGGESTED READINGS

1. *Krishnaswami.O.R : Co-operative Account Keeping*
2. *Krishnaswami.O.R : Co-operative Audit*
3. *Saminddin, Mahfoozur Rahman and Hifzur Rehman : Co-operative Accounting and Auditing*
4. *KhandelwelM.C : Co-operative Audit X-Rayed*
5. *Department of Co-operation, Government of Kerala : Co-operative Audit Manual.*

### COURSE STRUCTURE

#### B.Com Degree Programme (Model-II)

##### SEMESTER I

Sl. No	Course No.	Course Title	Instructional Hours	Cre
01	Common-1	Language – English	5	4
02	Common-2	Language – Second Language	5	4
03	CM01BAA01	Business Statistics	4	3
04	CM01BAA02	Modern Banking	3	3
05	CM01BAA03	Business regulatory Frame work	4	3
06	CM01BA901	Perspectives and Methodology of Business Studies	4	4

##### SEMESTER II

Sl. No	Course No.	Course Title	Instructional Hours	Credit
07	Common- 3	Language – English	5	4
08	Common - 4	Language – Second Language	5	4
09	CM02BAA01	Quantitative Techniques for Business Research	4	3
10	CM02BAA02	Principles of Insurance	3	3
11	CM02BAA03	Corporate Regulations & Governance	4	3
12	CM02BA901	Business Communication and Management Information System	4	4

### SEMESTER III

Sl. No	Course No.	Course Title	Instructional Hours	Credit
13	Common-5	Language – English	5	3
14	CM03BAA01	Marketing Management	4	4
15	CM03BAA02	Financial Accounting	5	4
16	CM03BAA03	E-Commerce and General Informatics	4	4
17	CM03BAA04	Business Management	2	2
18	<i>Optional Course/Paper-I</i>			
	CM03BBA01	<b>A. Finance &amp; Taxation:</b> Paper-I Financial Management	5	3
	CM03BBA02	<b>B. Computer Applications:</b> Paper-I Information Technology for Business*	5	3
	CM03BBA04	<b>C. Travel and Tourism:</b> Paper-I Fundamentals of Tourism	5	3
	CM03BBA05	<b>D. MARKETING:</b> Paper-I Product and Brand Management	5	3

\* Information Technology for Business: Total Credit: 3. Theory: 2and Practical: 1

### SEMESTER IV

Sl.No	Course No.	Course Title	Instructional Hours	Credit
19	Common-6	Language – English	5	3
20	CM04BAA01	Capital Market	4	4
21	CM04BAA02	Corporate Accounting	4	4
22	CM04BA901	Entrepreneurship Development and Project Management	4	4
23	CM04BAA03	Financial Services	3	2
24	<i>Optional Course-II</i>			
	CM04BBA01	<b>A. Finance &amp; Taxation:</b> Paper-II Value added Tax- Concepts and Practice	5	3
	CM04BBA02	<b>B. Computer Applications:</b> Paper-II Information Technology for Office*	5	3
	CM04BBA04	<b>C. Travel and Tourism:</b> Paper-II Marketing of Tourism	5	3
	CM04BBA05	<b>D. MARKETING:</b> Paper-II Service Marketing	5	3

\*Information Technology for Office: Total Credit: 3. Theory: 2 and Practical: 1

### SEMESTER V

Sl.No	Course No.	Course Title	Instructional Hours	Cr
25	CM05BAA01	Cost Accounting	5	
26	<b>Complimentary Course-I</b>			
	CM05CAB01	<b>A. Finance &amp; Taxation:</b> Paper-I Indirect Taxes: Central Excise & Customs		
	CM05CAB02	<b>B. Computer Applications:</b> Paper-I Programming in C Language*		
	CM05CAB03	<b>C. Travel and Tourism:</b> Paper-I Tourism & Cultural Heritage of India		
	CM05CAB04	<b>D. MARKETING:</b> Paper-I Advertising and Sales Promotion	5	
27	CM05BAA02	Special Accounting	6	
	<b>Optional Course -III</b>			
	CM05BBA01	<b>A. Finance &amp; Taxation:</b> Paper-III Income Tax-Law and Practice	5	
	CM05BBA02	<b>B. Computer Applications:</b> Paper-III Computerised Accounting**	5	
	CM05BBA04	<b>C. Travel and Tourism:</b> Paper-III Travel and Tourism Infrastructure	5	
28	CM05BBA05	<b>E. MARKETING:</b> Paper-III International Marketing	5	
29	Open Course	Open Course	4	

\*Programming in C Language: Total Credit: 4. Theory: 3 and Practical: 1

\*\*Computerised Accounting: Total Credit: 3. Theory: 2 and Practical: 1

### SEMESTER VI

Sl.No	Course No.	Course Title	Instructional Hours	Cr
30	CM06BAA01	Applied Cost Accounting	5	
31	<b>Complimentary Course-II</b>			
	CM06CAB01	<b>A. Finance &amp; Taxation:</b> Paper-II Wealth Tax		
	CM06CAB02	<b>B. Computer Applications:</b> Paper-II Programming with Visual Basic 6.0*		
	CM06CAB03	<b>C. Travel and Tourism:</b> Paper-II Tourism Environment and Ecology		
	CM06CAB04	<b>D. MARKETING:</b> Paper-II Consumer Behaviour		
32	CM06BAA02	Practical Auditing		
33	CM06BAA03	Accounting for Managerial Decisions		
34	<b>Optional Course-IV</b>			
	CM06BBA01	<b>A. Finance &amp; Taxation:</b> Paper-IV Income Tax-Assessment and Procedure		

	CM06BBA02	<b>B. Computer Applications:</b> Paper-IV Data Base Management System for Business**	
	CM06BBA04	<b>C. Travel and Tourism:</b> Paper-IV Hospitality Management	
	CM06BBA05	<b>E. MARKETING:</b> Paper-IV Marketing Research	
<b>35</b>	CM06BFA01	<b>Project and Viva</b>	

\*Programming with Visual Basic 6.0: Total Credit: 4. Theory: 3 and Practical: 1

\*\*Data Base Management System for Business: Total Credit: 3. Theory: 2 and Practical: 1

- Each candidate has to choose an optional stream which contains four optional courses and two complementary courses.
- Each College has to choose an open course for fifth semester from the five open courses.

### OPTIONAL COURSES

- FINANCE AND TAXATION

<u>No.</u>	<u>Course Code</u>	<u>Course Title</u>
•	CM03BBA01	FINANCIAL MANAGEMENT
•	CM04BBA01	VALUE ADDED TAX CONCEPTS AND PRACTICE
•	CM05BBA01	INCOME TAX LAW AND PRACTICE
•	CM06BBA01	INCOME TAX ASSESSMENT AND PROCEDURE

#### COMPLEMENTARY COURSES

<u>No.</u>	<u>Course Code</u>	<u>Course Title</u>
•	CM05CAB01	INDIRECT TAXES: CENTRAL EXCISE AND CUSTOMS
•	CM06CAB01	WEALTH TAX

- COMPUTER APPLICATION -

<u>No.</u>	<u>Course Code</u>	<u>Course Title</u>
•	CM03BBA02	INFORMATION TECHNOLOGY FOR BUSINESS
•	CM04BBA02	INFORMATION TECHNOLOGY FOR OFFICE
•	CM05BBA02	COMPUTERISED ACCOUNTING
•	CM06BBA02	DATA BASE MANAGEMENT SYSTEM FOR BUSINESS

### COMPLEMENTARY COURSES

•	CM05CAB02	PROGRAMMING IN C LANGUAGE
•	CM06CAB02	PROGRAMMING WITH VISUAL BASIC 6.0

#### C. TRAVEL AND TOURISM

•	CM03BBA04	FUNDAMENTALS OF TOURISM
•	CM04BBA04	MARKETING OF TOURISM
•	CM05BBA04	TRAVEL AND TOURISM INFRASTRUCTURE
•	CM06BBA04	HOSPITALITY MANAGEMENT

COMPLEMENTARY COURSES

- CM05CAB03 TOURISM AND CULTURAL HERITAGE OF INDIA
- CM06CAB03 TOURISM ENVIRONMENT AND ECOLOGY

D. MARKETING

- CM03BBA05 PRODUCT AND BRAND MANAGEMENT
- CM04BBA05 SERVICE MARKETING
- CM05BBA05 INTERNATIONAL MARKETING
- CM06BBA05 MARKETING RESEARCH

COMPLEMENTARY COURSES

- CM05CAB04 ADVERTISING AND SALES PROMOTION
- CM06CAB04 CONSUMER BEHAVIOUR

F. OPEN COURSES

- CM05DAA01 FUNDAMENTALS OF ACCOUNTING
- CM05DAA02 BUSINESS ETHICS
- CM05DAA03 INSURANCE AND RISK MANAGEMENT
- CM05DAA04 CAPITAL MARKET & INVESTMENT MANAGEMENT
- CM05DAA05 FINANCIAL INVESTMENT

SEMESTER-I

CORE-1 BUSINESS STATISTICS

Instructional Hrs-72	Credit-3
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OBJECTIVE

1. To provide basic knowledge of statistical techniques as are applicable to business.
2. To enable the students to apply statistical techniques for quantification of data in business.

MODULE-1 Business Statistics- Introduction-Meaning and Definition-Functions of Statistics- Importance of Statistics-limitations of Statistics-Distrust of Statistics  
(12hrs)

MODULE-2 Measures of Central tendency-concept-Mean, Median-Mode- Geometric Mean-Harmonic Mean-merits and demerits  
(10hrs)

Module-3 Measures of dispersion-Concept-Absolute and relative measure-Range-Inter quartile range-Quartile Deviation-Mean Deviation-Standard Deviation- Merits and Demerits-Relevance and applications in Business-Co-efficient of variation-Skew ness-Kurtosis-Moments. (Brief Study only)  
(10hrs)

MODULE-4 Index Numbers-meaning-Importance-Characteristics and uses of Index Numbers-Price Index-Quantity index-Value based index numbers-Methods of constructing index numbers-Laspeyer s paascher s and Fisher s Ideal Index numbers-Test of consistency-problems in construction of index numbers-Cost of living index numbers and its uses.  
(25hrs)

MODULE-5 Time series Analysis-Meaning-Definition-Components of time series- Methods of determination of trend-Methods of moving average-Methods of least squares-Scope in business  
(15hrs)

*PRACTICAL WORK*

- *Construction of Cost of living index numbers*
- *Preparation of family budgets*

SUGGESTED READINGS

- *Gupta, S.P, Statistical Methods.*
- *Gupta, C.B, Introduction to statistics.*

- *Desai, S.S, Business Statistics,.*
- *Gupta, S.C, Fundamentals of Statistics.*
- *Elhance.D.N, Fundamentals of Statistics.*
- *Business Statistics, L.R Potty.*
- *B.M.Aggarwal, Business Mathematics and Statistics.*

CORE-2          MODERN BANKING

Instructional Hrs-54	Credit-3
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OBJECTIVE-

1. *To provide basic knowledge of banking.*
2. *To familiarize the students with the changing scenario of Indian banking.*

MODULE-1      Introduction-Origin and Evolution of banks-Meaning and definition of banking-Nationalisation and its objectives-Classification of banks-Functions of commercial banks-Credit creation.

(10hrs)

MODULE-2      Retail banking-Products and services-Its business and composition-Housing loans-Vehicle loans-personal loan-Education loan-Farm loan-Computation of interest-Fixed rate-Floating rate-EMI-Value added service.

(10hrs)

MODULE-3      Innovations and reforms in banking-Social banking-Lead bank scheme-Offshore banking-Hi-Tech banking-Debit and credit card-EFT-RTGS-Tele banking-Internet banking-Banking ombudsman-Banking sector reforms-Capital adequacy norms-NPA-Its management-Consortium banking-Cheque Truncation system-E-Purse.

(14hrs)

MODULE-4      Banker and customer-Meaning and definition-Relationship-General and special features-Rights and obligation-Opening of accounts-Different types of accounts-Closing of accounts-Cheque crossing and endorsement-



(10hrs)

MODULE-5 Rural banking-Rural credit-Objective-Deposit mobilisation-Microfinance-priority sector advances-Agriculture debt relief (Inclusive of enactment).  
(10hrs)

#### SUGGESTED READINGS

- *Money and banking, Theory with Indian banking, T.N. Hajeela, Anes Publications.*
- *Banking law and practice by S.N.Maheswary, Kalyani publiahers.*
- *Banking theory and practice Gordon and Natarajan.*
- *Modern Banking in India, K.C.Sharmma.*
- *Modern Banking of India, O.P. Agarwal.*
- *Banking- Theory, Law and Practice, Gorden and Natarajan.*
- *Banking- Theory, Law and Practice, Nirmala Prasad and Chandradas.*

#### CORE-3 BUSINESS REGULATORY FRAMEWORK

Instructional Hrs-72	Credit-3
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#### OBJECTIVES:

1. *To provide a brief idea about the framework of Indian Business Laws.*
2. *To enable the students to apply the provisions of business laws in business activities.*

MODULE-I Law of Contracts - The Indian Contract Act, 1872 Definition of contract - Law of contracts Nature of contract Classifications Essential elements of a contract Offer and acceptance, consideration, capacity of parties- Minors-persons of unsound mind-persons disqualified by law- Free consent, legality of object and consideration, performance of contract, discharge of contract, breach of contract, remedies for breach of contract-Quasi contract- Performance (20hrs)

MODULE-2 Special Contracts - *Bailment and Pledge* Bailment Definition Essential elements Rights and duties of bailor and bailee Finder of lost goods. Pledge Essentials Rights and duties of Pawner and Pawnee. (15hrs)

MODULE-3 *Indemnity and Guarantee- Indemnity* - Definition, nature of liability of surety, rights of surety, discharge of surety. Meaning and definition of guarantee. (10hrs)

MODULE-4 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 (12hrs)

MODULE-5 Sale of Goods Act, 1930 Formation of contract of sale - Essentials of contract of sale goods and their classification Condition on warranties Transfer of property in goods Performance of contract of sale Unpaid seller and his rights.

(15hrs)

SUGGESTED READINGS

1. Kapoor. N.D : Business Law
2. Chandha.P.R : Business Law
3. Garg and Chawla : Fundamentals of Business Laws
4. Tulsian.P.C : Business Laws
5. B.S.Moshal : Modern Business Law.

COMMON CORE-1 PERSPECTIVES AND METHODOLOGY OF BUSINESS STUDIES

Instructional Hrs-72	Credit-4
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OBJECTIVES-

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

MODULE-1 Role of business in economic development - Indian development experience, role of public and private sectors in the post-colonial period, experience of liberalization and globalization. Different stakeholders of business firms- owners, managers, employees and others. Emergence of managerialism and the role of corporate governance; the goals of business- shareholder value maximization and its alternatives; goals for public sector, co- operatives and nonprofit enterprises. Government regulation of business- objectives, methods and problems. (Brief Study Only)

(15hrs)

MODULE-2 Establishing business - entrepreneurship- legal, physical, financial, social, and psychological environments for entrepreneurs- Individual and group entrepreneurs- intrapreneurs . Mobilization of financial resources for business- Individual savings- Domestic savings in India- Factors affecting savings- Loans and advances- Sources of funds- Markets for raising money- Short term and long term funds- Lending institutions for business funds- Banks and non banking financial institutions- Cost of capital- documenting, funding sources and areas of expenses- accounting and accounting practices- Return on investment- Factors of production and rewards to factors like payment of wages, rent, interest and profits- Payment to Government- Taxes, direct and indirect- State and national levels- Funds from the primary and secondary markets- Stock exchanges and their role, stock broking, stock exchange cues. (Brief Study Only)

(20hrs)

MODULE-3 Role of trained manpower for enhanced quality at individual, family, organizational and national level. Functioning of organization-The role of human resources- Management problems in small, medium and large organizations-Quality of life- Production of tangible and intangible products-Marketing and its role- Trends and Developments in Strategic Management-TQM- Bench Marking-Statistical Quality Control-Quality Circle- Business Process Re-engineering- Six Sigma- BPO-KPO. (Brief Study Only)

(15hrs)

MODULE-4 Consumer Protection Act, 1986 Rights of a consumer Filing of appeals at the district level, state level and national level. Intellectual Property Rights meaning Patent rights trademarks Copyrights Plagiarism.

(15hrs)

MODULE-5 Right to information Act-Right to access information on specific issues-banking transaction-Insurance transaction-government dealings and related services.

(7hrs)

#### SUGGESTED READINGS

1. *Keith Davis and William C.Frederick : Business and Society Management, Public Policy, Ethics.*
2. *Peter F. Drucker : Management Tasks, Responsibilities, Practices.*
3. *Peter F Drucker : The Practice of Management.*
4. *Consumer Protection Act-1986 and its amendments.*
5. *Right to Information Act.*

### SEMESTER-II

CORE-4 QUANTITATIVE TECHNIQUES FOR BUSINESS RESEARCH

Instructional Hrs-72	Credit-3
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#### OBJECTIVE

- *To impart basic knowledge of research*
- *To enable the students to apply the simple statistical tools in business research*

MODULE-1 Research-Meaning-Definition-Business Research-Types of Research (Pure, Applied, Exploratory, Descriptive, Empirical, Analytical, Qualitative and Quantitative)-Research process- Primary and Secondary Data-Methods of data Collection- Census and Sampling-methods (Probability sampling and non probability sampling) Cross tabulation-Analysis of data. (17Hrs)

MODULE-2 Correlation (*Un grouped data Only*)- Concept-Types of Correlation-methods-Karl Pearson's Co-efficient of correlation-Spearman's Rank correlation co-efficient-probable error-Regression analysis (*Un grouped data Only*)-Concepts-lines of Regression-Regression Equation under Algebraic method and standard error.

(15hrs)

MODULE-3 Probability-Meaning-Definition- Basic terms-concepts-Approaches to assigning probability-Permutation and combination-Theorems of Probability-Addition Theorem-Multiplication theorem. (20hrs)

MODULE-4 Testing of Hypotheses-Procedure-Null hypotheses-Alternative Hypotheses-Level of significance-Degrees of freedom-Type 1 Error-Type II Error (*theory only*)-Chi-square test-Condition for validity of Chi-square test-Test for goodness of fit-test for independence (*both theory and problems*) (15 hrs)

MODULE-5 Report writing-Integral part of report-Characteristics of a good report-Contents of a report-Bibliography. (5hrs)

*Practical Work- Collect a published report of a survey conducted by a magazine/ news paper*

#### SUGGESTED READINGS

1. Gupta, S.P, *Statistical Methods*.
2. Gupta, C.B, *Introduction to statistics*.
3. Desai, S.S, *Business Statistics*.
4. Gupta, S.C, *Fundamentals of Statistics*.
5. Elhance.D.N, *Fundamentals of Statistics*.
6. Kothari, C.R, *Research methodology*.
7. Sekharan, Uma, *Research Methods*.
8. Collis, *Business Research*.
9. Schwab, *Research Methods for Organisational Studies*.

#### CORE-5 PRINCIPLES OF INSURANCE

Instructional Hrs-72
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Credit-3
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#### OBJECTIVE.

- To make the students explore with the fundamental principles of insurance
- To impart knowledge on practice of insurance business.

MODULE-1 Introduction-Definition-Role and importance-Insurance contract-principles of Insurance-Insurance and assurance-Types of insurance-Life- General-introduction to IRDA

Act.

(12hrs)

MODULE-2 Life insurance-features-classification of policies-surrender value-Introduction to Actuarial science-bonus- Policy conditions-application and acceptance-prospectus-proposal forms and other related documents-Age proof-Special reports-assignments-Nomination-loans-surrender-Fore closure-Policy-Maturity claims-survival benefit-Payments-death claims-Waiver of evidence of title-Early claims-Claim concession-Presumption of death-Accident and disability benefits-Settlement options.

(20hrs)

MODULE-3 Marine Insurance-Nature-Insurance policies-Policy conditions-Clauses-marine losses-Payment of claims-

(12hrs)

MODULE-5 Fire Insurance-Nature and use-Contracts-kinds of policies-Policy condition-clauses-Payment of claims-Re-insurance- Miscellaneous Insurance- Health insurance-Motor insurance-Burglary and personal accident Insurance in India-Urban-non traditional Insurance.

(15hrs)

MODULE-5 Accounting and Finance Accounting for insurance business Compliance with IRDA rules Taxation. Investments evaluation of investments Capital structure - Cost of capital Solvency margin and compliance.

(13hrs)

#### SUGGESTED READINGS

1. *Mishra.M.N : Insurance Principles and Practice*
2. *Pande : Insurance Principles and Practice*
3. *Mathew.M.J : Insurance Principles and Practice*
4. *Arthur Williams.C, Jr., Michael L.Smith, Peter C Young : Risk Management and Insurance*
5. *Gupta O.S : Life Insurance*

CORE-6 CORPORATE REGULATIONS AND GOVERNANCE

Instructional Hrs-72	Credit-3
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OBJECTICE- *To provide an understanding regarding the administration and management of corporate form of business and to give exposure to corporate laws especially Indian Companies Act 1956.*

MODULE-1 Company-Definition-Characteristics- Advantages and Disadvantages-Illegal Association-corporate veil-Lifting the corporate veil- promotion Promoter-position-Incorporation-procedure-Documents to be filed-Certificate of incorporation-Procedure-Effect of registration-Pre-incorporation contract-memorandum of association-Articles of association-Doctrine of Ultravires-doctrine of indoor management-Doctrine of constructive notice-Prospectus-registration- Contents-statement in lieu of prospectus-Deemed prospectus-Shelf Prospectus-Red herring-Abridged prospectus-liability for misstatement in prospectus-commencement of business.

(20hrs)

MODULE-2 Management and Administration-Directors-appointment-Qualification and disqualification-Qualification shares-position of directors-powers and duties-Retirement-vacation of office-Liabilities of directors-Removal of directors.

(10hrs)

MODULE-3 Corporate Governance-meaning-Background-importance-CG in India-statutory measures-SEBI regulation-Clause 49 of listing agreement-Constitution of board of directors-Audit committee-Provisions under section 292A of Companies Act-Remuneration of directors-Board procedure-CEO/CFO certification-Role of management-Information to share holders-CG Report-Non mandatory requirements ie.. Chairman of board-Remuneration committee-Share holders rights-Postal ballot-whistle blower policy-Benefits of Corporate Governance

(15hrs)

MODULE-4 Company meetings-Kinds of companies-essentials of valid meeting-Chairman-agenda-Minutes-Quorum-Motion-Types of motion-Interruption of debate-Proxy-poll-Modes of poll-Resolution-Types of resolution-Motion vs. Resolution.

(17hrs)

MODULE-5 Winding up of companies- Modes-Compulsory winding up-Grounds and procedure-Liquidator-Duties and functions-Contributories-Voluntary winding up- Types-Winding up under the supervision of the court-Effects of winding up-Defunct companies.

(10hrs)

#### SUGGESTED READINGS

1. *M.P.Tanton, Text book of Company Law*
2. *R.R.Gupta, and V.S.Gupta, Indian Company Law*

3. *S.C.Kuchaal, Secretarial Practice*
4. *Ashok K Bagrial, Company Law*
5. *Indian Companies Act with amendments.*
6. *Corporate Law and Governance, L.R.Potty.*

COMMON COR-2      BUSINESS COMMUNICATION AND MANAGEMENT  
INFORMATION SYSTEM

Instructional Hrs-72	Credit-4
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OBJECTIVE.                      *To familiarise the importance of communication in business and methods of communication relevant to various business situations and to build up communication skill among students.*

MODULE-1                      Communication-Need-Process-Types-Oral-written-Verbal-Non verbal-Internal, External- Non-verbal communication-Body language-Kinesics, Proxemics-Para language-Channels-Barriers-Principles of effective communication

(15hrs)

MODULE-2                      Job application letters-Resume-CV-Reference and recommendation letters-Employment letters-Online application-Soft skill

(15hrs)

MODULE-3                      Business letters-Parts and layout of business letters-Business enquiry letters-offers and quotation- Orders and execution-grievances and redressals. Sales letters-Follow-up letters-Circular letters-Status enquiry-Collection letters-Preparation of partnership deed-power of attorney.

(20hrs)

MODULE-4                      Impact of IT on communication-Role of computers-Internet-E-mail-Telephone-voice mail-SMS- Video conferencing- Teleconferencing.

(10hrs)

MODULE-5 Introduction to Management Information System-Definition-Need-Benefits-Functions-Objectives-Characteristics-Role of MIS-Relationship between decision making and MIS.

(12hrs)

*Practical work: Written communication exercises can be practiced as a part of learning process.*

#### SUGGESTED READINGS

- *Bhatia R.C, Business Communication.*
- *Salini Agarwal Essential communication skill.*
- *Reddy P.N, and Apopannia, Essentials of Business Communication.*
- *Sharma R.C, Krishna Mohan, Business Communication and Report writing.*
- *Leod, M.C., Management Information System.*
- *Jerome Reuter-Management Information system.*

### SEMESTER-III

#### CORE-7      MARKETING MANAGEMENT

Instructional Hrs-72	Credit-4
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#### OBJECTIVE-

1. *To help students to understand the concept of marketing and its applications.*
2. *To make the students aware of modern methods and techniques of marketing.*

MODULE-1 Marketing management-Introduction-Definition of marketing and marketing management-Marketing concepts and functions-Marketing mix-

(10hrs)

MODULE-2 Market segmentation-Concept-Need- Basis-Market targeting-Market positioning-Understanding consumer behaviour-Buying motives-Factors influencing consumer buying decisions.

(15hrs)



MODULE-3 Marketing of products-Product-Meaning-Product development-Product mix-PLC-Branding-brand equity-Brand loyalty-Trade mark-Packaging and labeling-Pricing of products-Factors influencing pricing-Pricing policies and strategies-Types of pricing.

(17hrs)

MODULE-4 Logistic and supply chain management-Its elements-Channel of distribution-types-Factors affecting the choice of a channel of distribution.

(10hrs)

MODULE-5 Emerging trends in marketing-Modern marketing-Direct marketing-E-Marketing-Tele marketing-Viral marketing-Relationship marketing-Social marketing-Demarketing-Remarketing-Synchro marketing-Service marketing.

(20hrs)

#### SUGGESTED READINGS

1. Philip Kotler and Abraham Koshy : *Principles of Marketing*
2. William. J. Stanton : *Fundamentals of Marketing*
3. Stanton W.J. Etzal Michael and Walker : *Fundamentals of Marketing*
4. Debbie Gilliland : *Marketing*.
5. Cranfield School of Management : *Marketing Management*
6. Mamoria and Joshy : *Principles of Marketing*
7. Rajan Nair : *Marketing Management*
8. Ramaswamy and NamaKumari : *Marketing Management*
9. Stone, *Fundamentals of Marketing*.

#### CORE-8 FINANCIAL ACCOUNTING

Instructional Hrs-90	Credit-4
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OBJECTIVE- *To familiarize the students with the accounting principles and practices of various types of business other than companies.*

MODULE-1 Final accounts of sole traders-Principles of materiality-Consistency-prudence-Timeliness-Substance over form-Matching principle-Accounting standards-Meaning and scope-Capital and revenue expenditure-Capital and revenue receipts-Adjusting-Closing and rectification entries-Trial balance-Trading and profit and loss account- Balance sheet-Preparation with all adjustment including overcast and under cast of both opening and closing

stock-An over view on AS-1, 2, 4, 5, 6, and 10.

(20hrs)

MODULE-2 Accounts of incomplete records-Features of single entry-Distinguish between single entry and double entry-Defects of double entry-Profit determination under single entry-Capital comparison method-Conversion method-Steps for the conversion of single entry in to double entry-Preparation of Trading and profit and loss account under conversion method.

(20hrs)

MODULE-3 Royalty accounts-Meaning-Minimum rent-Short working-Recovery-Special circumstances-Adjustment of minimum rent in the event of strike and lockouts-Government subsidy incase of strike or lock outs- Journal entries in the books of lessor and lessee-Preparation of Minimum rent-Short working-Royalty accounts.(Excluding sublease)

(15hrs)

MODULE-4 Branch accounts-Objectives-features and types-Accounting for branches keeping full system of accounting-Debtors system- Stock and debtors system-Independent branches and Incorporation of Branch trial balance in the books of H.O-Cash in transit and goods in transit-Consolidated balance sheet.

(20hrs)

MODULE-5 Accounting for consignment-Meaning-important terms-Journal entries in the books of consigner and consignee-Goods send at cost or invoice price-Preparation of consignment account-Consignees account-Valuation of stock-Normal loss and abnormal loss.

(15hrs)

#### SUGGESTED READINGS

1. *Jain.S.P and Narang.K.L : Advanced Accountancy*
2. *Maheswari.S.N and Maheswari S.K : Advanced Accounting*
3. *Paul.K.R : Corporate Accounting*
4. *Dr. S.M.Shukla and Dr.S.P.Gupta : Advanced Accounting*
5. *M.C Shukla and T.S.Grewal : Advanced Accounts*
6. *Rawat.D.S : Business Accounting*
7. *Jayapandian. S, Accounting for Managers.*

COMMON CORE-3 E-COMMERCE AND GENERAL INFORMATICS

Instructional Hrs-72	Credit-4
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OBJECTIVE- *The objective of this course is to make the students familiar with the mechanism of conducting business transactions through electronic media.*

MODULE-1 Overview of Electronic Commerce-Introduction to E-commerce Concepts, features and functions Operation of e-commerce Infrastructure for E-commerce Application of E-Commerce in Direct Marketing and Selling, Value Chain Integration, Supply Chain Management, Corporate Purchasing, Financial and Information Services

(12

hrs)

MODULE-2 E-Commerce Models and Strategies -Types of E-commerce : B2B, B2C, C2C C2B- Business Models for E-Commerce- Brokerage Model, Aggregator Model, Info-mediary model, Community Model, Value chain model, Manufacturer model, Advertising Model, Subscription model- Electronic Data Interchange Mobile Commerce and Web Commerce - Introduction to ERP-Components.

(18

hrs)

MODULE-3 Electronic Payment Systems -Overview of Electronic Payment Systems, Cybercash (Customer to Merchant Payments, Peer to Peer Payments, Security).Smart Card (Card Types, Closed or Open Security, Privacy, Card Costs, Non Card Costs), Electronic Banking, Electronic Fund Transfers.

(12

hrs)

MODULE-4 E-Commerce Security-Introduction to Security Passwords Viruses Firewalls - Encryption (PGP, SHTTP, SSL) - digital signature digital certificate - other security measures

(12

hrs)

MODULE-5 Setting up of E-Commerce Business-Web development Promotion of the web sites Trust building Loyalty building Marketing and branding - Online transactions Management and control Product delivery Settlement.

(18

hrs)

#### SUGGESTED READINGS

1. *Doing Business on the Internet E-Commerce (Electronic Commerce for Business)* S. Jaiswal, Galgotia Publications.
2. *E-Commerce: An Indian Perspective*, P.T. Joseph, S.J., PHI.
3. *Web Commerce Technology handbook: Daniel Minoli and Emma Minoli*, TMH
4. *Business on the net: An Introduction to the whats and hows of e-commerce: Agarwala and Lal*, Macmillan India Ltd.
5. *E-Commerce, the Cutting Edge of Business: Kamallesh K Bajaj and Debjani Nag*, TMH

CORE-9 BUSINESS MANAGEMENT

Instructional Hrs-36	Credit-2
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OBJECTIVE- *To familiarise the students with the concepts and principles of Management*

MODULE-1 Management: Introduction - Meaning, nature and characteristics of Management - Scope and functional areas of management - Management as a science art or profession - Management & Administration - Principles of management - Social responsibility of management.-Contributions of F.W.Taylor and Henry Fayol-Emergence of Japan as an industrial giant.

(8hrs)

MODULE-2 Planning-Nature, importance and purpose of planning - Planning process, Objectives - Types of plans MBO-Features-steps.

(5hrs)

MODULE -3 Organising and Staffing : Nature and purpose of organisation, Principles of organisation - Types of organization Organisation Chart- Organisation manual-Departmentation, Committees Authority-Deligation of Authority-Responsibility and accountability-Centralisation Vs decentralisation of authority - Nature and importance of staffing - Process of selection & recruitment.

(10hrs)

MODULE -4 Directing : Meaning and nature of directing - Motivation- meaning-importance-Theories of Motivation (Maslow s, Herzberg, McGregor s, X & Y theory) Leadership-Meaning-Styles Managerial Grid by Blake and Mounon-Likert s Four level model-Coordination-Meaning and importance.

(8hrs)

MODULE-5 Controlling: Meaning and steps in controlling - Essentials of a sound control system - Methods of establishing control-Control by Exception.

(5hrs)

SUGGESTED READINGS

1. *Koontz & O Donnell, Management.*
2. *Appaniah & Reddy, Essentials of Management.*
3. *L M Prasad, Principles of management.*
4. *Rustum & Davan, Principles and practice of Management.*
5. *Srinivasan & Chunawalla, Management Principles and Practice.*
6. *S V S Murthy, Essentials of Management.*

## SEMESTER-IV

### CORE-10 CAPITAL MARKET

Instructional Hrs-72	Credit-4
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#### OBJECTIVE-

1. *To give the students an overall idea about Capital market..*
2. *To familiarise the students with capital market operations in India.*

MODULE-1 The Indian financial system-Components- Role and functions-Recent development in the Indian financial system-Financial market-Classification-Industrial security market-Government security market-Money market-Capital market and money market-Money market instruments.

(10hrs)

MODULE -2 SEBI-Establishment-Objectives-Powers and functions-

(5hrs)

MODULE -3 Primary market-Functions of new issue market-Methods of floating new issue-IPO-FPO-Public issue-bonus issue-Right issue-Private placement-Book building-ESOP-Intermediaries in the new issue market-Registrars to the issue-brokers to the issue-Bankers to the issue-Underwriters.

(20hrs).

MODULE -4 Secondary market-Role and functions of Stock Exchanges-Members of the Stock Exchanges-Classification-type of speculators-Speculative transaction-listing of securities-Classification of listed securities-Methods of trading in a stock exchange-Screen based trading-on line trading-Depository system-Stock market indices.

(20hrs)

MODULE -5 Stock exchanges in India-NSE-BSE-MCX-Major international stock exchanges-Derivatives-features of derivatives-Types of derivatives-Derivative instruments-Futures-Options-Swaps-Currency futures in India-Recent trends in capital market.

(17hrs)

#### SUGGESTED READINGS

1. *Gupta N.K and Monica Chopra : Financial Markets Institutions and services*
2. *Yogesh Maheswary : Investment Management*
3. *Kevin. S : Security Analysis and Portfolio Management*
4. *Preethi Singh : Dynamics of Indian Financial System*
5. *Sojikumar.K and Alex Mathew : Indian Financial System and Markets*
6. *Bharathi. V.P.Pathak : Indian Financial System*
7. *Khan. M.Y : Financial Services.*
8. *International Trade and Financial Environment.*
9. *Gupta N.K, Monica Chopra, Financial Markets, Institutions and Services.*

#### CORE-11 CORPORATE ACCOUNTING

Instructional Hrs-72	Credit-4
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OBJECTIVE-*To provide a thorough knowledge about the accounting of companies*

MODULE-1 Redemption of Preference shares, Its conditions- Issue of bonus shares-Guidelines- Under writing-Accounting for Buyback Shares.

(10

hrs)

MODULE-2 Final accounts of Joint Stock Companies-Profit prior to incorporation-

(20hrs)

MODULE-3 Amalgamation and external reconstruction-Amalgamation in the nature of merger-purchase-Calculation of purchase consideration (all methods) entries in the books of transferor and transferee companies, Revised Balance Sheet. (Excluding inter company holdings)

(22hrs)

MODULE-4 Internal reconstruction and capital reduction-Accounting treatment and Revised Balance Sheet.

(10hrs)

MODULE-5 Liquidation-Meaning-Preparation of liquidator's final statement of accounts.

(10

hrs)

#### SUGGESTED READINGS

1. Jain.S.P and Narang.K.L : *Advanced Accountancy*
2. Maheswari.S.N and Maheswari S.K : *Advanced Accounting*
3. Paul.K.R : *Corporate Accounting*
4. Dr. S.M.Shukla and Dr.S.P.Gupta : *Advanced Accounting*
5. M.C. Shukla and T.S.Grewal : *Advanced Accounts*
6. Rawat.D.S : *Accounting*
7. Nirmal Gupta and Chhavi Sharma : *Corporate Accounting Theory and Practice.*

COMMON CORE-4  
MANAGEMENT

ENTREPRENEURSHIP DEVELOPMENT AND PROJECT

Instructional Hrs-72	Credit-4
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OBJECTIVES: *To equip the students a craving for individual freedom, initiative and enterprise by pursuing self employment and small business entrepreneurship as a viable alternative to salaried employment.*

MODULE-1 Entrepreneurship Definition Meaning-Concepts-Characteristics-Functions-Entrepreneurial traits Motivation; Role of entrepreneur in economic

development-Factors affecting entrepreneurial growth. (12 hrs)

MODULE-2 Types of entrepreneurs- Intrapreneurship -Women entrepreneurship-Problems- -EDP-Steps, contents, Need for training- target group- Contents of the training programme-Special Agencies for Entrepreneurial Development and Training-DIC. (12 hrs)

MODULE-3 Project Meaning Features-Classification-Project identification-Sources of Ideas-Stages in project identification -Project Life Cycle-Project formulation-elements, Feasibility Analysis-Network Analysis-Project Planning (12 hrs)

MODULE-4 Project appraisal techniques, Pay back period, ARR, Discounted cash flow techniques, Merits and demerits, Capital rationing, (Including Problems) Preparation of Project Report-Scope-Content.

(24 hrs)  
MODULE-5 Setting up of micro small and medium enterprises, location significance, Green channel, Bridge capital, Seed capital assistance, Margin money scheme, Sickness, Causes-Remedies-Role of institutions/schemes in entrepreneurial development-SIDCO, SIDBI, NIESBUD, EDII,SISI, NREG Scheme-SWARNA JAYANTHI Rozgar Schemes.(Brief study only) (12 hrs)

hrs)

*Practical Work:*

1. Preparation of a project report.
2. Procedure to obtain financial assistance for small enterprises.
3. Case studies of successful /sick small business.
4. Industry visits.

#### SUGGESTED READINGS

- *Desai, Vasant : Dynamics of entrepreneurial development and management.*
- *Drucker, Peter F: Innovation and Entrepreneurship*
- *Gupta C.B., Srinivasan N.P: Entrepreneurship Development in India*
- *Arora, Renu., Sood S.K : Entrepreneurial Development and Management*
- *Khanka, S.S: Entrepreneurial Development*

#### CORE-12 FINANCIAL SERVICES

Instructional Hrs-54	Credit-2
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## OBJECTIVES-

1. *To provide the students with an overall idea of financial services available in the country.*
2. *To create an understanding about recent trends in financial services sector.*

MODULE-I Introduction- Meaning- Types- Fund based financial services, fee based financial services. Merchant Banking- Functions- Regulation of merchant bankers. .

(10hrs)

MODULE-2 Venture Capital- Features- types- Stages of venture capital finance- Venture capital process- Structure of Venture Capital Funds- Analysing products and services of venture capital funds-

(12hrs)

MODULE-3 Leasing and factoring-Leasing- Essentials- Types- Advantages- Limitations Factoring-Types-importance-Pricing-Factoring services in India.

(10hrs)

MODULE-4 Mutual funds and Securitisation-Mutual funds-Meaning-Types-SEBI Guidelines (over view only) Securitisation-Meaning-Procedure- Securitisation in India.

(12hrs)

MODULE-5 Credit rating-Agencies-Procedure of credit rating-Recent trends in Financial services.

(10hrs)

## SUGGESTED READINGS

1. *Gupta.N.K and Monika Chopra : Financial Markets,Institutions and Services.*
2. *Yogesh Maheswari : Investment Management*
3. *Kevin. S : Security Analysis and Portfolio Management*
4. *Avadhani.V.A : Security Analysis and Portfolio Management*
5. *Donald.M. Fischer : Security Analysis and Portfolio Management*
6. *Bhole. L.M : Financial Markets and Institutions*
7. *Bharathi.V. Pathak : Indian Financial System*
8. *Vasanth Desai : Indian Financial System-*
9. *Khan.M.Y : Financial Services.*
10. *N.K.Gupta, Monika Chopra, Financial Markets, Institutions and Services.*

**SEMESTER-V**  
**CORE-13 COST ACCOUNTING**

Instructional Hrs-90	Credit-3
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**OBJECTIVES-**

- *To familiarise the students with cost concepts*
- *To make the students learn the fundamentals of cost accounting as a separate system of accounting.*

**MODULE-1** Introduction to cost accounting-Meaning, definition-Cost concepts-Costing Cost accounting-Cost accountancy-Cost unit-Cost centre-responsibility centres- Profit centre-Cost control-Cost reduction-Objectives of cost accounting-Distinction between cost accounting and financial accounting-Methods and techniques of cost accounting- Advantages and disadvantages of cost accounting.

(15hrs)

**MODULE-2** Accounting and control of material cost-material purchase procedure-Material stock level-EOQ-ABC, VED and FSN analysis-JIT-Perpetual and periodic inventory system, Continuous stock taking-Material losses-Wastage-scrap-Spoilage-Defectives-Pricing-LIFO-FIFO-Simple average-Weighted average

(20hrs)

**MODULE-3** Accounting and control of labour cost-Time keeping and time booking-Systems of wage payment-Time rate system-piece rate system-Differential piece rate system-Incentive plan-Halsey plan- Rowan plan-Idle time-overtime and their accounting treatment-Labour turnover-Methods of calculating labour turnover.

(20hrs)

**MODULE-4** Accounting for over head-Classification of over head-Primary and secondary distribution-Absorption of overhead-Percentage method-Unit rate method-machine hour method-Labour hour rate method-Simultaneous equation method-Over absorption and under absorption.

(15hrs)

MODULE-5 Preparation of cost sheet-Tender and quotation-Preparation of reconciliation statement.

(20hrs)

#### SUGGESTED READINGS

- *Advanced cost accounting-SP.Jain and K.L Narang*
- *Advanced cost accounting, N.K.Prasad*
- *Advanced cost accounting, S.N Maheswary*
- *Theory and practice of cost accounting, M.L.Agarwal.*
- *Cost Accounting, M.C.Sukla and T.S.Grewal.*
- *Ahmmad Naseem, Introduction to Cost Accounting.*

#### CORE-14 SPECIAL ACCOUNTING

Instructional Hrs-108	Credit-4
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OBJECTIVE- *The purpose of the paper is to acquaint the students with advanced accounting principles and procedures.*

MODULE-1 Accounts of banking companies-Meaning of banking companies-Important provisions of banking companies Act, 1949-preparation of final accounts of banking companies-Profit and loss account, Balance sheet, transactions of special type- Asset classification and provisions-Non Performing Assets.

(30hrs)

MODULE-2 Accounts of Insurance Companies-Insurance companies-special terms-Final accounts-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)

(30hrs)

MODULE-3 Investment account-cum-interest-Ex-interest-Cum dividend-Ex dividend-treatment of bonus share-Right shares-Preparation of investment account-(As per AS-13)  
(15 hrs)

MODULE-4 Insurance claims-Types of claims-loss of stock policy-Ascertainment of the value of stock on the date of fire-Ascertainment of actual amount of claim to be lodged-Average clause-Loss of profit policy-Procedure to ascertain amount of claim.

(18hrs)

MODULE-5 Dissolution of partnership firms-preparation of realization account, capital account and cash account. Preparation of the statement showing the distribution of cash (Piecemeal Distribution)

(15hrs)

#### SUGGESTED READINGS

1. *Jain.S.P and Narang.K.L : Advanced Accountancy*
2. *Maheswari.S.N and Maheswari S.K : Advanced Accounting*
3. *Paul.K.R : Corporate Accounting*
4. *Dr. S.M.Shukla and Dr.S.P.Gupta : Advanced Accounting*
5. *Mc Shukla and T.S.Grewal : Advanced Accounts*
6. *Rawat.D.S : Accounting*
7. *Nirmal Gupta and Chhavi Sharma : Corporate Accounting Theory and Practice*

### SEMESTER-VI

#### CORE-15 APPLIED COST ACCOUNTING

Instructional Hrs-90	Credit-4
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#### OBJECTIVES:

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

MODULE-1 Introduction to the application of costing methods and techniques in business decision making-Job costing Meaning Procedure Accounting. Batch costing- Meaning- Procedure- Economic Batch Quantity.

(10hrs)

MODULE-2 Contract costing-Meaning-Objectives-Work certified and uncertified-determination of profit on incomplete contract-Working progress-Balance sheet-Escalation clause-Retention money-Cost plus contract.

(15hrs)

MODULE -3 Process Costing Process Accounts Process Losses Abnormal gain and its treatment Joint products and By-products Methods of apportioning Joint costs.

(20hrs)

MODULE -4 Marginal Costing Meaning-Definition-Difference between marginal costing and absorption costing and differential costing-Advantages and disadvantages-Break Even Analysis Cost Volume Profit analysis Simple break even chart- Decision making Pricing decisions-Key factor-Make or buy- Sales mix-acceptance of order.

(25hrs)

MODULE-5 Budget and budgetary control-Meaning and definition- Objectives-Relation with planning and control-Budget centre-Budget manual-Budget committee-Preparation of cash budget and flexible budget-Zero base budgeting-Performance budgeting-

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#### SUGGESTED READINGS

1. *Jain. S.P and Narang.K.L : Advanced Cost Accounting*
2. *Prasad.N.K : Advanced Cost Accounting*
3. *Khan.M.Y and Jain.P.K : Advanced Cost Accounting*
4. *Thulsian P.C : Practical Costing*
5. *Arora.M.N : Principles and Practice of Cost Accounting*
6. *M.L Agarwal : Advanced Cost Accounting*
7. *Bendrey, Essentials Of Management Accounting.*
8. *Murthy R.V.V, Cost and Management Accounting.*

CORE-16 PRACTICAL AUDITING

## OBJECTIVES:

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

MODULE-1 Introduction - Meaning and objectives of auditing Types of audit- Audit programme - Audit Note Book Working papers -Evidences- Considerations before commencing an audit work- Routine checking and test checking- Qualifications of an auditor- Liabilities of an auditor in case of negligence- Misfeasance-Criminal liability-Liability towards third parties.

(15 hrs)

MODULE-2 Internal control- Internal check and internal audit - Audit Procedure. Vouching-requirements of a voucher Vouching of cash sales, receipts from debtors, cash purchases, payment to creditors, payment of wages, purchase of land and buildings Duties of an auditor- Verification and valuation of assets and liabilities Methods Duties of an auditor.

(25hrs)

MODULE-3 Audit of limited companies Company auditor Qualifications disqualifications- Appointment Rights, duties and liabilities Removal. Share capital and share transfer audit Audit Report Contents and types.

(20hrs)

MODULE-4 Investigation- Distinction between audit and investigation Types of investigative audit where fraud is suspected- On acquisition of a running business.

(15hrs)

MODULE-5 Recent trends in Auditing- Nature and significance of Cost audit- Objectives- Tax audit-objectives Management audit-objectives- Social audit- Objectives-Government audit- Objectives-Performance audit- Objectives-Auditing in EDP (Electronic Data Processing) environment-Audit Assurance Standards-Meaning and scope.

(15hrs)

## SUGGESTED READINGS

1. Sharma .T.R : Auditing
2. Tandon.B.N : Practical Auditing
3. Saxena and Saravanavel : Practical Auditing
4. Ravinder Kumar and Virender Sharma : Practical Auditing
5. Jagadeesh Prakash : Principles and Practices

6. *Raman.B.S : Auditing*
7. *Dinkar Pagare : Auditing.*

CORE-17 ACCOUNTING FOR MANAGERIAL DECISIONS

Instructional Hrs-90	Credit-4
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OBJECTIVE-

1. *To equip the students to interpret financial statements.*
2. *To enable the students to have a thorough knowledge on the management accounting techniques in business decision making.*

MODULE-1 Financial statements-Meaning-Essentials-Importance-Characteristics-Nature-Limitations-Analysis and interpretation of financial statements- Objects and importance of analysis and interpretation-Types of financial analysis-External analysis-Internal analysis-Horizontal analysis-Vertical analysis-Methods and techniques used in financial analysis-Comparative statement-Common size statement-Trend analysis.

(15hrs)

MODULE-2 Ratio analysis-Introduction-Meaning and definition-Objectives-Importance and uses-Limitations-Classification of ratios-short term liquidity-Current ratio-Quick ratio-Absolute liquidity ratio-Long term financial ratios-Debt equity ratio-Proprietary ratio-Solvency ratio-Fixed assets ratio-Debt service ratio-Ratio of long term debt to share holders fund-General profitability ratios-Overall profitability ratios-Return on share holders funds-Return on equity capital-EPS-Return on capital employed-Capital turnover ratio-Dividend yield ratio-turnover ratios-Preparation of Trading and profit and loss account and balance sheet by using ratios.

(25hrs)

MODULE-3 Fund flow analysis-Introduction-meaning and definition of fund-Need for fund flow statement-managerial uses-Limitations-Procedure for the preparation of fund flow statement-Schedule of changes-in-working capital.

(20hrs)

MODULE-4 Cash flow statement-introduction-Meaning-Utility-Comparison between fund flow statement and cash flow statement-Preparation of cash flow statement. (As per AS-3)

(15hrs)

MODULE-5 Responsibility accounting-Meaning and definition-Fundamental aspects-features-Advantages-Disadvantages-Steps involved-Responsibility centre and its types. (Theory only)

(15hrs)

#### SUGGESTED READINGS

1. *Man mohan, Goyal.S.N : Principles of Management Accounting.*
2. *Shashi.K.Gupta and Sharma.R.K : Management Accounting*
3. *Gupta.S.P and Sharma.R.K : Management Accounting*
4. *Kulshustia and Ramanathan : Management Accounting*
5. *Maheswari.S.N : Management Accounting and Financial Control.*
6. *Pandey .I.M : Principles of Management Accounting*
7. *Khan.M.Y & Jain.P.K : Management Accounting*
8. *Revi.M.Kishore : Management Accounting*
9. *Jhamb H.V, Fundamentals of Management Accounting.*

#### OPTION-1

#### FINANCE AND TAXATION

CORE (OPTIONAL)-1	FINANCIAL MANAGEMENT
Instructional Hrs-90	Credit-3

#### OBJECTIVES-

1. *To build a thorough understanding of the central ideas and theories of modern finance*
2. *To relate theory to practice so that students learn the practical applications of Financial Management concepts.*

MODULE-1 Introduction\_Meaning of finance, Financial Management- importance, scope and objectives of Financial Management-Profit Maximisation Vs Wealth maximization.-Finance function-Time Value of money, concepts of compounding and discounting.-(Theory only)

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MODULE-2 Financing Decisions-Sources of finance Equity, debt, preference-Cost of capital- Concept, importance, measurement of specific costs- Cost of debt, redeemable and irredeemable debt.-Cost of preference share capital-redeemable and irredeemable-Cost of equity capital, cost of retained earnings-Overall cost of capital-Assignment of weights-Book value and market value weights-Mechanics of computation of overall cost of capital (Simple Problems)

(20 hours)



MODULE-3 Capital Structure-Meaning of capital structure-Capital structure Vs Capitalisation-Optimum capital structure-Capital structure theories- Net Income Approach, Net Operating Income Approach, Modigliani-Miller Approach, Arbitrage Process; Traditional Approach-Factors determining capital structure-Leverage-meaning, types-Operating Leverage- Meaning and computation -Financial leverage- meaning and computation-Composite leverage- Meaning and computation (Theory and problems))

(20 hours)

MODULE-4 Working capital-meaning-definition-importance-Gross working capital, Net working capital-Factors determining the working capital- Estimation of working capital requirements.

(20hrs)

MODULE-5 Dividend Decisions-Dividend Policy-Conservative Vs Liberal policy-Pay-out ratio, Retention ratio-Dividend theories-Irrelevance theory-Modigliani-Miller Hypothesis; Relevance theories-Walter s Model, Gordon s Model-Determinants of dividend policy-Bonus shares, Stock splits.

(15hrs)

#### SUGGESTED READINGS

- *Khan M.Y & Jain P.K., Financial Management Text, Problems and Cases*
- *Prasanna Chandra, Financial Management Theory and Practice*
- *Pandey I.M., Financial Management*
- *Maheshwari S.N., Financial Management Principles and Practice*
- *Shashi K Gupta and Sharma R.K., Financial Management*
- *Knott, Financial Management.*

#### CORE (OPTIONAL)-2 VALUE ADDED TAX-CONCEPTS AND PRACTICES

Instructional Hrs-90	Credit-3
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OBJECTIVE- *The objective of the course is to provide an understanding of the concept of Value Added Tax Scheme and provide an insight into the aspects and procedures in connection with Kerala Value Added Tax Act and Rules, which are useful to the emerging entrepreneurs. The course also aims to enable the students to practice as tax consultants after graduation.*

MODULE-1 Value Added Tax Introduction Meaning and Concepts Evolution Features of VAT Objectives How does VAT work? KVAT Act 2003 History Objectives Definitions of Assessee - Assessing Authority Books of Accounts Business Capital Goods - Casual Trader Dealer Goods Input Tax Output Tax Manufacture Non Resident Dealer Person Place of Business Reverse Tax Sale Sale Price Taxable Turnover Total Turnover Turnover Works Contract Zero Rate Sale Authorities under KVAT Act Commissioner Powers Appellate Tribunal Constitution Functions Chairman Settlement Commission Constitution Functions Chairman

Hrs)

MODULE-2 Incidence and Levy of Tax - Liability to collect and remit VAT - Liability to pay tax - Rates as per schedules Presumptive tax Trade discount Payment of tax at compounded rate Input tax credit Cases where input tax credit is not allowed (a brief study only) Special rebate Refund of input tax in case of export/ interstate sale Reimbursement of tax under sec 14 Determination of taxable turnover Net Tax payable

(12 Hrs)

MODULE-3 Provisions under KVAT Act 2003 & KVAT Rules 2005 regarding:

- a) Registration of dealers Who are liable to get registered Application and procedure Certificate of registration Security to be furnished Suspension and Cancellation Issue of Permit
- b) Filing of returns various types of returns e-filing documents to be submitted Returns to be filed by Casual trader, head office of a branch, records by owners of vehicles and vessels
- c) Assessment Self assessment assessment in case of non-filing of return or defective return Visit to dealers premises & audit of accounts and records Audit assessment Best Judgment Assessment Assessment of escaped turnover Protective assessment - Assessment of legal representatives.
- d) Payment and recovery of tax Recovery of penalty Modes of recovery
- e) Maintenance of accounts by dealers Credit notes and debit notes Audit of accounts and certification of return Power to order production of accounts Power of entry, inspection Search and seizure of documents Purchase of goods to prevent undervaluation establishment of check posts and documents to be carried Inspection of goods in transit and transit pass

(40 Hrs)

MODULE-4 Appeals and Revisions - Appellate mechanism and procedures Appeals to Deputy Commissioner Revision by Deputy Commissioner suo motu - Revision by Deputy Commissioner on application - Revision by Commissioner suo motu - Revision by Commissioner on application Appeal to Appellate Tribunal Filing of application for settlement of cases Appeal to High court

(12 Hrs)

MODULE-5 Offences under KVAT Act/Rules Offences- Imposition of penalty by authorities Penalty for default in Payment of tax- penalty for transport of goods without records- penalty for prevention / obstruction of survey or inspection, penalty for submitting untrue return, penalty for illegal collection of tax. Other provisions regarding Power to summon Witnesses & Cause production of documents Person entitled to appear before authority, rounding off of turnover, tax service of notice refund power to withhold

refund time limit for disposal of appeal or revision KGST Act 1963 to have limited application

(8 Hrs)

*Practical Work/Assignment*

*Collection and filling up of various forms under KVAT Act/Rules*

*Preparation of Returns*

SUGGESTED READINGS

1. *Bare Acts*
2. *Jose Pottakaran B.Com. F.C.A. The Kerala Value Added Tax Act 2003, Law Books Centre, Banerjee Road, Ernakulam*
3. *Balram Sangal All India VAT Manual Commercial Law Publishers Pvt. Ltd. Rajendra Market, Delhi*
4. *Kul Bhushan How to deal with VAT Pearson Education Pvt. Ltd., Delhi*

CORE (OPTIONAL)-3 INCOME TAX LAW AND PRACTICE

Instructional Hrs-90	Credit-3
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OBJECTIVE- *To familiarise the students with Income Tax Act 1961 and to enable*

*the students to compute Income taxable under the first three heads of Income.*

MODULE-1 Introduction Brief History of Income tax in India - Basic Concept Finance Act- Definition of Income Gross Total Income Total Income Assessee Assessment Year Average Rate of Tax Maximum Marginal Rate Previous Year - Person Finance Act Agricultural Income Partly Agricultural Income - Clubbing of agricultural income with non agricultural income(Integration) Rates of Income Tax Accelerated Assessment Capital and Revenue

(15 Hrs)

MODULE-2 Residential Status- Incidence of tax Income Exempt from tax Heads of Income

(15 Hrs)

MODULE-3 Income from salary Chargeability Definition Perquisites Profit in lieu of salary deductions from salary Provident funds and treatment Computation of income from salary (excluding Fringe Benefit Tax) (25 Hrs)

MODULE-4 Income from House Property Basis of Charge Deemed ownership Income from House property exempt from tax Annual value determination in various cases Deductions permissible Unrealised rent and recovery of unrealised rent and arrears of rent Computation of Income from House Property

( 15 Hrs)

MODULE-5 Profit and Gains of Business or Profession Chargeability Deductions expressly allowed ( a brief study expected) General Deductions Basic concepts relating to calculation of permissible depreciation and related concepts Expenses/Payments not deductible under certain circumstances Expenses allowed on actual payment basis only deemed profits U/S 41 Computation of Profits and Gains of business or profession

( 20 Hrs )

*Practical Work*

*Determination of taxable salary of various categories of assesseees*

*Collect details regarding latest rates of taxes and amendments in the latest*

*Finance Act*

**SUGGESTED READINGS**

1. *Students Guide to Income Tax- Dr Vinod K Singhania and Monica Singhania - Taxmann Publication*
2. *Direct Taxes Law and Practice- Dr H C Mehrotra and Dr S P Goyal- Sahitya*

- Bhawan Publications*
3. *Direct Taxes- V P Gaur and D B Narang Kalyani Publishers*
4. *Direct Taxes Sri T N Manoharan- Snow White Publications*

CORE (OPTIONAL)-4 INCOME TAX ASSESSMENT AND PROCEDURE

Instructional Hrs-90	Credit-3
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OBJECTIVE- *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.*

MODULE-1 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 a) Conversion of capital asset into stock in trade b) Transfer of capital asset by a partner/member to a firm, AOP, BOI c) Compensation on compulsory acquisition of assets and also enhanced compensation d) Right share and Bonus shares e) Converted shares/debentures - Capital Gains exempt from tax Capital Gains Account Scheme Computation of Income from Capital Gain

( 20 Hrs)

MODULE-2 Income from other source General chargeability Specific Chargeability Kinds of securities & grossing up of interest Bond washing transaction Computation Deductions allowed Deduction not permitted Computation of income under the head Income from Other Source

(15

Hrs)

MODULE-3 Aggregation and deduction Clubbing of income of other persons Various cases Aggregation of deemed incomes- Set off and carry forward of losses- Order of set off Computation of gross total income Deductions under Chapter VI A Deduction for payments or contribution applicable to individuals covered by Sec 80C to Sec 80GGC Deduction under Sec 80U (Deductions for incomes excluded ) Total income Computation of total income

(25

Hrs)

MODULE-4 Various Income Tax authorities Powers and Functions

(5

Hrs)

MODULE-5 Assessment- Assessment procedure Various types of Return of Income Return through TRP PAN Types of Assessment Tax deducted at source- (Brief study only Problems excluded) TCS TAN - A brief study on areas (a) Advance payment of tax (b) Refund (c) Recovery of tax (d) Tax Clearance Certificate Assessment of individuals and computation of Tax

(25 Hrs)

*Practical Work*

*Computation of tax payable by various categories assessment*

*Preparation of return*

SUGGESTED READINGS

- *Students Guide to Income Tax- Dr Vinod K Singhania and Monica Singhania - Taxmann Publication*
- *Direct Taxes Law and Practice- Dr H C Mehrotra and Dr S P Goyal- Sahitya Bhawan Publications*
- *Direct Taxes- V P Gaur and D B Narang Kalyani Publishers*
- *Direct Taxes Sri T N Manoharan- Snow White Publications*

COMPLEMENTARY COURSE-1      INDIRECT TAXES: CENTRAL EXCISE AND CUSTOMS

Instructional Hrs-90	Credit-4
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OBJECTIVE-      *To have an idea on the basic concepts relating to excise and customs duty and to get an understanding on the valuation rules*

MODULE-1      Excise duty- meaning- Constitutional background- Law of Central Excise- History-Excise duty under Central Excise Act 1944 and other Acts- Definitions of goods, excisable goods, factory, manufacture- levy of tax- manufacture-deemed manufacture- taxable event for charging excise duty special provisions including 100% EOU/FTZ, molasses in a Khandsari sugar factory, SEZ

(Hrs 20)

MODULE-2      Features of Central Excise Tariff Act, 1985- Classification of goods-HSN system-Rules for interpretation of schedules-valuation- Tariff Value- Transaction value-definition- features- inclusions and exclusions- time and place of removal-The Central Excise Valuation (Determination of Price of excisable Goods) Rules, 2000- valuation under rule 1 to Rule 11- various provisions- valuation based on MRP

(Hrs 20)

MODULE-3      Exemption from excise duty-refund- concept of unjust enrichment-Consumer Welfare Fund-exemptions or concessions to Small Industries- provisions in brief-Provisions under Central Excise Rules 2002 regarding Daily Stock Account, Invoice procedure, Annual financial Statement- PLA/Account Current- TR-6 Challan- basic concept of CENVAT Credit- conditions relating to goods- Rules regarding inputs, capital goods and removal of job work(provisions of CENVAT credit regarding services and other provisions excluded)

(Hrs 20)

MODULE-4 Customs duty- meaning- types of duties-definitions under Customs Act of baggage, coastal goods, customs airport, customs port, customs station, land customs station, customs area, dutiable goods, foreign going vessel or aircraft, goods, person in charge, stores, smuggling- taxable event for customs duty-rates of duty- classification of goods-valuation various rules regarding Valuation(Rule 1 to 10A)- rates of duties on imports and exports-import procedure and bill of entry-transit and transshipment

(Hrs 20)

MODULE-5 Provisions under Customs Act regarding warehousing- types of warehouses- warehousing bonds- warehousing period-clearance for home consumption-rules and provisions regarding baggage

(Hrs 10)

#### SUGGESTED READINGS

- *Indirect Taxes- K. Vaitheeswaran- Snow White publications*
- *Indirect Taxes- Nagarajan-*
- *Indirect Taxes- V S Datey- Taxman Publications*

#### COMPLEMENTARY COURSE-2 WEALTH TAX

Instructional Hrs-90	Credit-4
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#### OBJECTIVE-

- *To have an understanding on the concept of Wealth Tax and calculation of net wealth and tax payable*
- *To enable students in wealth tax planning*

MODULE-1 Wealth tax- Meaning- Background- Definitions- Charge of tax persons liable to tax and not liable- Concept of assets, deemed assets and exempted wealth-Incidence of tax

(15Hrs)

MODULE-2 Valuation of assets- Self occupies residential house, building, interest in firm or AOP, life interest, Jewellery, rules regarding valuation of assets of

business.- Problems in valuation

(20hrs)

MODULE-3 Computation of net wealth- Rounding off net wealth-basic exemption- Tax payable- Rounding off tax- Problems in computation of net wealth and tax

(15hrs)

MODULE-4 Assessment under Wealth Tax Act- Returns- Types of return- Due date- Signing the return-Assessment- Types- Interest on default in filing return- Assessment in special cases viz. Legal Representatives, executors, partition of HUF, Charitable Trust, assets held by AOP, Persons residing outside India-

(25hrs)

MODULE-5 Penalties under Wealth Tax Act- Offences and prosecution- Appeals and Revisions- Settlement of Cases- Collection and recovery of tax-Refund- Search and seizure- Provisional attachment of property- Rectification of mistakes- Wealth Tax Planning

(15hrs)

#### SUGGESTED READINGS

1. *Direct Taxes: Mehrotra and Goel*
2. *Direct Taxes- Singhanian*
3. *Direct Taxes- Gaur and Narang*
4. *ICAI Direct Taxes Module for CA Final*

### **OPTION-2**

#### **COMPUTER APPLICATION**

CORE (OPTIONAL)-1 INFORMATION TECHNOLOGY FOR BUSINESS

(60% Theory and 40% Practical)

Instructional Hrs-90	Credit-3
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#### OBJECTIVES:

*The objective of this course is to make students;*

1. *Aware of the role of information technology in business.*
2. *Capable of developing web pages for business and*



3. *Acquaint with internet as a knowledge management tool*

- MODULE-1 Introduction to Information Technology: Information and Communication Technology (ICT) Information systems E-World Introduction to Information Technology Act; Computer Architecture: Input Hardware- Processing & Memory Hardware Storage Hardware Output Hardware Communication Hardware- Computing Technology: Cloud computing (Hrs Theory-8, Practical-4)
- MODULE-2 Operating Systems: Concept of operating system WINDOWS, UNIX & LINUX - versions; Windows XP: Managing files & folders Windows Explorer - Understanding your computer customization configuring screen, mouse, Printer System Tools- Customizing windows -Protecting computer. (Hrs-Theory- 8, Practical-16)
- MODULE-3 Network & Communications : Protocols in Computer communications- Wired & Wireless communication Future of communications Satellite Based systems Beyond 3G to 4G- Networks- Benefits of networks-types of networks: WANs, MANs, LANs, WLANs Types of LANs Intranet, Extranet- Virtual Networks Sharing data and hardware in a LAN environment- work group computing & groupware Telecommuting & Virtual offices Network security Firewalls. (Hrs-Theory -8, Practical-4)
- MODULE-4 HTML & Webpage: Introduction to HTML- Essentials Static & Dynamic Web pages Structure of a Web Page-Designing web pages - HTML Tags Text Formats-working with text presenting and arranging text Paragraphs- Tables in HTML- working with Links, lists, Images, Audio & Video Forms & Frames- Website Management. (Hrs-Theory-12, Practical 18)
- MODULE-5 Internet: Exploring Cyberworld Internet working concepts, Devices, Internet Basics History & Architecture -ISP TCP/IP Basics- Domain Name System (DNS) -Wireless internet Mobile IP Mobile TCP GPRS WAP Web services Search Engines - searching, downloading and saving webpages Web browsers Internet Explorer-Mozilla FireFox- controlling browser options - Book marks Favourites RSS Internet Terminology -Blogging Podcast. Email- POP3 IMAP - Video Conferencing - Internet as a knowledge management tool. (Hrs-Theory-4 Practical-8)

*Practical Training:*

- *Designing a web page for your department*
- *Designing a web page for a Retail marketing firm.*
- *File Management in Windows (Operations with files & folders)*

**SUGGESTED READINGS**

- *Using Information Technology (6<sup>th</sup> Edition): Williams & Sawyer Tata McGraw Hill Company*
- *Operating System Concepts (Windows XP update): Avi Silberschatz, Peter Galvin & Greg Gagne Willey India*
- *Computer Networks Protocols, Standards and Interface: Uyles Black Prentice Hall India Pvt. Ltd.*
- *Web Design Technology Theory and Techniques on the cutting edge : D.P. Nagpal S.Chand & Company Ltd*
- *HTML Black Book: Stephen Holzner Dreamtech Press*
- *Web Technologies: Achyut S. Godbole & Atul Kahate Tata McGraw Hill Company.*
- *Using the Internet: Barbara Kasser Prentice Hall of India Pvt. Ltd.*

- *The Complete Reference on Internet:Margaret Lavine Young Tata McGraw Hill Edition.*
- *How to do everything with HTML & XHTML A beginners Guide:James Pence Dreamtech Press*

CORE (OPTIONAL)-2 INFORMATION TECHNOLOGY FOR OFFICE

(60% Theory and 40% Practical)

Instructional Hrs-90	Credit-3
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OBJECTIVES- *The objective of this course is to make the students capable of managing the office activities with the help of information technology.*

MODULE-1 Word Processing package: MS-Word 2007: Introduction; Features- Word User Interface Elements; Creating new Documents; Basic Editing, Saving a Document; Printing a Document; Print Preview, Page Orientation- Viewing Documents; Setting tabs-Page Margins; Indents; Ruler, Formatting Techniques; Font Formatting, Paragraph Formatting; Page Setup; Headers & Footers; Bullets and Numbered List; Borders and Shading; Find and Replace; Page Break& Page Numbers; Mail Merging-Spelling and Grammar Checking; Thesaurus; Automating Documents; Macros; Tables; Side-by-side and Nested Tables; Formatting Tables; Drawing; WordArt- Paint brush document templates - E-mail Editor. (Hrs-Theory-6, Practical-12)

MODULE-2 Desktop Publishing: PageMaker 7.0: Introduction to Desktop publishing as a Process- Pagemaker tools and Pallettes - Working with objects -type Styling options - Working with text - formatting options: Leading, Margins and indents - Scaling text-Paragraph formatting options - Working with Grids - Creating frames Layers. (Hrs-Theory-6, Practical-12)

MODULE-3 Spreadsheet package: Ms-Excel 2007 Introduction, Excel User Interface, Working with cell and cell addresses, Selecting a Range, Moving, Cutting, Copying with Paste, Inserting and Deleting cells, Freezing cells, Adding, Deleting and Copying Worksheet within a workbook, Renaming a Worksheet. Cell Formatting Options, Formatting fonts, Aligning, Wrapping and Rotating text, Using Borders, Boxes and Colors, Centering a heading, Changing row/column height / width, Formatting a Worksheet Automatically, Insert Comments, Clear contents in a cell. Using print Preview, Preparing Worksheet for the printer, Selecting Print Area, Margin and Orientation, Centering a Worksheet, Using header and footer, Inserting page breaks, Creating list, Sorting Data. (Hrs-Theory-9, Practical-12)

MODULE-4 Advanced Features of Excel: All Functions in excel, Using Logical Functions, Statistical functions, Mathematical etc. Linking Data between Worksheet, Elements of Excel Charts, Categories, Create a Chart, Choosing chart type, Edit chart axis - Titles, Labels, Data series and legend, Adding a text box, Rotate text in a chart, Converting a chart on a web page, Saving a chart. Use of Pivot tables- Designing of Templates in Excel. (Hrs-Theory-9, Practical-12).

MODULE-5 Presentation Package: Ms-PowerPoint 2007 Advantages of Presentation Screen layout creating presentation inserting slides adding sounds & videos-formatting slides -slide layout views in presentation - colour scheme background action buttons slide transition Custom animation Creating Master slides Managing slide shows - using pen Setting slide

intervals  
Theory-4, Practical-8).

(Hrs-

*Practical Training: 1. Create a small poster using pagemaker 2. Create a Brochure using pagemaker 3. Prepare Pay rolls in Excel 4. Cell Formatting 5. Analysis and presentation of data using charts 6. Using Functions 7. Using of mailmerging feature of word.*

#### SUGGESTED READINGS

1. *Ms-Office 2007: Gini Courter & Annette Marquis* BPB Publications
  2. *Special Edition Ms Excel 2007: Patrick Blattner, Louie Utrich. Ken Cook & Timothy Dyck* Prentice Hall India Pvt. Ltd.
- *Mastering PageMaker: Atman Rebecca & Atman Rich* BPB Publications

#### CORE (OPTIONAL) – 3 COMPUTERISED ACCOUNTING (60% Theory and 40% Practical)

Instructional Hours – 90	Credit - 3
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Objective:

- *To equip the students to meet the demands of the industry by mastering them with industry sought after computerised accounting packages.*
- *To expose the students to computer applications in the field of accounting.*
- *To develop practical skills in the application of Tally accounting package.*

**MODULE – 1 Introduction to computerised accounting:** Computerised accounting Vs. Manual accounting- merits of computerised accounting – Tally 9 - Features of Tally – Screen components- Creation of Company- selecting a company – altering/ modifying company creation details – Deleting a company – F 11 Features – F 12 Configuration.

(Theory 2hrs. Practical 2hrs)

**MODULE - 2 Accounts and Vouchers** – account groups – pre-defined groups – creating single & multiple groups – creation of primary account groups – creating ledger accounts in single & multiple – displaying, altering and deleting account groups and ledgers – Accounting vouchers- entering transactions in accounting vouchers – bill wise details - altering and deleting a voucher entry – creating new voucher types – modifying an existing voucher – duplicating a voucher – optional vouchers – post-dated vouchers – reverse journal – bank reconciliation statement - creating budget - generating reports - configuring reports- balance sheet – profit and loss account – trial balance – day books – account books – statement of accounts – ratio analysis - cash flow - fund flow – list of accounts – exception reports.

(Theory 8 hrs. Practical 12 hrs.)

**MODULE - 3 Accounts with inventory** – enabling F 11 and F 12 - stock category – stock group – single/multiple creation of stock category and stock group – creation of units of measurement – creating single/multiple stock items – creating godowns - displaying, altering and deleting stock groups, units, items and godowns – cost categories- cost centres – creating cost categories and cost centres - displaying, altering and deleting cost categories and cost centres – purchase / sales orders - Inventory vouchers - using inventory vouchers – using accounting vouchers with inventory details (invoice mode) - Tally Security - Tally vault – Tally audit – advanced security control – back-up and restore – inventory reports - stock summary - inventory books – statement of inventory.

(Theory 8 hrs. Practical 15 hrs.)

**MODULE - 4 Accounting with Tax** – F 11 & F 12 settings for taxation – TDS - ledgers related to TDS – creating TDS voucher types - TDS reports – TCS – service tax - VAT – VAT terminologies – computing VAT – ledgers and vouchers pertaining to VAT – VAT reports – VAT forms – interstate trade and CST.

(Theory 5 hrs. Practical 15 hrs.)

hrs.)

**MODULE - 5 Payroll:** Enabling payroll – creating pay heads – single/multiple creation of employee groups - single/multiple creation of employee head – salary details – configuration of salary details – creating units of work – managing and creating attendance / production types – F 12 payroll configuration – payroll vouchers – creating payroll voucher types - displaying, altering and deleting payroll documents – payroll reports (full) – configuring all payroll reports – statutory deductions – PF – employers contribution to PF – PF ledger heads – PF related heads in pay structure –gratuity calculation, creation and accounting - generating a sample pay slip – employee loan & salary advance management.

(Theory 8

hrs. Practical 15 hrs.)

*Practical Training:*

*Prepare final accounts of a Company in Tally with Inventory*

SUGGESTED READINGS

- *Tally for Every one - Roopa, Atc Publishing Chennai.*
- *Implementing Tally 9 A Comprehensive Guide to Tally 9 A.K. Nadhani & K.K. Nadhani - BPB Publications*
- *Tally Manual Tally Academy*

CORE (OPTIONAL)-3 DATABASE MANAGEMENT SYSTEM FOR BUSINESS  
(60% Theory and 40% Practical)

Instructional Hrs-90	Credit-3
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OBJECTIVES- *The objective of this course is to familiarize students with database concepts and equip them to handle database management system for business firms.*

MODULE-1 Database Concepts: Database File structure Database terminology Data entities attributes &Keys DBMS Advantages of Database systems Data Independence Components of DBMS

(Hrs-

Theory-12)

MODULE-2 RDMS & Relationships in Database: Data Models Relational Data Model RDBMS Relationships - Types of Relationships one to many one to many many to many defining relationships referential integrity. Public & Primary key.

(Hrs-

Theory-8 Practical-4)

MODULE-3 Basic Elements of Ms- Access 2007: Introduction Objects in Ms- Access - summary queries cross tab queries Action queries Forms - The form's wizard - Editing the data in a form - The Form design view - The Form design bar - The Toolbox - Working with controls[The Report's wizard - The Report design view - The Report design bar - The Toolbox - The Preview window - Grouping and Sorting - Printing a Report](#)

Instructional Hrs-90	Credit-4
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OBJECTIVE- *The objective of this course is to familiarise the students with the procedure for Programming C Language*

- MODULE-1 Overview of C programming, Steps in Programme Definition Problem Identification Algorithm Flowchart.  
(5 hours)
- MODULE-2 C Language Introduction history, importance of C - Coding styles Steps in executing C programs structure of C program C tokens different Data Types and Variables,.  
(10 hours)
- MODULE-3 Input and Output Operations Scope of variables - Decision Making, Branching and Looping Statements.  
(Theory: 10 hours, Practical : 20 hours)
- MODULE-4 Functions Arrays Character Strings Structures Union Pointers  
(Theory: 10 hours, Practical : 10 hours)
- MODULE-5 File Management.: input and output operations in file Working of file functions, Programming in file.  
(Theory: 10 hours, Practical : 15 hours)

*Practical Examination (Time: 2 hours)*

#### SUGGESTED READINGS

1. *Progaramming in Ansi C - E Balaguruswamy*
2. *Let Us C :- Yeshavant Kanetker*
3. *Programming with C :- Jayapoovan*

COMPLEMENTARY COURSE-2 PROGRAMMING WITH VISUAL BASIC 6.0  
( 60% theory and 40% practical)

Instructional Hrs-90	Credit-4
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OBJECTIVE- *The objective of this course is to familiarize students with the programming in Visual Basic 6.0*

MODULE-1 Introduction VB Development Environment Exploring the menu bar  
Using the toolbox Elements of Visual basic syntax Using literals  
Declaring and using constants Data types Declaring and using variables  
Using the operators (10 hours)

MODULE -2 Subroutines and functions Looping and decision control structure If / Then  
/ Else Structure Select structure For / next structure Do/ Loop structure  
While/ wend structure.

(Theory: 10 hours, Practical : 15 hours)

MODULE-3 Using intrinsic controls Pointer- Label- Frame- Check box- Combo box-  
Scroll Bar- Timer- Dir list box- Shape- Image- OLE- Picture Box- Text box- Command  
Button- Option Button- List box- Adding check box controls- Adding combo box-

(Theory: 10 hours, Practical : 10 hours)

MODULE-4 Standard MDI form features- Building the MDI form- Using menus-  
Building a wizard.

(Theory: 5 hours, Practical : 5 hours)

MODULE-5 Database programming- Data view window- Query designer- Data report  
designer- Creating a data environment Adding queries to data environment  
Data controls- ADO- DAO- Connecting to the database Adding records-  
Editing records Closing the database connection.

(Theory: 10 hours, Practical : 15 hours)

Practical Examination(Time : 2 hours)

#### SUGGESTED READINGS

1. *Programming with Visual Basic 6.0 - Mohammed Azam*
2. *Visual Basic 6 programming Black Book - steven Holzner*
3. *Mastering Visual Basic 6 :- Evangelos Petro utsos*
4. *Starting out with Visual Basic 6 programming :- Tony goddis, Brvce denton*

### OPTION-3

### MARKETING

#### CORE (OPTIONAL)-1      PRODUCT AND BRAND MANAGEMENT

Instructional Hrs-90	Credit-3
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OBJECTIVE-      *The purpose of this course is to familiarize the students with the concepts and strategies involved in product and Brand management.*

MODULE-1      Product management: introduction and importance- role of product manager-product plan and its components-product line-additions, alterations and its deletions.

(20 hrs)

MODULE -2      Product positioning-kinds-organizing the product teams-product policy-new product demand forecasting models-product portfolio model-perceptual mapping.

(20hrs)

MODULE -3      New product development- stages-new product launch-strategies-mistakes-success and failures.

(15hrs)

MODULE-4      Brand management- strategic issues in brand management-concepts-principles-brand extension-brand stretching-brand equity and its components- its measurement-

(20hrs)

MODULE-5      Co-branding- brand positioning- product management audit-multi branding-Re-branding-packaging methods and strategies

(15hrs)

#### SUGGESTED READINGS

- *Ramanuj Majumdar. Product Management, Prentice hall of India.*
- *K.S.Chandrasekhar- Product Management, Himalaya publishing company.*
- *YLR Moorthi Brand management, Vikas publishing house*
- *John Philip Jones, What is in a brand? Tata Mc Graw Hill.*
- *Brand Management, Test and Cases, S.L.Gupta.*



- *Product Management, S.A.Chunnawala.*
- *Kotler, Brand Management.*

### CORE (OPTIONAL)-2 SERVICE MARKETING

Instructional Hrs-90	Credit-3
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OBJECTICE- *To develop insights into emerging trends in the service sector and tackle issues involved in the management of devices.*

MODULE -1 concept of service-meaning-definition- -characteristics-components and tangibility-challenges and strategies-classification of services-service marketing triangle.

(10hrs)

MODULE -2 Marketing mix in service marketing-7 P s- product decision- pricing strategies-promotion of services-placing or distribution of services-additional dimensions-people-physical evidences-process.

(15hrs)

MODULE -3 Consumer behavior in services-customer satisfaction and expectation-gap analysis-quality perceptions in service-service recovery and problem solving-employee s role in service marketing-role of technology

(25hrs)

MODULE -4 Segmentation, positioning, differentiation and retention strategies applicable to service marketing. Relationship marketing.

(20hrs)

MODULE -5 Marketing of services with reference to

1. Tourism
2. Financial Services-

### 3. Health

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#### SUGGESTED READINGS

- *Service marketing-Christopher. Lovelock, 5<sup>th</sup> edition, pearson*
- *Service marketing- Helen Woodruffle, macmillaian India.*
- *Service marketing-Rao, Pearson*
- *Service marketing, Roland Rust&Anthony Thothy.*
- *Service marketing, S.M.Jha.*
- *Service marketing, Venugopal and Raghhu.*
- *Service Marketing, Ramanathan S.*

#### CORE (OPTIONAL)-3 INTERNATIONAL MARKETING

Instructional Hrs-90	Credit-3
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OBJECTIVE- *To acquit the students with environmental, procedural, institutional and decisional aspects of international marketing.*

MODULE-1 International marketing- Definition, Nature: distinction between International Trade, marketing and business: Planning for international marketing, Marketing research and information system, market analysis and foreign market entry strategies.

(20hrs)

MODULE -2 International marketing environment-political-legal, cultural economic environment, international institutions, Free trade zone-globalization and its impact on international marketing.

(20hrs)

MODULE -3 Constraints of international marketing- fiscal and non fiscal, non tariff barriers. India and world trade import and export policy-export promotion council-public sector trading agencies

(20hrs)

MODULE-4 Procedure and documents-registration of exports-shipping and transportation-insurance negotiation of documents-export finance

(15hrs)

MODULE-5 International marketing mix-identification of markets- Product policy-international product life cycle-promotion strategy-pricing strategy-distribution strategy.

(15hrs)

#### SUGGESTED READINGS

- *Pripalomi, V.H, International marketing, prentice hall of India.*
- *Keegen, global marketing management, pearson.*
- *Cateora Philip, international marketing, Tata mc Graw Hill.*
- *Onkivisit, international marketing-analysis and strategies, pearson.*
- *Ravi, Aswini, International Marketing.*

CORE (OPTIONAL)-4

MARKETING RESEARCH

Instructional Hrs-90	Credit-3
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OBJECTIVE- *To acquaint the students with the method and techniques of marketing research.*

MODULE-1 Research-types-marketing research-definition-significance-areas covered by Marketing research-Market and marketing research-out side agencies and research-reliable information sources in India- limitations of marketing research.

(14hrs)

MODULE-2 Research design-Exploratory-descriptive-diagnostic-experimental-before only-before and after-after only with control-before and after with control-independent and extraneous variable-treatment.

(16hrs)

MODULE-3 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.

(18hrs)

MODULE-4 Data processing-coding-editing-tabulation-testing of hypotheses- steps-parametric and non parametric tests-ANOVA (Theory and problems)-MANAOVA-ANCOVA-Chi-square test (Theory and problems) -SPSS.

(30hrs)

MODULE-5 Reporting- Report of research findings-types of report-Report format-Contents.

(12hrs)

#### SUGGESTED READINGS

1. *Philip Kotler and Gary Armstrong : Principles of Marketing*
2. *William. J .Stanton : Fundamentals of Marketing*
3. *Stanton W.J.Etzal Michael and Walker : Fundamentals of Marketing*
4. *Debbie Gilliland : Marketing.*
5. *Cranfield School of Management : Marketing Management*
6. *Mamoria and Joshy : Principles of Marketing*
7. *Rajan Nair : Marketing Management*
8. *Ramaswamy and NamaKumari : Marketing Management*

COMPLEMENTARY COURSE -1      ADVERTISING AND SALES PROMOTION

Instructional Hrs-90	Credit-4
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OBJECTIVE-                      *To make the students aware of the strategy, concept and methods of advertising and sales promotion.*

MODULE-1      Advertising-Meaning-Scope-Objectives-Merits      and      demerits-Process-developing                      an                      advertising programme.                      (20hrs)

MODULE-2      Advertisement appeal- Copy writing-Copy testing-Advertising media-Media planning and strategy-Types of media-Media planning and strategy-Media selection-Advertisement agency-Selection of agency-Planning advertising campaign-Adverting research-Measuring the effectiveness of adverting-Methods.

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MODULE-3                      Social,                      economical                      and                      legal                      aspects                      of advertisement.

(10hrs)

MODULE-4      Sales promotion-Definition-Scope-Methods-Sales promotion mix-Developing sales promotion campaign-Sales promotion budget and its preparation-Effects of sales promotion on brand equity.

(20hrs)

MODULE-5      Personal selling-Nature and importance-Purpose-Process-Types of sales persons-Sales force management-Establishing sales objectives-Recruitment and training of sales force-Evaluating sales force.

(20hrs)

SUGGESTED READINGS

- *Advertising in the Indian Context, S.A Chunnawala.*
- *Advertising, Marketing, and Sales management, Devandra Thakku.*
- *Advertising Management, Rajeev Batra..*
- *Advertising, Sales and Promotion Management, S.A. Chunnawala.*
- *Sales Promotion and Advertising Management, A.N.Mishra.*
- *Marketing, Sales and Customer Service, Jones.*

COMPLEMENTARY COURSE-2      CONSUMER BEHAVIOUR

Instructional Hrs-90	Credit-4
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OBJECTIVE-                    *The objective of this course is to familiarize students with the behavior of consumers in market.*

MODULE-1    Introduction-Consumer behaviour    concepts    dimensions of consumer behaviours    application of consumer behaviour knowledge in marketing decisions    approaches to the study of consumer behaviour.

( 18Hrs)

MODULE-2    Consumer as an Individual- Consumer needs and motives    personality and consumer behavior    consumer-perception    learning    consumer attitudes    attitude formation and change    communication and persuasion    self image    life style analysis.

( 16 Hrs )

MODULE-3    Consumers in their social and cultural settings-Group dynamics and consumer reference groups    Family    Social class cultural and sub-cultural aspects    cross cultural consumer behaviour.

( 18 Hrs )

MODULE-4 Consumer decision process and post-purchase behaviour-Personal influence and opinion leadership diffusion of innovations consumer decision making process models of consumer decision process Nicosia-Howard Sheth and Engel-Kollat model- post purchase behaviour Consumer expectation and satisfaction managing dissonance consumer loyalty types of loyalty programmes.

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20  
Hrs  
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MODULE-5 Additional dimensions -Consumerism consumer protection difficulties and challenges in predicting consumer behaviour online consumer behaviour organizational and industrial buyer behaviour consumer behaviour in Indian context emerging issues.

(  
18H  
rs)

#### SUGGESTED READINGS

1. *Suja R Nair, Consumer behavior in Indian Perspective*
2. *C.N.Sntttkki, Consumer Behavior and Marketing research*
3. *Desmond, Consumer Behavior*
4. *Pragya Aggarwal, Consumer Behavior.*

#### **OPTION-4** **TRAVEL AND TOURISM**

CORE (OPTIONAL)-1

FUNDAMENTALS OF TOURISM

Instructional Hrs-90	Credit-3
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OBJECTIVE- *To provide the basic knowledge of tourism as a growing industrial branch of the Indian Economy*

MODULE-1 Introduction to tourism industry- meaning and definition of tourism- nature and scope- historical perspective of tourism industry in India- growth of the Indian tourism- tourism and culture in the Indian context- institutional and infrastructural support of tourism.

(15 Hrs)

MODULE-2 Types of tourism- pilgrimage- cultural-folklore-farm-eco-business-adventure-rural- cuisine- monsoon- handicraft- community-based tourism-

domestic and international tourism- sports tourism- health tourism- responsibility tourism [features and characteristics- advantages and disadvantages of each type].

(10 Hrs)

MODULE-3 Tourism products- meaning and concept- components- art and architecture- architectural wonders- archaeological sites- monuments- forts and palaces museums-traditions and festivals- nature-based tourism- tourism products of India- wild-life sanctuaries-national parks- hill-resorts- desert safari- Indian beaches and backwaters- Indian folk- culture- customs and costumes.

(20 Hrs)

MODULE-4 Planning for tourism development. Objective- setting- selection and classification of tourism spots- carrying capacity management- determinants of carrying capacity level- development of basic amenities- evaluation of tourism project- development and implementation of tourism master plan. Governmental measures for promoting tourism- sustainable tourism development

(20 Hrs).

MODULE-5 Adversities of tourism- issues of tourism- environmental- ecological-cultural- social- diverse habitat- species and community- conservation of ecology- management of adversities of tourism. Alternative tourism- concept and nature- features and trends- space tourism- social tourism- special interest tourism- geological lodging- government agency for intervening the issue of adversity- policy of tourism and development- wild-life Protection Act 1972, Air (Prevention and Control of Pollution) Act 1981, Water (Prevention and Control of Pollution) Act 1974, Environmental (Protection) Act 1986.

(25 Hrs)

#### SUGGESTED READINGS

- *Aacharya Ram- Tourism and Cultural Heritage of India.*
- *Data Bryn- Kerala Festivals and Fascinations.*
- *Dr. S. P. Basand- Sushema- Sonia and Chander Mohan- Tourism in the new millennium Challenges and Opportunities.*
- *Martin Mowforth and Ian Munt- Tourism and Sustainability.*
- *Shaloo Sharma- Indian Tourism- Policies and Programmes.*

CORE (OPTIONAL)-2

MARKETING OF TOURISM

Instructional Hrs-90	Credit-3
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OBJECTIVE- *To portray the marketing practices in tourism industry with a view to enabling the students to promote and sell tourism products as a*



*career.*

- MODULE-1 Concept of marketing of tourism- meaning and definition- identification of target market market segmentation in tourism industry- classification of the visitor segment- competition in tourism industry- developing and selling packages of attraction and amenities- life-cycle of tourism products- Peter s inventory of tourism attraction. (10 Hrs)
- MODULE-2 Tourism Demand meaning and definition- nature and scope of tourism demand- demand indicators- types of demand in tourism industry- determinants of tourism demand- measuring of tourism demand- analysis of tourism market and marketing environment- selection process of tourism product and market- measuring methods of demand of domestic and international tourism- forecasting tourism demand. (10 Hrs).
- MODULE-3 Pricing in tourism industry- meaning and definition- pricing- cost- value- pricing objectives in tourism- price setting in practice- tactics of price discounting in tourism- factors influencing pricing of tourism products- tools of pricing- cost-oriented pricing- market-oriented pricing- types of pricing in tourism- Government intervention- price-based stratification of tourism products- pricing as a package tool- recent trends and developments in tourism pricing- national and international policies.  
(20 Hrs)
- MODULE-4 Tourism Promotion. Basic concepts of tourism promotion- tourism promotion- meaning and definition- need and scope- methods and components of promotion of tourism industry- advertising- characteristic features of tourism advertising- special features of text, media and communicability of tourism promotion- net-marketing- Government, private and public participants in tourism promotion- new generation promotional measures- tele-marketing, travel mart and other recent trends.  
(25 Hrs).
- MODULE-5 Consumers and Tourism Marketing. Consumers in tourism industry- overall view- tourist- visitor and traveller- motives and priorities of tourism consumers- concerns for ethnicity- comfort recreation- consumer buying behaviour- influential factors of buying behaviour in tourism industry- customer satisfaction and related strategies- competition for visitors and image-marking- consumer rights in tourism industry- national and international policies- role of government and non-government agencies to protect the interest of consumers of domestic and international tourism- recent trends of preserving consumers interest in the tourism marketing. (25 Hrs).

#### SUGGESTED READINGS

- *S. M. Jha- Tourism Marketing.*
- *Philip Kolter- Marketing for Hospitality and Tourism.*
- *William. J. Stanton- Fundamentals of Marketing.*

- *Cravens- Marketing Management.*
- *Bezbaruah. M. P. Frontiers of New Tourism.*

CORE (OPTIONAL)-3      TRAVEL AND TOURISM  
INFRASTRUCTURE

Instructional Hrs-90	Credit-3
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OBJECTIVE-      *To profile the role of travel and infrastructure in the development of tourism industry.*

MODULE-1      Travel, travel agency and tour operation. Concept- history- meaning- definition of travel from the perspective of tourism- types of travel- travel and excursion- travel agency- meaning- definition- importance- types of travel agency- national and international classification of travel agency- role in promoting tourism- tour operators- definition- nature- characteristic features of tour-operating business- role of tour operators in the growth of tourism industry.

(15Hrs).

MODULE-2      Functions of travel agency and tour operators. Setting up travel agency- feasibility test and market analysis- approval of travel agency by the department of tourism and IATA- incentives available for the travel agencies- fiscal and non-fiscal- functions of travel agent/agency- travel information and counseling- documentation, handling business and non-business clients. The tour operating business- functions of tour operators- formulations of tour packages- dissemination of information on destinations- costing and pricing.

(25 Hrs)

MODULE-3      Ticketing- meaning- definition and importance of ticketing in tourism industry- ticketing procedure- One Way [OW], Return Trip [RT], Circle Trip [CT], mixed- class journey- special fares- domestic ticketing procedure.

(5 Hrs)

MODULE-4      Travel formalities and regulations- concept- meaning and scope- issues of passports, visa, foreign exchange- customs and immigrations- air cargo documentation- domestic and international rate- departure and arrival formalities- nature of cargo- security of cargo and its clearance- global distribution system- information technology and travel formalities.

(20 Hrs)

MODULE-5      Tourism Infrastructure- meaning and scope of tourism infrastructure- transport- roads and canals- building for residential accommodation- recreation centres- amusement parks- relationship between tourism

infrastructure and the arrival of the international tourists, role of Government in improving and preserving tourism infrastructure, national policy of the Government for promoting infrastructural facilities

(25 Hrs)

#### SUGGESTED READINGS

- *David. H. Hawl- Principles and Methods of Scheduling and Reservation.*
- *Mohinder Chand- Travel Agency Management- An Introduction Text.*
- *Jegmohan Negi- Travel Agency and Tour Operation.*
- *Budher Werth, Haimman- Manual of Travel Agency Practice.*
- *CFTAA-IATA- Ticketing Study Material.*

CORE (OPTIONAL)-4

HOSPITALITY MANAGEMENT

Instructional Hrs-90	Credit-3
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OBJECTIVE- *To understand the essentials of hospitality management for taking up hospitality business.*

MODULE-1 Introduction to hospitality management. Concept of hospitality- meaning- definition and nature of hospitality- hospitality in the cultural settings of India- inducting management in hospitality industry- historical perspective of hospitality management- objectives of hospitality management- pre-requisites of hospitality management- hospitality management in the Indian scenario.

(10 Hrs)

MODULE-2 Organization and function of Hotel Industry. Hotel industry- concept- meaning and scope- functional departments of hotel industry- functions of front-office- management of front office- house-keeping functions- nature and dimensions- food and beverages- managements of food services- restaurant- infrastructure and management- food production infrastructure- supporting services- purchase- storage and sales.

(15 Hrs)

MODULE-3 Accommodation Marketing. Role of accommodation in tourism- types of accommodation- grouping and categorization of hotels- registration forms of hotel ownership- pricing strategies of hotels- price-offs-as-sweep takers in the competitive economy- promotion of hotel accommodation- domestic and overseas promotion- emerging trends in promotion of hotel accommodation- public relation and hotel industry.

(25 Hrs)

MODULE-4 Managerial issues in hospitality management. Concept of managerial issues- ethical, cultural and social issues- threats and challenges of managing hotels- trends- successful and failure stories of hotel management [case history]- factors responsible for the successful induction of managerial skill in hotel industry- special features of hospitality management in motel and restaurant units.

(20 Hrs)

MODULE-5 Emerging trends in hospitality management. Changing scenario of the hospitality industry- eco-friendly accommodation- heritage accommodation- seasonality and promoting domestic market for hotel industry- multi-purpose accommodation- seminar- conference- business meet- independent guest houses- private agencies in guest house accommodation. Government and hotel industry- fiscal and non-fiscal incentives- challenges of hospitality industry in India.

(20 Hrs)

#### SUGGESTED READINGS

1. Jungnohan- *Hotel for Tourism Development.*
2. Manish Rath- *Hotel Tourism and Hospitality Management.*
3. Travis. E. Liot- *Food Services Management.*
4. Diswasanth Ghosh- *Tourism and Travel Management.*
5. Kishan. K. K and Kaimra Robbert- *Hospitality Operation and Management*

#### COMPLEMENTARY COURSE-1 TOURISM AND CULTURAL HERITAGE OF INDIA

Instructional Hrs-90	Credit-4
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OBJECTIVE- *To provide the students an insight of the relevance of Indian culture and heritage for the development of tourism industry.*

MODULE-1 Introduction to the Indian culture. The definition of culture, heritage and civilization, Culture and its determinants- culture society and history- political structure and their impact on culture- outside influences and culture- cultural awareness and history- Indian culture-perspectives for tourism.

(15hrs)

MODULE-2: Historical evolution- Harappan period- Vedic civilization- early vedic period, later vedic period, post vedic period – Social and structural change- Family, lineage and

caste- Buddhist epoch- Gupta period- post Gupta period – Medieval period – Changes in Hindu and Muslim caste- Colonial period, post colonial period, contemporary period.  
( 15 Hrs)

MODULE-3 Conservation of culture. Culture of tourism versus tourism of culture- conservation and significance- conservation of natural heritage- conservation of historical heritage- archaeological sites and monuments- world heritage list- main problems of conservations of monuments- organization of enterprise- conservation and preservation of the artistic and cultural heritage- tourism and culture the views in Indian context. ( 20 Hrs)

MODULE-4: Features of Indian culture- assimilation- unity in diversity- Patriarchy and women- Syncretic tradition- Religious tolerance- Cultural tolerance of elite and Masses- Contribution of Mugals to the Indian culture – Art and architecture under Mugals - The British – birth of Indian nationalism – Factors favouring growth of nationalism – Independent India.  
(20 Hrs)

MODULE-5 Emerging trends in hospitality management. Changing scenario of the hospitality industry- eco-friendly accommodation- heritage accommodation- seasonality and promoting domestic market for hotel industry- multi-purpose accommodation- seminar- conference- business meet- independent guest houses- private agencies in guest house accommodation. Government and hotel industry- fiscal and non-fiscal incentives- challenges of hospitality industry in India.  
(20 Hrs)

SUGGESTED READINGS:

1. *Jungnohan- Hotel for Tourism Development.*
2. *Manish Rath- Hotel Tourism and Hospitality Management.*
3. *Travis. E. Liot- Food Services Management.*
4. *Diswasanth Ghosh- Tourism and Travel Management.*
5. *Kishan. K. K and Kaimra Robbert- Hospitality Operation and Management*

COMPLEMENTARY COURSE-2 TOURISM ENVIRONMENT AND ECOLOGY

Instructional Hrs-90	Credit-4
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OBJECTIVE- *To provide the basic knowledge of environmental and ecological aspects of tourism industry.*

MODULE-1 Basic principles of tourism ecology. Ecology and its relevance for the tourism sector- basic properties of eco-systems and their in the context of tourism-diversity (habitat, species, community), absorbing capacity, carrying capacity, resilience, stability dynamics, multi-functionality, integrity and sustainability tourism and environmental linkage.

(20 Hrs)

MODULE-2 Tourism and environment. Introduction to human ecology- tourism geography- pollution ecology- energy environment nexus- non-equilibrium ecology- ecological footprint- ecological and socio-economic indicators- ecological economics- eco tourism and eco-culture tourism- adaptive sustainable management of eco-systems with special reference to tourism.

(20 Hrs)

MODULE-3 Restoration and conservation of ecology. Ethics and code of conduct with special reference to tourism- ethics for eco-tourism- management of eco-systems- basic principles- goals and strategies with special reference to tourism.

(15 Hrs)

MODULE-4 Corporate environmental management. Environmental management system-standardization of environment management system- environment policies-environment guidelines and environment auditing- life cycle assessment-measuring environment performance- environment reporting.

(20 Hrs)

MODULE-5 Environmental education and legislation. Need and strategies with special emphasis to tourism- planning for sustainable tourism. Government measures- local self government- role of NGOs, voluntary associations-review of studies of adversities of tourism industry- recent trends.

(15 Hrs)

#### SUGGESTED READINGS

1. *Annual series of world resources (WRI), The Hindu Survey of the environment, The status of world environment (UNEP), state of the world (WWI) and World Human Development report (UNDP).*
2. *Begon, M. J. M. Harper and C. R. Town- Send, 1990 ecology individuals, populations and communities, Black-Well Scientific Publication.*
3. *Botkin D.B and F. A. Keller, 1998- Environmental science earth as a living planet, Job Wiley and Sons.*
4. *Briassoulis .H. and Jun Vander Stratutes (wd) 1992- Tourism and environment region, enviornmnet and policy issue, Academic Publishers, Netherland.*
5. *Butler, R.W., 1991- Tourism Environment and Sustainable Development, Environment Conseravation .*
6. *Chapman J.C. and M. J. Reiss, 1998- Ecology- Principles and application, Cambridge low-price edition, Cambridge*

**COURSE STRUCTURE**  
**B.Com Degree Programme (Model-III Vocational)**  
**COMPUTER APPLICATION**  
**SEMESTER I**

Course No.	Course Title	Instructional Hours	Cred
Common-1(i)	Language – English	5	4
CM01CAC01	Enterprise Resource Planning	4	4
CM01BAA01	Business Statistics	4	3
CM01BAA02	Modern Banking	4	3
CM01BAA03	Business Regulatory Frame work	4	3
CM01BA901	Perspectives and Methodology of Business Studies	4	4

**SEMESTER II**

Course No.	Course Title	Instructional Hours	Cred
Common-2(i)	Language – English	5	4
CM02CAC01	Business Environment	4	4
CM02BAA01	Quantitative Techniques for Business Research	4	3
CM02BAA02	Principles of Insurance	4	3
CM02BAA03	Corporate Regulations and & Governance	4	3
CM02BA901	Business Communication and Management Information System	4	4

**SEMESTER III**

Course No.	Course Title	Instructional Hours	Cred
CM03BBA01	Financial Management	4	3
CM03BAA01	Marketing Management	4	4
CM03BAA02	Financial Accounting	5	4
CM03BAA03	E-Commerce and General Informatics	4	4
CM03BAA04	Business Management	3	2
CM03BBA02	Information technology for business*	5	3

\*Information technology for business: Total Credit: 3. Theory: 2and Practical: 1

### SEMESTER IV

Course No.	Course Title	Instructional Hours	Credit
CM05DAA02	Business Ethics	4	3
CM04BAA01	Capital Market	4	4
CM04BAA02	Corporate Accounting	5	4
CM04BA901	Entrepreneurship Development and Project Management	4	4
CM04BAA03	Financial Services	3	2
CM04BBA02	Information Technology for Office*	5	3

\*Information Technology for Office: Total Credit: 3. Theory: 2 and Practical: 1

### SEMESTER V

Course No.	Course Title	Instructional Hours	Credit
CM05BAA01	Cost Accounting	5	3
CM05CAB02	Programming in 'C' language*	5	4
CM05BAA02	Special Accounting	6	4
CM05BBA02	Computerised Accounting**	5	3
CM05CAC02	Open Course	4	4

\*Programming in 'C' language: Total Credit: 4. Theory: 3 and Practical: 1

\*\*Computerised Accounting: Total Credit: 3. Theory: 2 and Practical: 1

### SEMESTER VI

Course No.	Course Title	Instructional Hours	Credit
CM06BAA01	Applied Cost Accounting	5	4
CM06CAB02	Programming with visual basic 6.0*	5	4
CM06BAA02	Practical Auditing	5	4
CM06BAA03	Accounting for Managerial Decisions	5	4
CM06BBA02	Data base management system for business**	5	3
CM06BFA01	Project and Viva		1

\*Programming with visual basic 6.0: Total Credit: 4. Theory: 3 and Practical: 1

\*\*Data base management system for business: Total Credit: 3. Theory: 2 and Practical: 1



**SEMESTER-I**

**COMPLEMENTARY COURSE-1      ENTERPRISE RESOURCE PLANNING**

Instructional Hrs-72	Credit-4
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MODULE-1	Introduction-ERP Concepts      Enterprise System      Evolution of ERP Tangible and Intangible Benefits      Emerging Trends in ERP adoption      ERP Implementation Stages      case Study.	(	12h rs)
MODULE-2	Pre implementation stage-Need Analysis      Competitive Environment Analysis      Gap Analysis      Cost-Elements      Feasibility Analysis      ERP Modules      ERP Industries verticals      ERP-Architecture      ERP Software      SAP - Baan      IFS      Oracle      people Soft-Comparison of ERP Software      ERP Package Evaluation Criteria      Package Life-Cycle      Request for Information Functional Requirement Specification      Request for Proposal      Vendor Selection      ERP Consultants.	(	18h rs)
MODULE-3	Implementation Business Process Re-engineering Concepts      Reengineering and Process-Improvement      BPR-Steps      AS-IS and TO      BE Analysis Modeling      Business-Process      Successful BPR      Reengineering Organisational Readiness      Implementation Approaches.	(	15 hrs)
MODULE-4	Project Management      Project Team      Steering Committee      Project Manager Functional Team      IS Team      Security Specialists. Project Deliverables Change Management      System integration      Systems Integration standards Middleware Development      Forward and Reverse Engineering      ERP Infrastructure Planning      System Architecture	(	15 hrs)
MODULE-5	Post implementation-Organisational Transformational Model of ES Success Cross Functional, Organisational and Industrial Impacts. Measuring Business Benefits      Balanced Score card method      ABCD Checklist Framework Capability, Maturity-Framework.	(	12 hrs)

## SUGGESTED READINGS

- Jyothindra Zaveri, Enterprise Resource Planning
- C.S.V.Moorthi, Enterprise Resource Planning
- D.J.Syam, Enterprise Recourse Management.
- Govindarajan, Management Information and Control System.

## CORE-1 BUSINESS STATISTICS

Instructional Hrs-72	Credit-3
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### OBJECTIVE

- *To provide basic knowledge of statistical techniques as are applicable to business.*
- *To enable the students to apply statistical techniques for quantification of data in business.*

MODULE-1 Business Statistics- Introduction-Meaning and Definition-Functions of Statistics- Importance of Statistics-limitations of Statistics-Distrust of Statistics  
(12hrs)

MODULE-2 Measures of Central tendency-concept-Mean, Median-Mode- Geometric Mean-Harmonic Mean-merits and demerits  
(10hrs)

Module-3 Measures of dispersion-Concept-Absolute and relative measure-Range-Inter quartile range-Quartile Deviation-Mean Deviation-Standard Deviation- Merits and Demerits-Relevance and applications in Business-Co-efficient of variation-Skew ness-Kurtosis-Moments. (Brief Study only)  
(10hrs)

MODULE-4 Index Numbers-meaning-Importance-Characteristics and uses of Index Numbers-Price Index-Quantity index-Value based index numbers-Methods of constructing index numbers-Laspeyer s paascher s and Fisher s Ideal Index numbers-Test of consistency-problems in construction of index numbers-Cost of living index numbers and its uses.  
(25hrs)

MODULE-5 Time series Analysis-Meaning-Definition-Components of time series- Methods of determination of trend-Methods of moving average-Methods of

least squares-Scope in business  
(15hrs)

*PRACTICAL WORK*

- *Construction of Cost of living index numbers*
- *Preparation of family budgets*

SUGGESTED READINGS

- *Gupta, S.P, Statistical Methods.*
- *Gupta, C.B, Introduction to statistics.*
- *Desai, S.S, Business Statistics,.*
- *Gupta, S.C, Fundamentals of Statistics.*
- *Elhance.D.N, Fundamentals of Statistics.*
- *Business Statistics, L.R Potty.*
- *B.M.Aggarwal, Business Mathematics and Statistics.*

CORE-2 MODERN BANKING

Instructional Hrs-72	Credit-3
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OBJECTIVE-

1. *To provide basic knowledge of banking.*
2. *To familiarize the students with the changing scenario of Indian banking.*

MODULE-1 Introduction-Origin and Evolution of banks-Meaning and definition of banking-Nationalisation and its objectives-Classification of banks-Functions of commercial banks-Credit creation.

(15hrs)

MODULE-2 Retail banking-Products and services-Its business and composition-Housing loans-Vehicle loans-personal loan-Education loan-Farm loan-Computation of interest-Fixed rate-Floating rate-EMI-Value added service.

(15hrs)

MODULE-3 Innovations and reforms in banking-Social banking-Lead bank scheme-Offshore banking-Hi-Tech banking-Debit and credit card-EFT-RTGS-Tele banking-Internet banking-Banking ombudsman-Banking sector reforms-

Capital adequacy norms-NPA-Its management-Consortium banking-Cheque Truncation system-E-Purse.

(20hrs)

MODULE-4 Banker and customer-Meaning and definition-Relationship-General and special features-Rights and obligation-Opening of accounts-Different types of accounts-Closing of accounts-Cheque crossing and endorsement-

(12hrs)

MODULE-5 Rural banking-Rural credit-Objective-Deposit mobilisation-Microfinance-priority sector advances-Agriculture debt relief (Inclusive of enactment).

(10hrs)

#### SUGGESTED READINGS

- *Money and banking, Theory with Indian banking, T.N. Hajeela, Anes Publications.*
- *Banking law and practice by S.N.Maheswary, Kalyani publishers.*
- *Banking theory and practice Gordon and Natarajan.*
- *Modern Banking in India, K.C.Sharma.*
- *Modern Banking of India, O.P. Agarwal.*
- *Banking- Theory, Law and Practice, Gordon and Natarajan.*
- *Banking- Theory, Law and Practice, Nirmla Prasad and Chandradas.*

#### CORE-3 BUSINESS REGULATORY FRAMEWORK

Instructional Hrs-72	Credit-3
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#### OBJECTIVES:

1. *To provide a brief idea about the framework of Indian Business Laws.*
2. *To enable the students to apply the provisions of business laws in business activities.*

MODULE-I Law of Contracts - The Indian Contract Act, 1872 Definition of contract - Law of contracts Nature of contract Classifications Essential elements of a contract Offer and acceptance, consideration, capacity of parties- Minors-persons of unsound mind-persons disqualified by law- Free consent, legality of object and consideration, performance

of contract, discharge of contract, breach of contract, remedies for breach of contract-Quasi contract- Performance (20hrs)

MODULE-2 Special Contracts - *Bailment and Pledge* Bailment Definition Essential elements Rights and duties of bailor and bailee Finder of lost goods. Pledge Essentials Rights and duties of Pawner and Pawnee. (15hrs)

MODULE-3 *Indemnity and Guarantee- Indemnity* - Definition, nature of liability of surety, rights of surety, discharge of surety. Meaning and definition of guarantee. (10hrs)

MODULE-4 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 (12hrs)

MODULE-5 Sale of Goods Act, 1930 Formation of contract of sale - Essentials of contract of sale goods and their classification Condition on warranties Transfer of property in goods Performance of contract of sale Unpaid seller and his rights. (15hrs)

#### SUGGESTED READINGS

1. Kapoor. N.D : *Business Law*
2. Chandha.P.R : *Business Law*
3. Garg and Chawla : *Fundamentals of Business Laws*
4. Tulsian.P.C : *Business Laws*
5. B.S.Moshal : *Modern Business Law.*

#### COMMON CORE-1 PERSPECTIVES AND METHODOLOGY OF BUSINESS STUDIES

Instructional Hrs-72	Credit-4
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#### OBJECTIVES-

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

MODULE-1 Role of business in economic development - Indian development experience, role of public and private sectors in the post-colonial period, experience of liberalization and globalization. Different stakeholders of business firms- owners, managers, employees and others. Emergence of managerialism and the role of corporate governance; the goals of business- shareholder value maximization and its alternatives; goals for public sector, co- operatives and nonprofit enterprises. Government regulation of business- objectives, methods and problems. (15hrs)

MODULE-2 Establishing business - entrepreneurship- legal, physical, financial, social,

and psychological environments for entrepreneurs- Individual and group entrepreneurs- intrapreneurs . Mobilization of financial resources for business- Individual savings- Domestic savings in India- Factors affecting savings- Loans and advances- Sources of funds- Markets for raising money- Short term and long term funds- Lending institutions for business funds- Banks and non banking financial institutions- Cost of capital- documenting, funding sources and areas of expenses- accounting and accounting practices- Return on investment- Factors of production and rewards to factors like payment of wages, rent, interest and profits- Payment to Government- Taxes, direct and indirect- State and national levels- Funds from the primary and secondary markets- Stock exchanges and their role, stock broking, stock exchange cues.

(20hrs)

MODULE-3 Role of trained manpower for enhanced quality at individual, family, organizational and national level. Functioning of organization-The role of human resources- Management problems in small, medium and large organizations-Quality of life- Production of tangible and intangible products-Marketing and its role- Trends and Developments in Strategic Management-TQM- Bench Marking-Statistical Quality Control-Quality Circle- Business Process Re-engineering- Six Sigma- BPO-KPO (15 hrs)

MODULE-4 Consumer Protection Act, 1986 Rights of a consumer Filing of appeals at the district level, state level and national level. Intellectual Property Rights meaning Patent rights trademarks Copyrights Plagiarism. (15hrs)

MODULE-5 Right to information Act-Right to access information on specific issues-banking transaction-Insurance transaction-government dealings and related services.

(7hrs)

**SUGGESTED READINGS**

1. *Keith Davis and William C.Frederick : Business and Society Management, Public Policy, Ethics.*
2. *Peter F. Drucker : Management Tasks, Responsibilities, Practices.*
3. *Peter F Drucker : The Practice of Management.*
4. *Consumer Protection Act-1986 and its amendments.*
5. *Right to Information Act.*

**SEMESTER-II**

COMPLEMENTARY COURSE-2 BUSINESS ENVIRONMENT

Instructional Hrs-72	Credit-4
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**OBJECTIVES-**

1. *To enable the students to acquire basic knowledge of business environment.*
2. *To enable the students to identify various factors affecting business environment.*

MODULE-1 Business Environment Meaning Macro Environment Micro Environment  
Factors influencing the Environment-Environmental scanning-

(10hrs)

MODULE-2 Economic and Social Environment Nature of the economy Structure of the  
economy Economic policies Economic conditions Society and social  
factors Demographic factors and its impact on business-National Income-  
Concepts- Methods of its measurement-

(17hrs)

MODULE-3 Legal and Political Environment Legislative measures and its impact on  
business Laws relating to industrial products and services - Functions of  
State - Role of Government Political ideology and its impact on business-  
Globalisation-Features-Effects-Trnds in foreign participation in Indian  
business-Privatisation- Features-Effects-Disinvestment-Effects.

(20hrs)

MODULE-4 Technological Environment Features of technology Impact of technology  
Management of technological changes Managing innovation  
Technological obsolescence Technology absorptive-Technology Transfer-  
Social consequences of technological change-Globalisation-Its Impact-MNC-  
Features.

(20hrs)

MODULE-5 Micro Environment Customers Their changing preferences and attitudes  
Financiers Suppliers and the  
Government.

(5hrs)

#### SUGGESTED READINGS

1. *Francis Cherunilam : Business Environment*
2. *Aswathappa.K : Essentials of Business Environment.*
3. *Raj Agrawal : Business Environment*
4. *Worthington,I and Britton. C : The Business Environment.*
5. *Floyd. D : International Business Environment.*
6. *Clark. A : Organisations, Competition and the Business Environment*

CORE-4 QUANTITATIVE TECHNIQUES FOR BUSINESS RESEARCH

Instructional Hrs-72	Credit-3
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OBJECTIVE

- *To impart basic knowledge of research*
- *To enable the students to apply the simple statistical tools in business research*

MODULE-1 Research-Meaning-Definition-Business Research-Types of Research (Pure, Applied, Exploratory, Descriptive, Empirical, Analytical, Qualitative and Quantitative)-Research process- Primary and Secondary Data-Methods of data Collection- Census and Sampling-methods (Probability sampling and non probability sampling) Cross tabulation-Analysis of data. (17Hrs)

MODULE-2 Correlation (*Un grouped data Only*)- Concept-Types of Correlation-methods-Karl Pearson s Co-efficient of correlation-Spearman's Rank correlation co-efficient-probable error-Regression analysis (*Un grouped data Only*)-Concepts-lines of Regression-Regression Equation under Algebraic method and standard error.

(15hrs)

MODULE-3 Probability-Meaning-Definition- Basic terms-concepts-Approaches to assigning probability-Permutation and combination-Theorems of Probability-Addition Theorem-Multiplication theorem. (20hrs)

MODULE-4 Testing of Hypotheses-Procedure-Null hypotheses-Alternative Hypotheses-Level of significance-Degrees of freedom-Type 1 Error-Type II Error (*theory only*)-Chi-square test-Condition for validity of Chi-square test-Test for goodness of fit-test for independence (*both theory and problems*) (15 hrs)

MODULE-5 Report writing-Integral part of report-Characteristics of a good report-Contents of a report-Bibliography. (5hrs)

*Practical Work- Collect a published report of a survey conducted by a magazine/ news paper*

SUGGESTED READINGS

1. *Gupta, S.P, Statistical Methods.*
2. *Gupta, C.B, Introduction to statistics.*
3. *Desai, S.S, Business Statistics.*
4. *Gupta, S.C, Fundamentals of Statistics.*
5. *Elhance.D.N, Fundamentals of Statistics.*
6. *Kothari, C.R, Research methodology.*
7. *Sekharan, Uma, Research Methods.*
8. *Collis, Business Research.*
9. *Schwab, Research Methods for Organisational Studies.*



CORE-5 PRINCIPLES OF INSURANCE

Instructional Hrs-72	Credit-3
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OBJECTIVE.

- *To make the students explore with the fundamental principles of insurance*
- *To impart knowledge on practice of insurance business.*

MODULE-1 Introduction-Definition-Role and importance-Insurance contract-principles of Insurance-Insurance and assurance-Types of insurance-Life- General-introduction to IRDA Act.

(12hrs)

MODULE-2 Life insurance-features-classification of policies-surrender value-Introduction to Actuarial science-bonus- Policy conditions-application and acceptance-prospectus-proposal forms and other related documents-Age proof-Special reports-assignments-Nomination-loans-surrender-Fore closure-Policy-Maturity claims-survival benefit-Payments-death claims-Waiver of evidence of title-Early claims-Claim concession-Presumption of death-Accident and disability benefits-Settlement options.

(20hrs)

MODULE-3 Marine Insurance-Nature-Insurance policies-Policy conditions-Clauses-marine losses-Payment of claims-

(12hrs)

MODULE-4. Fire Insurance-Nature and use-Contracts-kinds of policies-Policy condition-clauses-Payment of claims-Re-insurance- Miscellaneous Insurance- Health insurance-Motor insurance-Burglary and personal accident Insurance in India-Urban-non traditional Insurance.

(15hrs)

MODULE-5 Accounting and Finance Accounting for insurance business Compliance with IRDA rules Taxation. Investments evaluation of investments Capital structure - Cost of capital Solvency margin and compliance.

(13hrs)

SUGGESTED READINGS

1. *Mishra.M.N : Insurance Principles and Practice*
2. *Pande : Insurance Principles and Practice*
3. *Mathew.M.J : Insurance Principles and Practice*
4. *Arthur Williams.C, Jr., Michael L.Smith, Peter C Young : Risk Management and Insurance*
5. *Gupta O.S : Life Insurance*

CORE-6 CORPORATE REGULATIONS AND GOVERNANCE

Instructional Hrs-72	Credit-3
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OBJECTICE- *To provide an understanding regarding the administration and management of corporate form of business and to give exposure to corporate laws especially Indian Companies Act 1956.*

MODULE-1 Company-Definition-Characteristics- Advantages and Disadvantages-Illegal Association-corporate veil-Lifting the corporate veil- promotion Promoter-position-Incorporation-procedure-Documents to be filed-Certificate of incorporation-Procedure-Effect of registration-Pre-incorporation contract-memorandum of association-Articles of association-Doctrine of ultravires-doctrine of indoor management-Doctrine of constructive notice-Prospectus-registration- Contents-statement in lieu of prospectus-Deemed prospectus-Shelf Prospectus-Red herring-Abridged prospectus-liability for misstatement in prospectus-commencement of business.

(20hrs)

MODULE-2 Management and Administration-Directors-appointment-Qualification and disqualification-Qualification shares-position of directors-powers and duties-Retirement-vacation of office-Liabilities of directors-Removal of directors.

(10hrs)

MODULE-3 Corporate Governance-meaning-Background-importance-CG in India-statutory measures-SEBI regulation-Clause 49 of listing agreement-Constitution of board of directors-Audit committee-Provisions under section 292A of Companies Act-Remuneration of directors-Board procedure-CEO/CFO certification-Role of management-Information to share holders-CG Report-Non mandatory requirements ie.. Chairman of board-Remuneration committee-Share holders rights-Postal ballet-whistle blower policy-Benefits of Corporate Governance

(20hrs)

MODULE-4 Company meetings-Kinds of companies-essentials of valid meeting-Chairman-agenda-Minutes-Quorum-Motion-Types of motion-Interruption of debate-Proxy-poll-Modes of poll-Resolution-Types of resolution-Motion vs. Resolution.

(12hrs)

MODULE-5 Winding up of Companies- Modes-Compulsory winding up-Grounds and procedure-Liquidator-Duties and functions-Contributories-Voluntary winding up- Types-Winding up under the supervision of the court-Effects of winding up-Defunct companies.

(10hrs)

#### SUGGESTED READINGS

1. *M.P.Tanton, Text book of Company Law*
2. *R.R.Gupta, and V.S.Gupta, Indian Company Law*
3. *M.C.Kuchaal, Secretarial Practice*
4. *Ashok K Bagrial, Company Law*
5. *Indian Companies Act with amendments.*
6. *Corporate Law and Governance, L.R.Potty.*

#### COMMON CORE-2 BUSINESS COMMUNICATION AND MANAGEMENT INFORMATION SYSTEM

Instructional Hrs-72	Credit-4
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OBJECTIVE. *To familiarise the importance of communication in business and methods of communication relevant to various business situations and to build up communication skill among students.*

MODULE-1 Communication-Need-Process-Types-Oral-written-Verbal-Non verbal-Internal, External- Non-verbal communication-Body language-Kinesics, Proxemics-Para language-Channels-Barriers-Principles of effective communication

(15hrs)

MODULE-2 Job application letters-Resume-CV-Reference and recommendation letters-Employment letters-Online application-Soft skill

(15hrs)

MODULE-3 Business letters-Parts and layout of business letters-Business enquiry letters-offers and quotation- Orders and execution-grievances and redressals. Sales letters-Follow-up letters-Circular letters-Status enquiry-Collection letters-Preparation of partnership deed-power of attorney.

(20hrs)

MODULE-4 Impact of IT on communication-Role of computers-Internet-E-mail-Telephone-voice mail-SMS- Video conferencing- Teleconferencing.

(10hrs)

MODULE-5 Introduction to Management Information System-Definition-Need-Benefits-Functions-Objectives-Characteristics-Role of MIS-Relationship between decision making and MIS.

(12hrs)

*Practical work: Written communication exercises can be practiced as a part of learning process.*

#### SUGGESTED READINGS

- *Bhatia R.C, Business Communication.*
- *Salini Agarwal Essential communication skill.*
- *Reddy P.N, and Apopannia, Essentials of Business Communication.*
- *Sharma R.C, KRISHNA Mohan, Business Communication and Report writing.*
- *Leod, M.C., Management Information System.*
- *Jerome Reuter-Management Information system.*

#### SEMESTER-III

COMPLEMENTARY COURSE-3 FINANCIAL MANAGEMENT

Instructional Hrs-72	Credit-3
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## OBJECTIVES-

1. To build a thorough understanding of the central ideas and theories of modern finance
2. To relate theory to practice so that students learn the practical applications of Financial Management concepts.

MODULE-1 Introduction-Meaning of finance, Financial Management- importance, scope and objectives of Financial Management-Profit Maximisation Vs Wealth maximization.-Finance function-Time Value of money, concepts of compounding and discounting.-(Theory only)

(  
10h  
our  
s)

MODULE-2 Financing Decisions-Sources of finance Equity, debt, preference-Cost of capital- Concept, importance, measurement of specific costs- Cost of debt, redeemable and irredeemable debt.-Cost of preference share capital-redeemable and irredeemable-Cost of equity capital, cost of retained earnings-Overall cost of capital-Assignment of weights-Book value and market value weights-Mechanics of computation of overall cost of capital (Simple Problems)

(15 hours)

MODULE-3 Capital Structure-Meaning of capital structure-Capital structure Vs Capitalisation-Optimum capital structure-Capital structure theories- Net Income Approach, Net Operating Income Approach, Modigliani-Miller Approach, Arbitrage Process; Traditional Approach-Factors determining capital structure-Leverage-meaning, types-Operating Leverage- Meaning and computation -Financial leverage- meaning and computation-Composite leverage- Meaning and computation (Theory and problems)

(15 hours)

MODULE-4 Working capital-meaning-definition-importance-Gross working capital, Net working capital-Factors determining the working capital- Estimation of working capital requirements.

(20hrs)

MODULE-5 Dividend Decisions-Dividend Policy-Conservative Vs Liberal policy-Pay-out ratio, Retention ratio-Dividend theories-Irrelevance theory-Modigliani-Miller Hypothesis; Relevance theories-Walter s Model, Gordon s Model-Determinants of dividend policy-Bonus shares, Stock splits.

(12hrs)

## SUGGESTED READINGS

1. Khan M.Y & Jain P.K., *Financial Management Text, Problems and Cases*
2. Prasanna Chandra, *Financial Management Theory and Practice*
3. Pandey I.M., *Financial Management*

4. Maheshwari S.N., *Financial Management Principles and Practice*
5. Shashi K Gupta and Sharma R.K., *Financial Management*
6. Knott, *Financial Management*.

CORE-7      MARKETING MANAGEMENT

Instructional Hrs-72	Credit-4
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OBJECTIVE-

1. To help students to understand the concept of marketing and its applications.
2. To make the students aware of modern methods and techniques of marketing.

MODULE-1    Marketing management-Introduction-Definition of marketing and marketing management-Marketing concepts and functions-Marketing mix-

(10hrs)

MODULE-2    Market segmentation-Concept-Need- Basis-Market targeting-Market positioning-Understanding consumer behaviour-Buying motives-Factors influencing consumer buying decisions.

(15hrs)

MODULE-3    Marketing of products-Product-Meaning-Product development-Product mix-PLC-Branding-brand equity-Brand loyalty-Trade mark-Packaging and labeling-Pricing of products-Factors influencing pricing-Pricing policies and strategies-Types of pricing.

(17hrs)

MODULE-4    Logistic and supply chain management-Its elements-Channel of distribution-types-Factors affecting the choice of a channel of distribution.

(10hrs)

MODULE-5    Emerging trends in marketing-Modern marketing-Direct marketing-E-Marketing-Tele marketing-Viral marketing-Relationship marketing-Social marketing-Demarketing-Remarketing-Synchro marketing-Service marketing.

(20hrs)

#### SUGGESTED READINGS

1. Philip Kotler and Abraham Koshy : Principles of Marketing
2. William. J .Stanton : Fundamentals of Marketing
3. Stanton W.J.Etzel Michael and Walker : Fundamentals of Marketing
4. Debbie Gilliland : Marketing.
5. Cranfield School of Management : Marketing Management
6. Mamoria and Joshy : Principles of Marketing
7. Rajan Nair : Marketing Management
8. Ramaswamy and NamaKumari : Marketing Management
9. Stone, Fundamentals of Marketing.

#### CORE-8 FINANCIAL ACCOUNTING

Instructional Hrs-90	Credit-4
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OBJECTIVE- *To familiarize the students with the accounting principles and practices of various types of business other than companies.*

MODULE-1 Final accounts of sole traders-Principles of materiality-Consistency-prudence-Timeliness-Substance over form-Matching principle-Accounting standards-Meaning and scope-Capital and revenue expenditure-Capital and revenue receipts-Adjusting-Closing and rectification entries-Trial balance-Trading and profit and loss account- Balance sheet-Preparation with all adjustment including overcast and under cast of both opening and closing stock-An over view on AS-1, 2, 4, 5, 6, and 10.

(20hrs)

MODULE-2 Accounts of incomplete records-Features of single entry-Distinguish between single entry and double entry-Defects of double entry-Profit determination under single entry-Capital comparison method-Conversion method-Steps for the conversion of single entry in to double entry-Preparation of Trading and profit and loss account under conversion method.

(20hrs)

MODULE-3 Royalty accounts-Meaning-Minimum rent-Short working-Recovery-Special circumstances-Adjustment of minimum rent in the event of strike and

lockouts-Government subsidy incase of strike or lock outs- Journal entries in the books of lessor and lessee-Preparation of Minimum rent-Short working-Royalty accounts.(Excluding sublease)

(15hrs)

MODULE-4 Branch accounts-Objectives-features and types-Accounting for branches keeping full system of accounting-Debtors system- Stock and debtors system-Independent branches and Incorporation of Branch trial balance in the books of H.O-Cash in transit and goods in transit-Consolidated balance sheet.

(20hrs)

MODULE-5 Accounting for consignment-Meaning-important terms-Journal entries in the books of consigner and consignee-Goods send at cost or invoice price-Preparation of consignment account-Consignees account-Valuation of stock-Normal loss and abnormal loss.

(15hrs)

#### SUGGESTED READINGS

1. Jain.S.P and Narang.K.L : *Advanced Accountancy*
2. Maheswari.S.N and Maheswari S.K : *Advanced Accounting*
3. Paul.K.R : *Corporate Accounting*
4. Dr. S.M.Shukla and Dr.S.P.Gupta : *Advanced Accounting*
5. M.C. Shukla and T.S.Grewal : *Advanced Accounts*
6. Rawat.D.S : *Business Accounting*
7. Jayapandian. S, *Accounting for Managers.*

#### COMMON CORE-3 E-COMMERCE AND GENERAL INFORMATICS

Instructional Hrs-72	Credit-4
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OBJECTIVE- *The objective of this course is to make the students familiar with the mechanism of conducting business transactions through electronic media.*

MODULE-1 Overview of Electronic Commerce-Introduction to E-commerce Concepts, features and functions Operation of e-commerce Infrastructure for E-commerce Application of E-Commerce in Direct Marketing and Selling, Value Chain Integration, Supply Chain Management, Corporate Purchasing, Financial and Information Services

hrs)

(12



- MODULE-2 E-Commerce Models and Strategies -Types of E-commerce : B2B, B2C, C2C C2B- Business Models for E-Commerce- Brokerage Model, Aggregator Model, Info-mediary model, Community Model, Value chain model, Manufacturer model, Advertising Model, Subscription model- Electronic Data Interchange Mobile Commerce and Web Commerce - Introduction to ERP-Components. (18 hrs)
- MODULE-3 Electronic Payment Systems -Overview of Electronic Payment Systems, Cybercash (Customer to Merchant Payments, Peer to Peer Payments, Security).Smart Card (Card Types, Closed or Open Security, Privacy, Card Costs, Non Card Costs), Electronic Banking, Electronic Fund Transfers. (12 hrs)
- MODULE-4 E-Commerce Security-Introduction to Security Passwords Viruses Firewalls - Encryption (PGP, SHTTP, SSL) - digital signature digital certificate - other security measures (12 hrs)
- MODULE-5 Setting up of E-Commerce Business-Web development Promotion of the web sites Trust building Loyalty building Marketing and branding - Online transactions Management and control Product delivery Settlement. (18 hrs)

#### SUGGESTED READINGS

1. *Doing Business on the Internet E-Commerce (Electronic Commerce for Business)* S. Jaiswal, Galgotia Publications.
2. *E-Commerce: An Indian Perspective*, P.T. Joseph, S.J., PHI.
3. *Web Commerce Technology handbook: Daniel Minoli and Emma Minoli*, TMH
4. *Business on the net: An Introduction to the whats and hows of e-commerce: Agarwala and Lal*, Macmillan India Ltd.
5. *E-Commerce, the Cutting Edge of Business: Kamallesh K Bajaj and Debjani Nag*, TMH
6. *E-Commerce: Schneider*, Thomson Publication

#### CORE-9 BUSINESS MANAGEMENT

Instructional Hrs-54	Credit-2
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OBJECTIVE- *To familiarise the students with the concepts and principles of*

## *Management*

MODULE-1 Management: Introduction - Meaning, nature and characteristics of Management - Scope and functional areas of management - Management as a science art or profession - Management & Administration - Principles of management - Social responsibility of management.-Contributions of F.W.Taylor and Henry Fayol-Emergence of Japan as an industrial giant.

(12hrs)

MODULE-2 Planning-Nature, importance and purpose of planning - Planning process, Objectives - Types of plans MBO-Features-steps.

(8hrs)

MODULE -3 Organising and Staffing : Nature and purpose of organisation, Principles of organisation - Types of organization Organisation Chart- Organisation manual-Departmentation, Committees Authority-Deligation of Authority-Responsibility and accountability-Centralisation Vs decentralisation of authority - Nature and importance of staffing - Process of selection & recruitment.

(14hrs)

MODULE -4 Directing : Meaning and nature of directing - Motivation- meaning-importance-Theories of Motivation (Maslow s, Herzberg, McGregor s, X & Y theory) Leadership-Meaning-Styles Managerial Grid by Blake and Moun-ton-Likert s Four level model-Coordination-Meaning and importance.

(10hrs)

MODULE-5 Controlling: Meaning and steps in controlling - Essentials of a sound control system - Methods of establishing control-Control by Exception.

(10hrs)

### SUGESTED READINGS

1. *Koontz & O Donnell, Management.*
2. *Appaniah & Reddy, Essentials of Management.*
3. *L M Prasad, Principles of management.*
4. *Rustum & Davan, Principles and practice of Management.*
5. *Srinivasan & Chunawalla, Management Principles and Practice.*
6. *S V S Murthy, Essentials of Management.*

VOCATIONAL CORE -1 INFORMATION TECHNOLOGY FOR BUSINESS

(60% Theory and 40% Practical)

Instructional Hrs-90	Credit-3
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OBJECTIVES:

*The objective of this course is to make students;*

1. *Aware of the role of information technology in business.*
2. *Capable of developing web pages for business and*
3. *Acquaint with internet as a knowledge management tool*

MODULE-1 Introduction to Information Technology: Information and Communication Technology (ICT) Information systems E-World Introduction to Information Technology Act; Computer Architecture: Input Hardware- Processing & Memory Hardware Storage Hardware Output Hardware Communication Hardware- Computing Technology: Cloud computing (Hrs Theory-8, Practical-4)

MODULE-2 Operating Systems: Concept of operating system WINDOWS,UNIX & LINUX - versions; Windows XP: Managing files & folders Windows Explorer - Understanding your computer customization configuring screen, mouse, Printer System Tools- Customizing windows -Protecting computer. (Hrs-Theory- 8, Practical-16)

MODULE-3 Network& Communications : Protocols in Computer communications- Wired & Wireless communication Future of communications Satellite Based systems Beyond 3G to 4G- Networks-Benefits of networks-types of networks:WANs. MANs, LANs, WLANs Types of LANs Intranet, Extranet- Virtual Networks Sharing data and hardware in a LAN environment- work group computing & groupware Telecommuting & Virtual offices Network security Firewalls. (Hrs-Theory -8, Practical-4)

MODULE-4 HTML & Webpage: Introduction to HTML- Essentials Static & Dynamic Web pages Structure of a Web Page-Designing web pages - HTML Tags Text Formats-working with text presenting and arranging text Paragraphs-Tables in HTML- working with Links, lists, Images, Audio & Video Forms & Frames- Website Management. (Hrs-Theory-12, Practical 18)

MODULE-5 Internet: Exploring Cyberworld Internet working concepts, Devices, Internet Basics History & Architecture -ISP TCP/IP Basics- Domain Name System (DNS) -Wireless internet Mobile IP Mobile TCP GPRS WAP Web services Search Engines - searching, downloading and saving webpages Web browsers Internet Explorer-Mozilla FireFox- controlling browser options - Book marks Favourites RSS Internet Terminology -Blogging Podcast. Email- POP3 IMAP - Video Conferencing - Internet as a knowledge management tool.(Hrs-Theory-4 Practical-8)

*Practical Training:*

- *Designing a web page for your department*
- *Designing a web page for a Retail marketing firm.*
- *File Management in Windows (Operations with files & folders)*

SUGGESTED READINGS

- *Using Information Technology (6<sup>th</sup> Edition): Williams & Sawyer Tata McGraw Hill Company*
- *Operating System Concepts (Windows XP update): Avi Silberschatz, Peter Galvin & Greg Gagne Willey India*
- *Computer Networks Protocols, Standards and Interface: Uyles Black Prentice*

Hall India Pvt. Ltd.

- *Web Design Technology Theory and Techniques on the cutting edge : D.P. Nagpal S.Chand & Company*
- *HTML Black Book: Stephen Holzner Dreamtech Press*
- *Web Technologies: Achyut S. Godbole & Atul Kahate Tata McGraw Hill Company.*
- *Using the Internet: Barbara Kasser Prentice Hall of India Pvt. Ltd.*
- *The Complete Reference on Internet: Margaret Lavine Young Tata McGraw Hill Edition.*
- *How to do everything with HTML & XHTML A beginners Guide: James Pence Dreamtech Press*

#### SEMESTER-IV

#### COMPLEMENTARY COURSE-4 BUSINESS ETHICS

Instructional Hrs-72	Credit-3
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OBJECTIVE: *To provide a fundamental exposure to the students on the concepts of ethics in business and its relevance in the changing business scenario.*

MODULE-1 Introduction to Business Ethics: Meaning and concept of Business Ethics  
Meaning and definition of Ethics Business and factors influencing Business  
approaches to business ethics Ethical standards in business Ethical  
foundations of business Significance of ethics and values in business  
conflicts between business demand and professional ideals Moral principles  
for business steps to improve the organization s ethical climate.

[12

Hours]

MODULE-2 Corporate governance and Ethics: Meaning and concept of corporate  
governance Importance of corporate governance Reasons for the growth  
and demand for corporate governance Corporate governance and ethics  
corporate policy ethics codes of ethics ethics committees corporate laws  
and business ethics corporate culture and ethical issues

[18

Hours]

MODULE-3 Social Responsibilities of Business: Concept of social Responsibility of  
business Responsibilities to share holders Responsibilities to employees  
Responsibilities to consumers responsibilities to community  
Responsibility to Govt:- social involvement of business.

[18

Hours]

MODULE-4 Social Audit: Meaning and definition of social audit objectives and benefits  
of social audit methods of social audit obstacles in social audit social  
audit in  
India.

10 Hours]

MODULE-5 Business Ethics and Corporate Excellence: Code of ethics in business houses

strategies for organisational culture building TQM and ethics process  
 quality- people quality systems quality management quality- care of  
 employees as per  
 statutes.

[14

Hours]

#### SUGGESTED READINGS

1. *Business Ethics, Rithu Parnaraj.*
2. *Ethics and values in Business management, Rinku Sajeev, Parul Khanna*
3. *Values and Ethics of Business and Profession, S.K.Sarangi.,*
4. *Ethics in Management, Swami Anubhavananda & Arya Kumar.*

#### CORE-10 CAPITAL MARKET

Instructional Hrs-72	Credit-4
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#### OBJECTIVE-

1. *To give the students an overall idea about Capital market..*
2. *To familiarise the students with capital market operations in India.*

MODULE-1 The Indian financial system-Components- Role and functions-Recent development in the Indian financial system-Financial market-Classification-Industrial security market-Government security market-Money market-Capital market and money market-Money market instruments.

(10hrs)

MODULE -2 SEBI-Establishment-Objectives-Powers and functions-

(5hrs)

MODULE -3 Primary market-Functions of new issue market-Methods of floating new issue-IPO-FPO-Public issue-bonus issue-Right issue-Private placement-Book building-ESOP-Intermediaries in the new issue market-Registrars to the issue-brokers to the issue-Bankers to the issue-Underwriters.

(20hrs).

MODULE -4 Secondary market-Role and functions of Stock Exchanges-Members of the Stock Exchanges-Classification-type of speculators-Speculative transaction-

listing of securities-Classification of listed securities-Methods of trading in a stock exchange-Screen based trading-on line trading-Depository system-Stock market indices.

(20hrs)

MODULE -5 Stock exchanges in India-NSE-BSE-MCX-Major international stock exchanges-Derivatives-features of derivatives-Types of derivatives-Derivative instruments-Futures-Options-Swaps-Currency futures in India-Recent trends in capital market.

(17hrs)

#### SUGGESTED READINGS

1. *Gupta N.K and Monica Chopra : Financial Markets Institutions and services*
2. *Yogesh Maheswary : Investment Management*
3. *Kevin. S : Security Analysis and Portfolio Management*
4. *Preethi Singh : Dynamics of Indian Financial System*
5. *Sojikumar.K and Alex Mathew : Indian Financial System and Markets*
6. *Bharathi. V.P.Pathak : Indian Financial System*
7. *Khan. M.Y : Financial Services.*
8. *International Trade and Financial Environment.*
9. *Gupta N.K, Monica Chopra, Financial Markets, Institutions and Services.*

#### CORE-11 CORPORATE ACCOUNTING

Instructional Hrs-90	Credit-4
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OBJECTIVE-*To provide a thorough knowledge about the accounting of companies*

MODULE-1 Redemption of Preference shares, Its conditions- Issue of bonus shares-Guidelines- Under writing-Accounting for Buyback Shares.

(15 hrs)

MODULE-2 Final accounts of Joint Stock Companies-Profit prior to incorporation-

(20hrs)

MODULE-3 Amalgamation and external reconstruction-Amalgamation in the nature of merger-purchase-Calculation of purchase consideration (all methods) entries in the books of transferor and transferee companies, Revised Balance Sheet. (Excluding inter company holdings)

(25hrs)

MODULE-4 Internal reconstruction and capital reduction-Accounting treatment and Revised Balance Sheet.

(15hrs)

MODULE-5 Liquidation-Meaning-Preparation of liquidator's final statement of accounts.

(  
15h  
rs)

#### SUGGESTED READINGS

1. Jain.S.P and Narang.K.L : *Advanced Accountancy*
2. Maheswari.S.N and Maheswari S.K : *Advanced Accounting*
3. Paul.K.R : *Corporate Accounting*
4. Dr. S.M.Shukla and Dr.S.P.Gupta : *Advanced Accounting*
5. M.C. Shukla and T.S.Grewal : *Advanced Accounts*
6. Rawat.D.S : *Accounting*
7. Nirmal Gupta and Chhavi Sharma : *Corporate Accounting Theory and Practice.*

COMMON CORE-4  
MANAGEMENT

ENTREPRENEURSHIP DEVELOPMENT AND PROJECT

Instructional Hrs-72	Credit-4
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OBJECTIVES: To equip the students a craving for individual freedom, initiative and

*enterprise by pursuing self employment and small business entrepreneurship as a viable alternative to salaried employment.*

- MODULE-1 Entrepreneurship Definition Meaning-Concepts-Characteristics-Functions-Entrepreneurial traits Motivation; Role of entrepreneur in economic development-Factors affecting entrepreneurial growth. (12 hrs)
- MODULE-2 Types of entrepreneurs- Intrapreneurship -Women entrepreneurship-Problems- -EDP-Steps, contents, Need for training- target group- Contents of the training programme-Special Agencies for Entrepreneurial Development and Training-DIC. (12 hrs)
- MODULE-3 Project Meaning Features-Classification-Project identification-Sources of Ideas-Stages in project identification -Project Life Cycle-Project formulation-elements, Feasibility Analysis-Network Analysis-Project Planning (12 hrs)
- MODULE-4 Project appraisal techniques, Pay back period, ARR, Discounted cash flow techniques, Merits and demerits, Capital rationing, (Including Problems) Preparation of Project Report-Scope-Content. (24 hrs)
- MODULE-5 Setting up of micro small and medium enterprises, location significance, Green channel, Bridge capital, Seed capital assistance, Margin money scheme, Sickness, Causes-Remedies-Role of institutions/schemes in entrepreneurial development-SIDCO, SIDBI, NIESBUD, EDII,SISI, NREG Scheme-SWARNA JAYANTHI Rozgar Schemes.(Brief study only) (12 hrs)

*Practical Work:*

- 1. Preparation of a project report.*
- 2. Procedure to obtain financial assistance for small enterprises.*
- 3. Case studies of successful /sick small business.*
- 4. Industry visits.*

#### SUGGESTED READINGS

- *Desai, Vasant : Dynamics of entrepreneurial development and management.*
- *Drucker, Peter F: Innovation and Entrepreneurship*
- *Gupta C.B., Srinivasan N.P: Entrepreneurship Development in India*
- *Arora, Renu., Sood S.K : Entrepreneurial Development and Management*
- *Khanka, S.S: Entrepreneurial Development*



CORE-12 FINANCIAL SERVICES

Instructional Hrs-54	Credit-2
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OBJECTIVES-

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

MODULE-I Introduction- Meaning- Types- Fund based financial services, fee based financial services. Merchant Banking- Functions- Regulation of merchant bankers. .

(10hrs)

MODULE-2 Venture Capital- Features- types- Stages of venture capital finance- Venture capital process- Structure of Venture Capital Funds- Analysing products and services of venture capital funds-

12h

rs)

MODULE-3 Leasing and factoring-Leasing- Essentials- Types- Advantages- Limitations Factoring-Types-importance-Pricing-Factoring services in India.

(10hrs)

MODULE-4 Mutual funds and securitisation-Mutual funds-Meaning-Types-SEBI Guidelines(over view only) Securitisation-Meaning-Procedure-Securitisation in India.

(12hrs)

MODULE-5 Credit rating-Agencies-Procedure of credit rating-Recent trends in Financial services.

(10hrs)

SUGGESTED READINGS

1. Gupta.N.K and Monika Chopra : *Financial Markets,Institutions and Services.*
2. Yogesh Maheswari : *Investment Management*
3. Kevin. S : *Security Analysis and Portfolio Management*
4. Avadhani.V.A : *Security Analysis and Portfolio Management*
5. Donald.M. Fischer : *Security Analysis and Portfolio Management*

6. *Bhole. L.M : Financial Markets and Institutions*
7. *Bharathi.V. Pathak : Indian Financial System*
8. *Vasanth Desai : Indian Financial System-*
9. *Khan.M.Y : Financial Services.*
10. *N.K.Gupta, Monika Chopra, Financial Markets, Institutions and Services.*

VOCATIONAL CORE-2 INFORMATION TECHNOLOGY FOR OFFICE

(60% Theory and 40% Practical)

Instructional Hrs-90	Credit-3
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OBJECTIVES- *The objective of this course is to make the students capable of managing the office activities with the help of information technology.*

MODULE-1 Word Processing package: MS-Word 2007: Introduction; Features- Word User Interface Elements; Creating new Documents; Basic Editing, Saving a Document; Printing a Document; Print Preview, Page Orientation- Viewing Documents; Setting tabs-Page Margins; Indents; Ruler, Formatting Techniques; Font Formatting, Paragraph Formatting; Page Setup; Headers & Footers; Bullets and Numbered List; Borders and Shading; Find and Replace; Page Break& Page Numbers; Mail Merging-Spelling and Grammar Checking; Thesaurus; Automating Documents; Macros; Tables; Side-by-side and Nested Tables; Formatting Tables; Drawing; WordArt- Paint brush document templates - E-mail Editor. (Hrs-Theory-6, Practical-12)

MODULE-2 Desktop Publishing: PageMaker 7.0: Introduction to Desktop publishing as a Process- Pagemaker tools and Pallettes - Working with objects -type Styling options - Working with text - formatting options: Leading, Margins and indents - Scaling text-Paragraph formatting options - Working with Grids - Creating frames Layers. (Hrs-Theory-6, Practical-12)

MODULE-3 Spreadsheet package: Ms-Excel 2007 Introduction, Excel User Interface, Working with cell and cell addresses, Selecting a Range, Moving, Cutting, Copying with Paste, Inserting and Deleting cells, Freezing cells, Adding, Deleting and Copying Worksheet within a workbook, Renaming a Worksheet. Cell Formatting Options, Formatting fonts, Aligning, Wrapping and Rotating text, Using Borders, Boxes and Colors, Centering a heading, Changing row/column height / width, Formatting a Worksheet Automatically, Insert Comments, Clear contents in a cell. Using print Preview, Preparing Worksheet for the printer, Selecting Print Area, Margin and Orientation, Centering a Worksheet, Using header and footer, Inserting page breaks, Creating list, Sorting Data.

(Hrs-Theory-9,

Practical-12)

MODULE-4 Advanced Features of Excel: All Functions in excel, Using Logical Functions, Statistical functions, Mathematical etc. Linking Data between Worksheet, Elements of Excel Charts, Categories, Create a Chart, Choosing chart type, Edit chart axis - Titles, Labels, Data series and legend, Adding a text box, Rotate text in a chart, Converting a chart on a web page, Saving a chart. Use of Pivot tables- Designing of Templates in

Excel. (Hrs-Theory-9, Practical-12).  
 MODULE-5 Presentation Package: Ms-PowerPoint 2007 Advantages of Presentation  
 Screen layout creating presentation inserting slides adding sounds &  
 videos-formatting slides -slide layout views in presentation - colour scheme  
 background action buttons slide transition Custom animation Creating  
 Master slides Managing slide shows - using pen Setting slide intervals  
 (Hrs-Theory-4, Practical-8).

*Practical Training:*

- *Create a small poster using pagemaker*
- *Create a Brochure using pagemaker*
- *Prepare Pay rolls in Excel*
- *Cell Formatting Conditional*
- *Analysis and presentation of data using charts*
- *Using Functions*
- *Using of Mailmerging feature of word.*

**SUGGESTED READINGS**

1. *Ms-Office 2007: Gini Courter & Annette Marquis BPB Publications*
2. *Special Edition Ms Excel 2007: Patrick Blattner, Louie Utrich. Ken Cook & Timothy Dyck Prentice Hall India Pvt. Ltd.*
3. *Mastering PageMaker: Atman Rebecca & Atman Rich BPB Publications*

**SEMESTER-V**

**CORE-13 COST ACCOUNTING**

Instructional Hrs-90	Credit-3
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**OBJECTIVES-**

- *To familiarise the students with cost concepts*
- *To make the students learn the fundamentals of cost accounting as a separate system of accounting.*

MODULE-1 Introduction to cost accounting-Meaning, definition-Cost concepts-Costing  
 Cost accounting-Cost accountancy-Cost unit-Cost centre-responsibility  
 centres- Profit centre-Cost control-Cost reduction-Objectives of cost  
 accounting-Distinction between cost accounting and financial accounting-  
 Methods and techniques of cost accounting- Advantages and disadvantages  
 of cost accounting.

(15hrs)

MODULE-2 Accounting and control of material cost-material purchase procedure-  
 Material stock level-EOQ-ABC, VED and FSN analysis-JIT-Perpetual and  
 periodic inventory system, Continuous stock taking-Material losses-Wastage-  
 scrap-Spoilage-Defectives-Pricing-LIFO-FIFO-Simple average-Weighted  
 average

(20hrs)

MODULE-3 Accounting and control of labour cost-Time keeping and time booking-Systems of wage payment-Time rate system-piece rate system-Differential piece rate system-Incentive plan-Halsey plan- Rowan plan-Idle time-overtime and their accounting treatment-Labour turnover-Methods of calculating labour turnover.

(20hrs)

MODULE-4 Accounting for over head-Classification of over head-Primary and secondary distribution-Absorption of overhead-Percentage method-Unit rate method-machine hour method-Labour hour rate method-Simultaneous equation method-Over absorption and under absorption.

(15hrs)

MODULE-5 Preparation of cost sheet-Tender and quotation-Preparation of reconciliation statement.

(20hrs)

#### SUGGESTED READINGS

- *Advanced cost accounting-SP.Jain and K.L Narang*
- *Advanced cost accounting, N.K.Prasad*
- *Advanced cost accounting, S.N Maheswary*
- *Theory and practice of cost accounting, M.L.Agarwal.*
- *Cost Accounting, M.C.Sukla and T.S.Grewal.*
- *Ahmmad Naseem, Introduction to Cost Accounting.*

#### VOCATIONAL CORE-3 PROGRAMMING IN C LANGUAGE ( 60% theory and 40% practical)

Instructional Hrs-90	Credit-4
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OBJECTIVE- *The objective of this course is to familiarise the students with the procedure for Programming C Language*

MODULE-1 Overview of C programming, Steps in Programme Definition Problem Identification Algorithm Flowchart.

(5 hours)

MODULE-2 C Language Introduction history, importance of C - Coding styles Steps in executing C programs structure of C program C tokens different Data

Types and Variables,.

(10 hours)

MODULE-3 Input and Output Operations Scope of variables - Decision Making, Branching and Looping Statements.

(Theory: 10 hours, Practical : 20

hours)

MODULE-4 Functions Arrays Character Strings Structures Union Pointers

(Theory: 10 hours, Practical : 10

hours)

MODULE-5 File Management.: input and output operations in file Working of file functions, Programming in file.

(Theory: 10 hours, Practical : 15

hours)

Practical Examination (Time : 2 hours)

#### SUGGESTED READINGS

1. *Progaramming in Ansi C - E Balaguruswamy*
2. *Let Us C :- Yeshavant Kanetker*
- *Programming with C :- Jayapoovan*

#### CORE-14 SPECIAL ACCOUNTING

Instructional Hrs-108	Credit-4
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OBJECTIVE- *The purpose of the paper is to acquaint the students with advanced accounting principles and procedures.*

MODULE-1 Accounts of banking companies-Meaning of banking companies-Important provisions of banking companies Act, 1949-preparation of final accounts of banking companies-Profit and loss account, Balance sheet, transactions of special type- Asset

classification and provisions-Non Performing Assets.

(30hrs)

MODULE-2 Accounts of Insurance Companies-Insurance companies-special terms-Final accounts-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)

(30hrs)

MODULE-3 Investment account-cum-interest-Ex-interest-Cum dividend-Ex dividend-treatment of bonus share-Right shares-Preparation of investment account-(As per AS-13)

(15 hrs)

MODULE-4 Insurance claims-Types of claims-loss of stock policy-Ascertainment of the value of stock on the date of fire-Ascertainment of actual amount of claim to be lodged-Average clause-Loss of profit policy-Procedure to ascertain amount of claim.

(18hrs)

MODULE-5 Dissolution of partnership firms-preparation of realization account, capital account and cash account. Preparation of the statement showing the distribution of cash (Piecemeal Distribution)

(15hrs)

#### SUGGESTED READINGS

1. *Jain.S.P and Narang.K.L : Advanced Accountancy*
2. *Maheswari.S.N and Maheswari S.K : Advanced Accounting*
3. *Paul.K.R : Corporate Accounting*
4. *Dr. S.M.Shukla and Dr.S.P.Gupta : Advanced Accounting*
5. *Mc Shukla and T.S.Grewal : Advanced Accounts*
6. *Rawat.D.S : Accounting*
7. *Nirmal Gupta and Chhavi Sharma : Corporate Accounting Theory and Practice*

#### CORE (OPTIONAL) – 3 COMPUTERISED ACCOUNTING (60% Theory and 40% Practical)

Instructional Hours – 90	Credit - 3
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Objective:

- 1.To equip the students to meet the demands of the industry by mastering them with industry sought after computerised accounting packages.
- 2.To expose the students to computer applications in the field of accounting.

3.To develop practical skills in the application of Tally accounting package.

**MODULE – 1 Introduction to computerised accounting:** Computerised accounting Vs. Manual accounting- merits of computerised accounting – Tally 9 - Features of Tally – Screen components-Creation of Company- selecting a company – altering/ modifying company creation details – Deleting a company – F 11 Features – F 12 Configuration.

(Theory2hrs.Practical2hrs)

**MODULE - 2 Accounts and Vouchers** – account groups – pre-defined groups – creating single & multiple groups – creation of primary account groups – creating ledger accounts in single & multiple – displaying, altering and deleting account groups and ledgers – Accounting vouchers- entering transactions in accounting vouchers – bill wise details - altering and deleting a voucher entry – creating new voucher types – modifying an existing voucher – duplicating a voucher – optional vouchers – post-dated vouchers – reverse journal – bank reconciliation statement - creating budget - generating reports - configuring reports-balance sheet – profit and loss account – trial balance – day books – account books – statement of accounts – ratio analysis - cash flow - fund flow – list of accounts – exception reports.

(Theory 8 hrs. Practical12 hrs.)

**MODULE - 3 Accounts with inventory** – enabling F 11 and F 12 - stock category – stock group – single/multiple creation of stock category and stock group – creation of units of measurement – creating single/multiple stock items – creating godowns - displaying, altering and deleting stock groups, units, items and godowns – cost categories- cost centres – creating cost categories and cost centres - displaying, altering and deleting cost categories and cost centres – purchase / sales orders - Inventory vouchers - using inventory vouchers – using accounting vouchers with inventory details (invoice mode) - Tally Security - Tally vault – Tally audit – advanced security control – back-up and restore – inventory reports - stock summary - inventory books – statement of inventory.

(Theory 8 hrs. Practical 15 hrs.)

**MODULE - 4 Accounting with Tax** – F 11 & F 12 settings for taxation – TDS - ledgers related to TDS – creating TDS voucher types - TDS reports – TCS – service tax - VAT – VAT terminologies – computing VAT – ledgers and vouchers pertaining to VAT – VAT reports – VAT forms – interstate trade and CST.

(Theory 5 hrs. Practical 15 hrs.)

**MODULE - 5 Payroll:** Enabling payroll – creating pay heads – single/multiple creation of employee groups - single/multiple creation of employee head – salary details – configuration of salary details – creating units of work – managing and creating attendance / production types – F 12 payroll configuration – payroll vouchers – creating payroll voucher types - displaying, altering and deleting payroll documents – payroll reports (full) – configuring all payroll reports – statutory deductions – PF – employers contribution to PF – PF ledger heads – PF related heads in pay structure –gratuity calculation, creation and accounting - generating a sample pay slip – employee loan & salary advance management.

(Theory 8 hrs. Practical 15 hrs.)

*Practical Training:*

*Prepare final accounts of a Company in Tally with Inventory*

#### SUGGESTED READINGS

- *Tally for Every one - Roopa, Atc Publishing Chennai.*
- *Implementing Tally 9 A Comprehensive Guide to Tally 9 A.K. Nadhani & K.K. Nadhani - BPB Publications*
- *Tally Manual Tally Academy*

## SEMESTER-VI

### CORE-15 APPLIED COST ACCOUNTING

Instructional Hrs-90	Credit-4
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#### OBJECTIVES:

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

MODULE-1 Introduction to the application of costing methods and techniques in business decision making-Job costing Meaning Procedure Accounting. Batch costing- Meaning- Procedure- Economic Batch Quantity.

(10hrs)

MODULE-2 Contract costing-Meaning-Objectives-Work certified and uncertified-determination of profit on incomplete contract-Working progress-Balance sheet-Escalation clause-Retention money-Cost plus contract.

(15hrs)

MODULE -3 Process Costing Process Accounts Process Losses Abnormal gain and its treatment Joint products and By-products Methods of apportioning Joint costs.

(20hrs)

MODULE -4 Marginal Costing Meaning-Definition-Difference between marginal costing and absorption costing and differential costing-Advantages and disadvantages-Break Even Analysis Cost Volume Profit analysis Simple break even chart- Decision making Pricing decisions-Key factor-Make or buy- Sales mix-acceptance of order.

(25hrs)

MODULE-5 Budget and budgetary control-Meaning and definition- Objectives-Relation with planning and control-Budget centre-Budget manual-Budget committee-Preparation of cash budget and flexible budget-Zero base budgeting-Performance budgeting-

(  
20hrs



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## SUGGESTED READINGS

1. Jain. S.P and Narang.K.L : *Advanced Cost Accounting*
2. Prasad.N.K : *Advanced Cost Accounting*
3. Khan.M.Y and Jain.P.K : *Advanced Cost Accounting*
4. Thulsian P.C : *Practical Costing*
5. Arora.M.N : *Principles and Practice of Cost Accounting*
6. M.L Agarwal : *Advanced Cost Accounting*
7. Bendrey, *Essentials Of Management Accounting.*
8. Murthy R.V.V, *Cost and Management Accounting.*

## VOCATIONAL CORE-5 PROGRAMMING WITH VISUAL BASIC 6.0 ( 60% theory and 40% practical)

Instructional Hrs-90	Credit-4
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OBJECTIVE- *The objective of this course is to familiarize students with the programming in Visual Basic 6.0*

MODULE-1 Introduction VB Development Environment Exploring the menu bar  
Using the toolbox Elements of Visual basic syntax Using literals  
Declaring and using constants Data types Declaring and using variables  
Using the operators  
(10 hours)

MODULE -2 Subroutines and functions Looping and decision control structure If / Then  
/ Else Structure Select structure For / next structure Do/ Loop structure  
While/ wend structure.  
(Theory: 10 hours, Practical : 15 hours)

MODULE-3 Using intrinsic controls Pointer- Label- Frame- Check box- Combo box-  
Scroll Bar- Timer- Dir list box- Shape- Image- OLE- Picture Box- Text box-  
Command Button- Option Button- List box- Adding check box controls-  
Adding combo box-  
(Theory: 10 hours, Practical : 10 hours)

MODULE-4 Standard MDI form features- Building the MDI form- Using menus-  
Building a wizard.  
(Theory: 5 hours, Practical : 5 hours)

MODULE-5 Database programming- Data view window- Query designer- Data report  
designer- Creating a data environment Adding queries to data environment  
Data controls- ADO- DAO- Connecting to the database Adding records-  
Editing records Closing the database connection.  
(Theory: 10 hours, Practical : 15 hours)

Practical Examination(Time : 2 hours)

SUGGESTED READINGS

1. *Programming with Visual Basic 6.0 - Mohammed Azam*
2. *Visual Basic 6 programming Black Book - steven Holzner*
3. *Mastering Visual Basic 6 :- Evangelos Petro utsos*
4. *Starting out with Visual Basic 6 programming :- Tony goddis, Brvce denton*

CORE-16 PRACTICAL AUDITING

Instructional Hrs-90	Credit-4
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OBJECTIVES:

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

MODULE-1 Introduction - Meaning and objectives of auditing Types of audit- Audit programme - Audit Note Book Working papers -Evidences- Considerations before commencing an audit work- Routine checking and test checking- Qualifications of an auditor- Liabilities of an auditor in case of negligence- Misfeasance-Criminal liability-Liability towards third parties.

(15

hrs)

MODULE-2 Internal control- Internal check and internal audit - Audit Procedure. Vouching-requirements of a voucher Vouching of cash sales, receipts from debtors, cash purchases, payment to creditors, payment of wages, purchase of land and buildings Duties of an auditor- Verification and valuation of assets and liabilities Methods Duties of an auditor.

(25hrs)

MODULE-3 Audit of limited companies Company auditor Qualifications

disqualifications- Appointment Rights, duties and liabilities  
 Removal. Share capital and share transfer audit Audit Report Contents  
 and types. (20hrs)

MODULE-4 Investigation- Distinction between audit and investigation Types  
 of investigative audit where fraud is suspected- On acquisition of  
 a running  
 business. (15hrs)

MODULE-5 Recent trends in Auditing- Nature and significance of Cost audit-  
 Objectives- Tax audit-objectives Management audit-objectives- Social  
 audit- Objectives-Government audit- Objectives-Performance audit-  
 Objectives-Auditing in EDP (Electronic Data Processing) environment-Audit  
 Assurance Standards-Meaning and scope. (15hrs)

#### SUGGESTED READINGS

1. *Sharma .T.R : Auditing*
2. *Tandon.B.N : Practical Auditing*
3. *Saxena and Saravanavel : Practical Auditing*
4. *Ravinder Kumar and Virender Sharma : Practical Auditing*
5. *Jagadeesh Prakash : Principles and Practices*
6. *Raman.B.S : Auditing*
7. *Dinkar Pagare : Auditing.*

#### CORE-17 ACCOUNTING FOR MANAGERIAL DECISIONS

Instructional Hrs-90	Credit-4
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#### OBJECTIVE-

1. *To equip the students to interpret financial statements.*
2. *To enable the students to have a thorough knowledge on the management accounting techniques in business decision making.*

MODULE-1 Financial statements-Meaning-Essentials-Importance-Characteristics-Nature-  
 Limitations-Analysis and interpretation of financial statements- Objects and  
 importance of analysis and interpretation-Types of financial analysis-External  
 analysis-Internal analysis-Horizontal analysis-Vertical analysis-Methods and  
 techniques used in financial analysis-Comparative statement-Common size  
 statement-Trend  
 analysis. (15hrs)

MODULE-2 Ratio analysis-Introduction-Meaning and definition-Objectives-Importance  
 and uses-Limitations-Classification of ratios-short term liquidity-Current  
 ratio-Quick ratio-Absolute liquidity ratio-Long term financial ratios-Debt  
 equity ratio-Proprietary ratio-Solvency ratio-Fixed assets ratio-Debt service  
 ratio-Ratio of long term debt to share holders fund-General profitability

ratios-Overall profitability ratios-Return on share holders funds-Return on equity capital-EPS-Return on capital employed-Capital turnover ratio-Dividend yield ratio-turnover ratios-Preparation of Trading and profit and loss account and balance sheet by using ratios.

(25hrs)

MODULE-3 Fund flow analysis-Introduction-meaning and definition of fund-Need for fund flow statement-managerial uses-Limitations-Procedure for the preparation of fund flow statement-Schedule of changes in working capital.

(20hrs)

MODULE-4 Cash flow statement-introduction-Meaning-Utility-Comparison between fund flow statement and cash flow statement-Preparation of cash flow statement. (As per AS-3)

(15hrs)

MODULE-5 Responsibility accounting-Meaning and definition-Fundamental aspects-features-Advantages-Disadvantages-Steps involved-Responsibility centre and its types. (Theory only)

(15hrs)

#### SUGGESTED READINGS

1. Man mohan, Goyal.S.N : Principles of Management Accounting.
2. Shashi.K.Gupta and Sharma.R.K : Management Accounting
3. Gupta.S.P and Sharma.R.K : Management Accounting
4. Kulshustia and Ramanathan : Management Accounting
5. Maheswari.S.N : Management Accounting and Financial Control.
6. Pandey .I.M : Principles of Management Accounting
7. Khan.M.Y & Jain.P.K : Management Accounting
8. Revi.M.Kishore : Management Accounting
9. Jhamb H.V, Fundamentals of Management Accounting.

VOCATIONAL CORE-6 DATABASE MANAGEMENT SYSTEM FOR BUSINESS

(60% Theory and 40% Practical)

Instructional Hrs-90	Credit-3
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OBJECTIVES- *The objective of this course is to familiarize students with database concepts and equip them to handle database management system for business firms.*

MODULE-1 Database Concepts: Database File structure Database terminology Data entities attributes &Keys DBMS Advantages of Database systems Data

## Independence Components of DBMS

(Hrs- Theory-12)

MODULE-2 RDMS & Relationships in Database: Data Models Relational Data Model RDBMS Relationships - Types of Relationships one to many one to many many to many defining relationships referential integrity. Public & Primary key.

(Hrs-

Theory-8 Practical-4)

MODULE-3 Basic Elements of Ms- Access 2007: Introduction Objects in Ms- Access -

[Create, open, and close a database](#) [Data types - The primary key - Properties of the fields - Saving a table - Closing a table - Modifying data tables - creating table relationships editing relationships.](#) [Creating a query - saving queries summary queries cross tab queries Action queries Forms - The form's wizard - Editing the data in a form - The Form design view - The Form design bar - The Toolbox - Working with controls](#) [The Report's wizard - The Report design view - The Report design bar - The Toolbox - The Preview window - Grouping and Sorting - Printing a Report](#)

Course No.	Course Title	Instructional Hours	Credit
Common-1	Language – English	5	4
CM01CAC02	Fundamentals of Type writing	4	4
CM01BAA01	Business Statistics	4	3
CM01BAA02	Modern Banking	4	3
CM01BAA03	Business regulatory Frame work	4	3
CM01BA901	Perspectives and Methodology of Business Studies	4	4

## SEMESTER II

Course No.	Course Title	Instructional Hours	Credit
Common-2	Language – English	5	4
CM02CAC02	Office Management and Administration	4	4
CM02BAA01	Quantitative Techniques for Business Research	4	3
CM02BAA02	Principles of Insurance	4	3
CM02BAA03	Corporate Regulations & Governance	4	3
CM02BA901	Business Communication and Management Information System	4	4

## SEMESTER III

Course No.	Course Title	Instructional Hours	Credit
CM03CAC01	Income Tax Law and Practice	4	3
CM03BAA01	Marketing Management	4	4
CM03BAA02	Financial Accounting	5	4

CM03BAA03	E-Commerce and General Informatics	4	4
CM03BAA04	Business Management	3	2
CM03BBA02	Information Technology for Business*	5	3

\*Information Technology for Business: Total Credit: 3. Theory: 2 and Practical: 1

#### SEMESTER IV

Course No.	Course Title	Instructional Hours	Credit
CM04CAC01	Income Tax assessment and procedures	4	3
CM04BAA01	Capital Market	4	4
CM04BAA02	Corporate Accounting	5	4
CM04BA901	Entrepreneurship Development and Project Management	4	4
CM04BAA03	Financial Services	3	2
CM04BBA02	Information Technology for Office*	5	3

\*Information Technology for Office: Total Credit: 3. Theory: 2 and Practical: 1

#### SEMESTER V

Course No.	Course Title	Instructional Hours	Credit
CM05BAA01	Cost Accounting	5	3
CM05CAB02	Programming in 'C' Language*	5	4
CM05BAA02	Special Accounting	6	4
CM05BBA02	Computerised Accounting**	5	3
CM05CAC01	Open Course	4	4

\*Programming in 'C' Language: Total Credit: 4. Theory: 3 and Practical: 1

\*\*Computerised Accounting: Total Credit: 3. Theory: 2 and Practical: 1

#### SEMESTER VI

Course No.	Course Title	Instructional Hours	Credit
CM06BAA01	Applied Cost Accounting	5	4
CM06CAB02	Programming with visual basic 6.0*	5	4
CM06BAA02	Practical Auditing	5	4
CM06BAA03	Accounting for Managerial Decisions	5	4
CM06BBA02	Secretarial Practice	5	3
CM06BFA01	Project & Viva		1

\*Programming with visual basic 6.0: Total Credit: 4. Theory: 3 and Practical: 1

\*\*Data base Management System for Business: Total Credit: 3. Theory: 2 and Practical: 1

#### On the Job Training

*On the job Training is an essential part of this Course. The students will have to undergo training at the reputed institutions assigned to them by the Department twice, of which one training shall preferably be at a Chartered Accountant's Office. The duration of training will be one month. The report shall be internally evaluated.*

## SEMESTER-I

### COMPLEMENTARY COURSE-1      FUNDAMENTALS OF TYPE WRITING

Instructional Hrs-72	Credit-4
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OBJECTIVE- *To enable the students to understand and practice the art of type writing.*

MODULE-1    Typewriter    its use and importance. Standard type writer. Makes and categories of type writer, essential parts of a typewriter and their uses, care and upkeep . Methods of typewriting - Touch and sight methods. Margins and line spacing. Use of punctuation marks.

(20 hrs)

MODULE-2    Key board operations: Use of shift key and non character keys. Learning different budget, special signs and symbols in the key board and their uses. Different kinds of drills for typing graded speed test leading to acquire speed of about 30 words per minute.

(15 hrs)

MODULE-3    Arrangement of tabular statements . Figures    Arabic and Roman.

(10 hrs)

MODULE-4    Display techniques    Centering horizontal and vertical. Ensuring proper margins, line spacing, different types of headings including spaced heading. Envelop addressing indent and block method.

(15hrs)

MODULE-5    Typing exercise of Personal, Official and business letters in different styles. Typing of application for jobs

(12 hrs)

CORE-1 BUSINESS STATISTICS

Instructional Hrs-72	Credit-3
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OBJECTIVE

- *To provide basic knowledge of statistical techniques as are applicable to business.*
  - *To enable the students to apply statistical techniques for quantification of data in business.*

MODULE-1 Business Statistics- Introduction-Meaning and Definition-Functions of Statistics- Importance of Statistics-limitations of Statistics-Distrust of Statistics  
(12hrs)

MODULE-2 Measures of Central tendency-concept-Mean, Median-Mode- Geometric Mean-Harmonic Mean-merits and demerits  
(10hrs)

Module-3 Measures of dispersion-Concept-Absolute and relative measure-Range-Inter quartile range-Quartile Deviation-Mean Deviation-Standard Deviation-Merits and Demerits-Relevance and applications in Business-Co-efficient of variation-Skew ness-Kurtosis-Moments. (Brief Study only)  
(10hrs)

MODULE-4 Index Numbers-meaning-Importance-Characteristics and uses of Index Numbers-Price Index-Quantity index-Value based index numbers-Methods of constructing index numbers-Laspeyer s paascher s and Fisher s Ideal Index numbers-Test of consistency-problems in construction of index numbers-Cost of living index numbers and its uses.  
(25hrs)



MODULE-5 Time series Analysis-Meaning-Definition-Components of time series-  
Methods of determination of trend-Methods of moving average-Methods of  
least squares-Scope in business  
(15hrs)

*PRACTICAL WORK*

1. *Construction of Cost of living index numbers*
2. *Preparation of family budgets*

SUGGESTED READINGS

- *Gupta, S.P, Statistical Methods.*
- *Gupta, C.B, Introduction to statistics.*
- *Desai, S.S, Business Statistics,.*
- *Gupta, S.C, Fundamentals of Statistics.*
- *Elhance.D.N, Fundamentals of Statistics.*
- *Business Statistics, L.R Potty.*
- *B.M.Aggarwal, Business Mathematics and Statistics.*

CORE-2 MODERN BANKING

Instructional Hrs-72	Credit-3
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OBJECTIVE-

1. *To provide basic knowledge of banking.*
2. *To familiarize the students with the changing scenario of Indian banking.*

MODULE-1 Introduction-Origin and Evolution of banks-Meaning and definition of banking-Nationalisation and its objectives-Classification of banks-Functions of commercial banks-Credit creation.

(15hrs)

MODULE-2 Retail banking-Products and services-Its business and composition-Housing loans-Vehicle loans-personal loan-Education loan-Farm loan-Computation of interest-Fixed rate-Floating rate-EMI-Value added service.

(15hrs)

MODULE-3 Innovations and reforms in banking-Social banking-Lead bank

scheme-Offshore banking-Hi-Tech banking-Debit and credit card-EFT-RTGS-Tele banking-Internet banking-Banking ombudsman-Banking sector reforms-Capital adequacy norms-NPA-Its management-Consortium banking-Cheque Truncation system-E-Purse.

(20hrs)

MODULE-4 Banker and customer-Meaning and definition-Relationship-General and special features-Rights and obligation-Opening of accounts-Different types of accounts-Closing of accounts-Cheque crossing and endorsement-

(12hrs)

MODULE-5 Rural banking-Rural credit-Objective-Deposit mobilisation-Microfinance-priority sector advances-Agriculture debt relief (Inclusive of enactment).

(10hrs)

#### SUGGESTED READINGS

- *Money and banking, Theory with Indian banking, T.N. Hajeela, Anes Publications.*
- *Banking law and practice by S.N.Maheswary, Kalyani publishers.*
- *Banking theory and practice Gordon and Natarajan.*
- *Modern Banking in India, K.C.Sharmma.*
- *Modern Banking of India, O.P. Agarwal.*
- *Banking- Theory, Law and Practice, Gorden and Natarajan.*
- *Banking- Theory, Law and Practice, Nirmala Prasad and Chandradas.*

#### CORE-3 BUSINESS REGULATORY FRAMEWORK

Instructional Hrs-72	Credit-3
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#### OBJECTIVES:

1. *To provide a brief idea about the framework of Indian Business Laws.*
2. *To enable the students to apply the provisions of business laws in business activities.*

MODULE-I Law of Contracts - The Indian Contract Act, 1872 Definition of contract - Law of contracts Nature of contract Classifications Essential elements of a contract Offer and acceptance, consideration, capacity of parties- Minors-persons of unsound mind-persons disqualified by law- Free consent, legality of object and consideration, performance of contract, discharge of contract, breach of contract, remedies for breach of contract-Quasi contract- Performance (20hrs)

MODULE-2 Special Contracts - *Bailment and Pledge* Bailment Definition Essential elements Rights and duties of bailor and bailee Finder of lost goods. Pledge Essentials Rights and duties of Pawner and Pawnee. (15hrs)

MODULE-3 *Indemnity and Guarantee- Indemnity* - Definition, nature of liability of surety, rights of surety, discharge of surety. Meaning and definition of guarantee. (10hrs)

MODULE-4 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 (12hrs)

MODULE-5 Sale of Goods Act, 1930 Formation of contract of sale - Essentials of contract of sale goods and their classification Condition on warranties Transfer of property in goods Performance of contract of sale Unpaid seller and his rights. (15hrs)

SUGGESTED READINGS

1. Kapoor. N.D : *Business Law*
2. Chandha.P.R : *Business Law*
3. Garg and Chawla : *Fundamentals of Business Laws*
4. Tulsian.P.C : *Business Laws*
5. B.S.Moshal : *Modern Business Law.*

COMMON CORE-1 PERSPECTIVES AND METHODOLOGY OF BUSINESS STUDIES

Instructional Hrs-72	Credit-4
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OBJECTIVES-

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

MODULE-1 Role of business in economic development - Indian development experience, role of public and private sectors in the post-colonial period, experience of liberalization and globalization. Different stakeholders of business firms-

owners, managers, employees and others. Emergence of managerialism and the role of corporate governance; the goals of business- shareholder value maximization and its alternatives; goals for public sector, co- operatives and nonprofit enterprises. Government regulation of business- objectives, methods and problems. (Brief study only)

(15hrs)

MODULE-2 Establishing business - entrepreneurship- legal, physical, financial, social, and psychological environments for entrepreneurs- Individual and group entrepreneurs- Intrapreneurs . Mobilization of financial resources for business- Individual savings- Domestic savings in India- Factors affecting savings- Loans and advances- Sources of funds- Markets for raising money- Short term and long term funds- Lending institutions for business funds- Banks and non banking financial institutions- Cost of capital- documenting, funding sources and areas of expenses- accounting and accounting practices- Return on investment- Factors of production and rewards to factors like payment of wages, rent, interest and profits- Payment to Government- Taxes, direct and indirect- State and national levels- Funds from the primary and secondary markets- Stock exchanges and their role, stock broking, stock exchange cues  
(.Briefstudyonly)

(20hrs)

MODULE-3 Role of trained manpower for enhanced quality at individual, family, organizational and national level. Functioning of organization-The role of human resources- Management problems in small, medium and large organizations-Quality of life- Production of tangible and intangible products-Marketing and its role- Trends and Developments in Strategic Management-TQM- Bench Marking-Statistical Quality Control-Quality Circle- Business Process Re-engineering- Six Sigma- BPO-KPO

(15hrs)

MODULE-4 Consumer Protection Act, 1986 Rights of a consumer Filing of appeals at the district level, state level and national level. Intellectual Property Rights meaning Patent rights trademarks Copyrights Plagiarism.

(15hrs)

MODULE-5 Right to information Act-Right to access information on specific issues-banking transaction-Insurance transaction-government dealings and related services.

(7hrs)

#### SUGGESTED READINGS

1. Keith Davis and William C.Frederick : *Business and Society Management, Public Policy, Ethics.*
2. Peter F. Drucker : *Management Tasks, Responsibilities, Practices.*
3. Peter F Drucker : *The Practice of Management.*
4. *Consumer Protection Act-1986 and its amendments.*
5. *Right to Information Act.*

## SEMESTER-II

### COMPLEMENTARY COURSE- 2 OFFICE MANAGEMENT AND ADMINISTRATION

Instructional Hrs-72	Credit-4
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OBJECTIVE- *To enable the students to identify the procedure for office management and administration.*

MODULE-1 Office-Meaning- Office work-office functions- Basic and Administrative functions- managerial functions-Modern Office-Office Management-Manager Role-Status and functions-Office Organisation-Principles Types-Office Manuals and office charts.

(15Hrs)

MODULE-2 Office Accomodation-Location-Building Layout-Lighting-Ventilation-interior decoration - furniture - freedom from dust and noise - physical hazards-security sanitary requirement and secrecy.

(15Hrs)

MODULE-3 Records management and office correspondence-Records management in an office its importance principles- filing essentials types methods of filing- filing devices . Indexing types of index. Office correspondence organizing correspondence mail services mail department mail routine incoming and out going mail registers.

(18Hrs)

MODULE-4 Office system and equipments- Office system-Planning an office system-Characteristics of an office system-system integration-importance and limitations of office system-Types of machines in a modern office- Work Measurement Programme-Establishing office work standards work simplification Principles-steps Advantages.

(14Hrs)

MODULE-5 Recent trends in office practices- Administration ,Outsourcing context,Call centers-Changing role of office in the context of event management Retailing Hospitality management.

(10hrs)

#### SELECTED REFERNCES

- *Office Management- B.R. Duggal*
- *Office Management & Correspondence.-B.N. Tandon*

CORE-4 QUANTITATIVE TECHNIQUES FOR BUSINESS RESEARCH

Instructional Hrs-72	Credit-3
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OBJECTIVE

- *To impart basic knowledge of research*
- *To enable the students to apply the simple statistical tools in business research*

MODULE-1 Research-Meaning-Definition-Business Research-Types of Research (Pure, Applied, Exploratory, Descriptive, Empirical, Analytical, Qualitative and Quantitative)-Research process- Primary and Secondary Data-Methods of data Collection- Census and Sampling-methods (Probability sampling and non probability sampling) Cross tabulation-Analysis of data. (17Hrs)

MODULE-2 Correlation (*Un grouped data Only*)- Concept-Types of Correlation-methods-Karl Pearson s Co-efficient of correlation-Spearman's Rank correlation co-efficient-probable error-Regression analysis (*Un grouped data Only*)-Concepts-lines of Regression-Regression Equation under Algebraic method and standard error. (15hrs)

MODULE-3 Probability-Meaning-Definition- Basic terms-concepts-Approaches to assigning probability-Permutation and combination-Theorems of Probability-Addition Theorem-Multiplication theorem. (20hrs)

MODULE-4 Testing of Hypotheses-Procedure-Null hypotheses-Alternative Hypotheses-Level of significance-Degrees of freedom-Type 1 Error-Type II Error (*theory only*)-Chi-square test-Condition for validity of Chi-square test-Test for goodness of fit-test for independence (*both theory and problems*) (15 hrs)

MODULE-5 Report writing-Integral part of report-Characteristics of a good report-Contents of a report-Bibliography. (5hrs)

*Practical Work- Collect a published report of a survey conducted by a magazine/ news*

*paper*

#### SUGGESTED READINGS

1. *Gupta, S.P, Statistical Methods.*
2. *Gupta, C.B, Introduction to statistics.*
3. *Desai, S.S, Business Statistics.*
4. *Gupta, S.C, Fundamentals of Statistics.*
5. *Elhance.D.N, Fundamentals of Statistics.*
6. *Kothari, C.R, Research methodology.*
7. *Sekharan, Uma, Research Methods.*
8. *Collis, Business Research.*
9. *Schwab, Research Methods for Organisational Studies.*

#### CORE-5 PRINCIPLES OF INSURANCE

Instructional Hrs-72	Credit-3
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#### OBJECTIVE.

- *To make the students explore with the fundamental principles of insurance*
- *To impart knowledge on practice of insurance business.*

MODULE-1 Introduction-Definition-Role and importance-Insurance contract-principles of Insurance-Insurance and assurance-Types of insurance-Life- General-introduction to IRDA Act.

(12hrs)

MODULE-2 Life insurance-features-classification of policies-surrender value-Introduction to Actuarial science-bonus- Policy conditions-application and acceptance-prospectus-proposal forms and other related documents-Age proof-Special reports-assignments-Nomination-loans-surrender-Fore closure-Policy-Maturity claims-survival benefit-Payments-death claims-Waiver of evidence of title-Early claims-Claim concession-Presumption of death-Accident and disability benefits-Settlement options.

(20hrs)

MODULE-3 Marine Insurance-Nature-Insurance policies-Policy conditions-Clauses-marine losses-Payment of claims-

(12hrs)

MODULE-4. Fire Insurance-Nature and use-Contracts-kinds of policies-Policy condition-clauses-Payment of claims-Re-insurance- Miscellaneous Insurance- Health insurance-Motor insurance-Burglary and personal accident Insurance in India-Urban-non traditional Insurance.

(15hrs)

MODULE-5 Accounting and Finance Accounting for insurance business Compliance with IRDA rules Taxation. Investments evaluation of investments Capital structure - Cost of capital Solvency margin and compliance.

(13hrs)

#### SUGGESTED READINGS

1. *Mishra.M.N : Insurance Principles and Practice*
2. *Pande : Insurance Principles and Practice*
3. *Mathew.M.J : Insurance Principles and Practice*
4. *Arthur Williams.C, Jr., Michael L.Smith, Peter C Young : Risk Management and Insurance*

#### CORE-6 CORPORATE REGULATIONS AND GOVERNANCE

Instructional Hrs-72	Credit-3
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OBJECTICE- *To provide an understanding regarding the administration and management of corporate form of business and to give exposure to corporate laws especially Indian Companies Act 1956.*

MODULE-1 Company-Definition-Characteristics- Advantages and Disadvantages-Illegal Association-corporate veil-Lifting the corporate veil- promotion Promoter-position-Incorporation-procedure-Documents to be filed-Certificate of incorporation-Procedure-Effect of registration-Pre-incorporation contract-memorandum of association-Articles of association-Doctrine of ultravires-doctrine of indoor management-Doctrine of constructive notice-Prospectus-registration- Contents-statement in lieu of prospectus-Deemed prospectus-Shelf Prospectus-Red herring-Abridged prospectus-liability for misstatement in prospectus-commencement of business.

(15hrs)

MODULE-2 Management and Administration-Directors-appointment-Qualification and disqualification-Qualification shares-position of directors-powers and duties-



Retirement-vacation of office-Liabilities of directors-Removal of directors.

(10hrs)

MODULE-3 Corporate Governance-meaning-Background-importance-CG in India-statutory measures-SEBI regulation-Clause 49 of listing agreement-Constitution of board of directors-Audit committee-Provisions under section 292A of Companies Act-Remuneration of directors-Board procedure-CEO/CFO certification-Role of management-Information to share holders-CG Report-Non mandatory requirements ie.. Chairman of board-Remuneration committee-Share holders rights-Postal ballot-whistle blower policy-Benefits of Corporate Governance

(20hrs)

MODULE-4 Company meetings-Kinds of companies-essentials of valid meeting-Chairman-agenda-Minutes-Quorum-Motion-Types of motion-Interruption of debate-Proxy-poll-Modes of poll-Resolution-Types of resolution-Motion vs. Resolution.

(17hrs)

MODULE-5 Winding up of companies- Modes-Compulsory winding up-Grounds and procedure-Liquidator-Duties and functions-Contributories-Voluntary winding up- Types-Winding up under the supervision of the court-Effects of winding up-Defunct companies.

(10hrs)

#### SUGGESTED READINGS

1. *M.P.Tanton, Text book of Company Law*
2. *R.R.Gupta, and V.S.Gupta, Indian Company Law*
3. *M.C.Kuchaal, Secretarial Practice*
4. *Ashok K Bagrial, Company Law*
5. *Indian Companies Act with amendments.*
6. *Corporate Law and Governance, L.R.Potty.*

#### COMMON CORE-2 BUSINESS COMMUNICATION AND MANAGEMENT INFORMATION SYSTEM

Instructional Hrs-72	Credit-4
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OBJECTIVE. *To familiarise the importance of communication in business and methods of communication relevant to various business situations and to build up communication skill among students.*

MODULE-1      Communication-Need-Process-Types-Oral-written-Verbal-Non verbal-  
Internal, External-      Non-verbal communication-Body language-  
Kinesics, Proxemics-Para language-Channels-Barriers-Principles of effective  
communication

(15hrs)

MODULE-2      Job application letters-Resume-CV-Reference and recommendation letters-  
Employment letters-Online application-Soft skill

(15hrs)

MODULE-3      Business letters-Parts and layout of business letters-Business enquiry letters-  
offers and quotation- Orders and execution-grievances and redressals.  
Sales letters-Follow-up letters-Circular letters-Status enquiry-Collection  
letters-Preparation of partnership deed-power of attorney.

(20hrs)

MODULE-4      Impact of IT on communication-Role of computers-Internet-E-mail-  
Telephone-voice mail-SMS- Video conferencing- Teleconferencing.

(10hrs)

MODULE-5      Introduction to Management Information System-Definition-Need-Benefits-  
Functions-Objectives-Characteristics-Role of MIS-Relationship between  
decision making and MIS.

(12hrs)

*Practical work: Written communication exercises can be practiced as a part of learning process.*

#### SUGGESTED READINGS

- *Bhatia R.C, Business Communication.*
- *Salini Agarwal Essential communication skill.*
- *Reddy P.N, and Apopannia, Essentials of Business Communication.*
- *Sharma R.C, KRISHNA Mohan, Business Communication and Report writing.*

- *Leod, M.C., MIS.*
- *Jerome Reuter-Management Information system.*

### SEMESTER-III

#### COMPLEMENTARY COURSE-3 INCOME TAX LAW AND PRACTICE

Instructional Hrs-72	Credit-3
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OBJECTIVE- *To familiarise the students with Income Tax Act 1961 and to enable the students to compute Income taxable under the first three heads of Income.*

MODULE-I Introduction Brief History of Income tax in India - Basic Concept Finance Act- Definition of Income Gross Total Income Total Income Assessee Assessment Year Average Rate of Tax Maximum Marginal Rate Previous Year - Person Finance Act Agricultural Income Partly Agricultural Income - Clubbing of agricultural income with non agricultural income(Integration) Rates of Income Tax Accelerated Assessment Capital and Revenue

(15 Hrs)

MODULE-2 Residential Status- Incidence of tax Income Exempt from tax Heads of Income

(10 Hrs)

MODULE-3 Income from salary Chargeability Definition Perquisites Profit in lieu of salary deductions from salary Provident funds and treatment Computation of income from salary (excluding Fringe Benefit Tax)

(15 Hrs)

MODULE-4 Income from House Property Basis of Charge Deemed ownership Income from House property exempt from tax Annual value determination in various cases Deductions permissible Unrealised rent and recovery of unrealized rent and arrears of rent Computation of Income from House Property

( 15 Hrs)

MODULE-5 Profit and Gains of Business or Profession Chargeability Deductions expressly allowed ( a brief study expected) General Deductions Basic concepts relating to calculation of permissible depreciation and related concepts Expenses/Payments not deductible under certain circumstances Expenses allowed on actual payment basis only deemed profits U/S 41 Computation of Profits and Gains of business or profession

(17 Hrs)

*Practical Work*

*Determination of taxable salary of various categories of assesseees*  
*Collect details regarding latest rates of taxes and amendments in the latest*  
*Finance Act*

**SUGGESTED READINGS**

1. *Students Guide to Income Tax- Dr Vinod K Singhania and Monica Singhania - Taxmann Publication*
2. *Direct Taxes Law and Practice- Dr H C Mehrotra and Dr S P Goyal- Sahitya Bhawan Publications*
3. *Direct Taxes- V P Gaur and D B Narang Kalyani Publishers*
4. *Direct Taxes Sri T N Manoharan- Snow White Publications*

**CORE-7      MARKETING MANAGEMENT**

Instructional Hrs-72	Credit-4
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**OBJECTIVE-**

1. *To help students to understand the concept of marketing and its applications.*
2. *To make the students aware of modern methods and techniques of marketing.*

**MODULE-1**    Marketing management-Introduction-Definition of marketing and marketing management-Marketing concepts and functions-Marketing mix-

(10hrs)

**MODULE-2**    Market segmentation-Concept-Need- Basis-Market targeting-Market positioning-Understanding consumer behaviour-Buying motives-Factors influencing consumer buying decisions.

(15hrs)

**MODULE-3**    Marketing of products-Product-Meaning-Product development-Product mix-PLC-Branding-brand equity-Brand loyalty-Trade mark-Packaging and labeling-Pricing of products-Factors influencing pricing-Pricing policies and strategies-Types of pricing.

(17hrs)

**MODULE-4**    Logistic and supply chain management-Its elements-Channel of distribution-types-Factors affecting the choice of a channel of distribution.

(10hrs)

MODULE-5 Emerging trends in marketing-Modern marketing-Direct marketing-E-Marketing-Tele marketing-Viral marketing-Relationship marketing-Social marketing-Demarketing-Remarketing-Synchro marketing-Service marketing.

(20hrs)

#### SUGGESTED READINGS

1. *Philip Kotler and Abraham Koshy : Principles of Marketing*
2. *William. J. Stanton : Fundamentals of Marketing*
3. *Stanton W.J. Etzal Michael and Walker : Fundamentals of Marketing*
4. *Debbie Gilliland : Marketing.*
5. *Cranfield School of Management : Marketing Management*
6. *Mamoria and Joshy : Principles of Marketing*
7. *Rajan Nair : Marketing Management*
8. *Ramaswamy and NamaKumari : Marketing Management*
9. *Stone, Fundamentals of Marketing.*

#### CORE-8 FINANCIAL ACCOUNTING

Instructional Hrs-90	Credit-4
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OBJECTIVE- *To familiarize the students with the accounting principles and practices of various types of business other than companies.*

MODULE-1 Final accounts of sole traders-Principles of materiality-Consistency-prudence-Timeliness-Substance over form-Matching principle-Accounting standards-Meaning and scope-Capital and revenue expenditure-Capital and revenue receipts-Adjusting-Closing and rectification entries-Trial balance-Trading and profit and loss account- Balance sheet-Preparation with all adjustment including overcast and under cast of both opening and closing stock-An over view on AS-1, 2, 4, 5, 6, and 10.

(20hrs)

MODULE-2 Accounts of incomplete records-Features of single entry-Distinguish between single entry and double entry-Defects of double entry-Profit determination under single entry-Capital comparison method-Conversion method-Steps for the conversion of single entry in to double entry-Preparation of Trading and

profit and loss account under conversion method.

(20hrs)

MODULE-3 Royalty accounts-Meaning-Minimum rent-Short working-Recovery-Special circumstances-Adjustment of minimum rent in the event of strike and lockouts-Government subsidy incase of strike or lock outs- Journal entries in the books of lessor and lessee-Preparation of Minimum rent-Short working-Royalty accounts.(Excluding sublease)

(15hrs)

MODULE-4 Branch accounts-Objectives-features and types-Accounting for branches keeping full system of accounting-Debtors system- Stock and debtors system-Independent branches and Incorporation of Branch trial balance in the books of H.O-Cash in transit and goods in transit-Consolidated balance sheet.

(20hrs)

MODULE-5 Accounting for consignment-Meaning-important terms-Journal entries in the books of consigner and consignee-Goods send at cost or invoice price-Preparation of consignment account-Consignees account-Valuation of stock-Normal loss and abnormal loss.

(15hrs)

#### SUGGESTED READINGS

1. *Jain.S.P and Narang.K.L : Advanced Accountancy*
2. *Maheswari.S.N and Maheswari S.K : Advanced Accounting*
3. *Paul.K.R : Corporate Accounting*
4. *Dr. S.M.Shukla and Dr.S.P.Gupta : Advanced Accounting*
5. *M.C. Shukla and T.S.Grewal : Advanced Accounts*
6. *Rawat.D.S : Business Accounting*
7. *Jayapandian. S, Accounting for Managers.*

#### COMMON CORE-3 E-COMMERCE AND GENERAL INFORMATICS

Instructional Hrs-72	Credit-4
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OBJECTIVE- *The objective of this course is to make the students familiar with the mechanism of conducting business transactions through electronic*

*media.*

MODULE-1 Overview of Electronic Commerce-Introduction to E-commerce Concepts, features and functions Operation of e-commerce Infrastructure for E-commerce Application of E-Commerce in Direct Marketing and Selling, Value Chain Integration, Supply Chain Management, Corporate Purchasing, Financial and Information Services

(12 hrs)

MODULE-2 E-Commerce Models and Strategies -Types of E-commerce : B2B, B2C, C2C C2B- Business Models for E-Commerce- Brokerage Model, Aggregator Model, Info-mediary model, Community Model, Value chain model, Manufacturer model, Advertising Model, Subscription model- Electronic Data Interchange Mobile Commerce and Web Commerce - Introduction to ERP-Components.

(18 hrs)

MODULE-3 Electronic Payment Systems -Overview of Electronic Payment Systems, Cybercash (Customer to Merchant Payments, Peer to Peer Payments, Security).Smart Card (Card Types, Closed or Open Security, Privacy, Card Costs, Non Card Costs), Electronic Banking, Electronic Fund Transfers.

(12 hrs)

MODULE-4 E-Commerce Security-Introduction to Security Passwords Viruses Firewalls - Encryption (PGP, SHTTP, SSL) - digital signature digital certificate - other security measures

(12 hrs)

MODULE-5 Setting up of E-Commerce Business-Web development Promotion of the web sites Trust building Loyalty building Marketing and branding - Online transactions Management and control Product delivery Settlement.

(18 hrs)

#### SUGGESTED READINGS

1. *Doing Business on the Internet E-Commerce (Electronic Commerce for Business)* S. Jaiswal, Galgotia Publications.
2. *E-Commerce: An Indian Perspective*, P.T. Joseph, S.J., PHI.
3. *Web Commerce Technology handbook: Daniel Minoli and Emma Minoli*, TMH
4. *Business on the net: An Introduction to the whats and hows of e-commerce: Agarwala and Lal*, Macmillan India Ltd.
5. *E-Commerce, the Cutting Edge of Business: Kamallesh K Bajaj and Debjani Nag*, TMH
6. *E-Commerce: Schneider*, Thomson Publication

CORE-9 BUSINESS MANAGEMENT

Instructional Hrs-54	Credit-2
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OBJECTIVE- *To familiarise the students with the concepts and principles of Management*

MODULE-1 Management: Introduction - Meaning, nature and characteristics of Management - Scope and functional areas of management - Management as a science art or profession - Management & Administration - Principles of management - Social responsibility of management.-Contributions of F.W.Taylor and Henry Fayol-Emergence of Japan as an industrial giant.

(12hrs)

MODULE-2 Planning-Nature, importance and purpose of planning - Planning process, Objectives - Types of plans MBO-Features-steps.

(8hrs)

MODULE -3 Organising and Staffing : Nature and purpose of organisation, Principles of organisation - Types of organization Organisation Chart- Organisation manual-Departmentation, Committees Authority-Deligation of Authority-Responsibility and accountability-Centralisation Vs decentralisation of authority - Nature and importance of staffing - Process of selection & recruitment.

(14hrs)

MODULE -4 Directing : Meaning and nature of directing - Motivation- meaning-importance-Theories of Motivation (Maslow s, Herzberg, McGregor s, X & Y theory) Leadership-Meaning-Styles Managerial Grid by Blake and Moun-ton-Likert s Four level model-Coordination-Meaning and importance.

(12hrs)

MODULE-5 Controlling: Meaning and steps in controlling - Essentials of a sound control system - Methods of establishing control-Control by Exception.

(8hrs)

SUGESTED READINGS

1. *Koontz & O Donnell, Management.*
2. *Appaniah & Reddy, Essentials of Management.*
3. *L M Prasad, Principles of management.*
4. *Rustum & Davan, Principles and practice of Management.*
- 5.. *Srinivasan & Chunawalla, Management Principles and Practice.*
6. *S V S Murthy, Essentials of Management.*



VOCATIONAL CORE-1      INFORMATION TECHNOLOGY FOR BUSINESS  
(60% Theory and 40% Practical)

Instructional Hrs-90	Credit-3
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OBJECTIVES:

*The objective of this course is to make students;*

1. *Aware of the role of information technology in business.*
2. *Capable of developing web pages for business and*
3. *Acquaint with internet as a knowledge management tool*

MODULE-1 Introduction to Information Technology: Information and Communication Technology (ICT) Information systems E-World Introduction to Information Technology Act; Computer Architecture: Input Hardware-Processing & Memory Hardware Storage Hardware Output Hardware Communication Hardware- Computing Technology: Cloud computing

(Hrs Theory-8,

Practical-4)

MODULE-2 Operating Systems: Concept of operating system WINDOWS,UNIX & LINUX - versions; Windows XP: Managing files & folders Windows Explorer - Understanding your computer customization configuring screen, mouse, Printer System Tools- Customizing windows -Protecting computer. (Hrs-Theory- 8, Practical-16)

MODULE-3 Network& Communications : Protocols in Computer communications- Wired & Wireless communication Future of communications Satellite Based systems Beyond 3G to 4G- Networks-Benefits of networks-types of networks:WANs. MANs, LANs, WLANs Types of LANs Intranet, Extranet- Virtual Networks Sharing data and hardware in a LAN environment- work group computing & groupware Telecommuting & Virtual offices Network security Firewalls.

(Hrs-Theory -8,

Practical-4)

MODULE-4 HTML & Webpage: Introduction to HTML- Essentials Static & Dynamic Web pages Structure of a Web Page-Designing web pages - HTML Tags Text Formats-working with text presenting and arranging text Paragraphs-Tables in HTML- working with Links, lists, Images, Audio & Video Forms & Frames- Website Management.

(Hrs-Theory-12,

Practical 18)

MODULE-5 Internet: Exploring Cyberworld Internet working concepts, Devices, Internet Basics History & Architecture -ISP TCP/IP Basics- Domain Name System (DNS) -Wireless internet Mobile IP Mobile TCP GPRS WAP Web services Search Engines - searching, downloading and saving webpages Web browsers Internet Explorer-Mozilla FireFox- controlling browser options - Book marks Favourites RSS Internet Terminology -Blogging Podcast. Email- POP3 IMAP - Video Conferencing - Internet as a knowledge management tool.

(Hrs-

Theory-4 Practical-8)

*Practical Training:*

- *Designing a web page for your department*
- *Designing a web page for a Retail marketing firm.*
- *File Management in Windows (Operations with files & folders)*

#### SUGGESTED READINGS

- *Using Information Technology (6<sup>th</sup> Edition): Williams & Sawyer Tata McGraw Hill Company*
- *Operating System Concepts (Windows XP update): Avi Silberschatz, Peter Galvin & Greg Gagne Willey India*
- *Computer Networks Protocols, Standards and Interface: Uyles Black Prentice Hall India Pvt. Ltd.*
- *Web Design Technology Theory and Techniques on the cutting edge : D.P. Nagpal S.Chand & Company Ltd*
- *HTML Black Book: Stephen Holzner Dreamtech Press*
- *Web Technologies: Achyut S. Godbole & Atul Kahate Tata McGraw Hill Company.*
- *Using the Internet: Barbara Kasser Prentice Hall of India Pvt. Ltd.*
- *The Complete Reference on Internet:Margaret Lavine Young Tata McGraw Hill Edition.*
- *How to do everything with HTML & XHTML A beginners Guide:James Pence Dreamtech Press*

## SEMESTER-IV

### CORE (OPTIONAL)-3 INCOME TAX ASSESSMENT AND PROCEDURE

Instructional Hrs-90	Credit-3
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OBJECTIVE- *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.*

MODULE-1 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 a) Conversion of capital asset into stock in trade b) Transfer of capital asset by a partner/member to a firm, AOP, BOI c) Compensation on compulsory acquisition of assets and also enhanced compensation d) Right share and Bonus shares e) Converted shares/debentures - Capital Gains exempt from tax Capital Gains Account Scheme Computation of Income from Capital Gain ( 20 Hrs)

MODULE-2 Income from other source General chargeability Specific Chargeability Kinds of securities & grossing up of interest Bond washing transaction Computation Deductions allowed Deduction not permitted Computation of income under the head Income from Other Source ( 15 Hrs)

MODULE-3 Aggregation and deduction Clubbing of income of other persons Various

cases Aggregation of deemed incomes- Set off and carry forward of losses- Order of set off Computation of gross total income Deductions under Chapter VI A Deduction for payments or contribution applicable to individuals covered by Sec 80C to Sec 80GGC Deduction under Sec 80U (Deductions for incomes excluded ) Total income Computation of total income

(25

Hrs) MODULE-4 Various Income Tax authorities Powers and Functions

(5 Hrs)

MODULE-5 Assessment- Assessment procedure Various types of Return of Income Return through TRP PAN Types of Assessment Tax deducted at source- (Brief study only Problems excluded) TCS TAN - A brief study on areas (a) Advance payment of tax (b) Refund (c) Recovery of tax (d) Tax Clearance Certificate Assessment of individuals and computation of Tax

(25 Hrs)

*Practical Work*

*Computation of tax payable by various categories assessment*

*Preparation of return*

#### SUGGESTED READINGS

1. *Students Guide to Income Tax- Dr Vinod K Singhania and Monica Singhania - Taxmann Publication*
2. *Direct Taxes Law and Practice- Dr H C Mehrotra and Dr S P Goyal- Sahitya Bhawan Publications*
3. *Direct Taxes- V P Gaur and D B Narang Kalyani Publishers*
4. *Direct Taxes Sri T N Manoharan- Snow White Publications*

#### CORE-10 CAPITAL MARKET

Instructional Hrs-72	Credit-4
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OBJECTIVE-

1. *To give the students an overall idea about Capital market..*
2. *To familiarise the students with capital market operations in India.*

MODULE-1 The Indian financial system-Components- Role and functions-Recent development in the Indian financial system-Financial market-Classification-Industrial security market-Government security market-Money market-Capital market and money market-Money market instruments.

(10hrs)

MODULE -2 SEBI-Establishment-Objectives-Powers and functions-

(5hrs)

MODULE -3 Primary market-Functions of new issue market-Methods of floating new issue-IPO-FPO-Public issue-bonus issue-Right issue-Private placement-Book building-ESOP-Intermediaries in the new issue market-Registrars to the issue-brokers to the issue-Bankers to the issue-Underwriters.

(20hrs).

MODULE -4 Secondary market-Role and functions of Stock Exchanges-Members of the Stock Exchanges-Classification-type of speculators-Speculative transaction-listing of securities-Classification of listed securities-Methods of trading in a stock exchange-Screen based trading-on line trading-Depository system-Stock market indices.

(20hrs)

MODULE -5 Stock exchanges in India-NSE-BSE-MCX-Major international stock exchanges-Derivatives-features of derivatives-Types of derivatives-Derivative instruments-Futures-Options-Swaps-Currency futures in India-Recent trends in capital market.

(17hrs)

#### SUGGESTED READINGS

1. *Gupta N.K and Monica Chopra : Financial Markets Institutions and services*
2. *Yogesh Maheswary : Investment Management*
3. *Kevin. S : Security Analysis and Portfolio Management*
4. *Preethi Singh : Dynamics of Indian Financial System*
5. *Sojikummar.K and Alex Mathew : Indian Financial System and Markets*
6. *Bharathi. V.P.Pathak : Indian Financial System*
7. *Khan. M.Y : Financial Services.*
8. *International Trade and Financial Environment.*
9. *Gupta N.K, Monica Chopra, Financial Markets, Institutions and Services.*

#### CORE-11 CORPORATE ACCOUNTING

Instructional Hrs-90	Credit-4
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OBJECTIVE-*To provide a thorough knowledge about the accounting of companies*

MODULE-1 Redemption of Preference shares, Its conditions- Issue of bonus shares- Guidelines- Under writing-Accounting for Buyback Shares.

(15 hrs)

MODULE-2 Final accounts of Joint Stock Companies-Profit prior to incorporation-

(20hrs)

MODULE-3 Amalgamation and external reconstruction-Amalgamation in the nature of merger-purchase-Calculation of purchase consideration (all methods) entries in the books of transferor and transferee companies, Revised Balance Sheet. (Excluding inter company holdings)

(30hrs)

MODULE-4 Internal reconstruction and capital reduction-Accounting treatment and Revised Balance Sheet.

(15hrs)

MODULE-5 Liquidation-Meaning-Preparation of liquidator's final statement of accounts.

(  
10h  
rs)

#### SUGGESTED READINGS

1. *Jain.S.P and Narang.K.L : Advanced Accountancy*
2. *Maheswari.S.N and Maheswari S.K : Advanced Accounting*
3. *Paul.K.R : Corporate Accounting*
4. *Dr. S.M.Shukla and Dr.S.P.Gupta : Advanced Accounting*
5. *Mc Shukla and T.S.Grewal : Advanced Accounts*
6. *Rawat.D.S : Accounting*
7. *Nirmal Gupta and Chhavi Sharma : Corporate Accounting Theory and Practice.*

COMMON CORE-4  
MANAGEMENT

ENTREPRENEURSHIP DEVELOPMENT AND PROJECT

Instructional Hrs-72	Credit-4
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OBJECTIVES: *To equip the students a craving for individual freedom, initiative and enterprise by pursuing self employment and small business entrepreneurship as a viable alternative to salaried employment.*

MODULE-1 Entrepreneurship Definition Meaning-Concepts-Characteristics-Functions-Entrepreneurial traits Motivation; Role of entrepreneur in economic development-Factors affecting entrepreneurial growth. (12 hrs)

MODULE-2 Types of entrepreneurs- Intrapreneurship -Women entrepreneurship-Problems- -EDP-Steps, contents, Need for training- target group- Contents of the training programme-Special Agencies for Entrepreneurial Development and Training-DIC. (12 hrs)

MODULE-3 Project Meaning Features-Classification-Project identification-Sources of Ideas-Stages in project identification -Project Life Cycle-Project formulation-elements, Feasibility Analysis-Network Analysis-Project Planning (12 hrs)

MODULE-4 Project appraisal techniques, Pay back period, ARR, Discounted cash flow techniques, Merits and demerits, Capital rationing, (Including Problems) Preparation of Project Report-Scope-Content.

(24 hrs)

MODULE-5 Setting up of micro small and medium enterprises, location significance, Green channel, Bridge capital, Seed capital assistance, Margin money scheme, Sickness, Causes-Remedies-Role of institutions/schemes in entrepreneurial development-SIDCO, SIDBI, NIESBUD, EDII,SISI, NREG Scheme-SWARNA JAYANTHI Rozgar Schemes.(Brief study only)

(12 hrs)

*Practical Work:*

- 1. Preparation of a project report.*
- 2. Procedure to obtain financial assistance for small enterprises.*
- 3. Case studies of successful /sick small business.*
- 4. Industry visits.*

## SUGGESTED READINGS

- *Desai, Vasant : Dynamics of entrepreneurial development and management.*
- *Drucker, Peter F: Innovation and Entrepreneurship*
- *Gupta C.B., Srinivasan N.P: Entrepreneurship Development in India*
- *Arora, Renu., Sood S.K : Entrepreneurial Development and Management*
- *Khanka, S.S: Entrepreneurial Development*

## CORE-12 FINANCIAL SERVICES

Instructional Hrs-54	Credit-2
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### OBJECTIVES-

1. *To provide the students with an overall idea of financial services available in the country.*
2. *To create an understanding about recent trends in financial services sector.*

MODULE-I Introduction- Meaning- Types- Fund based financial services, fee based financial services. Merchant Banking- Functions- Regulation of merchant bankers. .

(10hrs)

MODULE-2 Venture Capital- Features- types- Stages of venture capital finance- Venture capital process- Structure of Venture Capital Funds- Analysing products and services of venture capital funds-

(

12h

rs)

MODULE-3 Leasing and factoring-Leasing- Essentials- Types- Advantages- Limitations Factoring-Types-importance-Pricing-Factoring services in India.

(10hrs)

MODULE-4 Mutual funds and Securitisation-Mutual funds-Meaning-Types-SEBI Guidelines(over view only) Securitisation-Meaning-Procedure-Securitisation in India.



(12hrs)

MODULE-5 Credit rating-Agencies-Procedure of credit rating-Recent trends in Financial services.

(10hrs)

SUGGESTED READINGS

1. Gupta.N.K and Monika Chopra : *Financial Markets,Institutions and Services.*
2. Yogesh Maheswari : *Investment Management*
3. Kevin. S : *Security Analysis and Portfolio Management*
4. Avadhani.V.A : *Security Analysis and Portfolio Management*
5. Donald.M. Fischer : *Security Analysis and Portfolio Management*
6. Bhole. L.M : *Financial Markets and Institutions*
7. Bharathi.V. Pathak : *Indian Financial System*
8. Vasanth Desai : *Indian Financial System-*
9. Khan.M.Y : *Financial Services.*
10. N.K.Gupta, Monika Chopra, *Financial Markets, Institutions and Services.*

VOCATIONAL CORE-2 INFORMATION TECHNOLOGY FOR OFFICE

(60% Theory and 40% Practical)

Instructional Hrs-90	Credit-3
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OBJECTIVES- *The objective of this course is to make the students capable of managing the office activities with the help of information technology.*

MODULE-1 Word Processing package: MS-Word 2007: Introduction; Features- Word User Interface Elements; Creating new Documents; Basic Editing, Saving a Document; Printing a Document; Print Preview, Page Orientation- Viewing Documents; Setting tabs-Page Margins; Indents; Ruler, Formatting Techniques; Font Formatting, Paragraph Formatting; Page Setup; Headers & Footers; Bullets and Numbered List; Borders and Shading; Find and Replace; Page Break& Page Numbers; Mail Merging-Spelling and Grammar Checking; Thesaurus; Automating Documents; Macros; Tables; Side-by-side and Nested Tables; Formatting Tables; Drawing; WordArt- Paint brush document templates - E-mail Editor. (Hrs-Theory-6, Practical-12)

MODULE-2 Desktop Publishing: PageMaker 7.0: Introduction to Desktop publishing as a Process- Pagemaker tools and Pallettes - Working with objects -type Styling options - Working with text - formatting options: Leading, Margins and

indents - Scaling text-Paragraph formatting options - Working with Grids - Creating frames Layers. (Hrs-Theory-6, Practical-12)

MODULE-3 Spreadsheet package: Ms-Excel 2007 Introduction, Excel User Interface, Working with cell and cell addresses, Selecting a Range, Moving, Cutting, Copying with Paste, Inserting and Deleting cells, Freezing cells, Adding, Deleting and Copying Worksheet within a workbook, Renaming a Worksheet. Cell Formatting Options, Formatting fonts, Aligning, Wrapping and Rotating text, Using Borders, Boxes and Colors, Centering a heading, Changing row/column height / width, Formatting a Worksheet Automatically, Insert Comments, Clear contents in a cell. Using print Preview, Preparing Worksheet for the printer, Selecting Print Area, Margin and Orientation, Centering a Worksheet, Using header and footer, Inserting page breaks, Creating list, Sorting Data. (Hrs-Theory-9, Practical-12)

MODULE-4 Advanced Features of Excel: All Functions in excel, Using Logical Functions, Statistical functions, Mathematical etc. Linking Data between Worksheet, Elements of Excel Charts, Categories, Create a Chart, Choosing chart type, Edit chart axis - Titles, Labels, Data series and legend, Adding a text box, Rotate text in a chart, Converting a chart on a web page, Saving a chart. Use of Pivot tables- Designing of Templates in Excel. (Hrs-Theory-9, Practical-12).

MODULE-5 Presentation Package: Ms-PowerPoint 2007 Advantages of Presentation Screen layout creating presentation inserting slides adding sounds & videos-formatting slides -slide layout views in presentation - colour scheme background action buttons slide transition Custom animation Creating Master slides Managing slide shows - using pen Setting slide intervals (Hrs-Theory-4, Practical-8).

*Practical Training:*

- *Create a small poster using pagemaker*
- *Create a Brochure using pagemaker*
- *Prepare Pay rolls in Excel*
- *Cell Formatting Conditional*
- *Analysis and presentation of data using charts*
- *Using Functions*
- *Using of Mailmerging feature of word.*

**SUGGESTED READINGS**

- *Ms-Office 2007: Gini Courter & Annette Marquis BPB Publications*
- *Special Edition Ms Excel 2007: Patrick Blattner, Louie Utrich. Ken Cook & Timothy Dyck Prentice Hall India Pvt. Ltd.*
- *Mastering PageMaker:Atman Rebecca & Atman Rich BPB Publications*

**SEMESTER-V**

**CORE-13 COST ACCOUNTING**

Instructional Hrs-90	Credit-3
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**OBJECTIVES-**

- *To familiarise the students with cost concepts*
- *To make the students learn the fundamentals of cost accounting as a separate*

*system of accounting.*

MODULE-1 Introduction to cost accounting-Meaning, definition-Cost concepts-Costing Cost accounting-Cost accountancy-Cost unit-Cost centre-responsibility centres- Profit centre-Cost control-Cost reduction-Objectives of cost accounting-Distinction between cost accounting and financial accounting-Methods and techniques of cost accounting-Advantages and disadvantages of cost accounting.

(15hrs)

MODULE-2 Accounting and control of material cost-material purchase procedure-Material stock level-EOQ-ABC, VED and FSN analysis-JIT-Perpetual and periodic inventory system, Continuous stock taking-Material losses-Wastage-scrap-Spoilage-Defectives-Pricing-LIFO-FIFO-Simple average-Weighted average

(20hrs)

MODULE-3 Accounting and control of labour cost-Time keeping and time booking-Systems of wage payment-Time rate system-piece rate system-Differential piece rate system-Incentive plan-Halsey plan-Rowan plan-Idle time-overtime and their accounting treatment-Labour turnover-Methods of calculating labour turnover.

(20hrs)

MODULE-4 Accounting for over head-Classification of over head-Primary and secondary distribution-Absorption of overhead-Percentage method-Unit rate method-machine hour method-Labour hour rate method-Simultaneous equation method-Over absorption and under absorption.

(15hrs)

MODULE-5 Preparation of cost sheet-Tender and quotation-Preparation of reconciliation statement.

(20hrs)

#### SUGGESTED READINGS

- *Advanced cost accounting-SP.Jain and K.L Narang*
- *Advanced cost accounting, N.K.Prasad*
- *Advanced cost accounting, S.N Maheswary*
- *Theory and practice of cost accounting, M.L.Agarwal.*

- *Cost Accounting, M.C.Sukla and T.S.Grewal.*
- *Ahmmad Naseem, Introduction to Cost Accounting.*

VOCATIONAL CORE-3      PROGRAMMING IN C LANGUAGE  
( 60% theory and 40% practical)

Instructional Hrs-90	Credit-4
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OBJECTIVE-      *The objective of this course is to familiarise the students with the procedure for Programming C Language*

- MODULE-1    Overview of C programming, Steps in Programme Definition    Problem Identification    Algorithm    Flowchart.  
(5 hours)
- MODULE-2    C Language    Introduction    history, importance of C - Coding styles Steps in executing C programs    structure of C program    C tokens    different Data Types and Variables,.  
(10 hours)
- MODULE-3    Input and Output Operations    Scope of variables - Decision Making, Branching and Looping Statements.  
(Theory: 10 hours, Practical : 20 hours)
- MODULE-4    Functions    Arrays    Character Strings    Structures    Union    Pointers  
(Theory: 10 hours, Practical : 10 hours)
- MODULE-5    File Management.: input and output operations in file    Working of file functions, Programming in file.  
(Theory: 10 hours, Practical : 15 hours)
- Practical Examination (Time : 2 hours)

**SUGGESTED READINGS**

1. *Progaramming in Ansi C - E Balaguruswamy*
2. *Let Us C :- Yeshavant Kanetker*
3. *Programming with C :- Jayapoovan*

## CORE-14 SPECIAL ACCOUNTING

Instructional Hrs-108	Credit-4
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OBJECTIVE- *The purpose of the paper is to acquaint the students with advanced accounting principles and procedures.*

MODULE-1 Accounts of banking companies-Meaning of banking companies-Important provisions of banking companies Act, 1949-preparation of final accounts of banking companies-Profit and loss account, Balance sheet, transactions of special type- Asset classification and provisions-Non Performing Assets.

(30hrs)

MODULE-2 Accounts of Insurance Companies-Insurance companies-special terms-Final accounts-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)

(30hrs)

MODULE-3 Investment account-cum-interest-Ex-interest-Cum dividend-Ex dividend-treatment of bonus share-Right shares-Preparation of investment account-(As per AS-13)  
(15 hrs)

MODULE-4 Insurance claims-Types of claims-loss of stock policy-Ascertainment of the value of stock on the date of fire-Ascertainment of actual amount of claim to be lodged-Average clause-Loss of profit policy-Procedure to ascertain amount of claim.

(18hrs)

MODULE-5 Dissolution of partnership firms-preparation of realization account, capital account and cash account. Preparation of the statement showing the distribution of cash (Piecemeal Distribution)

(15hrs)

### SUGGESTED READINGS

1. *Jain.S.P and Narang.K.L : Advanced Accountancy*
2. *Maheswari.S.N and Maheswari S.K : Advanced Accounting*
3. *Paul.K.R : Corporate Accounting*
4. *Dr. S.M.Shukla and Dr.S.P.Gupta : Advanced Accounting*
5. *Mc Shukla and T.S.Grewal : Advanced Accounts*
6. *Rawat.D.S : Accounting*

**CORE (OPTIONAL) – 3 COMPUTERISED ACCOUNTING**  
(60% Theory and 40% Practical)

Instructional Hours – 90	Credit - 3
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Objective:

1. To equip the students to meet the demands of the industry by mastering them with industry sought after computerised accounting packages.
2. To expose the students to computer applications in the field of accounting.
3. To develop practical skills in the application of Tally accounting package.

**MODULE – 1 Introduction to computerised accounting:** Computerised accounting Vs. Manual accounting- merits of computerised accounting – Tally 9 - Features of Tally – Screen components- Creation of Company- selecting a company – altering/ modifying company creation details – Deleting a company – F 11 Features – F 12 Configuration.  
(Theory 2hrs. Practical 2hrs)

**MODULE - 2 Accounts and Vouchers** – account groups – pre-defined groups – creating single & multiple groups – creation of primary account groups – creating ledger accounts in single & multiple – displaying, altering and deleting account groups and ledgers – Accounting vouchers- entering transactions in accounting vouchers – bill wise details - altering and deleting a voucher entry – creating new voucher types – modifying an existing voucher – duplicating a voucher – optional vouchers – post-dated vouchers – reverse journal – bank reconciliation statement - creating budget - generating reports - configuring reports- balance sheet – profit and loss account – trial balance – day books – account books – statement of accounts – ratio analysis - cash flow - fund flow – list of accounts – exception reports.

(Theory 8 hrs. Practical 12 hrs.)

**MODULE - 3 Accounts with inventory** – enabling F 11 and F 12 - stock category – stock group – single/multiple creation of stock category and stock group – creation of units of measurement – creating single/multiple stock items – creating godowns - displaying, altering and deleting stock groups, units, items and godowns – cost categories- cost centres – creating cost categories and cost centres - displaying, altering and deleting cost categories and cost centres – purchase / sales orders - Inventory vouchers - using inventory vouchers – using accounting vouchers with inventory details (invoice mode) - Tally Security - Tally vault – Tally audit – advanced security control – back-up and restore – inventory reports - stock summary - inventory books – statement of inventory.

(Theory 8 hrs. Practical 15 hrs.)

**MODULE - 4 Accounting with Tax** – F 11 & F 12 settings for taxation – TDS - ledgers related to TDS – creating TDS voucher types - TDS reports – TCS – service tax - VAT – VAT terminologies – computing VAT – ledgers and vouchers pertaining to VAT – VAT reports – VAT forms – interstate trade and CST.

(Theory 5 hrs. Practical 15 hrs.)

**MODULE - 5 Payroll:** Enabling payroll – creating pay heads – single/multiple creation of employee groups - single/multiple creation of employee head – salary details – configuration of salary details – creating units of work – managing and creating attendance / production types – F 12 payroll configuration – payroll vouchers – creating payroll voucher types - displaying, altering and deleting payroll documents – payroll reports (full) – configuring all payroll reports – statutory deductions – PF – employers contribution to PF – PF ledger heads

– PF related heads in pay structure –gratuity calculation, creation and accounting - generating a sample pay slip – employee loan & salary advance management.

(Theory 8

hrs. Practical 15 hrs.)

*Practical Training: Prepare final accounts of a Company in Tally with Inventory*

#### SUGGESTED READINGS

1. *Tally for Every one - Roopa, Atc Publishing Chennai.*

2. *Implementing Tally 9 A Comprehensive Guide to Tally 9 A.K. Nadhani & K.K. Nadhani - BPB Publications*

3. *Tally Manual Tally Academy*

## SEMESTER-VI

### CORE-15 APPLIED COST ACCOUNTING

Instructional Hrs-90	Credit-4
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#### OBJECTIVES:

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

MODULE-1 Introduction to the application of costing methods and techniques in business decision making-Job costing Meaning Procedure Accounting. Batch costing- Meaning- Procedure- Economic Batch Quantity.

(10hrs)

MODULE-2 Contract costing-Meaning-Objectives-Work certified and uncertified-determination of profit on incomplete contract-Working progress-Balance sheet-Escalation clause-Retention money-Cost plus contract.

(15hrs)

MODULE -3 Process Costing Process Accounts Process Losses Abnormal gain and its treatment Joint products and By-products Methods of apportioning Joint costs.

(20hrs)



MODULE -4 Marginal Costing Meaning-Definition-Difference between marginal costing and absorption costing and differential costing-Advantages and disadvantages-Break Even Analysis Cost Volume Profit analysis Simple break even chart- Decision making Pricing decisions-Key factor-Make or buy- Sales mix-acceptance of order.

(25hrs)

MODULE-5 Budget and budgetary control-Meaning and definition- Objectives-Relation with planning and control-Budget centre-Budget manual-Budget committee-Preparation of cash budget and flexible budget-Zero base budgeting-Performance budgeting- (20hrs)

SUGGESTED READINGS

1. Jain. S.P and Narang.K.L : *Advanced Cost Accounting*
2. Prasad.N.K : *Advanced Cost Accounting*
3. Khan.M.Y and Jain.P.K : *Advanced Cost Accounting*
4. Thulsian P.C : *Practical Costing*
5. Arora.M.N : *Principles and Practice of Cost Accounting*
6. M.L Agarwal : *Advanced Cost Accounting*
7. Bendrey, *Essentials Of Management Accounting.*
8. Murthy R.V.V, *Cost and Management Accounting.*

VOCATIONAL CORE-5 PROGRAMMING WITH VISUAL BASIC 6.0  
( 60% theory and 40% practical)

Instructional Hrs-90	Credit-4
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OBJECTIVE- *The objective of this course is to familiarize students with the programming in Visual Basic 6.0*

MODULE-1 Introduction VB Development Environment Exploring the menu bar Using the toolbox Elements of Visual basic syntax Using literals Declaring and using constants Data types Declaring and using variables Using the operators

(10 hours)

MODULE -2 Subroutines and functions Looping and decision control structure If / Then / Else Structure Select structure For / next structure Do/ Loop structure While/ wend structure.

(Theory: 10 hours, Practical : 15 hours)

MODULE-3 Using intrinsic controls Pointer- Label- Frame- Check box- Combo box- Scroll Bar- Timer- Dir list box- Shape- Image- OLE- Picture Box- Text box- Command Button- Option Button- List box- Adding check box controls- Adding combo box-

(Theory: 10 hours, Practical : 10 hours)

MODULE-4 Standard MDI form features- Building the MDI form- Using menus- Building a wizard.

(Theory: 5 hours, Practical : 5 hours)

MODULE-5 Database programming- Data view window- Query designer- Data report designer- Creating a data environment Adding queries to data environment Data controls- ADO- DAO- Connecting to the database Adding records- Editing records Closing the database connection.  
(Theory: 10 hours, Practical : 15 hours)

Practical Examination(Time : 2 hours)

#### SUGGESTED READINGS

1. *Programming with Visual Basic 6.0 - Mohammed Azam*
2. *Visual Basic 6 programming Black Book - steven Holzner*
3. *Mastering Visual Basic 6 :- Evangelos Petro utsos*
4. *Starting out with Visual Basic 6 programming :- Tony goddis, Brvce denton*

#### CORE-16 PRACTICAL AUDITING

Instructional Hrs-90	Credit-4
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#### OBJECTIVES:

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

MODULE-I Introduction - Meaning and objectives of auditing Types of audit- Audit programme - Audit Note Book Working papers -Evidences- Considerations before commencing an audit work- Routine checking and test checking- Qualifications of an auditor- Liabilities of an auditor in case of negligence- Misfeasance-Criminal liability-Liability towards third parties. (15 hrs)

MODULE-2 Internal control- Internal check and internal audit - Audit Procedure. Vouching-requirements of a voucher Vouching of cash sales, receipts from debtors, cash purchases, payment to creditors, payment of wages, purchase of land and buildings Duties of an auditor- Verification and valuation of assets and liabilities Methods Duties of an auditor. (25hrs)

MODULE-3    Audit of limited companies    Company auditor    Qualifications  
 disqualifications- Appointment    Rights, duties and liabilities  
 Removal. Share capital and share transfer audit    Audit Report    Contents  
 and types.    (20hrs)

MODULE-4    Investigation- Distinction between audit and investigation    Types  
 of    investigative audit where fraud is suspected- On acquisition of  
 a    running  
 business.    (1  
 5hrs)

MODULE-5    Recent trends in Auditing- Nature and significance of Cost audit-  
 Objectives- Tax audit-objectives Management audit-objectives- Social  
 audit- Objectives-Government audit- Objectives-Performance audit-  
 Objectives-Auditing in EDP (Electronic Data Processing) environment-Audit  
 Assurance    Standards-Meaning    and  
 scope.    (15hrs)

#### SUGGESTED READINGS

1. *Sharma .T.R : Auditing*
2. *Tandon.B.N : Practical Auditing*
3. *Saxena and Saravanavel : Practical Auditing*
4. *Ravinder Kumar and Virender Sharma : Practical Auditing*
5. *Jagadeesh Prakash : Principles and Practices*
6. *Raman.B.S : Auditing*
7. *Dinkar Pagare : Auditing.*

#### CORE-17    ACCOUNTING FOR MANAGERIAL DECISIONS

Instructional Hrs-90	Credit-4
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#### OBJECTIVE-

1. *To equip the students to interpret financial statements.*
2. *To enable the students to have a thorough knowledge on the management accounting techniques in business decision making.*

MODULE-1    Financial statements-Meaning-Essentials-Importance-Characteristics-Nature-  
 Limitations-Analysis and interpretation of financial statements- Objects and  
 importance of analysis and interpretation-Types of financial analysis-External  
 analysis-Internal analysis-Horizontal analysis-Vertical analysis-Methods and  
 techniques used in financial analysis-Comparative statement-Common size  
 statement-Trend  
 analysis.    (15hrs)

MODULE-2 Ratio analysis-Introduction-Meaning and definition-Objectives-Importance and uses-Limitations-Classification of ratios-short term liquidity-Current ratio-Quick ratio-Absolute liquidity ratio-Long term financial ratios-Debt equity ratio-Proprietary ratio-Solvency ratio-Fixed assets ratio-Debt service ratio-Ratio of long term debt to share holders fund-General profitability ratios-Overall profitability ratios-Return on share holders funds-Return on equity capital-EPS-Return on capital employed-Capital turnover ratio-Dividend yield ratio-turnover ratios-Preparation of Trading and profit and loss account and balance sheet by using ratios.

(25hrs)

MODULE-3 Fund flow analysis-Introduction-meaning and definition of fund-Need for fund flow statement-managerial uses-Limitations-Procedure for the preparation of fund flow statement-Schedule of changes in working capital.

(20hrs)

MODULE-4 Cash flow statement-introduction-Meaning-Utility-Comparison between fund flow statement and cash flow statement-Preparation of cash flow statement. (As per AS-3)

(15hrs)

MODULE-5 Responsibility accounting-Meaning and definition-Fundamental aspects-features-Advantages-Disadvantages-Steps involved-Responsibility centre and its types. (Theory only)

(15hrs)

#### SUGGESTED READINGS

1. Man mohan, Goyal.S.N : Principles of Management Accounting.
2. Shashi.K.Gupta and Sharma.R.K : Management Accounting
3. Gupta.S.P and Sharma.R.K : Management Accounting
4. Kulshustia and Ramanathan : Management Accounting
5. Maheswari.S.N : Management Accounting and Financial Control.
6. Pandey .I.M : Principles of Management Accounting
7. Khan.M.Y & Jain.P.K : Management Accounting
8. Revi.M.Kishore : Management Accounting
9. Jhamb H.V, Fundamentals of Management Accounting.

COMPLEMENTARY COURSE-5

SECRETARIAL PRACTICE

Instructional Hrs-72	Credit-3
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#### OBJECTIVE-

1. To get an understanding on the qualification and function of company secretary.

2. *To familiarize with the work performed by a company secretary.*

MODULE-1 Company secretary-definition-qualification-importance-role-function-position-duties-appointment-dismissal- powers-practicing company secretary.

(12Hrs)

MODULE-2 Secretarial functions in the initial stages-promotion stage- capital subscription stage-issue of share-allotment of shares-filing of documents-preparations of letters and notices in the above case. Secretarial functions in the following areas-share certificate,share warrant,transfer of share-transmission-forfeiture,reissue-notices and records-register of members-register of shareholders-dividend warrant

(15Hrs)

MODULE-3 Registers and records to be maintained in a company-statutory books-registers-other records-statistical book-annual reports-secretarial duties.

(15Hrs)

MODULE-4 Company meetings and secretarial duties-types of meetings-secretarial functions before the meetings, during the meeting, after the meetings-preparation of notice,agenda and minutes,resolution-preparation.

(15Hrs)

MODULE-5 Dividend and interest-legal provisions relating to dividends-unpaid or unclaimed dividend secretarial procedure regarding payment of dividend - payment of interest,procedure of paying interest on debenture etc.

(15Hrs)

SUGGESTED READINGS

- Sherlekar, Secretarial Practice.
- C.K.Ghosh, Secretarial Practice
- Acharya Govekar, Secretarial Practice
- S.C.Kuchel, Secretarial Practice.

**COURSE STRUCTURE**  
**B.Com Degree Programme, (Model-III, Vocational)**  
**TRAVEL AND TOURISM)**  
**SEMESTER I**

<b>Course No.</b>	<b>Course Title</b>	<b>Instructional Hours</b>	<b>Credit</b>
Common -1	Language – English	5	4
CM01CAC03	Environmental Studies	4	4
CM01BAA01	Business Statistics	4	3
CM01BAA02	Modern Banking	4	3
CM01BAA03	Business regulatory Frame work	4	3
CM01BA901	Perspectives and Methodology of Business Studies	4	4

**SEMESTER II**

<b>Course No.</b>	<b>Course Title</b>	<b>Instructional Hours</b>	<b>Credit</b>
Common-2	Language – English	5	4
CM02CAC01	Business Environment	4	4
CM02BAA01	Quantitative Techniques for Business Research	4	3
CM02BAA02	Principles of Insurance	4	3
CM02BAA03	Corporate Regulations & Governance	4	3
CM02BA901	Business Communication and Management Information System	4	4

**SEMESTER III**

<b>Course No.</b>	<b>Course Title</b>	<b>Instructional Hours</b>	<b>Credit</b>
CM03BBA01	Financial Management	4	3
CM03BAA01	Marketing Management	4	4
CM03BAA02	Financial Accounting	5	4
CM03BAA03	E-Commerce and General Informatics	4	4
CM03BAA04	Business Management	3	2
CM03BBA04	Fundamentals of Tourism	5	3

**SEMESTER IV**

<b>Course No.</b>	<b>Course Title</b>	<b>Instructional Hours</b>	<b>Credit</b>
CM05DAA02	Business Ethics	4	3
CM04BAA01	Capital Market	4	4
CM04BAA02	Corporate Accounting	5	4
CM04BA901	Entrepreneurship Development and Project Management	4	4
CM04BAA03	Financial Services	3	2
CM04BBA04	Marketing of Tourism	5	3

#### **SEMESTER V**

<b>Course No.</b>	<b>Course Title</b>	<b>Instructional Hours</b>	<b>Credit</b>
CM05BAA01	Cost Accounting	5	3
CM05CAB03	Tourism and Cultural Heritage of India	5	4
CM05BAA02	Special Accounting	6	4
CM05BBA04	Travel and Tourism Infrastructure	5	3
CM05CAC02	Open Course	4	4

#### **SEMESTER VI**

<b>Course No.</b>	<b>Course Title</b>	<b>Instructional Hours</b>	<b>Credit</b>
CM06BAA01	Applied Cost Accounting	5	4
CM06CAB03	Tourism Environment and Ecology	5	4
CM06BAA02	Practical Auditing	5	4
CM06BAA03	Accounting for Managerial Decisions	5	4
CM06BBA04	Hospitality Management	5	3
CM06BFA01	Project & Viva		1

#### **SEMESTER-I**

COMPLEMENTARY COURSE-1 ENVIRONMENTAL STUDIES

Instructional Hrs-72
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Credit-4
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OBJECTIVES-

1. To enable the students to acquire basic ideas about environment and emerging issues about environmental problems.
2. To give awareness about the need and importance of environmental protection.

MODULE-1 Environmental studies meaning scope importance

(12hrs)

MODULE-2 Ecology and Eco System meaning of ecology structure and function of eco system producers consumers decomposers energy flow in the eco system food chain food webs and ecological pyramids . Eco system concept of eco system types of eco systems structure and functions of eco system.

(15hrs)

MODULE-3 Industry and environment - pollution environmental pollution soil pollution air pollution water pollution thermal pollution noise pollution causes, effect and control measures waste management waste minimisation through cleaner technologies reuse and recycling - solid waste management.

(15hrs)

MODULE-4 Social issues and environment Unsustainable to sustainable development urban problems related to energy water conservation water harvesting resettlement and rehabilitation of people environment ethics waste land reclamation consumerism and waste products.

(15hrs)

MODULE-5 Human Population and environment population growth variation among nations population explosion environment and human health human rights value education women and child welfare.

(15hrs)

Note: Students should Participate a tour programme not more than 5 days and undertake a study on environmental issues familiar to their context and prepare a brief report on the same identifying issues involved and remedies.

SUGGESTED READINGS

1. Misra.S.P and Pandey.S.N : Essential environmental studies



2. *Kina. B. Chikle and others : Understanding environment*
3. *Dodia :Environmental Studies*

CORE-1      BUSINESS STATISTICS

Instructional Hrs-72	Credit-3
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OBJECTIVE

1. *To provide basic knowledge of statistical techniques as are applicable to business.*
2. *To enable the students to apply statistical techniques for quantification of data in business.*

MODULE-1 Business Statistics- Introduction-Meaning and Definition-Functions of Statistics- Importance of Statistics-limitations of Statistics-Distrust of Statistics  
(12hrs)

MODULE-2 Measures of Central tendency-concept-Mean, Median-Mode- Geometric Mean-Harmonic Mean-merits and demerits  
(10hrs)

Module-3 Measures of dispersion-Concept-Absolute and relative measure-Range-Inter quartile range-Quartile Deviation-Mean Deviation-Standard Deviation- Merits and Demerits-Relevance and applications in Business-Co-efficient of variation-Skew ness-Kurtosis-Moments. (Brief Study only)  
(10hrs)

MODULE-4 Index Numbers-meaning-Importance-Characteristics and uses of Index Numbers-Price Index-Quantity index-Value based index numbers-Methods of constructing index numbers-Laspeyer s paascher s and Fisher s Ideal Index numbers-Test of consistency-problems in construction of index numbers-Cost of living index numbers and its uses.  
(25hrs)

MODULE-5 Time series Analysis-Meaning-Definition-Components of time series- Methods of determination of trend-Methods of moving average-Methods of least squares-Scope in business  
(15hrs)

*PRACTICAL WORK*

1. Construction of Cost of living index numbers

2. Preparation of family budgets

SUGGESTED READINGS

1. Gupta, S.P, *Statistical Methods*.
2. Gupta, C.B, *Introduction to statistics*.
3. Desai, S.S, *Business Statistics*.
4. Gupta, S.C, *Fundamentals of Statistics*.
5. Elhance. D.N, *Fundamentals of Statistics*.
6. *Business Statistics*, L.R Potty.
7. B.M. Aggarwal, *Business Mathematics and Statistics*.

CORE-2 MODERN BANKING

Instructional Hrs-72	Credit-3
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OBJECTIVE-

1. To provide basic knowledge of banking.
2. To familiarize the students with the changing scenario of Indian banking.

MODULE-1 Introduction-Origin and Evolution of banks-Meaning and definition of banking-Nationalisation and its objectives-Classification of banks-Functions of commercial banks-Credit creation.

(15hrs)

MODULE-2 Retail banking-Products and services-Its business and composition-Housing loans-Vehicle loans-personal loan-Education loan-Farm loan-Computation of interest-Fixed rate-Floating rate-EMI-Value added service.

(15hrs)

MODULE-3 Innovations and reforms in banking-Social banking-Lead bank scheme-Offshore banking-Hi-Tech banking-Debit and credit card-EFT-RTGS-Tele banking-Internet banking-Banking ombudsman-Banking sector reforms-Capital adequacy norms-NPA-Its management-Consortium banking-Cheque Truncation system-E-Purse.

(20hrs)

MODULE-4 Banker and customer-Meaning and definition-Relationship-General and special features-Rights and obligation-Opening of accounts-Different types of accounts-Closing of accounts-Cheque crossing and endorsement-

(12hrs)

MODULE-5 Rural banking-Rural credit-Objective-Deposit mobilisation-Microfinance-priority sector advances-Agriculture debt relief (Inclusive of enactment).

(10hrs)

#### SUGGESTED READINGS

- *Money and banking, Theory with Indian banking, T.N. Hajeela, Anes Publications.*
- *Banking law and practice by S.N.Maheswary, Kalyani publishers.*
- *Banking theory and practice Gordon and Natarajan.*
- *Modern Banking in India, K.C.Sharma.*
- *Modern Banking of India, O.P. Agarwal.*
- *Banking- Theory, Law and Practice, Gordon and Natarajan.*
- *Banking- Theory, Law and Practice, Nirmala Prasad and Chandradas.*

#### CORE-3 BUSINESS REGULATORY FRAMEWORK

Instructional Hrs-72	Credit-3
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#### OBJECTIVES:

1. *To provide a brief idea about the framework of Indian Business Laws.*
2. *To enable the students to apply the provisions of business laws in business activities.*

MODULE-I Law of Contracts - The Indian Contract Act, 1872 Definition of contract - Law of contracts Nature of contract Classifications Essential elements of a contract Offer and acceptance, consideration, capacity of parties- Minors-persons of unsound mind- persons disqualified by law- Free consent, legality of object and consideration, performance of contract, discharge of contract, breach of contract, remedies for breach of contract-Quasi contract- Performance (20hrs)

MODULE-2 Special Contracts - *Bailment and Pledge* Bailment Definition Essential elements Rights and duties of bailor and bailee Finder of lost goods. Pledge Essentials Rights and duties of Pawner and Pawnee. (15hrs)

MODULE-3 *Indemnity and Guarantee- Indemnity* - Definition, nature of liability of surety, rights of surety, discharge of surety. Meaning and definition of guarantee. (10hrs)

MODULE-4 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

(12hrs)

MODULE-5 Sale of Goods Act, 1930 Formation of contract of sale - Essentials of contract of sale goods and their classification Condition on warranties Transfer of property in goods Performance of contract of sale Unpaid seller and his rights.

(15hrs)

#### SUGGESTED READINGS

1. Kapoor. N.D : Business Law
2. Chandha.P.R : Business Law
3. Garg and Chawla : Fundamentals of Business Laws
4. Tulsian.P.C : Business Laws
5. B.S.Moshal : Modern Business Law.

#### COMMON CORE-1 PERSPECTIVES AND METHODOLOGY OF BUSINESS STUDIES

Instructional Hrs-72	Credit-4
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#### OBJECTIVES-

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

MODULE-1 Role of business in economic development - Indian development experience, role of public and private sectors in the post-colonial period, experience of liberalization and globalization. Different stakeholders of business firms- owners, managers, employees and others. Emergence of managerialism and the role of corporate governance; the goals of business- shareholder value maximization and its alternatives; goals for public sector, co- operatives and nonprofit enterprises. Government regulation of business- objectives, methods and problems. (Brief study only)

(15hrs)

MODULE-2 Establishing business - entrepreneurship- legal, physical, financial, social, and psychological environments for entrepreneurs- Individual and group entrepreneurs- Intrapreneurs . Mobilization of financial resources for business- Individual savings- Domestic savings in India- Factors affecting savings- Loans and advances- Sources of funds- Markets for raising money- Short term and long term funds- Lending institutions for business funds- Banks and non banking financial institutions- Cost of capital- documenting, funding sources and areas of expenses- accounting and accounting practices- Return on investment- Factors of production and rewards to factors like payment of wages, rent, interest and profits- Payment to Government- Taxes, direct and indirect- State and national levels- Funds from the primary and secondary markets- Stock exchanges and their role, stock broking, stock

exchange cues. (Brief study only) (20 hrs)

MODULE-3 Role of trained manpower for enhanced quality at individual, family, organizational and national level. Functioning of organization-The role of human resources- Management problems in small, medium and large organizations-Quality of life- Production of tangible and intangible products-Marketing and its role- Trends and Developments in Strategic Management-TQM- Bench Marking-Statistical Quality Control-Quality Circle- Business Process Re-engineering- Six Sigma- BPO-KPO (15hrs)

MODULE-4 Consumer Protection Act, 1986 Rights of a consumer Filing of appeals at the district level, state level and national level. Intellectual Property Rights meaning Patent rights trademarks Copyrights Plagiarism. (15hrs)

MODULE-5 Right to information Act-Right to access information on specific issues-banking transaction-Insurance transaction-government dealings and related services. (7hrs)

**SUGGESTED READINGS**

1. *Keith Davis and William C.Frederick : Business and Society Management, Public Policy, Ethics.*
2. *Peter F. Drucker : Management Tasks, Responsibilities, Practices.*
3. *Peter F Drucker : The Practice of Management.*
4. *Consumer Protection Act-1986 and its amendments.*
5. *Right to Information Act.*

**SEMESTER-II**

COMPLEMENTARY COURSE-2 BUSINESS ENVIRONMENT

Instructional Hrs-72	Credit-4
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**OBJECTIVES-**

1. *To enable the students to acquire basic knowledge of business environment.*
2. *To enable the students to identify various factors affecting business environment.*

MODULE-1 Business Environment Meaning Macro Environment Micro Environment Factors influencing the Environment-Environmental scanning-

(10hrs)

MODULE-2 Economic and Social Environment Nature of the economy Structure of the economy Economic policies Economic conditions Society and social

factors Demographic factors and its impact on business-National Income-  
Concepts- Methods of its measurement-

(17hrs)

MODULE-3 Legal and Political Environment Legislative measures and its impact on  
business Laws relating to industrial products and services - Functions of  
State - Role of Government Political ideology and its impact on business-  
Globalisation-Features-Effects-Trnds in foreign participation in Indian  
business-Privatisation- Features-Effects-Disinvestment-Effects.

(20hrs)

MODULE-4 Technological Environment Features of technology Impact of technology  
Management of technological changes Managing innovation  
Technological obsolescence Technology absorptive-Technology Transfer-  
Social consequences of technological change-Globalisation-Its Impact-MNC-  
Features.

(20hrs)

MODULE-5 Micro Environment Customers Their changing preferences and attitudes  
Financiers Suppliers and the  
Government.

(5hrs)

#### SUGGESTED READINGS

1. *Francis Cherunilam : Business Environment*
2. *Aswathappa.K : Essentials of Business Environment.*
3. *Raj Agrawal : Business Environment*
4. *Worthington,I and Britton. C : The Business Environment.*
5. *Floyd. D : International Business Environment.*
6. *Clark. A : Organisations, Competition and the Business Environment*

#### CORE-4 QUANTITATIVE TECHNIQUES FOR BUSINESS RESEARCH

Instructional Hrs-72	Credit-3
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#### OBJECTIVE

- *To impart basic knowledge of research*
- *To enable the students to apply the simple statistical tools in business research*

MODULE-1 Research-Meaning-Definition-Business Research-Types of Research (Pure,

Applied, Exploratory, Descriptive, Empirical, Analytical, Qualitative and Quantitative)- Research process- Primary and Secondary Data-Methods of data Collection- Census and Sampling-methods (Probability sampling and non probability sampling) Cross tabulation- Analysis of data. (17Hrs)

MODULE-2 Correlation (*Un grouped data Only*)- Concept-Types of Correlation-methods- Karl Pearson s Co-efficient of correlation-Spearman's Rank correlation co-efficient- probable error-Regression analysis (*Un grouped data Only*)-Concepts-lines of Regression- Regression Equation under Algebraic method and standard error. (15hrs)

MODULE-3 Probability-Meaning-Definition- Basic terms-concepts-Approaches to assigning probability-Permutation and combination-Theorems of Probability- Addition Theorem-Multiplication theorem. (20hrs)

MODULE-4 Testing of Hypotheses-Procedure-Null hypotheses-Alternative Hypotheses- Level of significance-Degrees of freedom-Type 1 Error-Type II Error (*theory only*)-Chi-square test-Condition for validity of Chi-square test-Test for goodness of fit-test for independence (*both theory and problems*) (15 hrs)

MODULE-5 Report writing-Integral part of report-Characteristics of a good report-Contents of a report-Bibliography. (5hrs)

*Practical Work- Collect a published report of a survey conducted by a magazine/ news paper*

#### SUGGESTED READINGS

1. Gupta, S.P, *Statistical Methods*.
2. Gupta, C.B, *Introduction to statistics*.
3. Desai, S.S, *Business Statistics*.
4. Gupta, S.C, *Fundamentals of Statistics*.
5. Elhance.D.N, *Fundamentals of Statistics*.
6. Kothari, C.R, *Research methodology*.
7. Sekharan, Uma, *Research Methods*.
8. Collis, *Business Research*.
9. Schwab, *Research Methods for Organisational Studies*.

#### CORE-5 PRINCIPLES OF INSURANCE

Instructional Hrs-72	Credit-3
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OBJECTIVE.

- *To make the students explore with the fundamental principles of insurance*
- *To impart knowledge on practice of insurance business.*

MODULE-1 Introduction-Definition-Role and importance-Insurance contract-principles of Insurance-Insurance and assurance-Types of insurance-Life- General-introduction to IRDA Act.

(12hrs)

MODULE-2 Life insurance-features-classification of policies-surrender value-Introduction to Actuarial science-bonus- Policy conditions-application and acceptance-prospectus-proposal forms and other related documents-Age proof-Special reports-assignments-Nomination-loans-surrender-Fore closure-Policy-Maturity claims-survival benefit-Payments-death claims-Waiver of evidence of title-Early claims-Claim concession-Presumption of death-Accident and disability benefits-Settlement options.

(20hrs)

MODULE-3 Marine Insurance-Nature-Insurance policies-Policy conditions-Clauses-marine losses-Payment of claims-

(12hrs)

MODULE-4. Fire Insurance-Nature and use-Contracts-kinds of policies-Policy condition-clauses-Payment of claims-Re-insurance- Miscellaneous Insurance- Health insurance-Motor insurance-Burglary and personal accident Insurance in India-Urban-non traditional Insurance.

(15hrs)

MODULE-5 Accounting and Finance Accounting for insurance business Compliance with IRDA rules Taxation. Investments evaluation of investments Capital structure - Cost of capital Solvency margin and compliance.

(13hrs)

#### SUGGESTED READINGS

1. *Mishra.M.N : Insurance Principles and Practice*
2. *Pande : Insurance Principles and Practice*
3. *Mathew.M.J : Insurance Principles and Practice*
4. *Arthur Williams.C, Jr., Michael L.Smith, Peter C Young : Risk Management and Insurance*



CORE-6 CORPORATE REGULATIONS AND GOVERNANCE

Instructional Hrs-72	Credit-3
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OBJECTICE- *To provide an understanding regarding the administration and management of corporate form of business and to give exposure to corporate laws especially Indian Companies Act 1956.*

MODULE-1 Company-Definition-Characteristics- Advantages and Disadvantages-Illegal Association-corporate veil-Lifting the corporate veil- promotion Promoter-position-Incorporation-procedure-Documents to be filed-Certificate of incorporation-Procedure-Effect of registration-Pre-incorporation contract-memorandum of association-Articles of association-Doctrine of ultravires-doctrine of indoor management-Doctrine of constructive notice-Prospectus-registration- Contents-statement in lieu of prospectus-Deemed prospectus-Shelf Prospectus-Red herring-Abridged prospectus-liability for misstatement in prospectus-commencement of business.

(15hrs)

MODULE-2 Management and Administration-Directors-appointment-Qualification and disqualification-Qualification shares-position of directors-powers and duties-Retirement-vacation of office-Liabilities of directors-Removal of directors.

(10hrs)

MODULE-3 Corporate Governance-meaning-Background-importance-CG in India-statutory measures-SEBI regulation-Clause 49 of listing agreement-Constitution of board of directors-Audit committee-Provisions under section 292A of Companies Act-Remuneration of directors-Board procedure-CEO/CFO certification-Role of management-Information to share holders-CG Report-Non mandatory requirements ie.. Chairman of board-Remuneration committee-Share holders rights-Postal ballot-whistle blower policy-Benefits of Corporate Governance

(20hrs)

MODULE-4 Company meetings-Kinds of companies-essentials of valid meeting-Chairman-agenda-Minutes-Quorum-Motion-Types of motion-Interruption of debate-Proxy-poll-Modes of poll-Resolution-Types of resolution-Motion vs. Resolution.

(17hrs)

MODULE-5 Winding up of companies- Modes-Compulsory winding up-Grounds and procedure-Liquidator-Duties and functions-Contributories-Voluntary winding up- Types-Winding up under the supervision of the court-Effects of winding up-Defunct companies.

(10hrs)

## SUGGESTED READINGS

1. *M.P.Tanton, Text book of Company Law*
2. *R.R.Gupta, and V.S.Gupta, Indian Company Law*
3. *M.C.Kuchaal, Secretarial Practice*
4. *Ashok K Bagrial, Company Law*
5. *Indian Companies Act with amendments.*
6. *Corporate Law and Governance, L.R.Potty.*

## COMMON CORE-2 BUSINESS COMMUNICATION AND MANAGEMENT INFORMATION SYSTEM

Instructional Hrs-72	Credit-4
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OBJECTIVE. *To familiarise the importance of communication in business and methods of communication relevant to various business situations and to build up communication skill among students.*

MODULE-1 Communication-Need-Process-Types-Oral-written-Verbal-Non verbal- Internal, External- Non-verbal communication-Body language- Kinesics, Proxemics-Para language-Channels-Barriers-Principles of effective communication

(15hrs)

MODULE-2 Job application letters-Resume-CV-Reference and recommendation letters- Employment letters-Online application-Soft skill

(15hrs)

MODULE-3 Business letters-Parts and layout of business letters-Business enquiry letters- offers and quotation- Orders and execution-grievances and redressals. Sales letters-Follow-up letters-Circular letters-Status enquiry-Collection letters-Preparation of partnership deed-power of attorney.

(20hrs)

MODULE-4 Impact of IT on communication-Role of computers-Internet-E-mail- Telephone-voice mail-SMS- Video conferencing- Teleconferencing.

(10hrs)

MODULE-5 Introduction to Management Information System-Definition-Need-Benefits-Functions-Objectives-Characteristics-Role of MIS-Relationship between decision making and MIS.

(12hrs)

*Practical work: Written communication exercises can be practiced as a part of learning process.*

#### SUGGESTED READINGS

- *Bhatia R.C, Business Communication.*
- *Salini Agarwal Essential communication skill.*
- *Reddy P.N, and Apopannia, Essentials of Business Communication.*
- *Sharma R.C, KRISHNA Mohan, Business Communication and Report writing.*
- *Leod, M.C., MIS.*
- *Jerome Reuter-Management Information system.*

### SEMESTER-III

COMPLEMENTARY COURSE-3 FINANCIAL MANAGEMENT

Instructional Hrs-72	Credit-3
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#### OBJECTIVES-

1. *To build a thorough understanding of the central ideas and theories of modern finance*
2. *To relate theory to practice so that students learn the practical applications of Financial Management concepts.*

MODULE-1 Introduction\_Meaning of finance, Financial Management- importance, scope and objectives of Financial Management-Profit Maximisation Vs Wealth maximization.-Finance function-Time Value of money, concepts of compounding and discounting.-(Theory only)

10h

our  
s)

MODULE-2 Financing Decisions-Sources of finance Equity, debt, preference-Cost of capital- Concept, importance, measurement of specific costs- Cost of debt, redeemable and irredeemable debt.-Cost of preference share capital-redeemable and irredeemable-Cost of equity capital, cost of retained earnings-Overall cost of capital-Assignment of weights-Book value and market value weights-Mechanics of computation of overall cost of capital (Simple Problems)

(15 hours)

MODULE-3 Capital Structure-Meaning of capital structure-Capital structure Vs Capitalisation-Optimum capital structure-Capital structure theories- Net Income Approach, Net Operating Income Approach, Modigliani-Miller Approach, Arbitrage Process; Traditional Approach-Factors determining capital structure-Leverage-meaning, types-Operating Leverage- Meaning and computation -Financial leverage- meaning and computation-Composite leverage- Meaning and computation (Theory and problems))

(15 hours)

MODULE-4 Working capital-meaning-definition-importance-Gross working capital, Net working capital-Factors determining the working capital- Estimation of working capital requirements.

(20hrs)

MODULE-5 Dividend Decisions-Dividend Policy-Conservative Vs Liberal policy-Pay-out ratio, Retention ratio-Dividend theories-Irrelevance theory-Modigliani-Miller Hypothesis; Relevance theories-Walter s Model, Gordon s Model- Determinants of dividend policy-Bonus shares, Stock splits.

(12hrs)

#### SUGGESTED READINGS

1. Khan M.Y & Jain P.K., *Financial Management Text, Problems and Cases*
2. Prasanna Chandra, *Financial Management Theory and Practice*
3. Pandey I.M., *Financial Management*
4. Maheshwari S.N., *Financial Management Principles and Practice*
5. Shashi K Gupta and Sharma R.K., *Financial Management*
6. Knott, *Financial Management*.

#### CORE-7 MARKETING MANAGEMENT

Instructional Hrs-72	Credit-4
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#### OBJECTIVE-

1. To help students to understand the concept of marketing and its applications.
2. To make the students aware of modern methods and techniques of marketing.

- MODULE-1 Marketing management-Introduction-Definition of marketing and marketing management-Marketing concepts and functions-Marketing mix-  
(10hrs)
- MODULE-2 Market segmentation-Concept-Need- Basis-Market targeting-Market positioning-Understanding consumer behaviour-Buying motives-Factors influencing consumer buying decisions.  
(15 hrs)
- MODULE-3 Marketing of products-Product-Meaning-Product development-Product mix-PLC-Branding-brand equity-Brand loyalty-Trade mark-Packaging and labeling-Pricing of products-Factors influencing pricing-Pricing policies and strategies-Types of pricing.  
(17hrs)
- MODULE-4 Logistic and supply chain management-Its elements-Channel of distribution-types-Factors affecting the choice of a channel of distribution.  
(10hrs)
- MODULE-5 Emerging trends in marketing-Modern marketing-Direct marketing-E-Marketing-Tele marketing-Viral marketing-Relationship marketing-Social marketing-Demarketing-Remarketing-Synchro marketing-Service marketing.  
(20hrs)

#### SUGGESTED READINGS

1. *Philip Kotler and Abraham Koshy : Principles of Marketing*
2. *William. J .Stanton : Fundamentals of Marketing*
3. *Stanton W.J.Etzel Michael and Walker : Fundamentals of Marketing*
4. *Debbie Gilliland : Marketing.*
5. *Cranfield School of Management : Marketing Management*
6. *Mamoria and Joshy : Principles of Marketing*
7. *Rajan Nair : Marketing Management*
8. *Ramaswamy and NamaKumari : Marketing Management*
9. *Stone, Fundamentals of Marketing.*

CORE-8 FINANCIAL ACCOUNTING

Instructional Hrs-90	Credit-4
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OBJECTIVE- *To familiarize the students with the accounting principles and practices of various types of business other than companies.*

MODULE-1 Final accounts of sole traders-Principles of materiality-Consistency-prudence-Timeliness-Substance over form-Matching principle-Accounting standards-Meaning and scope-Capital and revenue expenditure-Capital and revenue receipts-Adjusting-Closing and rectification entries-Trial balance-Trading and profit and loss account- Balance sheet-Preparation with all adjustment including overcast and under cast of both opening and closing stock-An over view on AS-1, 2, 4, 5, 6, and 10.

(20hrs)

MODULE-2 Accounts of incomplete records-Features of single entry-Distinguish between single entry and double entry-Defects of double entry-Profit determination under single entry-Capital comparison method-Conversion method-Steps for the conversion of single entry in to double entry-Preparation of Trading and profit and loss account under conversion method.

(20hrs)

MODULE-3 Royalty accounts-Meaning-Minimum rent-Short working-Recovery-Special circumstances-Adjustment of minimum rent in the event of strike and lockouts-Government subsidy incase of strike or lock outs- Journal entries in the books of lessor and lessee-Preparation of Minimum rent-Short working-Royalty accounts.(Excluding sublease)

(15hrs)

MODULE-4 Branch accounts-Objectives-features and types-Accounting for branches keeping full system of accounting-Debtors system- Stock and debtors system-Independent branches and Incorporation of Branch trial balance in the books of H.O-Cash in transit and goods in transit-Consolidated balance sheet.

(20hrs)

MODULE-5 Accounting for consignment-Meaning-important terms-Journal entries in the books of consigner and consignee-Goods send at cost or invoice price-Preparation of consignment account-Consignees account-Valuation of stock-Normal loss and abnormal loss.

(15hrs)

#### SUGGESTED READINGS

1. Jain.S.P and Narang.K.L : *Advanced Accountancy*
2. Maheswari.S.N and Maheswari S.K : *Advanced Accounting*
3. Paul.K.R : *Corporate Accounting*
4. Dr. S.M.Shukla and Dr.S.P.Gupta : *Advanced Accounting*
5. M.C. Shukla and T.S.Grewal : *Advanced Accounts*
6. Rawat.D.S : *Business Accounting*
7. Jayapandian. S, *Accounting for Managers.*

#### COMMON CORE-3 E-COMMERCE AND GENERAL INFORMATICS

Instructional Hrs-72	Credit-4
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OBJECTIVE- *The objective of this course is to make the students familiar with the mechanism of conducting business transactions through electronic media.*

MODULE-1 Overview of Electronic Commerce-Introduction to E-commerce Concepts, features and functions Operation of e-commerce Infrastructure for E-commerce Application of E-Commerce in Direct Marketing and Selling, Value Chain Integration, Supply Chain Management, Corporate Purchasing, Financial and Information Services

(12 hrs)

MODULE-2 E-Commerce Models and Strategies -Types of E-commerce : B2B, B2C, C2C C2B- Business Models for E-Commerce- Brokerage Model, Aggregator Model, Info-mediary model, Community Model, Value chain model, Manufacturer model, Advertising Model, Subscription model- Electronic Data Interchange Mobile Commerce and Web Commerce - Introduction to ERP-Components.

(18 hrs)

MODULE-3 Electronic Payment Systems -Overview of Electronic Payment Systems, Cyberscash (Customer to Merchant Payments, Peer to Peer Payments, Security).Smart Card (Card Types, Closed or Open Security, Privacy, Card Costs, Non Card Costs), Electronic Banking, Electronic Fund Transfers.

(12 hrs)

MODULE-4 E-Commerce Security-Introduction to Security Passwords Viruses Firewalls - Encryption (PGP, SHTTP, SSL) - digital signature digital certificate - other security measures

(12 hrs)

MODULE-5 Setting up of E-Commerce Business-Web development Promotion of the web sites Trust building Loyalty building Marketing and branding -

Online transactions Management and control Product delivery  
Settlement.

(18 hrs)

#### SUGGESTED READINGS

1. *Doing Business on the Internet E-Commerce (Electronic Commerce for Business)* S. Jaiswal, Galgotia Publications.
2. *E-Commerce: An Indian Perspective*, P.T. Joseph, S.J., PHI.
3. *Web Commerce Technology handbook: Daniel Minoli and Emma Minoli*, TMH
4. *Business on the net: An Introduction to the whats and hows of e-commerce:* Agarwala and Lal, Macmillan India Ltd.
5. *E-Commerce, the Cutting Edge of Business: Kamalesh K Bajaj and Debjani Nag*, TMH
6. *E-Commerce: Schneider*, Thomson Publication

#### CORE-9 BUSINESS MANAGEMENT

Instructional Hrs-54	Credit-2

OBJECTIVE- *To familiarise the students with the concepts and principles of Management*

MODULE-1 Management: Introduction - Meaning, nature and characteristics of Management - Scope and functional areas of management - Management as a science art or profession - Management & Administration - Principles of management - Social responsibility of management.-Contributions of F.W.Taylor and Henry Fayol-Emergence of Japan as an industrial giant.

(12hrs)

MODULE-2 Planning-Nature, importance and purpose of planning - Planning process, Objectives - Types of plans MBO-Features-steps.

(8hrs)

MODULE -3 Organising and Staffing : Nature and purpose of organisation, Principles of organisation - Types of organization Organisation Chart- Organisation manual-Departmentation, Committees Authority-Deligation of Authority-Responsibility and accountability-Centralisation Vs decentralisation of authority - Nature and importance of staffing - Process of selection & recruitment.

(14hrs)



MODULE -4 Directing : Meaning and nature of directing - Motivation- meaning-importance-Theories of Motivation (Maslow s, Herzberg, McGregor s, X & Y theory) Leadership-Meaning-Styles Managerial Grid by Blake and Moun-ton-Likert s Four level model-Coordination-Meaning and importance.

(12hrs)

MODULE-5 Controlling: Meaning and steps in controlling - Essentials of a sound control system - Methods of establishing control-Control by Exception.

(8hrs)

#### SUGESTED READINGS

1. *Koontz & O Donnell, Management.*
2. *Appaniah & Reddy, Essentials of Management.*
3. *L M Prasad, Principles of management.*
4. *Rustum & Davan, Principles and practice of Management.*
5. *Srinivasan & Chunawalla, Management Principles and Practice.*
6. *S V S Murthy, Essentials of Management.*

#### VOCATIONAL CORE-1 FUNDAMENTALS OF TOURISM

Instructional Hrs-90	Credit-3
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OBJECTIVE- *To provide the basic knowledge of tourism as a growing industrial branch of the Indian Economy*

MODULE-1 Introduction to tourism industry- meaning and definition of tourism- nature and scope- historical perspective of tourism industry in India- growth of the Indian tourism- tourism and culture in the Indian context- institutional and infrastructural support of tourism.

(15 Hrs)

MODULE-2 Types of tourism- pilgrimage- cultural-folklore-farm-eco-business-adventure-rural- cuisine- monsoon- handicraft- community-based tourism- domestic and international tourism- sports tourism- health tourism- responsibility tourism [features and characteristics- advantages and disadvantages of each type].

(10 Hrs)

MODULE-3 Tourism products- meaning and concept- components- art and architecture- architectural wonders- archaeological sites- monuments- forts and palaces museums-traditions and festivals- nature-based tourism- tourism products of India- wild-life sanctuaries-national parks- hill-resorts- desert safari- Indian beaches and backwaters- Indian folk- culture- customs and costumes.

(20 Hrs)

MODULE-4 Planning for tourism development. Objective- setting- selection and classification of tourism spots- carrying capacity management- determinants of carrying capacity level- development of basic amenities- evaluation of tourism project- development and implementation of tourism master plan. Governmental measures for promoting tourism- sustainable tourism development

(20 Hrs).

MODULE-5 Adversities of tourism- issues of tourism- environmental- ecological-cultural- social- diverse habitat- species and community- conservation of ecology- management of adversities of tourism. Alternative tourism- concept and nature- features and trends- space tourism- social tourism- special interest tourism- geological lodging- government agency for intervening the issue of adversity- policy of tourism and development- wild-life Protection Act 1972, Air (Prevention and Control of Pollution) Act 1981, Water (Prevention and Control of Pollution) Act 1974, Environmental (Protection) Act 1986.

(25 Hrs)

#### SUGGESTED READINGS

- *Aacharya Ram- Tourism and Cultural Heritage of India.*
- *Data Bryn- Kerala Festivals and Fascinations.*
- *Dr. S. P. Basand- Sushema- Sonia and Chander Mohan- Tourism in the new millennium Challenges and Opportunities.*
- *Martin Mowforth and Ian Munt- Tourism and Sustainability.*
- *Shaloo Sharma- Indian Tourism- Policies and Programmes.*

### SEMESTER-IV

#### BUSINESS ETHICS

Instructional Hrs-72	Credit-3
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OBJECTIVE: *To provide a fundamental exposure to the students on the concepts of ethics in business and its relevance in the changing business scenario.*

MODULE-1 Introduction to Business Ethics: Meaning and concept of Business Ethics  
 Meaning and definition of Ethics Business and factors influencing Business  
 approaches to business ethics Ethical standards in business Ethical  
 foundations of business Significance of ethics and values in business  
 conflicts between business demand and professional ideals Moral principles  
 for business steps to improve the organization s ethical climate.

[12 Hours]

MODULE-2 Corporate governance and Ethics: Meaning and concept of corporate  
 governance Importance of corporate governance Reasons for the growth  
 and demand for corporate governance Corporate governance and ethics  
 corporate policy ethics codes of ethics ethics committees corporate laws  
 and business ethics corporate culture and ethical issues

[18

Hours]

MODULE-3 Social Responsibilities of Business: Concept of social Responsibility of  
 business Responsibilities to share holders Responsibilities to employees  
 Responsibilities to consumers responsibilities to community  
 Responsibility to Govt:- social involvement of business.

[18 Hours]

MODULE-4 Social Audit: Meaning and definition of social audit objectives and benefits  
 of social audit methods of social audit obstacles in social audit social  
 audit in  
 India.

[10

Hours]

MODULE-5 Business Ethics and Corporate Excellence: Code of ethics in business houses  
 strategies for organisational culture building TQM and ethics process  
 quality- people quality systems quality management quality- care of  
 employees as per  
 statutes.

[14 Hours]

#### SUGGESTED READINGS

1. *Business Ethics, Rithu Parnaraj.*
2. *Ethics and values in Business management, Rinku Sajeev, Parul Khanna*
3. *Values and Ethics of Business and Profession, S.K.Sarangi.,*
4. *Ethics in Management, Swami Anubhavananda & Arya Kumar.*

#### CORE-10 CAPITAL MARKET

Instructional Hrs-72	Credit-4
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OBJECTIVE-

1. To give the students an overall idea about Capital market..
2. To familiarise the students with capital market operations in India.

MODULE-1 The Indian financial system-Components- Role and functions-Recent development in the Indian financial system-Financial market-Classification-Industrial security market-Government security market-Money market-Capital market and money market-Money market instruments.

(10hrs)

MODULE -2 SEBI-Establishment-Objectives-Powers and functions-

(5hrs)

MODULE -3 Primary market-Functions of new issue market-Methods of floating new issue-IPO-FPO-Public issue-bonus issue-Right issue-Private placement-Book building-ESOP-Intermediaries in the new issue market-Registrars to the issue-brokers to the issue-Bankers to the issue-Underwriters.

(20hrs).

MODULE -4 Secondary market-Role and functions of Stock Exchanges-Members of the Stock Exchanges-Classification-type of speculators-Speculative transaction-listing of securities-Classification of listed securities-Methods of trading in a stock exchange-Screen based trading-on line trading-Depository system-Stock market indices.

(20hrs)

MODULE -5 Stock exchanges in India-NSE-BSE-MCX-Major international stock exchanges-Derivatives-features of derivatives-Types of derivatives-Derivative instruments-Futures-Options-Swaps-Currency futures in India-Recent trends in capital market.

(17hrs)

#### SUGGESTED READINGS

1. Gupta N.K and Monica Chopra : *Financial Markets Institutions and services*
2. Yogesh Maheswary : *Investment Management*
3. Kevin. S : *Security Analysis and Portfolio Management*
4. Preethi Singh : *Dynamics of Indian Financial System*
5. Sojikummar.K and Alex Mathew : *Indian Financial System and Markets*
6. Bharathi. V.P.Pathak : *Indian Financial System*

7. *Khan. M.Y : Financial Services.*
8. *International Trade and Financial Environment.*
9. *Gupta N.K, Monica Chopra, Financial Markets, Institutions and Services.*

CORE-11      CORPORATE ACCOUNTING

Instructional Hrs-90	Credit-4
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OBJECTIVE-*To provide a thorough knowledge about the accounting of companies*

MODULE-1    Redemption of Preference shares, Its conditions- Issue of bonus shares- Guidelines- Under writing-Accounting for Buyback Shares.

(10 hrs)

MODULE-2    Final accounts of Joint Stock Companies-Profit prior to incorporation-

(20hrs)

MODULE-3    Amalgamation and external reconstruction-Amalgamation in the nature of merger-purchase-Calculation of purchase consideration (all methods) entries in the books of transferor and transferor companies, Revised Balance Sheet. (Excluding inter company holdings)

(22hrs)

MODULE-4    Internal reconstruction and capital reduction-Accounting treatment and Revised Balance Sheet.

(10hrs)

MODULE-5    Liquidation-Meaning-Preparation of liquidator s final statement of accounts.

( 10h  
rs)

SUGGESTED READINGS

1. *Jain.S.P and Narang.K.L : Advanced Accountancy*
2. *Maheswari.S.N and Maheswari S.K : Advanced Accounting*

3. Paul.K.R : Corporate Accounting
4. Dr. S.M.Shukla and Dr.S.P.Gupta : Advanced Accounting
5. Mc Shukla and T.S.Grewal : Advanced Accounts
6. Rawat.D.S : Accounting
7. Nirmal Gupta and Chhavi Sharma : Corporate Accounting Theory and Practice.

COMMON CORE-4      ENTREPRENEURSHIP DEVELOPMENT AND PROJECT MANAGEMENT

Instructional Hrs-72	Credit-4
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OBJECTIVES:      *To equip the students a craving for individual freedom, initiative and enterprise by pursuing self employment and small business entrepreneurship as a viable alternative to salaried employment.*

MODULE-1 Entrepreneurship Definition Meaning-Concepts-Characteristics-Functions-Entrepreneurial traits Motivation; Role of entrepreneur in economic development-Factors affecting entrepreneurial growth.

(12

hrs)

MODULE-2 Types of entrepreneurs- Intrapreneurship -Women entrepreneurship-Problems- -EDP-Steps, contents, Need for training- target group- Contents of the training programme-Special Agencies for Entrepreneurial Development and Training-DIC.

(12 hrs)

MODULE-3 Project Meaning Features-Classification-Project identification-Sources of Ideas-Stages in project identification -Project Life Cycle-Project formulation-elements, Feasibility Analysis-Network Analysis-Project Planning

(12 hrs)

MODULE-4 Project appraisal techniques, Pay back period, ARR, Discounted cash flow techniques, Merits and demerits, Capital rationing, (Including Problems) Preparation of Project Report-Scope-Content.

(24 hrs)

MODULE-5 Setting up of micro small and medium enterprises, location significance,

Green channel, Bridge capital, Seed capital assistance, Margin money scheme, Sickness, Causes-Remedies-Role of institutions/schemes in entrepreneurial development-SIDCO, SIDBI, NIESBUD, EDII,SISI, NREG Scheme-SWARNA JAYANTHI Rozgar Schemes.(Brief study only)  
(12 hrs)

*Practical Work:*

1. Preparation of a project report.
2. Procedure to obtain financial assistance for small enterprises.
3. Case studies of successful /sick small business.
4. Industry visits.

#### SUGGESTED READINGS

- *Desai, Vasant : Dynamics of entrepreneurial development and management.*
- *Drucker, Peter F: Innovation and Entrepreneurship*
- *Gupta C.B., Srinivasan N.P: Entrepreneurship Development in India*
- *Arora, Renu., Sood S.K : Entrepreneurial Development and Management*
- *Khanka, S.S: Entrepreneurial Development*

#### CORE-12 FINANCIAL SERVICES

Instructional Hrs-54	Credit-2
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#### OBJECTIVES-

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

MODULE-I Introduction- Meaning- Types- Fund based financial services, fee based financial services. Merchant Banking- Functions- Regulation of merchant bankers. .

(10hrs)

MODULE-2 Venture Capital- Features- types- Stages of venture capital finance- Venture capital process- Structure of Venture Capital Funds- Analysing products and services of venture capital funds-

12h

rs)

MODULE-3 Leasing and factoring-Leasing- Essentials- Types- Advantages- Limitations Factoring-Types-importance-Pricing-Factoring services in India.

(10hrs)

MODULE-4 Mutual funds and Securitisation-Mutual funds-Meaning-Types-SEBI Guidelines(over view only) Securitisation-Meaning-Procedure-Securitisation in India.

(12hrs)

MODULE-5 Credit rating-Agencies-Procedure of credit rating-Recent trends in Financial services.

(10hrs)

#### SUGGESTED READINGS

1. *Gupta.N.K and Monika Chopra : Financial Markets,Institutions and Services.*
2. *Yogesh Maheswari : Investment Management*
3. *Kevin. S : Security Analysis and Portfolio Management*
4. *Avadhani.V.A : Security Analysis and Portfolio Management*
5. *Donald.M. Fischer : Security Analysis and Portfolio Management*
6. *Bhole. L.M : Financial Markets and Institutions*
7. *Bharathi.V. Pathak : Indian Financial System*
8. *Vasanth Desai : Indian Financial System-*
9. *Khan.M.Y : Financial Services.*
10. *N.K.Gupta, Monika Chopra, Financial Markets, Institutions and Services.*

#### VOCATIONAL CORE-2

#### MARKETING OF TOURISM

Instructional Hrs-90	Credit-3
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OBJECTIVE- *To portray the marketing practices in tourism industry with a view to enabling the students to promote and sell tourism products as a career.*

MODULE-1 Concept of marketing of tourism- meaning and definition- identification of target market market segmentation in tourism industry- classification of the visitor segment- competition in tourism industry- developing and selling packages of attraction and amenities- life-cycle of tourism products- Peter s inventory of tourism attraction.

(10 Hrs)



MODULE-2 Tourism Demand meaning and definition- nature and scope of tourism demand- demand indicators- types of demand in tourism industry- determinants of tourism demand- measuring of tourism demand- analysis of tourism market and marketing environment- selection process of tourism product and market- measuring methods of demand of domestic and international tourism- forecasting tourism demand.

(10 Hrs).

MODULE-3 Pricing in tourism industry- meaning and definition- pricing- cost- value- pricing objectives in tourism- price setting in practice- tactics of price discounting in tourism- factors influencing pricing of tourism products- tools of pricing- cost-oriented pricing- market-oriented pricing- types of pricing in tourism- Government intervention- price-based stratification of tourism products- pricing as a package tool- recent trends and developments in tourism pricing- national and international policies.

(20 Hrs)

MODULE-4 Tourism Promotion. Basic concepts of tourism promotion- tourism promotion- meaning and definition- need and scope- methods and components of promotion of tourism industry- advertising- characteristic features of tourism advertising- special features of text, media and communicability of tourism promotion- net-marketing- Government, private and public participants in tourism promotion- new generation promotional measures- tele-marketing, travel mart and other recent trends.

(25 Hrs).

MODULE-5 Consumers and Tourism Marketing. Consumers in tourism industry- overall view- tourist- visitor and traveller- motives and priorities of tourism consumers- concerns for ethnicity- comfort recreation- consumer buying behaviour- influential factors of buying behaviour in tourism industry- customer satisfaction and related strategies- competition for visitors and image-marking- consumer rights in tourism industry- national and international policies- role of government and non-government agencies to protect the interest of consumers of domestic and international tourism- recent trends of preserving consumers interest in the tourism marketing.

(25 Hrs).

#### SUGGESTED READINGS

1. *S. M. Jha- Tourism Marketing.*
2. *Philip Kolter- Marketing for Hospitality and Tourism.*
3. *William. J. Stanton- Fundamentals of Marketing.*
4. *Cravens- Marketing Management.*
5. *Bezbaruah. M. P. Frontiers of New Tourism.*

## SEMESTER-V

### CORE-13 COST ACCOUNTING

## OBJECTIVES-

- *To familiarise the students with cost concepts*
- *To make the students learn the fundamentals of cost accounting as a separate system of accounting.*

MODULE-1 Introduction to cost accounting-Meaning, definition-Cost concepts-Costing Cost accounting-Cost accountancy-Cost unit-Cost centre-responsibility centres- Profit centre-Cost control-Cost reduction-Objectives of cost accounting-Distinction between cost accounting and financial accounting-Methods and techniques of cost accounting- Advantages and disadvantages of cost accounting.

(15hrs)

MODULE-2 Accounting and control of material cost-material purchase procedure-Material stock level-EOQ-ABC, VED and FSN analysis-JIT-Perpetual and periodic inventory system, Continuous stock taking-Material losses-Wastage-scrap-Spoilage-Defectives-Pricing-LIFO-FIFO-Simple average-Weighted average

(20hrs)

MODULE-3 Accounting and control of labour cost-Time keeping and time booking-Systems of wage payment-Time rate system-piece rate system-Differential piece rate system-Incentive plan-Halsey plan- Rowan plan-Idle time-overtime and their accounting treatment-Labour turnover-Methods of calculating labour turnover.

(20hrs)

MODULE-4 Accounting for over head-Classification of over head-Primary and secondary distribution-Absorption of overhead-Percentage method-Unit rate method-machine hour method-Labour hour rate method-Simultaneous equation method-Over absorption and under absorption.

(15hrs)

MODULE-5 Preparation of cost sheet-Tender and quotation-Preparation of reconciliation statement.

(20hrs)

## SUGGESTED READINGS

- *Advanced cost accounting-SP.Jain and K.L Narang*
- *Advanced cost accounting, N.K.Prasad*
- *Advanced cost accounting, S.N Maheswary*
- *Theory and practice of cost accounting, M.L.Agarwal.*
- *Cost Accounting, M.C.Sukla and T.S.Grewal.*
- *Ahmmad Naseem, Introduction to Cost Accounting.*

## VOCATIONAL CORE-3 TOURISM AND CULTURAL HERITAGE OF INDIA

Instructional Hrs-90	Credit-4
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**OBJECTIVE-***To provide the students an insight of the relevance of Indian culture and heritage for the development of tourism industry.*

**MODULE-1** Introduction to the Indian culture. The definition of culture, heritage and civilization, Culture and its determinants- culture society and history- political structure and their impact on culture- outside influences and culture- cultural awareness and history- Indian culture-perspectives for tourism.

(15hrs)

**MODULE-2:** Historical evolution- Harappan period- Vedic civilization- early vedic period, later vedic period, post vedic period – Social and structural change- Family, lineage and caste- Buddhist epoch- Gupta period- post Gupta period – Medieval period – Changes in Hindu and Muslim caste- Colonial period, post colonial period, contemporary period.

( 15 Hrs)

**MODULE-3** Conservation of culture. Culture of tourism versus tourism of culture- conservation and significance- conservation of natural heritage- conservation of historical heritage- archaeological sites and monuments- world heritage list- main problems of conservations of monuments- organization of enterprise- conservation and preservation of the artistic and cultural heritage- tourism and culture the views in Indian context.

(20 Hrs)

**MODULE-4:** Features of Indian culture- assimilation-unity in diversity- Patriarchy and women- Syncretic tradition- Religious tolerance- Cultural tolerance of elite and Masses- Contribution of Mughals to the Indian culture – Art and architecture under Mughals - The British – birth of Indian nationalism – Factors favouring growth of nationalism – Independent India.

(20 Hrs)

**MODULE-5** Emerging trends in hospitality management. Changing scenario of the hospitality industry- eco-friendly accommodation- heritage accommodation-

seasonality and promoting domestic market for hotel industry- multi-purpose accommodation- seminar- conference- business meet- independent guest houses- private agencies in guest house accommodation. Government and hotel industry- fiscal and non-fiscal incentives- challenges of hospitality industry in India.

(20 Hrs)

**SUGGESTED READINGS:**

1. *Jungnohan- Hotel for Tourism Development.*
2. *Manish Rath- Hotel Tourism and Hospitality Management.*
3. *Travis. E. Liot- Food Services Management.*
4. *Diswasanth Ghosh- Tourism and Travel Management.*
5. *Kishan. K. K and Kaimra Robbert- Hospitality Operation and Management*

**CORE-14 SPECIAL ACCOUNTING**

Instructional Hrs-108	Credit-4
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**OBJECTIVE-** *The purpose of the paper is to acquaint the students with advanced accounting principles and procedures.*

**MODULE-1** Accounts of banking companies-Meaning of banking companies-Important provisions of banking companies Act, 1949-preparation of final accounts of banking companies-Profit and loss account, Balance sheet, transactions of special type- Asset classification and provisions-Non Performing Assets.

(30hrs)

**MODULE-2** Accounts of Insurance Companies-Insurance companies-special terms-Final accounts-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)

(30hrs)

**MODULE-3** Investment account-cum-interest-Ex-interest-Cum dividend-Ex dividend-treatment of bonus share-Right shares-Preparation of investment account-(As per AS-13)  
(15 hrs)

**MODULE-4** Insurance claims-Types of claims-loss of stock policy-Ascertainment of the value of stock on the date of fire-Ascertainment of actual amount of claim to be lodged-Average clause-Loss of profit policy-Procedure to ascertain amount of claim.

(18hrs)

**MODULE-5** Dissolution of partnership firms-preparation of realization account, capital account and cash account. Preparation of the statement showing the distribution of cash

(Piecemeal Distribution)

(15hrs)

#### SUGGESTED READINGS

1. Jain.S.P and Narang.K.L : *Advanced Accountancy*
2. Maheswari.S.N and Maheswari S.K : *Advanced Accounting*
3. Paul.K.R : *Corporate Accounting*
4. Dr. S.M.Shukla and Dr.S.P.Gupta : *Advanced Accounting*
5. Mc Shukla and T.S.Grewal : *Advanced Accounts*
6. Rawat.D.S : *Accounting*
7. Nirmal Gupta and Chhavi Sharma : *Corporate Accounting Theory and Practice*

#### VOCATIONAL CORE-4 TRAVEL AND TOURISM INFRASTRUCTURE

Instructional Hrs-90	Credit-3
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OBJECTIVE- *To profile the role of travel and infrastructure in the development of tourism industry.*

MODULE-1 Travel, travel agency and tour operation. Concept- history- meaning- definition of travel from the perspective of tourism- types of travel- travel and excursion- travel agency- meaning- definition- importance- types of travel agency- national and international classification of travel agency- role in promoting tourism- tour operators- definition- nature- characteristic features of tour-operating business- role of tour operators in the growth of tourism industry.

(15Hrs).

MODULE-2 Functions of travel agency and tour operators. Setting up travel agency- feasibility test and market analysis- approval of travel agency by the department of tourism and IATA- incentives available for the travel agencies- fiscal and non-fiscal- functions of travel agent/agency- travel information and counseling- documentation, handling business and non-business clients. The tour operating business- functions of tour operators- formulations of tour packages- dissemination of information on destinations- costing and pricing.

(25 Hrs)

MODULE-3 Ticketing- meaning- definition and importance of ticketing in tourism industry- ticketing procedure- One Way [OW], Return Trip [RT], Circle Trip

[CT], mixed- class journey- special fares- domestic ticketing procedure.

(5 Hrs)

MODULE-4 Travel formalities and regulations- concept- meaning and scope- issues of passports, visa, foreign exchange- customs and immigrations- air cargo documentation- domestic and international rate- departure and arrival formalities- nature of cargo- security of cargo and its clearance- global distribution system- information technology and travel formalities.

(20 Hrs)

MODULE-5 Tourism Infrastructure- meaning and scope of tourism infrastructure-transport- roads and canals- building for residential accommodation- recreation centres- amusement parks- relationship between tourism infrastructure and the arrival of the international tourists, role of Government in improving and preserving tourism infrastructure, national policy of the Government for promoting infrastructural facilities

(25 Hrs)

#### SUGGESTED READINGS

- *David. H. Hawl- Principles and Methods of Scheduling and Reservation.*
- *Mohinder Chand- Travel Agency Management- An Introduction Text.*
- *Jegmohan Negi- Travel Agency and Tour Operation.*
- *Budher Werth, Haimman- Manual of Travel Agency Practice.*
- *CFTAA-IATA- Ticketing Study Material.*

### SEMESTER-VI

#### CORE-15 APPLIED COST ACCOUNTING

Instructional Hrs-90	Credit-4
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#### OBJECTIVES:

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

MODULE-1 Introduction to the application of costing methods and techniques in business decision making-Job costing Meaning Procedure Accounting. Batch costing- Meaning- Procedure- Economic Batch Quantity.

(10hrs)

MODULE-2 Contract costing-Meaning-Objectives-Work certified and uncertified-determination of profit on incomplete contract-Working progress-Balance sheet-Escalation clause-Retention money-Cost plus contract.

(15hrs)

MODULE -3 Process Costing Process Accounts Process Losses Abnormal gain and its treatment Joint products and By-products Methods of apportioning Joint costs.

(20hrs)

MODULE -4 Marginal Costing Meaning-Definition-Difference between marginal costing and absorption costing and differential costing-Advantages and disadvantages-Break Even Analysis Cost Volume Profit analysis Simple break even chart- Decision making Pricing decisions-Key factor-Make or buy- Sales mix-acceptance of order.

(25hrs)

MODULE-5 Budget and budgetary control-Meaning and definition- Objectives-Relation with planning and control-Budget centre-Budget manual-Budget committee-Preparation of cash budget and flexible budget-Zero base budgeting-Performance budgeting-

(  
20hrs

)

#### SUGGESTED READINGS

1. *Jain. S.P and Narang.K.L : Advanced Cost Accounting*
2. *Prasad.N.K : Advanced Cost Accounting*
3. *Khan.M.Y and Jain.P.K : Advanced Cost Accounting*
4. *Thulsian P.C : Practical Costing*
5. *Arora.M.N : Principles and Practice of Cost Accounting*
6. *M.L Agarwal : Advanced Cost Accounting*
7. *Bendrey, Essentials Of Management Accounting.*
8. *Murthy R.V.V, Cost and Management Accounting.*

VOCATIONAL CORE-5 TOURISM ENVIRONMENT AND  
ECOLOGY

Instructional Hrs-90	Credit-4
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OBJECTIVE- *To provide the basic knowledge of environmental and ecological aspects of tourism industry.*

MODULE-1 Basic principles of tourism ecology. Ecology and its relevance for the tourism sector- basic properties of eco-systems and their in the context of tourism- diversity (habitat, species, community), absorbing capacity, carrying capacity, resilience, stability dynamics, multi-functionality, integrity and sustainability tourism and environmental linkage.

(20 Hrs)

MODULE-2 Tourism and environment. Introduction to human ecology- tourism geography- pollution ecology- energy environment nexus- non-equilibrium ecology- ecological footprint- ecological and socio-economic indicators- ecological economics- eco tourism and eco-culture tourism- adaptive sustainable management of eco-systems with special reference to tourism.

(20

Hrs)

MODULE-3 Restoration and conservation of ecology. Ethics and code of conduct with special reference to tourism- ethics for eco-tourism- management of eco-systems- basic principles- goals and strategies with special reference to tourism.

(15 Hrs)

MODULE-4 Corporate environmental management. Environmental management system- standardization of environment management system- environment policies- environment guidelines and environment auditing- life cycle assessment- measuring environment performance- environment reporting.

(20 Hrs)

MODULE-5 Environmental education and legislation. Need and strategies with special emphasis to tourism- planning for sustainable tourism. Government measures- local self government- role of NGOs, voluntary associations- review of studies of adversities of tourism industry- recent trends.

(15 Hrs)

#### SUGGESTED READINGS

1. *Annual series of world resources (WRI), The Hindu Survey of the environment, The status of world environment (UNEP), state of the world (WWI) and World Human Development report (UNDP).*
2. *Begon, M. J. M. Harper and C. R. Town- Send, 1990 ecology individuals, populations and communities, Black-Well Scientific Publication.*
3. *Botkin D.B and F. A. Keller, 1998- Environmental science earth as a living planet, Job Wiley and Sons.*
4. *Briassoulis .H. and Jun Vander Stratutess (wd) 1992- Tourism and*



- environment region, environment and policy issue, Academic Publishers, Netherland.*
5. *Butler, R.W., 1991- Tourism Environment and Sustainable Development, Environment Conservation .*
  6. *Chapman J.C. and M. J. Reiss, 1998- Ecology- Principles and application, Cambridge low-price edition, Cambridge*

CORE-16 PRACTICAL AUDITING

Instructional Hrs-90	Credit-4
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OBJECTIVES:

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

MODULE-1 Introduction - Meaning and objectives of auditing Types of audit- Audit programme - Audit Note Book Working papers -Evidences- Considerations before commencing an audit work- Routine checking and test checking- Qualifications of an auditor- Liabilities of an auditor in case of negligence- Misfeasance-Criminal liability-Liability towards third parties.

(15 hrs)

MODULE-2 Internal control- Internal check and internal audit - Audit Procedure. Vouching-requirements of a voucher Vouching of cash sales, receipts from debtors, cash purchases, payment to creditors, payment of wages, purchase of land and buildings Duties of an auditor- Verification and valuation of assets and liabilities Methods Duties of an auditor.

(25hrs)

MODULE-3 Audit of limited companies Company auditor Qualifications disqualifications- Appointment Rights, duties and liabilities Removal. Share capital and share transfer audit Audit Report Contents and types.

(20hrs)

MODULE-4 Investigation- Distinction between audit and investigation Types of investigative audit where fraud is suspected- On acquisition of a business. running

(15hrs)

MODULE-5 Recent trends in Auditing- Nature and significance of Cost audit- Objectives- Tax audit-objectives Management audit-objectives- Social audit- Objectives-Government audit- Objectives-Performance audit-

Objectives-Auditing in EDP (Electronic Data Processing) environment-Audit Assurance Standards-Meaning and scope. (15hrs)

#### SUGGESTED READINGS

1. *Sharma .T.R : Auditing*
2. *Tandon.B.N : Practical Auditing*
3. *Saxena and Saravanavel : Practical Auditing*
4. *Ravinder Kumar and Virender Sharma : Practical Auditing*
5. *Jagadeesh Prakash : Principles and Practices*
6. *Raman.B.S : Auditing*
7. *Dinkar Pagare : Auditing.*

#### CORE-17 ACCOUNTING FOR MANAGERIAL DECISIONS

Instructional Hrs-90	Credit-4
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#### OBJECTIVE-

1. *To equip the students to interpret financial statements.*
2. *To enable the students to have a thorough knowledge on the management accounting techniques in business decision making.*

MODULE-1 Financial statements-Meaning-Essentials-Importance-Characteristics-Nature-Limitations-Analysis and interpretation of financial statements- Objects and importance of analysis and interpretation-Types of financial analysis-External analysis-Internal analysis-Horizontal analysis-Vertical analysis-Methods and techniques used in financial analysis-Comparative statement-Common size statement-Trend analysis. (15hrs)

MODULE-2 Ratio analysis-Introduction-Meaning and definition-Objectives-Importance and uses-Limitations-Classification of ratios-short term liquidity-Current ratio-Quick ratio-Absolute liquidity ratio-Long term financial ratios-Debt equity ratio-Proprietary ratio-Solvency ratio-Fixed assets ratio-Debt service ratio-Ratio of long term debt to share holders fund-General profitability ratios-Overall profitability ratios-Return on share holders funds-Return on equity capital-EPS-Return on capital employed-Capital turnover ratio-Dividend yield ratio-turnover ratios-Preparation of Trading and profit and loss account and balance sheet by using ratios. (25hrs)

MODULE-3 Fund flow analysis-Introduction-meaning and definition of fund-Need for fund flow statement-managerial uses-Limitations-Procedure for the preparation of fund flow statement-Schedule of changes in working capital.

(20hrs)

MODULE-4 Cash flow statement-introduction-Meaning-Utility-Comparison between fund flow statement and cash flow statement-Preparation of cash flow statement. (As per AS-3)

(15hrs)

MODULE-5 Responsibility accounting-Meaning and definition-Fundamental aspects-features-Advantages-Disadvantages-Steps involved-Responsibility centre and its types. (Theory only)

(15hrs)

#### SUGGESTED READINGS

1. Man mohan, Goyal.S.N : Principles of Management Accounting.
2. Shashi.K.Gupta and Sharma.R.K : Management Accounting
3. Gupta.S.P and Sharma.R.K : Management Accounting
4. Kulshustia and Ramanathan : Management Accounting
5. Maheswari.S.N : Management Accounting and Financial Control.
6. Pandey .I.M : Principles of Management Accounting
7. Khan.M.Y & Jain.P.K : Management Accounting
8. Revi.M.Kishore : Management Accounting
9. Jhamb H.V, Fundamentals of Management Accounting.

#### VOCATIONAL CORE-6 HOSPITALITY MANAGEMENT

Instructional Hrs-90	Credit-3
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OBJECTIVE- *To understand the essentials of hospitality management for taking up hospitality business.*

MODULE-1 Introduction to hospitality management. Concept of hospitality- meaning- definition and nature of hospitality- hospitality in the cultural settings of India- inducting management in hospitality industry- historical perspective of hospitality management- objectives of hospitality management- pre-requisites of hospitality management- hospitality management in the Indian scenario.

(10 Hrs)

MODULE-2 Organization and function of Hotel Industry. Hotel industry- concept-meaning and scope- functional departments of hotel industry- functions of front-office- management of front office- house-keeping functions- nature and dimensions- food and beverages- managements of food services-restaurant- infrastructure and management- food production infrastructure-supporting services- purchase- storage and sales.

(15 Hrs)

MODULE-3 Accommodation Marketing. Role of accommodation in tourism- types of accommodation- grouping and categorization of hotels- registration forms of hotel ownership- pricing strategies of hotels- price-offs-as-sweep takers in the competitive economy- promotion of hotel accommodation- domestic and overseas promotion- emerging trends in promotion of hotel accommodation- public relation and hotel industry.

(25 Hrs)

MODULE-4 Managerial issues in hospitality management. Concept of managerial issues- ethical, cultural and social issues- threats and challenges of managing hotels- trends- successful and failure stories of hotel management [case history]- factors responsible for the successful induction of managerial skill in hotel industry- special features of hospitality management in motel and restaurant units.

(20 Hrs)

MODULE-5 Emerging trends in hospitality management. Changing scenario of the hospitality industry- eco-friendly accommodation- heritage accommodation- seasonality and promoting domestic market for hotel industry- multi-purpose accommodation- seminar- conference- business meet- independent guest houses- private agencies in guest house accommodation. Government and hotel industry- fiscal and non-fiscal incentives- challenges of hospitality industry in India.

(20 Hrs)

#### SUGGESTED READINGS

1. Jungnohan- *Hotel for Tourism Development.*
2. Manish Rath- *Hotel Tourism and Hospitality Management.*
3. Travis. E. Liot- *Food Services Management.*
4. Diswasanth Ghosh- *Tourism and Travel Management.*
5. Kishan. K. K and Kaimra Robbert- *Hospitality Operation and Management*

### COURSE STRUCTURE

#### B.Com Degree Programme (Model-III, Vocational)

#### TAXATION

#### SEMESTER I

Course No.	Course Title	Instructional Hours	Credit
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Common-1	Language – English	5	4
CM01CAC03	Environmental Studies	4	4
CM01BAA01	Business Statistics	4	3
CM01BAA02	Modern Banking	4	3
CM01BAA03	Business regulatory Frame work	4	3
CM01BA901	Perspectives and Methodology of Business Studies	4	4

### SEMESTER II

Course No.	Course Title	Instructional Hours	Credit
Common-2(i)	Language – English	5	4
CM02CAC01	Business Environment	4	4
CM02BAA01	Quantitative Techniques for Business Research	4	3
CM02BAA02	Principles of Insurance	4	3
CM02BAA03	Corporate Regulations & Governance	4	3
CM02BA901	Business Communication and Management Information System	4	4

### SEMESTER III

Course No.	Course Title	Instructional Hours	Credit
CM06CAA01	Principles of Business Decisions	4	3
CM03BAA01	Marketing Management	4	4
CM03BAA02	Financial Accounting	5	4
CM03BAA03	E-Commerce and General Informatics	4	4
CM03BAA04	Business Management	3	2
CM03BBA01	Financial Management	5	3

### SEMESTER IV

Course No.	Course Title	Instructional Hours	Credit
CM04CAC02	Business Ethics	4	3
CM04BAA01	Capital Market	4	4
CM04BAA02	Corporate Accounting	5	4
CM04BA901	Entrepreneurship Development and Project Management	4	4
CM04BAA03	Financial Services	3	2
CM04BBA01	Value added Tax-Concepts and Practices	5	3

### SEMESTER V

Course No.	Course Title	Instructional Hours	Credit
CM05BAA01	Cost Accounting	5	3
CM05CAB01	Indirect taxes: Central excise and Customs	5	4
CM05BAA02	Special Accounting	6	4
CM05BBA01	Income Tax – Law and Practice	5	3
CM05CAC02	Open Course	4	4

### SEMESTER VI

Course No.	Course Title	Instructional Hours	Credit
CM06BAA01	Applied Cost Accounting	5	4
CM06CAB01	Wealth Tax	5	4
CM06BAA02	Practical Auditing	5	4
CM06BAA03	Accounting for Managerial Decisions	5	4
CM06BBA01	Income Tax – Assessment and Procedure	5	3
CM06BFA01	Project & Viva		<b>1</b>

### OPEN COURESES (COMMEN TO ALL PROGRAMMES)

CM05DAA01	FUNDAMENTALS OF ACCOUNTING
CM05DAA02	BUSINESS ETHICS
CM05DAA03	INSURANCE AND RISK
MANAGEMENT	
CM05DAA04	CAPITAL MARKET & INVESTMENT
MANAGEMENT	
M05DAA05	FINANCIAL INVESTMENT

### SEMESTER-I

COMPLEMENTARY COURSE-1 ENVIRONMENTAL STUDIES

Instructional Hrs-72	254	Credit-4
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## OBJECTIVES-

1. *To enable the students to acquire basic ideas about environment and emerging issues about environmental problems.*
2. *To give awareness about the need and importance of environmental protection.*

MODULE-1 Environmental studies meaning scope importance

(10hrs)

MODULE-2 Ecology and Eco System meaning of ecology structure and function of eco system producers consumers decomposers energy flow in the eco system food chain food webs and ecological pyramids . Eco system concept of eco system types of eco systems structure and functions of eco system.

(15hrs)

MODULE-3 Industry and environment - pollution environmental pollution soil pollution air pollution water pollution thermal pollution noise pollution causes, effect and control measures waste management waste minimisation through cleaner technologies reuse and recycling - solid waste management.

(15hrs)

MODULE-4 Social issues and environment Unsustainable to sustainable development urban problems related to energy water conservation water harvesting resettlement and rehabilitation of people environment ethics waste land reclamation consumerism and waste products.

(15hrs)

MODULE-5 Human Population and environment population growth variation among nations population explosion environment and human health human rights value education women and child welfare.

(17hrs)

## SUGGESTED READINGS

1. *Misra.S.P and Pandey.S.N : Essential environmental studies*
2. *Kina. B. Chikle and others : Understanding environment*
3. *Dodia :Environmental Studies*

CORE-1 BUSINESS STATISTICS

Instructional Hrs-72	Credit-3
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OBJECTIVE

- *To provide basic knowledge of statistical techniques as are applicable to business.*
- *To enable the students to apply statistical techniques for quantification of data in business.*

MODULE-1 Business Statistics- Introduction-Meaning and Definition-Functions of Statistics- Importance of Statistics-limitations of Statistics-Distrust of Statistics  
(12hrs)

MODULE-2 Measures of Central tendency-concept-Mean, Median-Mode- Geometric Mean-Harmonic Mean-merits and demerits  
(10hrs)

Module-3 Measures of dispersion-Concept-Absolute and relative measure-Range-Inter quartile range-Quartile Deviation-Mean Deviation-Standard Deviation- Merits and Demerits-Relevance and applications in Business-Co-efficient of variation-Skew ness-Kurtosis-Moments. (Brief Study only)  
(10hrs)

MODULE-4 Index Numbers-meaning-Importance-Characteristics and uses of Index Numbers-Price Index-Quantity index-Value based index numbers-Methods of constructing index numbers-Laspeyer s paascher s and Fisher s Ideal Index numbers-Test of consistency-problems in construction of index numbers-Cost of living index numbers and its uses.  
(25hrs)

MODULE-5 Time series Analysis-Meaning-Definition-Components of time series- Methods of determination of trend-Methods of moving average-Methods of least squares-Scope in business  
(15hrs)

*PRACTICAL WORK*

- *Construction of Cost of living index numbers*
- *Preparation of family budgets*

SUGGESTED READINGS

- *Gupta, S.P, Statistical Methods.*
- *Gupta, C.B, Introduction to statistics.*
- *Desai, S.S, Business Statistics,.*



- *Gupta, S.C, Fundamentals of Statistics.*
- *Elhance.D.N, Fundamentals of Statistics.*
- *Business Statistics, L.R Potty.*
- *B.M.Aggarwal, Business Mathematics and Statistics.*

CORE-2          MODERN BANKING

Instructional Hrs-72	Credit-3
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OBJECTIVE-

1. *To provide basic knowledge of banking.*
2. *To familiarize the students with the changing scenario of Indian banking.*

MODULE-1    Introduction-Origin and Evolution of banks-Meaning and definition of banking-Nationalisation and its objectives-Classification of banks-Functions of commercial banks-Credit creation.

(15hrs)

MODULE-2    Retail banking-Products and services-Its business and composition-Housing loans-Vehicle loans-personal loan-Education loan-Farm loan-Computation of interest-Fixed rate-Floating rate-EMI-Value added service.

(15hrs)

MODULE-3    Innovations and reforms in banking-Social banking-Lead bank scheme-Offshore banking-Hi-Tech banking-Debit and credit card-EFT-RTGS-Tele banking-Internet banking-Banking ombudsman-Banking sector reforms-Capital adequacy norms-NPA-Its management-Consortium banking-Cheque Truncation system-E-Purse.

(20hrs)

MODULE-4    Banker and customer-Meaning and definition-Relationship-General and special features-Rights and obligation-Opening of accounts-Different types of accounts-Closing of accounts-Cheque crossing and endorsement-

(12hrs)

MODULE-5    Rural banking-Rural credit-Objective-Deposit mobilisation-Microfinance-priority sector advances-Agriculture debt relief (Inclusive of enactment).

(10hrs)

SUGGESTED READINGS

- *Money and banking, Theory with Indian banking, T.N. Hajeela, Anes Publications.*
- *Banking law and practice by S.N.Maheswary, Kalyani publishers.*
- *Banking theory and practice Gordon and Natarajan.*
- *Modern Banking in India, K.C.Sharma.*
- *Modern Banking of India, O.P. Agarwal.*
- *Banking- Theory, Law and Practice, Gordon and Natarajan.*
- *Banking- Theory, Law and Practice, Nirmala Prasad and Chandradas.*

CORE-3 BUSINESS REGULATORY FRAMEWORK

Instructional Hrs-72	Credit-3
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OBJECTIVES:

1. *To provide a brief idea about the framework of Indian Business Laws.*
2. *To enable the students to apply the provisions of business laws in business activities.*

MODULE-I Law of Contracts - The Indian Contract Act, 1872 Definition of contract - Law of contracts Nature of contract Classifications Essential elements of a contract Offer and acceptance, consideration, capacity of parties- Minors-persons of unsound mind- persons disqualified by law- Free consent, legality of object and consideration, performance of contract, discharge of contract, breach of contract, remedies for breach of contract-Quasi contract- Performance (20hrs)

MODULE-2 Special Contracts - *Bailment and Pledge* Bailment Definition Essential elements Rights and duties of bailor and bailee Finder of lost goods. Pledge Essentials Rights and duties of Pawner and Pawnee. (15hrs)

MODULE-3 *Indemnity and Guarantee- Indemnity* - Definition, nature of liability of surety, rights of surety, discharge of surety. Meaning and definition of guarantee. (10hrs)

MODULE-4 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

(12hrs)

MODULE-5 Sale of Goods Act, 1930 Formation of contract of sale - Essentials of contract of sale goods and their classification Condition on warranties Transfer of property in goods Performance of contract of sale Unpaid seller and his rights. (15hrs)

SUGGESTED READINGS

1. Kapoor. N.D : Business Law
2. Chandha.P.R : Business Law
3. Garg and Chawla : Fundamentals of Business Laws
4. Tulsian.P.C : Business Laws
5. B.S.Moshal : Modern Business Law.

COMMON CORE-1 PERSPECTIVES AND METHODOLOGY OF BUSINESS STUDIES

Instructional Hrs-72	Credit-4
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OBJECTIVES-

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

MODULE-1 Role of business in economic development - Indian development experience, role of public and private sectors in the post-colonial period, experience of liberalization and globalization. Different stakeholders of business firms- owners, managers, employees and others. Emergence of managerialism and the role of corporate governance; the goals of business- shareholder value maximization and its alternatives; goals for public sector, co- operatives and nonprofit enterprises. Government regulation of business- objectives, methods and problems. (Brief study only)

(15hrs)

MODULE-2 Establishing business - entrepreneurship- legal, physical, financial, social, and psychological environments for entrepreneurs- Individual and group entrepreneurs- Intrapreneurs . Mobilization of financial resources for business- Individual savings- Domestic savings in India- Factors affecting savings- Loans and advances- Sources of funds- Markets for raising money- Short term and long term funds- Lending institutions for business funds- Banks and non banking financial institutions- Cost of capital- documenting, funding sources and areas of expenses- accounting and accounting practices- Return on investment- Factors of production and rewards to factors like payment of wages, rent, interest and profits- Payment to Government- Taxes, direct and indirect- State and national levels- Funds from the primary and secondary markets- Stock exchanges and their role, stock broking, stock exchange cues. (Brief study only) (20hrs)

MODULE-3 Role of trained manpower for enhanced quality at individual, family, organizational and national level. Functioning of organization-The role of human resources- Management problems in small, medium and large organizations-Quality of life- Production of tangible and intangible products-Marketing and its role- Trends and Developments in Strategic Management-TQM- Bench Marking-Statistical Quality Control-Quality Circle- Business Process Re-engineering- Six Sigma- BPO-KPO  
(15hrs)

MODULE-4 Consumer Protection Act, 1986 Rights of a consumer Filing of appeals at the district level, state level and national level. Intellectual Property Rights meaning Patent rights trademarks Copyrights Plagiarism.  
(15hrs)

MODULE-5 Right to information Act-Right to access information on specific issues-banking transaction-Insurance transaction-government dealings and related services. (7hrs)

SUGGESTED READINGS

1. Keith Davis and William C.Frederick : *Business and Society Management, Public Policy, Ethics.*
2. Peter F. Drucker : *Management Tasks, Responsibilities, Practices.*
3. Peter F Drucker : *The Practice of Management.*
4. *Consumer Protection Act-1986 and its amendments.*
5. *Right to Information Act.*

COMPLEMENTARY COURSE-2 BUSINESS ENVIRONMENT

Instructional Hrs-72	Credit-4
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OBJECTIVES-

1. To enable the students to acquire basic knowledge of business environment.
2. To enable the students to identify various factors affecting business environment.

MODULE-1 Business Environment Meaning Macro Environment Micro Environment Factors influencing the Environment-Environmental scanning-  
(10hrs)

MODULE-2 Economic and Social Environment Nature of the economy Structure of the economy Economic policies Economic conditions Society and social factors Demographic factors and its impact on business-National Income-Concepts- Methods of its measurement-  
(17hrs)

MODULE-3 Legal and Political Environment Legislative measures and its impact on business Laws relating to industrial products and services - Functions of State - Role of Government Political ideology and its impact on business-Globalisation-Features-Effects-Trnds in foreign participation in Indian business-Privatisation- Features-Effects-Disinvestment-Effects.

(20hrs)

MODULE-4 Technological Environment Features of technology Impact of technology Management of technological changes Managing innovation Technological obsolescence Technology absorptive-Technology Transfer-Social consequences of technological change-Globalisation-Its Impact-MNC-Features.

(20hrs)

MODULE-5 Micro Environment Customers Their changing preferences and attitudes Financiers Suppliers and the Government.

(5hrs)

SUGGESTED READINGS

1. Francis Cherunilam : Business Environment
2. Aswathappa.K : Essentials of Business Environment.
3. Raj Agrawal : Business Environment
4. Worthington,I and Britton. C : The Business Environment.
5. Floyd. D : International Business Environment.
6. Clark. A : Organisations, Competition and the Business Environment

CORE-4 QUANTITATIVE TECHNIQUES FOR BUSINESS RESEARCH

Instructional Hrs-72	Credit-3
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OBJECTIVE

- To impart basic knowledge of research
- To enable the students to apply the simple statistical tools in business research

MODULE-1 Research-Meaning-Definition-Business Research-Types of Research (Pure, Applied, Exploratory, Descriptive, Empirical, Analytical, Qualitative and Quantitative)-Research process- Primary and Secondary Data-Methods of data Collection- Census and Sampling-methods (Probability sampling and non probability sampling) Cross tabulation-Analysis of data. (17Hrs)

MODULE-2 Correlation (Un grouped data Only)- Concept-Types of Correlation-methods-

Karl Pearson's Co-efficient of correlation-Spearman's Rank correlation co-efficient-probable error-Regression analysis (Un grouped data Only)-Concepts-lines of Regression-Regression Equation under Algebraic method and standard error.  
(15hrs)

MODULE-3 Probability-Meaning-Definition- Basic terms-concepts-Approaches to assigning probability-Permutation and combination-Theorems of Probability-Addition Theorem-Multiplication theorem. (20hrs)

MODULE-4 Testing of Hypotheses-Procedure-Null hypotheses-Alternative Hypotheses-Level of significance-Degrees of freedom-Type 1 Error-Type II Error (*theory only*)-Chi-square test-Condition for validity of Chi-square test-Test for goodness of fit-test for independence (*both theory and problems*)  
(15 hrs)

MODULE-5 Report writing-Integral part of report-Characteristics of a good report-Contents of a report-Bibliography.  
(5hrs)

*Practical Work- Collect a published report of a survey conducted by a magazine/ news paper*

#### SUGGESTED READINGS

1. Gupta, S.P, *Statistical Methods*.
2. Gupta, C.B, *Introduction to statistics*.
3. Desai, S.S, *Business Statistics*.
4. Gupta, S.C, *Fundamentals of Statistics*.
5. Elhance.D.N, *Fundamentals of Statistics*.
6. Kothari, C.R, *Research methodology*.
7. Sekharan, Uma, *Research Methods*.
8. Collis, *Business Research*.
9. Schwab, *Research Methods for Organisational Studies*.

#### CORE-5 PRINCIPLES OF INSURANCE

Instructional Hrs-72	Credit-3
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#### OBJECTIVE.

- *To make the students explore with the fundamental principles of insurance*
- *To impart knowledge on practice of insurance business.*

MODULE-1 Introduction-Definition-Role and importance-Insurance contract-principles of

Insurance-Insurance and assurance-Types of insurance-Life- General-introduction to IRDA Act.

(12hrs)

MODULE-2 Life insurance-features-classification of policies-surrender value-Introduction to Actuarial science-bonus- Policy conditions-application and acceptance-prospectus-proposal forms and other related documents-Age proof-Special reports-assignments-Nomination-loans-surrender-Fore closure-Policy-Maturity claims-survival benefit-Payments-death claims-Waiver of evidence of title-Early claims-Claim concession-Presumption of death-Accident and disability benefits-Settlement options.

(20hrs)

MODULE-3 Marine Insurance-Nature-Insurance policies-Policy conditions-Clauses-marine losses-Payment of claims-

(12hrs)

MODULE-4. Fire Insurance-Nature and use-Contracts-kinds of policies-Policy condition-clauses-Payment of claims-Re-insurance- Miscellaneous Insurance- Health insurance-Motor insurance-Burglary and personal accident Insurance in India-Urban-non traditional Insurance.

(15hrs)

MODULE-5 Accounting and Finance Accounting for insurance business Compliance with IRDA rules Taxation. Investments evaluation of investments Capital structure - Cost of capital Solvency margin and compliance.

(13hrs)

#### SUGGESTED READINGS

1. *Mishra.M.N : Insurance Principles and Practice*
2. *Pande : Insurance Principles and Practice*
3. *Mathew.M.J : Insurance Principles and Practice*
4. *Arthur Williams.C, Jr., Michael L.Smith, Peter C Young : Risk Management and Insurance*
5. *Gupta O.S : Life Insurance*

CORE-6 CORPORATE REGULATIONS AND GOVERNANCE

Instructional Hrs-72	Credit-3
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OBJECTICE- *To provide an understanding regarding the administration and*

*management of corporate form of business and to give a first hand exposure to corporate laws especially Indian Companies Act 1956.*

MODULE-1 Company-Definition-Characteristics- Advantages and Disadvantages-Illegal Association-corporate veil-Lifting the corporate veil- promotion Promoter-position-Incorporation-procedure-Documents to be filed-Certificate of incorporation-Procedure-Effect of registration-Pre-incorporation contract-memorandum of association-Articles of association-Doctrine of ultravires-doctrine of indoor management-Doctrine of constructive notice-Prospectus-registration- Contents-statement in lieu of prospectus-Deemed prospectus-Shelf Prospectus-Red herring-Abridged prospectus-liability for misstatement in prospectus-commencement of business.

(15hrs)

MODULE-2 Management and Administration-Directors-appointment-Qualification and disqualification-Qualification shares-position of directors-powers and duties-Retirement-vacation of office-Liabilities of directors-Removal of directors.

(10hrs)

MODULE-3 Corporate Governance-meaning-Background-importance-CG in India-statutory measures-SEBI regulation-Clause 49 of listing agreement-Constitution of board of directors-Audit committee-Provisions under section 292A of Companies Act-Remuneration of directors-Board procedure-CEO/CFO certification-Role of management-Information to share holders-CG Report-Non mandatory requirements ie.. Chairman of board-Remuneration committee-Share holders rights-Postal ballot-whistle blower policy-Benefits of Corporate Governance

(20hrs)

MODULE-4 Company meetings-Kinds of companies-essentials of valid meeting-Chairman-agenda-Minutes-Quorum-Motion-Types of motion-Interruption of debate-Proxy-poll-Modes of poll-Resolution-Types of resolution-Motion vs. Resolution.

(17hrs)

MODULE-5 Winding up of companies- Modes-Compulsory winding up-Grounds and procedure-Liquidator-Duties and functions-Contributories-Voluntary winding up- Types-Winding up under the supervision of the court-Effects of winding up-Defunct companies.

(10hrs)

#### SUGGESTED READINGS

1. *M.P.Tanton, Text book of Company Law*
2. *R.R.Gupta, and V.S.Gupta, Indian Company Law*
3. *M.C.Kuchaal, Secretarial Practice*
4. *Ashok K Bagrial, Company Law*



5. *Indian Companies Act with amendments.*
6. *Corporate Law and Governance, L.R.Potty.*

COMMON CORE-2 BUSINESS COMMUNICATION AND MANAGEMENT  
INFORMATION SYSTEM

Instructional Hrs-72	Credit-4
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OBJECTIVE. *To familiarise the importance of communication in business and methods of communication relevant to various business situations and to build up communication skill among students.*

MODULE-1 Communication-Need-Process-Types-Oral-written-Verbal-Non verbal- Internal, External- Non-verbal communication-Body language- Kinesics, Proxemics-Para language-Channels-Barriers-Principles of effective communication

(15hrs)

MODULE-2 Job application letters-Resume-CV-Reference and recommendation letters- Employment letters-Online application-Soft skill

(15hrs)

MODULE-3 Business letters-Parts and layout of business letters-Business enquiry letters- offers and quotation- Orders and execution-grievances and redressals. Sales letters-Follow-up letters-Circular letters-Status enquiry-Collection letters-Preparation of partnership deed-power of attorney.

(20hrs)

MODULE-4 Impact of IT on communication-Role of computers-Internet-E-mail- Telephone-voice mail-SMS- Video conferencing- Teleconferencing.

(10hrs)

MODULE-5 Introduction to Management Information System-Definition-Need-Benefits- Functions-Objectives-Characteristics-Role of MIS-Relationship between

decision making and MIS.

(12hrs)

*Practical work: Written communication exercises can be practiced as a part of learning process.*

#### SUGGESTED READINGS

- *Bhatia R.C, Business Communication.*
- *Salini Agarwal Essential communication skill.*
- *Reddy P.N, and Apopannia, Essentials of Business Communication.*
- *Sharma R.C, KRISHNA Mohan, Business Communication and Report writing.*
- *Leod, M.C., MIS.*
- *Jerome Reuter-Management Information system.*

#### SEMESTER-III

#### COMPLEMENTARY COURSE-3      PRINCIPLES OF BUSINESS DECISIONS

Instructional Hrs-72	Credit-3
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#### OBJECTIVES:

1. *To familiarise the students with the economic principles and theories underlying various business decisions.*
2. *To equip the students to apply the economic theories in different business situations.*

MODULE-1      Introduction      Decision making-Definition- Types of decisions- Steps- Principles of business decisions-Scope and importance- Application of economic theories in decision making

(10hrs)

MODULE-1      Demand analysis      Demand Meaning and definition- Determinants- Law of demand-Reasons-Exceptions-Elasticity of demand      Price      Income advertisement- Cross Uses Measurement-Demand forecasting      Short term and Long term forecasting      Methods of forecasting      Forecasting the demand for new products.      (20hrs)

MODULE-3      Production Analysis      Production function      Cobb Douglas Production function      Laws of production      Law of Diminishing Returns      Law of returns to scale      Economies and diseconomies of scale      Isoquant curve      Iso cost

curve optimum combination of inputs.-Law of returns and business decisions. (12hrs)

MODULE-4 Cost analysis and pricing theory Objectives Role of cost in pricing economic and accounting cost-long run and short run- Cost out put relations-Market conditions-Theories of price determination under perfect competition-price, output determination under perfect competition-Monopoly-Monopolistic competition- Oligopoly-Price discrimination-Kinked demand curve-Price leadership-Pricing under collusion. (15hrs)

MODULE-5 Business Cycles Introduction Phases of a business cycle Causes and indicators Theories of business cycles Control of business cycles-uses of business cycle in business decisions.

(15hrs)

#### SUGGESTED READINGS

1. Maheswari.K.L and Varshney : *Managerial Economics*
2. Samuel, Mote and Paul : *Managerial Economics*
3. Pylee.M.V and Sankaranarayan.K.C : *Managerial Economics*
4. Dwivedi.N.D : *Managerial Economics*
5. Reddy P.N and Appanniah.H.R : *Principles of Business Economics*
6. Mulhearn, *Economics for Business.*

#### CORE-7 MARKETING MANAGEMENT

Instructional Hrs-72	Credit-4
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#### OBJECTIVE-

1. To help students to understand the concept of marketing and its applications.
2. To make the students aware of modern methods and techniques of marketing.

MODULE-1 Marketing management-Introduction-Definition of marketing and marketing management-Marketing concepts and functions-Marketing mix-

(10hrs)

MODULE-2 Market segmentation-Concept-Need- Basis-Market targeting-Market positioning-Understanding consumer behaviour-Buying motives-Factors influencing consumer buying decisions.

(15hrs)

MODULE-3 Marketing of products-Product-Meaning-Product development-Product mix-PLC-Branding-brand equity-Brand loyalty-Trade mark-Packaging and labeling-Pricing of products-Factors influencing pricing-Pricing policies and strategies-Types of pricing.

(17hrs)

MODULE-4 Logistic and supply chain management-Its elements-Channel of distribution-types-Factors affecting the choice of a channel of distribution.

(10hrs)

MODULE-5 Emerging trends in marketing-Modern marketing-Direct marketing-E-Marketing-Tele marketing-Viral marketing-Relationship marketing-Social marketing-Demarketing-Remarketing-Synchro marketing-Service marketing.

(20hrs)

#### SUGGESTED READINGS

1. Philip Kotler and Abraham Koshy : *Principles of Marketing*
2. William. J. Stanton : *Fundamentals of Marketing*
3. Stanton W.J. Etzal Michael and Walker : *Fundamentals of Marketing*
4. Debbie Gilliland : *Marketing*.
5. Cranfield School of Management : *Marketing Management*
6. Mamoria and Joshy : *Principles of Marketing*
7. Rajan Nair : *Marketing Management*
8. Ramaswamy and NamaKumari : *Marketing Management*
9. Stone, *Fundamentals of Marketing*.

#### CORE-8 FINANCIAL ACCOUNTING

Instructional Hrs-90	Credit-4
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OBJECTIVE- *To familiarize the students with the accounting principles and practices of various types of business other than companies.*

MODULE-1 Final accounts of sole traders-Principles of materiality-Consistency-prudence-Timeliness-Substance over form-Matching principle-Accounting standards-Meaning and scope-Capital and revenue expenditure-Capital and revenue receipts-Adjusting-Closing and rectification entries-Trial balance-Trading and profit and loss account-Balance sheet-Preparation with all adjustment including overcast and under cast of both opening and closing stock-An over view on AS-1, 2, 4, 5, 6, and 10. (20hrs)

MODULE-2 Accounts of incomplete records-Features of single entry-Distinguish between single entry and double entry-Defects of double entry-Profit determination under single entry-Capital comparison method-Conversion method-Steps for the conversion of single entry in to double entry-Preparation of Trading and profit and loss account under conversion method.

(20hrs)

MODULE-3 Royalty accounts-Meaning-Minimum rent-Short working-Recovery-Special circumstances-Adjustment of minimum rent in the event of strike and lockouts-Government subsidy incase of strike or lock outs-Journal entries in the books of lessor and lessee-Preparation of Minimum rent-Short working-Royalty accounts.(Excluding sublease) (15hrs)

MODULE-4 Branch accounts-Objectives-features and types-Accounting for branches keeping full system of accounting-Debtors system- Stock and debtors system-Independent branches and Incorporation of Branch trial balance in the books of H.O-Cash in transit and goods in transit-Consolidated balance sheet. (20hrs)

MODULE-5 Accounting for consignment-Meaning-important terms-Journal entries in the books of consigner and consignee-Goods send at cost or invoice price-Preparation of consignment account-Consignees account-Valuation of stock-Normal loss and abnormal loss.

(15hrs)

#### SUGGESTED READINGS

1. Jain.S.P and Narang.K.L : *Advanced Accountancy*
2. Maheswari.S.N and Maheswari S.K : *Advanced Accounting*
3. Paul.K.R : *Corporate Accounting*
4. Dr. S.M.Shukla and Dr.S.P.Gupta : *Advanced Accounting*
5. M.C. Shukla and T.S.Grewal : *Advanced Accounts*
6. Rawat.D.S : *Business Accounting*
7. Jayapandian. S, *Accounting for Managers.*

COMMON CORE-3 E-COMMERCE AND GENERAL INFORMATICS

Instructional Hrs-72	Credit-4
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OBJECTIVE- *The objective of this course is to make the students familiar with the mechanism of conducting business transactions through electronic media.*

MODULE-1 Overview of Electronic Commerce-Introduction to E-commerce Concepts, features and functions Operation of e-commerce Infrastructure for E-commerce Application of E-Commerce in Direct Marketing and Selling, Value Chain Integration, Supply Chain Management, Corporate Purchasing, Financial and Information Services  
(12 hrs)

MODULE-2 E-Commerce Models and Strategies -Types of E-commerce : B2B, B2C, C2C C2B- Business Models for E-Commerce- Brokerage Model, Aggregator Model, Info-mediary model, Community Model, Value chain model, Manufacturer model, Advertising Model, Subscription model- Electronic Data Interchange Mobile Commerce and Web Commerce - Introduction to ERP-Components.  
(18 hrs)

MODULE-3 Electronic Payment Systems -Overview of Electronic Payment Systems, Cybercash (Customer to Merchant Payments, Peer to Peer Payments, Security).Smart Card (Card Types, Closed or Open Security, Privacy, Card Costs, Non Card Costs), Electronic Banking, Electronic Fund Transfers.  
(12 hrs)

MODULE-4 E-Commerce Security-Introduction to Security Passwords Viruses Firewalls - Encryption (PGP, SHTTP, SSL) - digital signature digital certificate - other security measures  
(12 hrs)

MODULE-5 Setting up of E-Commerce Business-Web development Promotion of the web sites Trust building Loyalty building Marketing and branding - Online transactions Management and control Product delivery Settlement.  
(18 hrs)

SUGGESTED READINGS

1. *Doing Business on the Internet E-Commerce (Electronic Commerce for Business) S. Jaiswal, Galgotia Publications.*
2. *E-Commerce: An Indian Perspective, P.T. Joseph, S.J., PHI.*
3. *Web Commerce Technology handbook: Daniel Minoli and Emma Minoli, TMH*
4. *Business on the net: An Introduction to the whats and hows of e-commerce: Agarwala and Lal, Macmillan India Ltd.*
5. *E-Commerce, the Cutting Edge of Business: Kamallesh K Bajaj and Debjani Nag, TMH*
6. *E-Commerce: Schneider, Thomson Publication*

## CORE-9 BUSINESS MANAGEMENT

Instructional Hrs-54	Credit-2
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OBJECTIVE- *To familiarise the students with the concepts and principles of Management*

MODULE-1 Management: Introduction - Meaning, nature and characteristics of Management - Scope and functional areas of management - Management as a science art or profession - Management & Administration - Principles of management - Social responsibility of management.-Contributions of F.W.Taylor and Henry Fayol- Emergence of Japan as an industrial giant.

(12hrs)

MODULE-2 Planning-Nature, importance and purpose of planning - Planning process, Objectives - Types of plans MBO-Features-steps.

(8hrs)

MODULE -3 Organising and Staffing : Nature and purpose of organisation, Principles of organisation - Types of organization Organisation Chart- Organisation manual-Departmentation, Committees Authority-Deligation of Authority- Responsibility and accountability- Centralisation Vs decentralisation of authority - Nature and importance of staffing - Process of selection & recruitment.

(14hrs)

MODULE -4 Directing : Meaning and nature of directing - Motivation- meaning-importance-Theories of Motivation (Maslow s, Herzberg, McGregor s, X & Y theory) Leadership-Meaning-Styles Managerial Grid by Blake and Moun-ton-Likert s Four level model-Coordination-Meaning and importance.

(12hrs)

MODULE-5 Controlling: Meaning and steps in controlling - Essentials of a sound control system - Methods of establishing control-Control by

Exception.

(8hrs)

#### SUGGESTED READINGS

1. *Koontz & O Donnell, Management.*
2. *Appaniah & Reddy, Essentials of Management.*
3. *L M Prasad, Principles of management.*
4. *Rustum & Davan, Principles and practice of Management.*
5. *Srinivasan & Chunawalla, Management Principles and Practice.*
6. *S V S Murthy, Essentials of Management.*

#### VOCATIONAL CORE-1 FINANCIAL MANAGEMENT

Instructional Hrs-90	Credit-3
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#### OBJECTIVES-

1. *To build a thorough understanding of the central ideas and theories of modern finance*
2. *To relate theory to practice so that students learn the practical applications of Financial Management concepts.*

MODULE-1 Introduction-Meaning of finance, Financial Management- importance, scope and objectives of Financial Management-Profit Maximisation Vs Wealth maximization.-Finance function-Time Value of money, concepts of compounding and discounting.-(Theory only)

(  
15h  
our  
s)

MODULE-2 Financing Decisions-Sources of finance Equity, debt, preference-Cost of capital- Concept, importance, measurement of specific costs- Cost of debt, redeemable and irredeemable debt.-Cost of preference share capital-redeemable and irredeemable-Cost of equity capital, cost of retained earnings-Overall cost of capital-Assignment of weights-Book value and market value weights-Mechanics of computation of overall cost of capital (Simple Problems)



(20 hours)

MODULE-3 Capital Structure-Meaning of capital structure-Capital structure Vs Capitalisation-Optimum capital structure-Capital structure theories- Net Income Approach, Net Operating Income Approach, Modigliani-Miller Approach, Arbitrage Process; Traditional Approach-Factors determining capital structure-Leverage-meaning, types-Operating Leverage- Meaning and computation -Financial leverage- meaning and computation-Composite leverage- Meaning and computation (Theory and problems))

(20 hours)

MODULE-4 Working capital-meaning-definition-importance-Gross working capital, Net working capital-Factors determining the working capital- Estimation of working capital requirements.

(20hrs)

MODULE-5 Dividend Decisions-Dividend Policy-Conservative Vs Liberal policy-Pay-out ratio, Retention ratio-Dividend theories-Irrelevance theory-Modigliani-Miller Hypothesis; Relevance theories-Walter s Model, Gordon s Model-Determinants of dividend policy-Bonus shares, Stock splits.

(15hrs)

#### SUGGESTED READINGS

1. Khan M.Y & Jain P.K., *Financial Management Text, Problems and Cases*
2. Prasanna Chandra, *Financial Management Theory and Practice*
3. Pandey I.M., *Financial Management*
4. Maheshwari S.N., *Financial Management Principles and Practice*
5. Shashi K Gupta and Sharma R.K., *Financial Management*
6. Knott, *Financial Management*.
7. Preeti Singh, *Financial Management*.

### SEMESTER-IV

#### COMPLEMENTARY COURSE-4 BUSINESS ETHICS

Instructional Hrs-72	Credit-3
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OBJECTIVE: *To provide a fundamental exposure to the students on the concepts of ethics in business and its relevance in the changing business scenario.*

MODULE-1 Introduction to Business Ethics: Meaning and concept of Business Ethics Meaning and definition of Ethics Business and factors influencing Business approaches to business ethics Ethical standards in business Ethical foundations of business Significance of ethics and values in business conflicts between business demand and professional ideals Moral principles for business steps to improve the organization s ethical climate.

[12 Hours]

MODULE-2 Corporate governance and Ethics: Meaning and concept of corporate

governance Importance of corporate governance Reasons for the growth and demand for corporate governance Corporate governance and ethics corporate policy ethics codes of ethics ethics committees corporate laws and business ethics corporate culture and ethical issues

[18

Hours]

MODULE-3 Social Responsibilities of Business: Concept of social Responsibility of business Responsibilities to share holders Responsibilities to employees Responsibilities to consumers responsibilities to community Responsibility to Govt:- social involvement of business.

[18 Hours]

MODULE-4 Social Audit: Meaning and definition of social audit objectives and benefits of social audit methods of social audit obstacles in social audit social audit in India.

[10 Hours]

MODULE-5 Business Ethics and Corporate Excellence: Code of ethics in business houses strategies for organisational culture building TQM and ethics process quality- people quality systems quality management quality- care of employees as per statutes.

[14 Hours]

#### SUGGESTED READINGS

1. *Business Ethics, Rithu Parnaraj.*
2. *Ethics and values in Business management, Rinku Sajeev, Parul Khanna*
3. *Values and Ethics of Business and Profession, S.K.Sarangi.,*
4. *Ethics in Management, Swami Anubhavananda & Arya Kumar.*

#### CORE-10 CAPITAL MARKET

Instructional Hrs-72	Credit-4
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#### OBJECTIVE-

1. *To give the students an overall idea about Capital market..*
2. *To familiarise the students with capital market operations in India.*

MODULE-1 The Indian financial system-Components- Role and functions-Recent development in the Indian financial system-Financial market-Classification-Industrial security market-Government security market-Money market-Capital market and money market-Money market instruments.

(10hrs)

MODULE -2 SEBI-Establishment-Objectives-Powers and functions-

(5hrs)

MODULE -3 Primary market-Functions of new issue market-Methods of floating new issue-IPO-FPO-Public issue-bonus issue-Right issue-Private placement-Book building-ESOP-Intermediaries in the new issue market-Registrars to the issue-brokers to the issue-Bankers to the issue-Underwriters.

(20hrs).

MODULE -4 Secondary market-Role and functions of Stock Exchanges-Members of the Stock Exchanges-Classification-type of speculators-Speculative transaction-listing of securities-Classification of listed securities-Methods of trading in a stock exchange-Screen based trading-on line trading-Depository system-Stock market indices.

(20hrs)

MODULE -5 Stock exchanges in India-NSE-BSE-MCX-Major international stock exchanges-Derivatives-features of derivatives-Types of derivatives-Derivative instruments-Futures-Options-Swaps-Currency futures in India-Recent trends in capital market.

(17hrs)

#### SUGGESTED READINGS

1. *Gupta N.K and Monica Chopra : Financial Markets Institutions and services*
2. *Yogesh Maheswary : Investment Management*
3. *Kevin. S : Security Analysis and Portfolio Management*
4. *Preethi Singh : Dynamics of Indian Financial System*
5. *Sojikumar.K and Alex Mathew : Indian Financial System and Markets*
6. *Bharathi. V.P.Pathak : Indian Financial System*
7. *Khan. M.Y : Financial Services.*
8. *International Trade and Financial Environment.*
9. *Gupta N.K, Monica Chopra, Financial Markets, Institutions and Services.*

#### CORE-11 CORPORATE ACCOUNTING

Instructional Hrs-90	Credit-4
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OBJECTIVE-To provide a thorough knowledge about the accounting of companies

MODULE-1 Redemption of Preference shares, Its conditions- Issue of bonus shares- Guidelines- Under writing-Accounting for Buyback Shares.

(10 hrs)

MODULE-2 Final accounts of Joint Stock Companies-Profit prior to incorporation-

(20hrs)

MODULE-3 Amalgamation and external reconstruction-Amalgamation in the nature of merger-purchase-Calculation of purchase consideration (all methods) entries in the books of transferor and transferee companies, Revised Balance Sheet. (Excluding inter company holdings)

(22hrs)

MODULE-4 Internal reconstruction and capital reduction-Accounting treatment and Revised Balance Sheet.

(10hrs)

MODULE-5 Liquidation-Meaning-Preparation of liquidator's final statement of accounts.

(

10h

rs)

#### SUGGESTED READINGS

1. Jain.S.P and Narang.K.L : *Advanced Accountancy*
2. Maheswari.S.N and Maheswari S.K : *Advanced Accounting*
3. Paul.K.R : *Corporate Accounting*
4. Dr. S.M.Shukla and Dr.S.P.Gupta : *Advanced Accounting*
5. Mc Shukla and T.S.Grewal : *Advanced Accounts*
6. Rawat.D.S : *Accounting*
7. Nirmal Gupta and Chhavi Sharma : *Corporate Accounting Theory and Practice.*

Instructional Hrs-72	Credit-4
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OBJECTIVES: *To equip the students a craving for individual freedom, initiative and enterprise by pursuing self employment and small business entrepreneurship as a viable alternative to salaried employment.*

MODULE-1 Entrepreneurship Definition Meaning-Concepts-Characteristics-Functions-Entrepreneurial traits Motivation; Role of entrepreneur in economic development-Factors affecting entrepreneurial growth.

(12

hrs)

MODULE-2 Types of entrepreneurs- Intrapreneurship -Women entrepreneurship-Problems- -EDP-Steps, contents, Need for training- target group- Contents of the training programme-Special Agencies for Entrepreneurial Development and Training-DIC

(12 hrs)

MODULE-3 Project Meaning Features-Classification-Project identification-Sources of Ideas-Stages in project identification -Project Life Cycle-Project formulation-elements, Feasibility Analysis-Network Analysis-Project Planning

(12 hrs)

MODULE-4 Project appraisal techniques, Pay back period, ARR, Discounted cash flow techniques, Merits and demerits, Capital rationing, (Including Problems)Preparation of Project Report-Scope-Content.

(24 hrs)

MODULE-5 Setting up of micro small and medium enterprises, location significance, Green channel, Bridge capital, Seed capital assistance, Margin money scheme, Sickness, Causes-Remedies-Role of institutions/schemes in entrepreneurial development-SIDCO, SIDBI, NIESBUD, EDII,SISI, NREG Scheme-SWARNA JAYANTHI Rozgar Schemes.(Brief study only)

(12 hrs)

*Practical Work:*

1. *Preparation of a project report.*
2. *Procedure to obtain financial assistance for small enterprises.*
3. *Case studies of successful /sick small business.*
4. *Industry visits.*

#### SUGGESTED READINGS

- *Desai,Vasant : Dynamics of entrepreneurial development and management.*
- *Drucker,Peter F: Innovation and Entrepreneurship*

- Gupta C.B., Srinivasan N.P: *Entrepreneurship Development in India*
- Arora, Renu., Sood S.K : *Entrepreneurial Development and Management*
- Khanka,S.S: *Entrepreneurial Development*

CORE-12 FINANCIAL SERVICES

Instructional Hrs-54	Credit-2
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OBJECTIVES-

1. *To provide the students with an overall idea of financial services available in the country.*
2. *To create an understanding about recent trends in financial services sector.*

MODULE-1 Introduction- Meaning- Types- Fund based financial services, fee based financial services. Merchant Banking- Functions- Regulation of merchant bankers. . (10hrs)

MODULE-2 Venture Capital- Features- types- Stages of venture capital finance- Venture capital process- Structure of Venture Capital Funds- Analysing products and services of venture capital funds-

(  
12h  
rs)

MODULE-3 Leasing and factoring-Leasing- Essentials- Types- Advantages- Limitations Factoring-Types-importance-Pricing-Factoring services in India.

(10hrs)

MODULE-4 Mutual funds and Securitisation-Mutual funds-Meaning-Types-SEBI Guidelines(over view only) Securitisation-Meaning-Procedure-Securitisation in India.

(12hrs)

MODULE-5 Credit rating-Agencies-Procedure of credit rating-Recent trends in Financial services.

(10hrs)

### SUGGESTED READINGS

1. *Gupta.N.K and Monika Chopra : Financial Markets,Institutions and Services.*
2. *Yogesh Maheswari : Investment Management*
3. *Kevin. S : Security Analysis and Portfolio Management*
4. *Avadhani.V.A : Security Analysis and Portfolio Management*
5. *Donald.M. Fischer : Security Analysis and Portfolio Management*
6. *Bhole. L.M : Financial Markets and Institutions*
7. *Bharathi.V. Pathak : Indian Financial System*
8. *Vasanth Desai : Indian Financial System-*
9. *Khan.M.Y : Financial Services.*
10. *N.K.Gupta, Monika Chopra, Financial Markets, Institutions and Services.*

### VOCATIONAL CORE-2 VALUE ADDED TAX-CONCEPTS AND PRACTICES

Instructional Hrs-90	Credit-3
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**OBJECTIVE-** *The objective of the course is to provide an understanding of the concept of Value Added Tax Scheme and provide an insight into the aspects and procedures in connection with Kerala Value Added Tax Act and Rules, which are useful to the emerging entrepreneurs. The course also aims to enable the students to practice as tax consultants after graduation.*

**MODULE-1** Value Added Tax Introduction Meaning and Concepts Evolution Features of VAT Objectives How does VAT work? KVAT Act 2003 History Objectives Definitions of Assessee - Assessing Authority Books of Accounts Business Capital Goods - Casual Trader Dealer Goods Input Tax Output Tax Manufacture Non Resident Dealer Person Place of Business Reverse Tax Sale Sale Price Taxable Turnover Total Turnover Turnover Works Contract Zero Rate Sale Authorities under KVAT Act Commissioner Powers Appellate Tribunal Constitution Functions Chairman Settlement Commission Constitution Functions Chairman

(18 Hrs)

**MODULE-2** Incidence and Levy of Tax - Liability to collect and remit VAT - Liability to pay tax - Rates as per schedules Presumptive tax Trade discount Payment of tax at compounded rate Input tax credit Cases where input tax credit is not allowed (a brief study only) Special rebate Refund

of input tax in case of export/ interstate sale Reimbursement of tax under  
sec 14 Determination of taxable turnover Net Tax  
payable

(12 Hrs)

- MODULE-3 Provisions under KVAT Act 2003 & KVAT Rules 2005 regarding:
- a) Registration of dealers Who are liable to get registered Application and procedure Certificate of registration Security to be furnished Suspension and Cancellation Issue of Permit
  - b) Filing of returns various types of returns e-filing documents to be submitted Returns to be filed by Casual trader, head office of a branch, records by owners of vehicles and vessels
  - c) Assessment Self assessment assessment in case of non-filing of return or defective return Visit to dealers premises & audit of accounts and records Audit assessment Best Judgment Assessment Assessment of escaped turnover Protective assessment - Assessment of legal representatives.
  - d) Payment and recovery of tax Recovery of penalty Modes of recovery
  - e) Maintenance of accounts by dealers Credit notes and debit notes Audit of accounts and certification of return Power to order production of accounts Power of entry, inspection Search and seizure of documents Purchase of goods to prevent undervaluation establishment of check posts and documents to be carried Inspection of goods in transit and transit pass

(40 Hrs)

- MODULE-4 Appeals and Revisions - Appellate mechanism and procedures Appeals to Deputy Commissioner Revision by Deputy Commissioner suo motu - Revision by Deputy Commissioner on application - Revision by Commissioner suo motu - Revision by Commissioner on application Appeal to Appellate Tribunal Filing of application for settlement of cases Appeal to High court

(12 Hrs)

- MODULE-5 Offences under KVAT Act/Rules Offences- Imposition of penalty by authorities Penalty for default in Payment of tax- penalty for transport of goods without records- penalty for prevention / obstruction of survey or inspection, penalty for submitting untrue return, penalty for illegal collection of tax. Other provisions regarding Power to summon Witnesses & Cause production of documents Person entitled to appear before authority, rounding off of turnover, tax service of notice refund power to withhold refund time limit for disposal of appeal or revision KGST Act 1963 to have limited application



(8 Hrs)

*Practical Work/Assignment*

*Collection and filling up of various forms under KVAT Act/Rules*

*Preparation of Returns*

#### SUGGESTED READINGS

1. *Bare Acts*
2. *Jose Pottakaran B.Com. F.C.A. The Kerala Value Added Tax Act 2003, Law Books Centre, Banerjee Road, Ernakulam*
3. *Balram Sangal All India VAT Manual Commercial Law Publishers Pvt. Ltd. Rajendra Market, Delhi*
4. *Kul Bhushan How to deal with VAT Pearson Education Pvt. Ltd., Delhi*

### SEMESTER-V

#### CORE-13 COST ACCOUNTING

Instructional Hrs-90	Credit-3
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#### OBJECTIVES-

- *To familiarise the students with cost concepts*
- *To make the students learn the fundamentals of cost accounting as a separate system of accounting.*

MODULE-1 Introduction to cost accounting-Meaning, definition-Cost concepts-Costing Cost accounting-Cost accountancy-Cost unit-Cost centre-responsibility centres- Profit centre-Cost control-Cost reduction-Objectives of cost accounting-Distinction between cost accounting and financial accounting-Methods and techniques of cost accounting- Advantages and disadvantages of cost accounting.

(15hrs)

MODULE-2 Accounting and control of material cost-material purchase procedure-Material stock level-EOQ-ABC, VED and FSN analysis-JIT-Perpetual and periodic inventory system, Continuous stock taking-Material losses-Wastage-scrap-Spoilage-Defectives-Pricing-LIFO-FIFO-Simple average-Weighted average

(20hrs)

MODULE-3 Accounting and control of labour cost-Time keeping and time booking-Systems of wage payment-Time rate system-piece rate system-Differential piece rate system-Incentive plan-Halsey plan- Rowan plan-Idle time-overtime and their accounting treatment-Labour turnover-Methods of calculating labour turnover.

(20hrs)

MODULE-4 Accounting for over head-Classification of over head-Primary and secondary distribution-Absorption of overhead-Percentage method-Unit rate method-machine hour method-Labour hour rate method-Simultaneous equation method-Over absorption and under absorption.

(15hrs)

MODULE-5 Preparation of cost sheet-Tender and quotation-Preparation of reconciliation statement.

(20hrs)

#### SUGGESTED READINGS

- *Advanced cost accounting-SP.Jain and K.L Narang*
- *Advanced cost accounting, N.K.Prasad*
- *Advanced cost accounting, S.N Maheswary*
- *Theory and practice of cost accounting, M.L.Agarwal.*
- *Cost Accounting, M.C.Sukla and T.S.Grewal.*
- *Ahmmad Naseem, Introduction to Cost Accounting.*

Instructional Hrs-90	Credit-4
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OBJECTIVE- *To have an idea on the basic concepts relating to excise and customs duty and to get an understanding on the valuation rules*

MODULE-1 Excise duty- meaning- Constitutional background- Law of Central Excise- History-Excise duty under Central Excise Act 1944 and other Acts- Definitions of goods, excisable goods, factory, manufacture- levy of tax-manufacture-deemed manufacture- taxable event for charging excise duty special provisions including 100% EOU/FTZ, molasses in a Khandsari sugar factory, SEZ

(Hrs 20)

MODULE-2 Features of Central Excise Tariff Act, 1985- Classification of goods- HSN system-Rules for interpretation of schedules-valuation- Tariff Value- Transaction value-definition- features- inclusions and exclusions- time and place of removal-The Central Excise Valuation (Determination of Price of excisable Goods) Rules, 2000- valuation under rule 1 to Rule 11- various provisions- valuation based on MRP

(Hrs 20)

MODULE-3 Exemption from excise duty-refund- concept of unjust enrichment- Consumer Welfare Fund-exemptions or concessions to Small Industries- provisions in brief-Provisions under Central Excise Rules 2002 regarding Daily Stock Account, Invoice procedure, Annual financial Statement- PLA/Account Current- TR-6 Challan- basic concept of CENVAT Credit- conditions relating to goods- Rules regarding inputs, capital goods and removal of job work(provisions of CENVAT credit regarding services and other provisions excluded)

(Hrs 20)

MODULE-4 Customs duty- meaning- types of duties-definitions under Customs Act of baggage, coastal goods, customs airport, customs port, customs station, land customs station, customs area, dutiable goods, foreign going vessel or aircraft, goods, person in charge, stores, smuggling- taxable event for customs duty-rates of duty- classification of goods-

valuation various rules regarding Valuation(Rule 1 to 10A)- rates of duties on imports and exports- import procedure and bill of entry- transit and transshipment

(Hrs 20)

MODULE-5 Provisions under Customs Act regarding warehousing- types of warehouses- warehousing bonds- warehousing period-clearance for home consumption-rules and provisions regarding baggage

(Hrs 10)

#### SUGGESTED READINGS

- *Indirect Taxes- K. Vaitheeswaran- Snow White publications*
- *Indirect Taxes- Nagarajan-*
- *Indirect Taxes- V S Datey- Taxman Publications*

#### CORE-14 SPECIAL ACCOUNTING

Instructional Hrs-108	Credit-4
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OBJECTIVE- *The purpose of the paper is to acquaint the students with advanced accounting principles and procedures.*

MODULE-1 Accounts of banking companies-Meaning of banking companies-Important provisions of banking companies Act, 1949-preparation of final accounts of banking companies-Profit and loss account, Balance sheet, transactions of special type- Asset classification and provisions-Non Performing Assets.

(30hrs)

MODULE-2 Accounts of Insurance Companies-Insurance companies-special terms-Final accounts-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)

(30hrs)

MODULE-3 Investment account-cum-interest-Ex-interest-Cum dividend-Ex dividend-treatment of bonus share-Right shares-Preparation of investment account-(As per AS-13)  
(15 hrs)

MODULE-4 Insurance claims-Types of claims-loss of stock policy-Ascertainment of the value of stock on the date of fire-Ascertainment of actual amount of claim to be lodged-Average clause-Loss of profit policy-Procedure to ascertain amount of claim.

(18hrs)

MODULE-5 Dissolution of partnership firms-preparation of realization account, capital account and cash account. Preparation of the statement showing the distribution of cash (Piecemeal Distribution)

(15hrs)

SUGGESTED READINGS

1. Jain.S.P and Narang.K.L : *Advanced Accountancy*
2. Maheswari.S.N and Maheswari S.K : *Advanced Accounting*
3. Paul.K.R : *Corporate Accounting*
4. Dr. S.M.Shukla and Dr.S.P.Gupta : *Advanced Accounting*
5. Mc Shukla and T.S.Grewal : *Advanced Accounts*
6. Rawat.D.S : *Accounting*
7. Nirmal Gupta and Chhavi Sharma : *Corporate Accounting Theory and Practice*

VOCATIONAL CORE-4 INCOME TAX LAW AND PRACTICE

Instructional Hrs-90	Credit-3
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OBJECTIVE- *To familiarise the students with Income Tax Act 1961 and to enable the students to compute Income taxable under the first three heads of Income.*

MODULE-1 Introduction Brief History of Income tax in India - Basic Concept Finance Act- Definition of Income Gross Total Income Total Income Assessee Assessment Year Average Rate of Tax Maximum Marginal Rate Previous Year - Person Finance Act Agricultural Income Partly Agricultural Income - Clubbing of agricultural income with non agricultural income(Integration) Rates of Income Tax Accelerated Assessment Capital and Revenue

(15 Hrs)

MODULE-2 Residential Status- Incidence of tax Income Exempt from tax Heads of Income

(15 Hrs)

MODULE-3 Income from salary Chargeability Definition Perquisites Profit in lieu of salary deductions from salary Provident funds and treatment Computation of income from salary (excluding Fringe Benefit Tax)

(25 Hrs)

MODULE-4 Income from House Property Basis of Charge Deemed ownership Income from House property exempt from tax Annual value determination in various cases Deductions permissible Unrealised rent and recovery of unrealised rent and arrears of rent Computation of Income from House Property ( 15 Hrs)

MODULE-5 Profit and Gains of Business or Profession Chargeability Deductions expressly allowed ( a brief study expected) General Deductions Basic concepts relating to calculation of permissible depreciation and related concepts Expenses/Payments not deductible under certain circumstances Expenses allowed on actual payment basis only deemed profits U/S 41 Computation of Profits and Gains of business or profession (20 Hrs)

*Practical Work*

*Determination of taxable salary of various categories of assesseees*

*Collect details regarding latest rates of taxes and amendments in the latest*

*Finance Act*

SUGGESTED READINGS

1. *Students Guide to Income Tax- Dr Vinod K Singhania and Monica Singhania - Taxmann Publication*
2. *Direct Taxes Law and Practice- Dr H C Mehrotra and Dr S P Goyal- Sahitya Bhawan Publications*
3. *Direct Taxes- V P Gaur and D B Narang Kalyani Publishers*
4. *Direct Taxes Sri T N Manoharan- Snow White Publications*

**SEMESTER-VI**

CORE-15 APPLIED COST ACCOUNTING

Instructional Hrs-90	Credit-4
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OBJECTIVES:

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

MODULE-1 Introduction to the application of costing methods and techniques in business decision making-Job costing Meaning Procedure

Accounting. Batch costing- Meaning- Procedure- Economic Batch Quantity.

(10hrs)

MODULE-2 Contract costing-Meaning-Objectives-Work certified and uncertified-determination of profit on incomplete contract-Working progress-Balance sheet-Escalation clause-Retention money-Cost plus contract.

(15hrs)

MODULE -3 Process Costing Process Accounts Process Losses Abnormal gain and its treatment Joint products and By-products Methods of apportioning Joint costs.

(20hrs)

MODULE -4 Marginal Costing Meaning-Definition-Difference between marginal costing and absorption costing and differential costing-Advantages and disadvantages-Break Even Analysis Cost Volume Profit analysis Simple break even chart- Decision making Pricing decisions-Key factor-Make or buy- Sales mix-acceptance of order.

(25hrs)

MODULE-5 Budget and budgetary control-Meaning and definition- Objectives-Relation with planning and control-Budget centre-Budget manual-Budget committee-Preparation of cash budget and flexible budget-Zero base budgeting-Performance budgeting-

(  
20hrs

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#### SUGGESTED READINGS

1. Jain. S.P and Narang.K.L : *Advanced Cost Accounting*
2. Prasad.N.K : *Advanced Cost Accounting*
3. Khan.M.Y and Jain.P.K : *Advanced Cost Accounting*
4. Thulsian P.C : *Practical Costing*
5. Arora.M.N : *Principles and Practice of Cost Accounting*
6. M.L Agarwal : *Advanced Cost Accounting*
7. Bendrey, *Essentials Of Management Accounting.*
8. Murthy R.V.V, *Cost and Management Accounting.*

VOCATIONAL CORE-5

WEALTH TAX

Instructional Hrs-90	Credit-4
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OBJECTIVE-

- *To have an understanding on the concept of Wealth Tax and calculation of net wealth and tax payable*
- *To enable students in wealth tax planning*

MODULE-1 Wealth tax- Meaning- Background- Definitions- Charge of tax persons liable to tax and not liable- Concept of assets, deemed assets and exempted wealth- Incidence of tax

(15Hrs)

MODULE-2 Valuation of assets- Self occupies residential house, building, interest in firm or AOP, life interest, Jewellery, rules regarding valuation of assets of business.- Problems in valuation

(20hrs)

MODULE-3 Computation of net wealth- Rounding off net wealth-basic exemption- Tax payable- Rounding off tax- Problems in computation of net wealth and tax

(15hrs)

MODULE-4 Assessment under Wealth Tax Act- Returns- Types of return- Due date- Signing the return-Assessment- Types- Interest on default in filing return- Assessment in special cases viz. Legal Representatives, executors, partition of HUF, Charitable Trust, assets held by AOP, Persons residing outside India-

(25hrs)

MODULE-5 Penalties under Wealth Tax Act- Offences and prosecution- Appeals and Revisions- Settlement of Cases- Collection and recovery of tax-Refund- Search and seizure- Provisional attachment of property- Rectification of mistakes- Wealth Tax Planning

(15hrs)

SUGGESTED READINGS

1. *Direct Taxes: Mehrotra and Goel*
2. *Direct Taxes- Singhanian*
3. *Direct Taxes- Gaur and Narang*
4. *ICAI Direct Taxes Module for CA Final*



CORE-16 PRACTICAL AUDITING

Instructional Hrs-90	Credit-4
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OBJECTIVES:

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

MODULE-1 Introduction - Meaning and objectives of auditing Types of audit- Audit programme - Audit Note Book Working papers -Evidences- Considerations before commencing an audit work- Routine checking and test checking- Qualifications of an auditor- Liabilities of an auditor in case of negligence- Misfeasance-Criminal liability-Liability towards third parties.

(15 hrs)

MODULE-2 Internal control- Internal check and internal audit - Audit Procedure. Vouching-requirements of a voucher Vouching of cash sales, receipts from debtors, cash purchases, payment to creditors, payment of wages, purchase of land and buildings Duties of an auditor- Verification and valuation of assets and liabilities Methods Duties of an auditor. (25hrs)

MODULE-3 Audit of limited companies Company auditor Qualifications disqualifications- Appointment Rights, duties and liabilities Removal. Share capital and share transfer audit Audit Report Contents and types.

(20hrs)

MODULE-4 Investigation- Distinction between audit and investigation Types of investigative audit where fraud is suspected- On acquisition of a running business. (15hrs)

MODULE-5 Recent trends in Auditing- Nature and significance of Cost audit- Objectives- Tax audit-objectives Management audit-objectives- Social audit- Objectives-Government audit- Objectives-Performance audit- Objectives-Auditing in EDP (Electronic Data Processing) environment-Audit Assurance Standards-Meaning and scope.

(15

## SUGGESTED READINGS

1. *Sharma .T.R : Auditing*
2. *Tandon.B.N : Practical Auditing*
3. *Saxena and Saravanavel : Practical Auditing*
4. *Ravinder Kumar and Virender Sharma : Practical Auditing*
5. *Jagadeesh Prakash : Principles and Practices*
6. *Raman.B.S : Auditing*
7. *Dinkar Pagare : Auditing.*

## CORE-17 ACCOUNTING FOR MANAGERIAL DECISIONS

Instructional Hrs-90	Credit-4
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## OBJECTIVE-

1. *To equip the students to interpret financial statements.*
2. *To enable the students to have a thorough knowledge on the management accounting techniques in business decision making.*

MODULE-1 Financial statements-Meaning-Essentials-Importance-Characteristics-Nature-Limitations-Analysis and interpretation of financial statements-Objects and importance of analysis and interpretation-Types of financial analysis-External analysis-Internal analysis-Horizontal analysis-Vertical analysis-Methods and techniques used in financial analysis-Comparative statement-Common size statement-Trend analysis.

(15hrs)

MODULE-2 Ratio analysis-Introduction-Meaning and definition-Objectives-Importance and uses-Limitations-Classification of ratios-short term liquidity-Current ratio-Quick ratio-Absolute liquidity ratio-Long term financial ratios-Debt equity ratio-Proprietary ratio-Solvency ratio-Fixed assets ratio-Debt service ratio-Ratio of long term debt to share holders fund-General profitability ratios-Overall profitability ratios-Return on share holders funds-Return on equity capital-EPS-Return on capital employed-Capital turnover ratio-Dividend yield ratio-turnover ratios-Preparation of Trading and profit and loss account and balance sheet by using ratios.

(25hrs)

MODULE-3 Fund flow analysis-Introduction-meaning and definition of fund-Need for fund flow statement-managerial uses-Limitations-Procedure for the preparation of fund flow statement-Schedule of changes in working capital.

(20hrs)

MODULE-4 Cash flow statement-introduction-Meaning-Utility-Comparison

between fund flow statement and cash flow statement-Preparation of cash flow statement. (As per AS-3)

(15hrs)

MODULE-5 Responsibility accounting-Meaning and definition-Fundamental aspects-features-Advantages-Disadvantages-Steps involved-Responsibility centre and its types. (Theory only)

(15hrs)

#### SUGGESTED READINGS

1. Man mohan, Goyal.S.N : Principles of Management Accounting.
2. Shashi.K.Gupta and Sharma.R.K : Management Accounting
3. Gupta.S.P and Sharma.R.K : Management Accounting
4. Kulshustia and Ramanathan : Management Accounting
5. Maheswari.S.N : Management Accounting and Financial Control.
6. Pandey .I.M : Principles of Management Accounting
7. Khan.M.Y & Jain.P.K : Management Accounting
8. Revi.M.Kishore : Management Accounting
9. Jhamb H.V, Fundamentals of Management Accounting.

#### VOCATIONAL CORE-6 INCOME TAX ASSESSMENT AND PROCEDURE

Instructional Hrs-90	Credit-3
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OBJECTIVE- *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.*

MODULE-1 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 a) Conversion of capital asset into stock in trade b) Transfer of capital asset by a partner/member to a firm, AOP, BOI c) Compensation on compulsory acquisition of assets and also enhanced compensation d) Right share and Bonus shares e) Converted shares/debentures - Capital Gains exempt from tax Capital Gains Account Scheme Computation of Income from Capital Gain

( 20

Hrs)

MODULE-2 Income from other source General chargeability Specific Chargeability Kinds of securities & grossing up of interest Bond washing transaction Computation Deductions allowed Deduction not permitted Computation of income under the head Income from Other Source

(  
Hrs)

MODULE-3 Aggregation and deduction Clubbing of income of other persons Various cases Aggregation of deemed incomes- Set off and carry forward of losses- Order of set off Computation of gross total income Deductions under Chapter VI A Deduction for payments or contribution applicable to individuals covered by Sec 80C to Sec 80GGC Deduction under Sec 80U (Deductions for incomes excluded ) Total income Computation of total income (25 Hrs)

MODULE-4 Various Income Tax authorities Powers and Functions (5 Hrs)

MODULE-5 Assessment- Assessment procedure Various types of Return of Income Return through TRP PAN Types of Assessment Tax deducted at source- (Brief study only Problems excluded) TCS TAN - A brief study on areas (a) Advance payment of tax (b) Refund (c) Recovery of tax (d) Tax Clearance Certificate Assessment of individuals and computation of Tax (25 Hrs)

*Practical Work*

*Computation of tax payable by various categories assessment*

*Preparation of return*

#### SUGGESTED READINGS

1. *Students Guide to Income Tax- Dr Vinod K Singhania and Monica Singhania - Taxmann Publication*

- *Direct Taxes Law and Practice- Dr H C Mehrotra and Dr S P Goyal- Sahitya Bhawan Publications*
- *Direct Taxes- V P Gaur and D B Narang Kalyani Publishers*
- *Direct Taxes Sri T N Manoharan- Snow White Publications*

#### OPEN COURSE

##### 1. FUNDAMENTALS OF ACCOUNTING

Instructional Hrs-72	Credit-4
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OBJECTIVE- *To familiarise the students with the basic accounting principles and practices in business.*

MODULE-1 Accounting meaning Objects- Concepts and Conventions-Double Entry Books of Accounts Book keeping and Accounting Accountancy The language of the Business World Principles of double entry Advantages of double entry.  
(20hrs)

MODULE-2 Journal- Rules of debit and credit - Kinds of Accounts Journalising .

(10hrs)

MODULE-3 Ledger Sub divisions of ledger Account Form of an Account Posting of Journal Balancing of Accounts-Cash book (simple, triple column)-Petty Cash book.

(20hrs)

MODULE-4 Trail Balance Meaning Objects-Summary of Accounting Entries.

(10hrs)

MODULE-5 Final Accounts-Trading and Profit and Loss Account Balance Sheet (without adjustments)

(12hrs)

#### SUGGESTED READINGS

1. *Advanced Accountancy- R L Gupta and M Radhaswamy.*
2. *Advanced Accounting - S P Iyengar.*
3. *Advanced Accountancy P C Tulsian.*
4. *Elements of Book Keeping and Accounts M C K Nambiar*
5. *Fundamentals of Accounting S Kr. Paul.*
6. *Advanced Accounting, M.C.Sukla and T.S.Grewal.*

## 2.BUSINESS ETHICS

Instructional Hrs-72	Credit-4
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OBJECTIVE: *To provide a fundamental exposure to the students on the concepts of ethics in business and its relevance in the changing business scenario.*

MODULE-1 Introduction to Business Ethics: Meaning and concept of Business Ethics  
Meaning and definition of Ethics Business and factors influencing Business  
approaches to business ethics Ethical standards in business Ethical  
foundations of business Significance of ethics and values in business  
conflicts between business demand and professional ideals Moral principles  
for business steps to improve the organization s ethical climate.

[12 Hours]

MODULE-2 Corporate governance and Ethics: Meaning and concept of corporate governance Importance of corporate governance Reasons for the growth and demand for corporate governance Corporate governance and ethics corporate policy ethics codes of ethics ethics committees corporate laws and business ethics corporate culture and ethical issues

[18

Hours]

MODULE-3 Social Responsibilities of Business: Concept of social Responsibility of business Responsibilities to share holders Responsibilities to employees Responsibilities to consumers responsibilities to community Responsibility to Govt:- social involvement of business.

[18 Hours]

MODULE-4 Social Audit: Meaning and definition of social audit objectives and benefits of social audit methods of social audit obstacles in social audit social audit in India.

[10 Hours]

MODULE-5 Business Ethics and Corporate Excellence: Code of ethics in business houses strategies for organisational culture building TQM and ethics process quality- people quality systems quality management quality- care of employees as per statutes.

[14 Hours]

#### SUGGESTED READINGS

1. *Business Ethics, Rithu Parnaraj.*
2. *Ethics and values in Business management, Rinku Sajeev, Parul Khanna*
3. *Values and Ethics of Business and Profession, S.K.Sarang.,*
4. *Ethics in Management, Swami Anubhavananda & Arya Kumar.*

### 3. INSURANCE AND RISK MANAGEMENT

Instructional Hrs-72	Credit-4
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#### OBJECTIVES

1. *To enable the students to understand fundamentals of insurance principles and practices*
2. *To help the students to adopt insurance as a career*

MODULE-1 Introduction: History of insurance in General and in India in particular -

Basic nature of Insurance - Definition of insurance and its legal position in India - Comparison of Life Insurance with other forms of insurance - Principles of contract and its applicability to the valid insurance contract.

(  
5  
hrs)

MODULE-2 Principles and practices of Life Insurance: Principles of Life insurance Economic principles, legal principles, Actuarial Principles - The basic principles of Utmost good faith and insurable interest and its impact on insurability - Basic elements in computation of premium - Objective of Selection and Classification of Risks - Factors affecting mortality and underwriting of risk-Male and Female - Peculiarities of Life Insurance product and the classification - Nature of Group Insurance and types of group Insurance Covers - Policy claims and its procedures for settlement of various type of claims - Policy document and its various components including conditions and privileges under the policy - Life Insurance organization the distribution system and regulatory requirement.

(  
20h  
rs)

MODULE-3 Principles and practices of General Insurance: Principles of indemnity, proximate cause, subrogation, contribution and sharing - Study of various proposal and policy forms used in general Insurance - Classification of various Non Life Insurance products and the scope of coverage of Fire Insurance and marine Insurance - Discuss the various kinds of Miscellaneous Insurances - the classes of insurances requiring specialized knowledge i.e. Industrial all risk Insurance, aviation insurance, oil and gas insurance - Regulatory Provisions under Insurance Act 1938, and IRDA Act 1999 - Underwriting practice and procedures, types and classification of hazards - Settlement of claims, its procedures, different ways of settlement of claims - Policy of conditions having a bearing on - Role of surveyors and loss assessors.

(  
25h  
rs)

MODULE-4 Fundamentals of Risk and Insurance: Basic concept of risk, classifications of risks, and process of risk management-Identification and evaluation of risk Risk analysis - Risk control Loss prevention and its importance - Risk financing and transfer of risks - Risk retention and its importance/basis of reinsurance.

(  
10h  
rs)

MODULE-5 Principles of Actuarial Science: The theory of probability - Mortality tables and construction of mortality tables - Well known mortality table and indices for comparison of different mortality tables - Life insurance premium-general consideration - Methods of valuation, data for valuation - Special reserves and adjustments - Surplus and its distribution.

(  
12h  
rs)

#### SUGGESTED READINGS

1. Mishra.M.N : *Insurance Principles and Practice*
2. Pande : *Insurance Principles and Practice*

3. *Mathew.m.J : Insurance Principles and Practice*
4. *Arthur Williams.C, Jr., Michael L.Smith, Peter C Young : Risk Management and Insurance.*
5. *Vinayakam N, Radhaswamy and Vasudevan.S.V : Insurance Principles and Practice*
6. *Sharma R.S : Insurance Principles and Practice*
7. *Dhavi B.S : Insurance Principles and Practice*
8. *Dinsdale M.A : Elements of Insurance*
9. *Robery Riegel and J.S.Miller : Insurance Principles and Practices.*
10. *Insurance Regulatory Development Act 1999 and other relevant Acts.*

#### 4. CAPITAL MARKET AND INVESTMENT MANAGEMENT

Instructional Hrs-72	Credit-4
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OBJECTIVE- *To familiarize the students with the nature and functioning of the capital market in India and enable them to learn management of investments.*

MODULE-1 Introduction: Meaning and importance Structure of Indian financial system 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 Recent developments in the Indian Capital market. [15 Hours]

MODULE-2 Primary and secondary market: Primary market: Definition and functions Methods of New issues, Right issue Operators in the new issue market: Managers to the issue, underwriters, brokers to the issue Merchant banking Minimum subscription allotment Listing. Secondary Market: Stock exchanges in India Origin, growth organization, membership and functions Trading mechanism of stock exchanges Trading and settlement Bulls, bears, stags and lame duck -Trading in dematerialized securities- online trading Central Depository system The National Securities Depository Ltd. (NSD) OTCEI NSE. [20 Hours]

MODULE-3 Regulation of Capital Markets: - The Securities and Exchange Board of India (SEBI) - constitution, powers and functions role of SEBI in regulating the primary and secondary markets Investor protection. [12 Hours]

MODULE-4 Portfolio Management Process: Investment, speculations and investment, investment objectives, the investment process, security analysis, construction of portfolio.

[12 Hours]

MODULE-5 Investment Avenues: Corporate Securities - government bonds post office saving certificate and deposits public provident fund scheme, mutual fund



schemes, bank deposits LIC Real Estate Other emerging avenues.

[13 Hours]

#### SUGGESTED READINGS

1. *Security Market in India*, Balakrishnan and S.S.Nart
2. *Investment Management*, V.A.Avadhani
3. *Investment Management*, Preethi Sigh
4. *Portfolio Management*, S. Kevin.
5. *Stock Exchange Trading in India*, L.C.Gupta
6. *Debentures and Debenture Market in India*, A. Circon Bureau study
7. *The Working of stock exchange in India*, H.R. Machiraju
8. *How the stock market works*, John M. Dalton (Editor)
9. *How Mutual Funds Work*, Albert J. Fredman and Russ Willies.

### 5. FINANCIAL INVESTMENT

Instructional Hrs-72	Credit-4
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#### OBJECTIVE-

- To provide a firm foundation for learning the basic concepts of Investment.*  
*To familiarize popular investment vehicles and to formulate investment strategies.*

MODULE-1 Concept of Investing-Introduction-Investment-speculation-Features of an investment programme-Risk in investing-Business and financial risk-purchasing power risk-Market risk-interest rate risk-social or regulation risk-Other risk-Success in investing-Investment management and other discipline-

(20hrs)

MODULE-2 Investment alternatives-Bank deposit-Post office-Company deposit-PF, Bond-Mutual fund- and LIC Schemes.

(10hrs)

MODULE-3 Money market-Meaning and concept-Definition- Components of money market-Characteristics of developed money market-Commercial bills-Treasury bills-Call money market-certificate of deposit-commercial paper-REPO-ADR-GDR-Defects of Indian money market.

(20hrs)

MODULE-4 Primary equity market-Introduction-public issue-Right issue-private placement-preferential allotment-Book building-Trends in Indian primary market.

(10hrs)

MODULE-5 Secondary equity market-Stock exchanges-BSE-NSE-Depositories-Trading and settlement-Buying and selling of shares-Recent trend in Indian security market-Derivative securities-market indices.

(12hrs)

## SUGGESTED READINGS

- *Security Market in India, Balakrishnan and S.S.Nart*
- *Investment Management, V.A.Avadhani*
- *Investment Management, Preethi Sigh*
- *Portfolio Management, S. Kevin.*
- *Stock Exchange Trading in India, L.C.Gupta*
- *Debentures and Debenture Market in India, A. Circon Bureau study*
- *The Working of stock exchange in India, H.R. Machiraju*
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- *How Mutual Funds Work, Albert J. Fredman and Russ Willies.*


[editing relationships. Creating a query - saving queries Create, open, and close a database](#)  
[Data types - The primary key - Properties of the fields - Saving a table - Closing a table - Modifying data tables - creating table relationships](#)  
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- *Security Market in India, Balakrishnan and S.S.Nart*
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