

**SACRED HEART COLLEGE (AUTONOMOUS), THEVARA, KOCHI,  
KERALA-682013**



**CURRICULUM AND SYLLABI**  
**CHOICE BASED CREDIT SEMESTER SYSTEM (CBCSS-UG)**  
**UNDERGRADUATE PROGRAMME**  
**IN**  
**COMMERCE**  
**(INTRODUCED FROM 2015 ADMISSION ONWARDS)**

**BOARD OF STUDIES IN COMMERCE**  
**Sacred Heart College (Autonomous), Thevara, Kochi-13**

## **REPORT OF THE BOARD OF STUDIES**

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.

The Board of Studies in Commerce (Under Graduate) takes this opportunity to express our deep appreciation to our Principal Rev.Dr. Johnson X. Palackapillil CMI. We also extend our gratitude to the external Board of Studies Members for their support 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. Mathew Jose K. (Chairman)**, Associate Professor, PG & Research Dept. of Commerce, Sacred Heart College, Thevara.
2. **Dr. Joseph George**, Assistant Professor, PG & Research Dept. of Commerce, Sacred Heart College, Thevara.
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# 1

## CURRICULUM

### 1.1 SCOPE

Applicable to all regular Under Graduate Programmes conducted by the Sacred Heart College (Autonomous) with effect from 2015-16 admissions.

### 1.2 STUDENT ATTRIBUTES

- A strong foundation and understanding of the functioning of business organization, commercial transactions and of various specialised operations such as accounting, finance and marketing by offering a comprehensive curriculum.
- Develop competency in students to pursue higher levels programmes such as CA, CWA, CS, ACCA, MBA, M.COM, LLB, MTA, MCA, and MFA.
- Enhance employability both in public and private sector such as BANKS, PSC, UPSC etc.
- Foster the students in Subject Specialists, Investigative, Independent and critical thinkers, Resourceful and Responsible, Effective Communicators, Confident, Adaptable, Experienced Collaborators, Ethically and Socially Aware, Reflective Learners with blend on holistic education.

### 1.3 DEFINITION.

**1.3.1. 'Programme'** means a three year programme of study and examinations spread over six semesters, according to the regulations of the respective programme, the successful completion of which would lead to the award of a degree.

**1.3.2. 'Semester'** means a term consisting of a minimum of **450** contact hours distributed over 90 working days, inclusive of examination days, within **18** five-day academic weeks.

**1.3.3. 'Academic Week'** is a unit of five working days in which distribution of work is organized from day-one today-five, with five contact hours of one hour duration on each day. A sequence of 18 such academic weeks constitutes a semester.

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**1.3.5. 'Common Course I'** means a course that comes under the category of courses for English and **'Common Course II'** means additional language and other **'Common Courses'** means courses related to Commerce. A selection of both is compulsory for all students undergoing undergraduate programmes.

**1.3.6. 'Core course'** means a course in the subject of specialization within a degree programme.

**1.3.7. 'Complementary Course'** means a course which would enrich the study of core courses.

**1.3.8. 'Open course'** means a course outside the field of his/her specialization, which can be opted by a student.

**1.3.9. 'Additional core course'** means a compulsory course for all undergraduate students (as per the UGC directive) to enrich their general awareness.

**1.3.10. 'Additional Course'** is a course registered by a student over and above the minimum required courses.

**1.3.11. 'Credit'** is the numerical value assigned to a course according to the relative importance of the content of the syllabus of the programme.

**1.3.12. 'Additional credit'** is the numerical value assigned to Club activities, Social service, Internship etc. which is not added with the total academic credits of the students.

**1.3.13. 'Internship'** is job training for professional careers.

**1.3.14. 'College Co-ordinator'** is a teacher nominated by the College Principal to co-ordinate the continuous evaluation undertaken by various departments within the college.

**1.3.15. 'Department'** means any teaching department in a college.

**1.3.16. 'Parent Department'** means the department which offers core courses within a degree programme.

**1.3.17. 'Department Council'** means the body of all teachers of a department in a college.

**1.3.18. 'Department Co-ordinator'** is a teacher nominated by a Department Council to co-ordinate the continuous evaluation undertaken in that department.

**1.3.19. 'Faculty Advisor'** means a teacher from the parent department nominated by the Department Council, who will advise the student in the choice of his/her courses and other academic matters.

**1.3.20. Grace Marks** shall be awarded to candidates as per the University Orders issued from time to time.

**1.3.21. 'Grade'** means a letter symbol (e.g., A, B, C, etc.), which indicates the broad level of performance of a student in a course/ semester/programme.

**1.3.22. 'Grade point'(GP)** is the numerical indicator of the percentage of marks awarded to a Student in a course. Words and expressions used and not defined in this regulation shall have the same meaning assigned to them in the Act and Statutes.

#### **1.4. DURATION**

The duration of U.G. programmes shall be **6 semesters**

The duration of odd semesters shall be from **June to October** and that of even semesters from **November to March**.

A student may be permitted to complete the Programme, on valid reasons, within a period of 12 continuous semesters from the date of commencement of the first semester of the programme.

### **1.5. REGISTRATION**

The strength of students for each course shall remain as per existing regulations, except in case of open courses for which there shall be a minimum of 15 and maximum of 75 students per batch, subject to a marginal increase of 10. For non-core compulsory courses the student strength shall be decided by the Academic Council of the College from time to time.

Those students who possess the required minimum attendance and progress during a semester and could not register for the semester examination are permitted to apply for Notional Registration to the examinations concerned enabling them to get promoted to the next semester.

### **1.6. SCHEME AND COURSES**

The U.G. programmes shall include (a) Common courses I & II, (b) Core courses, (c) Complementary Courses, (d) Open Course (e) Additional core course. (f) Study tour (g) Internship for English copy editor.

I) Additional credit components

(a) Talent & career club activity (optional)

(b) Social service (mandatory)

(c) Internship for Commerce, Communication and Computer applications (mandatory).

(d) Internship (desirable for other programmes).

**1.7. PROGRAMME STRUCTURE FOR MODEL-I**

A	Programme Duration	6 Semesters
B	Minimum credits required from common courses	38
C	Minimum credits required from Core + complementary + vocational* courses including Project	79
D	Minimum credits required from Open course	03
E	Additional core course ( Environmental studies)	04
	<b>Total Credits required for successful completion of the programme</b>	124
F	Club activity (desirable)	01
G	Social service ( mandatory)	01
H	Internship (desirable)	01
I	Minimum attendance required	75%

**1.8. EXAMINATIONS**

The evaluation of each course shall contain two parts:

(i) CONTINUOUS INTERNAL ASSESSMENT (CIA)

(ii) END-SEMESTER EXAMINATION (ESE)

The internal to external assessment ratio shall be 1:3, for both courses with or without practical. There shall be a maximum of 75 marks for external evaluation and maximum of 25 marks for internal evaluation.

**1.8.1 Compulsory** Internship program at the End of Fourth Semester for 15 Days.

**1.8.2** Add on Courses



### 1.9. Computation of Grade and Grade points.

For all courses (theory & practical), grades are given on a 07-point scale based on the total percentage of marks. **(CIA+ESE)** as given below

Percentage of Marks	Grade	Grade Point
90 and above	A+ - Outstanding	10
80-89	A - Excellent	9
70-79	B - Very Good	8
60-69	C - Good	7
50-59	D - Satisfactory	6
40-49	E - Adequate	5
Below 40	F - Failure	0

Note: Decimal are to be rounded to the next whole number

#### 1.9.1 Computation of SGPA

The SGPA is the ratio of sum of the product of the number of credits with the grade points scored by a student in all the courses and the sum of the number of credits of all the courses undergone by a student in a semester.

$$\text{SGPA (Si)} = \frac{\sum(C_i \times G_i)}{\sum C_i}$$

Where  $C_i$  is the number of credits of the  $i^{\text{th}}$  course and  $G_i$  is the grade point scored by the student in the  $i^{\text{th}}$  course.

### 1.9.2 Computation of CGPA

- i. The CGPA is also calculated in the same manner taking into account all the courses undergone by a student over all the semesters of a programme, i.e.

$$\text{CGPA} = \frac{\sum (C_i \times S_i)}{\sum C_i}$$

Where  $S_i$  is the SGPA of the  $i^{\text{th}}$  semester and  $C_i$  is the total number of credits in that semester.

Note: The SGPA and CGPA shall be rounded off to 2 decimal points and reported in the transcripts.

#### Illustration of Computation of SGPA and CGPA and Format for Transcripts

- i. Computation of SGPA and CGPA

##### **Illustration** for SGPA

Course	Credit	Grade letter	Grade point	Credit Point (Credit x Grade)
Course 1	3	B	8	3 X 8 = 24
Course 2	4	C	7	4 X 7 = 28
Course 3	3	D	6	3 X 6 = 18
Course 4	3	A <sup>+</sup>	10	3 X 10 = 30
Course 5	3	E	5	3 X 5 = 15
Course 6	4	D	6	4 X 6 = 24
	20			139

Thus, **SGPA = 139/20 = 6.95**

**Illustration for CGPA**

<b>Semester 1</b>	<b>Semester 2</b>	<b>Semester 3</b>	<b>Semester 4</b>
Credit : 20 SGPA:6.9	Credit : 22 SGPA:7.8	Credit : 25 SGPA: 5.6	Credit : 26 SGPA:6.0
<b>Semester 5</b>	<b>Semester 6</b>		
Credit : 26 SGPA:6.3	Credit : 25 SGPA: 8.0		

$$\text{Thus, CGPA} = \frac{20 \times 6.9 + 22 \times 7.8 + 25 \times 5.6 + 26 \times 6.0 + 26 \times 6.3 + 25 \times 8.0}{144} = 6.73$$

**Grades for the different semesters and overall programme are given based**

**On the corresponding SGPA/ CGPA as shown below:**

<b>SGPA/CGPA</b>	<b>Grade</b>
<b><i>Above 9</i></b>	<b><i>A+ - Outstanding</i></b>
<b><i>Above 8, but below or equal to 9</i></b>	<b><i>A - Excellent</i></b>
<b><i>Above 7, but below or equal to 8</i></b>	<b><i>B -Very Good</i></b>
<b><i>Above 6, but below or equal to 7</i></b>	<b><i>C – Good</i></b>
<b><i>Above 5, but below or equal to 6</i></b>	<b><i>D – Satisfactory</i></b>
<b><i>Above 4, but below or equal to 5</i></b>	<b><i>E – Adequate</i></b>
<b><i>4 or below</i></b>	<b><i>F – Failure</i></b>

Note: A separate minimum of 30% marks each for internal and external (for both theory and practical) and aggregate minimum of 40% are required for a pass for a course.

For a pass in a programme, a separate minimum of Grade E is required for all the individual courses. If a candidate secures F Grade for any one of the courses offered in a Semester/Programme only F grade will be awarded for that Semester/Programme until he/she improves this to E grade or above within the permitted period. Candidate secure E grade and above will be eligible for higher studies.

### 1.10. Detailed Distribution of Courses

#### Choice-based Credit and Semester System: B.COM Programme – Model I

##### COMMON COURSES

Sl. No.	Common courses	Credit
1.	Common Course I English 1	4
2.	Common Course II M/H/F/S1	4
3.	Common Course I English 2	4
4.	Common Course IIM/H/F/S 2	4
5.	Common Course I English 3	3
6.	Common Course I English 4	3
7.	Business Environment	4
8.	Business Communication and Management Information System	4
9.	E-Commerce and General Informatics	4
10	Entrepreneurship Development and Project Management	4
	<b>TOTAL</b>	<b>38</b>

**CORE AND COMPLEMENATRY**

<b>Sl. No.</b>	<b>Core and Complementary courses</b>	<b>Credit</b>	<b>Hrs</b>
1.	Business Statistics	3	4
2.	Financial Accounting	4	4
3.	Business Regulatory Frame work	3	4
4.	Quantitative Techniques for Business Research	3	4
5.	IFRS	4	4
6.	Corporate Regulations	3	4
7.	Additional core course -Environmental studies	4	4
8.	Marketing Management	4	5
9.	Corporate Accounting	4	5
10	Business Management	3	3
11	Optional Course 1	3	5
12.	Capital Market	4	5
13.	Special Accounting	4	6
14.	Financial Services	2	3
15	Optional Course 2	3	5
16.	Cost Accounting	4	5
17.	Principles of Insurance	3	6
18	Modern Banking	3	5
19.	Optional Course 3	3	5
20.	Applied Cost Accounting	4	5
21.	Principles of Business Decisions	4	5
22.	Practical Auditing	3	5

23.	Accounting for Managerial Decisions	4	5
24.	Optional Course 4	3	5
25.	Project and Viva	1	
	<b>TOTAL</b>	<b>83</b>	

## OPEN COURSE

Sl.No	Open Course	Credit	Hrs
1	Any one from the Open Stream	3	4

## COURSE STRUCTURE

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

## SEMESTER I

Sl.No.	Course Code	Course Title	Instructional Hours	Credit
01		Language-English	5	4
02		Language-Second Language	4	4
03		Business Statistics	4	3
04		Financial Accounting	4	4
05		Business Regulatory Frame work	4	3
06		Business Environment	4	4

## SEMESTER II

Course Code	Course Title	Instructional Hours	Credit
	Language-English	5	4
	Language-Second Language	4	4
	Quantitative Techniques for Business Research	4	3
	IFRS	4	4
	Corporate Regulations	4	3
	Business Communication and Management Information System	4	4

## SEMESTER III

Course Code	Course Title	Instructional Hours	Credit
	Language-English	3	3
	Marketing Management	5	4
	Corporate Accounting	5	4
	E-Commerce and General Informatics	4	4
	Business Management	3	3
	<b><u>Optional Course/Paper-I</u></b>		
	<b><u>A. Finance &amp; Taxation:</u></b> Paper-I Financial Management	5	3
	<b><u>B. Computer Applications:</u></b> Paper-I Information Technology for Business	5	3
	<b><u>C. Travel and Tourism:</u></b> Paper-I Fundamentals of Tourism	5	3
	<b><u>D. Marketing: Paper-I</u></b> Product and Brand Management	5	3

## SEMESTER IV

Course No.	Course Title	Instructional Hours	Credit
	Language-English	3	3
	Capital Market	5	4
	Special Accounting	5	4
	Entrepreneurship Development and Project Management	4	4
	Financial Services	3	2
	<b>Optional Course Paper-II</b>		
	<b>A. Finance &amp;Taxation:</b> Paper-II Value added Tax- Concepts and Practice	5	3
	<b>B. Computer Applications:</b> Paper-II Information Technology for Office*	5	3
	<b>C. Travel and Tourism:</b> Paper-II Marketing of Tourism	5	3
	<b>D.MARKETING:</b> Paper-II Service Marketing	5	3



## SEMESTER V

Course No.	Course Title	Instructional Hours	Credit
	Cost Accounting	5	4
	Principles of Insurance	6	3
	Modern Banking	5	3
	Open Course	4	3
<b>Optional Course Paper-III</b>			
	<b>A. Finance &amp; Taxation:</b> Paper-III Income Tax- Law and Practice	5	3
	<b>B. Computer Applications:</b> Paper-III Computerised Accounting*	5	3
	<b>C. Travel and Tourism:</b> <u>Paper-III</u> Travel and Tourism Infrastructure	5	3
	<b>D. MARKETING: Paper-III</b> International Marketing	5	3

## SEMESTER VI

Course No.	Course Title	Instructional Hours	Credit
	Applied Cost Accounting	5	4
	Principles of Business Decisions	5	4
	Practical Auditing	5	3
	Accounting for Managerial Decisions	5	4
<b>Optional Course Paper-IV</b>			
	<b>A. Finance &amp; Taxation:</b> Paper-IV Income Tax Assessment & Procedure	5	3
	<b>B. Computer Applications:</b> Paper-IV Data Base Management System for Business*	5	3

	<b>C. Travel and Tourism:</b> Paper-IV Hospitality Management	5	3
	<b>D. MARKETING:</b> Paper-IV Marketing Research	5	3
Project and Viva			1

**Total credits for core and complementary** - **79**

**Additional core course** **4**

**Open** - **3**

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**86**

**Total credits for common course -** **38**

**Internship Program** **1**

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**Total** **125**

### 1.11. MARKS DISTRIBUTION FOR EXTERNAL EXAMINATION AND INTERNAL EVALUATION

Marks distribution for external and internal assessments and the components for internal evaluation with their marks are shown below:

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

#### For all courses without practical

a) Marks of external Examination : 75

b) Marks of internal evaluation : 25

All the three components of the internal assessment are mandatory. For common course English in I Semester, internal oral examination shall be conducted instead of test paper.

<b>Components of Internal Evaluation</b>	<b>MARKS</b>
Attendance	<b>5</b>
Assignment ( Written assignments, preparation of models, charts, posters etc., field survey, field work )	<b>5</b>
Seminar/Viva	<b>5</b>
Test papers-2	<b>10</b>
<b>Total</b>	<b>25</b>

**Project Evaluation: (Max. marks100)**

<b>Components of Project-Evaluation</b>	<b>Marks</b>
Dissertation	50
Internal	25
Presentation	25
<b>Total</b>	<b>100</b>

**Attendance Evaluation****For all courses without practical**

% of attendance	Marks
90 and above	5
85 – 89	4
80-84	3
76-79	2
75	1

*(Decimals are to be rounded to the next higher whole number)*

**1.12. CONDONATION OF SHORTAGE OF ATTENDANCE**

Candidate can seek condonation of shortage of attendance only once in a 2 year course and twice in other courses of longer duration. Following are the rules regarding attendance requirement:-

1. Every candidate is to secure 75% attendance of the total duration of the course.
2. A candidate having a shortage of 10% can apply for condonation of shortage in prescribed form on genuine grounds. Condonation of shortage of attendance if any should be obtained at least 7 days before the commencement of the concerned semester examination.
3. It shall be the discretion of the Principal to consider such applications and condone the shortage on the merit of each case in consultation with the concerned course teacher and HoD.
4. Unless the shortage of attendance is condoned, a candidate is not eligible to appear for the examination.

## 2

### Grievance Redressal Mechanism

In order to address the grievance of students regarding Continuous internal assessment (CIA) a three-level Grievance Redressal mechanism is envisaged. A student can approach the upper level only if grievance is not addressed at the lower level.

**Level 1:**

At the level of the concerned course teacher

**Level 2:**

At the level of a department committee consisting of the Head of the Department, a coordinator of internal assessment for each programme nominated by the HoD and the course teacher concerned.

**Level 3:**

A committee with the Principal as Chairman, Dean of concerned Faculty, HOD of concerned department and one member of the Academic council nominated by the principal every year as members.

# 3

## Syllabi

### Syllabi for Core Course

#### MODEL I B. Com. Programme

#### COURSE- 1

<b>Course Code</b>	15U1CRCOM01
<b>Title of the course</b>	BUSINESS STATISTICS
<b>Semester in which the course is to be taught</b>	I
<b>No. of credits</b>	3
<b>No. of contact hours</b>	72

#### 4.1. COURSE AIM/RATIONALE.

- To provide basic knowledge of statistical techniques as are applicable to business.

#### 4.2. OBJECTIVES OF THE COURSE.

- To enable the students to apply statistical techniques for quantification of data in business.

#### 4.3. COURSE DESIGN

**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-Skewness-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

#### **Books for references**

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.

**Syllabi for Core Course**  
**MODEL I B. Com. Programme**  
**COURSE- 2**

<b>Course Code</b>	15U1CRCOM02
<b>Title of the course</b>	FINANCIAL ACCOUNTING
<b>Semester in which the course is to be taught</b>	I
<b>No. of credits</b>	4
<b>No. of contact hours</b>	72

**4.1. COURSE AIM/RATIONALE.**

To familiarize the students with the accounting principles

**4.2. OBJECTIVES OF THE COURSE.**

Practices of various types of business other than companies.

**4.3. COURSE DESIGN**

**MODULE-1** Accounting – meaning –objects – GAAP – Journal – Ledger – Trial Balance - Final accounts of sole traders-Trading and profit and loss account- Balance sheet-Preparation with all adjustment including overcast and undercast of both opening and closing stock – rectification of entries.

**(20hrs)**

**MODULE-2** Accounting of non-trading concern- introduction – Receipts and Payments account – Income and expenditure account – Balance sheet.

**(12Hrs)**

**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



in case of strike or lockouts- Journal entries in the books of lessor and lessee-Preparation of Minimum rent-Short working-Royalty accounts.(Excluding sublease) **(12hrs)**

**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. **(16 hrs)**

**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. **(12hrs)**

**Books for references**

Jain.S.P and Narang.K.L : Advanced Accountancy

Maheswari.S.N and Maheswari S.K : Advanced Accounting

Paul.K.R : Corporate Accounting

Dr. S.M.Shukla and Dr.S.P.Gupta : Advanced Accounting

McShukla and T.S.Grewal : Advanced Accounts

Rawat.D.S : Business Accounting

Jayapandian.S, Accounting for Managers.

Naseem Ahmed, Financial Accounting.

## Syllabi for Core Courses

## MODEL- I B. Com. Programme

## COURSE- 3

<b>Course Code</b>	15U1CRCOM03
<b>Title of the course</b>	BUSINESS REGULATORY FRAMEWORK
<b>Semester in which the course is to be taught</b>	I
<b>No. of credits</b>	3
<b>No. of contact hours</b>	72

**4.1. COURSE AIM/RATIONALE.**

To provide a brief idea about the framework of Indian Business Laws.

**4.2. OBJECTIVES OF THE COURSE.**

To enable the students to apply the provisions of business laws in business activities.

**4.3. COURSE DESIGN**

**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. **(10 hrs)**

**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 classifications- Conditions on warranties Transfer of property in goods Performance of contract of sale Unpaid seller and his rights. **(15hrs)**

**Books for references**

Kapoor.N.D : Business Law

Chandha.P.R : Business Law

Garg and Chawla: Fundamentals of Business Laws

Tulsian.P.C : Business Laws

B.S.Moshal : Modern Business Law.

**Syllabi for Core Course**  
**MODEL – I B. Com. Programme**  
**COURSE- 4**

<b>Course Code</b>	15U1COCOM1
<b>Title of the course</b>	BUSINESS ENVIRONMENT
<b>Semester in which the course is to be taught</b>	I
<b>No. of credits</b>	4
<b>No. of contact hours</b>	72

**4.1. COURSE AIM/RATIONALE.**

To understand business and its role in society

**4.2. OBJECTIVES OF THE COURSE.**

To comprehend the business environment

**4.3. COURSE DESIGN**

**Module I** – Business, industry and commerce –Business environment- meaning, concept, significance and nature – Elements of business environment – internal and external. Economic, geographic, socio-cultural, legal, political and technological environment. Business ethics – social responsibility of business – social audit. **(10 Hrs)**

**Module II** – Economic environment of business –Elements of economic environment – economic system-economic reforms – Privatization, Liberalization and Globalization and its impact on Indian economy- Government economic policies- Monetary policy, Fiscal policy, EXIM policy and Industrial and Licensing policy. **(20 Hrs)**

**Module III** – Political and legal environment of business – Competition policy and law – Foreign exchange management Act (FEMA) – Consumer protection Act – Right to Information Act -World Trade Organization (WTO) -BRICS **(18 Hrs)**

**Module IV** – Globalization of world economy – meaning and dimensions, features of current globalization, Pros and cons of globalization, globalization of Indian business, Multinational corporations – FDI in India. **(14 Hrs)**

**Module- V-** Natural Environment- meaning- significance- components- Impact on Business- Protection- Climate Changes- Green India 2047. **(10 Hrs)**

**Suggested Readings:-**

1. Business environment by Francis Cherunilam – Himalaya publishing house, Mumbai
2. Indian economy by Ruddar Dutt and K.P.M. sundaram - Himalaya publishing house, Mumbai
3. Business environment by Saleem Shaik – Pearson Education
4. Economic environment of business – Himalya publication.

**Syllabi for Core Course  
MODEL – I B. Com. Programme  
COURSE- 5**

<b>Course Code</b>	15U2CRCOM04
<b>Title of the course</b>	QUANTITATIVE TECHNIQUES FOR BUSINESS RESEARCH
<b>Semester in which the course is to be taught</b>	II
<b>No. of credits</b>	3
<b>No. of contact hours</b>	72

**4.1. COURSE AIM/RATIONALE.**

To impart basic knowledge of research

**4.2. OBJECTIVES OF THE COURSE.**

To enable the students to apply the simple statistical tools in business research

**4.3. COURSE DESIGN**

**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)- Classification and Tabulation of Data. **(17 hrs)**

**MODULE – 2** Diagrammatic and Graphic Presentation of data – significance of diagrams and graphs – Types of diagrams – Bar diagrams such as simple, sub-divided, multiple and percentage –Pie diagram- Graphs of frequency distributions such as Histogram, frequency polygon and Ogives – Limitations of Diagrams and Graphs. **(15hrs.)**

**MODULE- 3** 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-4** - Probability-Meaning-Definition- Basic terms-concepts-Approaches to assigning probability-Permutation and combination-Theorems of Probability- Addition Theorem-Multiplication theorem. **(20hrs)**

**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**

#### **Books for references**

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.  
Kothari. C.R, Research methodology.  
Sekharan, Uma, Research Methods.  
Collis, Business Research.

**Syllabi for Complementary Course- 1**  
**MODEL – I B. Com. Programme**  
**COURSE- 6**

<b>Course Code</b>	15U2CRCOM05
<b>Title of the course</b>	INTERNATIONAL FINANCIAL REPORTING STANDARDS
<b>Semester in which the course is to be taught</b>	II
<b>No. of credits</b>	4
<b>No. of contact hours</b>	90

**4.1. COURSE AIM/RATIONALE.**

To understand the framework and convergence process of IFRS in India

**4.2. OBJECTIVES OF THE COURSE.**

To understand the presentation and reporting of Financial Statements as per IFRS

**4.3. COURSE DESIGN**

**Module 1-** IASB regulatory and conceptual framework - Impact of globalisation-Role and structure of IASB-Comparison between IFRS, Indian GAAP and US GAAP-Scope and application of IASs/IFRSs-IFRSs progress towards global harmonization-Benefits and barriers of IASs and IASB-IFRS implementation in the emerging markets-Advantages and disadvantages of IASB Conceptual framework-Accruals basis and going concern-Qualitative characteristics of financial statements-Elements of financial statements. **(15-Hours)**

**Module 2 -** Inventory, Revenue recognition, construction contract



Inventory-Recognize the cost of inventories-NRV-IASB requirements for valuing inventories and Methods of valuation-Revenue Recognition- Construction contracts-Contract Revenue and Contract Cost- Determine the stage of completion of construction contract-Measurement of outcome of the construction contract-Recognition of expected losses in construction contract-Extracts for construction contract in statement of comprehensive income and statement of financial position.

**(20-Hours)**

**Module 3 - Accounting for tangible and intangible assets**

Property, Plant and equipment- Cost model and revaluation model-Government Grant –Accounting treatment of government grants through capital approach and income approach-Impairment of Asset- Identification, recognition and measurement criteria-Borrowing Cost-Recognition Criteria- Commencement and cessation of capitalization-Intangible Assets- Expected economic benefits in future -Internally generated goodwill-Useful life and amortization.

**(20-Hours)**

**Module 4- Accounting for leases and Statement of Cash Flow**

Leasing-Accounting for operating leases and finance leases-Accounting treatment of lessors and their disclosures- Comparison of profit and loss and cash flow-Statement of Cash Flows-Benefits and drawbacks of statement of cash flow.

**(15-Hours)**

**Module 5- First Time Adoption of IFRS and presentation of financial statements**

Adoption process of IFRS with special reference to India-Industry need and requirements for IFRS professionals in India -The components of financial statements-Disclosing of items-Preparation of Statement of financial position-Current and non-current assets-Income statement.

**(20-Hours)**

**Books for references**

C.A KAMAL GARG - Practical Guide to IFRS & Ind-AS

MUKESH SARAF - Ind AS & IFRS Converged Ind- AS

ABBAS ALI MIRZA, GRAHAM J. HOLT- Practical Implementation Guide and Workbook for IFRS

IFA-BPP LEARNING -IFRS for Accounting Professionals

KAPLAN PUBLISHING - IFRS Study Guide

**Syllabi for Core Course  
MODEL I B. Com. Programme  
COURSE- 7**

<b>Course Code</b>	15U2CRCOM06
<b>Title of the course</b>	<b>CORPORATE REGULATIONS</b>
<b>Semester in which the course is to be taught</b>	II
<b>No. of credits</b>	3
<b>No. of contact hours</b>	72

#### **4.1. COURSE AIM/RATIONALE.**

To provide an understanding regarding the administration and management of corporate form of business

#### **4.2. OBJECTIVES OF THE COURSE.**

To give a firsthand exposure to corporate laws especially Indian Companies Act 2013.

#### **4.3. COURSE DESIGN**

**MODULE I**-Introduction – Definitions- Characteristics of a company- lifting of corporate veil-types of companies including one person company, small company and producer company-association not for profit-illegal association- Formation of company –promoters, their legal position, pre-incorporation contract- stages- documents to be filed and provisional contracts; online registration of a company. **(15 HRS)**

**MODULE –II** Documents –Memorandum of association, articles of association, Doctrine of Ultravires doctrine of constructive notice and indoor management, prospectus-Importance- Contents-shelf, red herring prospectus, misstatement in prospectus- GDR-book building-issue, allotment and

forfeiture of share, transmission of shares, buyback and provisions regarding buyback-issue of bonus shares. **(15 HRS)**

**MODULE –III** Management- Directors, women directors, independent director, small shareholder's director- disqualifications, director identity number (DIN)- appointment-legal positions, powers and duties-removal of directors- key managerial personnel, managing director, manager-company secretary, company meetings- prerequisites -general meeting and board meeting, convening and conduct of meetings, postal ballot, meeting through video conferencing, e-voting. **(20 HRS)**

**MODULE IV** Miscellaneous Provisions- Books of accounts, registers-online filing of documents- dividend provisions-auditor's appointment- rotation of auditors-auditor's report- NFRA and Registered Valuers secretarial audit; concept and modes of winding up-national company law tribunal (NCLT)- special courts. **(15 HRS)**

**MODULE V** Depositories Act 1996—Definitions- rights and obligations of depositories- NSDL and CDSL – Depository participants- issuers and beneficial owners- inquiry and inspections, penalty. **(10 HRS)**

### **Books for references**

Hicks, Andrew & Goo S H, Cases and Material on Company Law, Oxford University Press, UK

Kershaw, David, Company Law in Context, Oxford University Press, UK

Gowar, LCB, Principles of Modern Company Law, Stevens & Sons, London.

Hanningan, Brenda, Company Law, Oxford University Press, UK

Sharma. J. P, An Easy Approach to Corporate Laws, Ane Books Pvt Ltd, New Delhi.

Ramaiya.A Guide to Companies Act, Wadhwa and Company Nagpur

Kannal.S., & V.S. Sowrirajan, Company Law Procedure, Taxman's Allied Services (P) Ltd., New Delhi

Companies Act and Corporate Laws, Bharat Law House Pvt Ltd, New Delhi

Note: Latest edition of textbook may be used.

**Syllabi for Core course  
MODEL I B. Com. Programme  
COURSE- 8**

<b>Course Code</b>	15U2COCOM2
<b>Title of the course</b>	BUSINESS COMMUNICATION & MANGEMENT INFORMATION SYSTEM
<b>Semester in which the course is to be taught</b>	II
<b>No. of credits</b>	4
<b>No. of contact hours</b>	72

#### 4.1. COURSE AIM/RATIONALE.

To familiarise the importance of communication in business

#### 4.2. OBJECTIVES OF THE COURSE.

To practice the methods of communication relevant to various business situations and to build up communication skill among students.

#### 4.3. COURSE DESIGN

**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. **(15 Hours)**

**Module: 2 Job** Application Letters – Resume – CV – Reference and Recommendation Letters – Employment Letters – On Line Application – Soft Skills. **15 Hours)**

**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 **(20 Hours)**

**Module: 4** Impact of IT on Communication – Role of Computers – Internet – Email – Telephone – Voice Mail – SMS – Video Conferencing – Teleconferencing. **(10 Hours)**

**Module: 5** Introduction to Management Information System – Definition – Need – Benefits – Functions – Objectives – Characteristics – Role of MIS – Relationship between Decision Making and MIS **(12 Hours)**

#### **Books for references**

1. R. C. Bhatia- Business Communication
2. SaliniAgarwal -Essential Communication Skill
3. P. N. Reddy & Apopannia -Essentials of Business Communication
4. R. C. Sharma & Krishna Mohan -Business Communication & Report Writing
5. M. C. Leod-Management Information System
6. Jerome Reuter -Management Information System
7. Annie Philips -Communication and the Manager's Job

**Syllabi for Core Course  
MODEL –I B. Com.Programme  
COURSE- 9**

<b>Course Code</b>	1543CRCOM07
<b>Title of the course</b>	MARKETING MANAGEMENT
<b>Semester in which the course is to be taught</b>	III
<b>No. of credits</b>	4
<b>No. of contact hours</b>	90

**4.1. COURSE AIM/RATIONALE.**

To help the students to understand the fundamental concepts of modern marketing

**4.2. OBJECTIVES OF THE COURSE.**

To help the students to understand the theoretical concepts of marketing from a practical perspective - case studies and real life situations

**4.3. COURSE DESIGN**

**MODULE-1** Marketing management- Introduction-Definition-Needs, Wants and Demands- Concepts and Evolution of marketing- Marketing research. Consumer Behaviour- Types- Market Segmentation: Levels, Patterns, Bases- Targeting- Positioning- Introduction to marketing mix **(15 Hrs)**

**MODULE-2** Product decisions- Product mix- Product line decisions-Product Life Cycle (PLC) -Branding- Brand equity-Brand loyalty- Trademark-Packaging and Labeling – Case Studies **(20 Hrs)**

**MODULE-3** Pricing decisions- Factors influencing pricing- Pricing objectives-Pricing policies and strategies – Penetration, Skimming - Case Studies **(20 Hrs)**

**MODULE-4** Distribution decisions- Physical distribution and channels of distribution- Channel members-Factors influencing channel selection-Market logistics -Case Studies **(20 Hrs)**

**MODULE-5** Promotion decisions-Promotion mix-Sales promotion-Advertising, Benefits of Advertising, Advertising Media-Personal selling-Publicity – Case Studies **(15 Hrs)**

### **Books for references**

Philip Kotler and Abraham Koshy: Principles of Marketing  
William J Stanton: Fundamentals of Marketing  
Stanton W J Etzal Michel and Walker: Fundamentals of Marketing  
Debbie Gilliland: Marketing  
Cranfield School of Management: Marketing Management  
Mamoria and Joshy: Principles of Marketing  
Rajan Nair: Marketing Management  
Ramaswami and Namakumari: Marketing Management  
Stone, Fundamentals of Marketing  
Neil Russel-Jones, Marketing, Sales, and Customer Services

**Syllabi for Core Course  
MODEL- I B. Com. Programme  
COURSE- 10**

<b>Course Code</b>	1543CRCOM08
<b>Title of the course</b>	CORPORATE ACCOUNTING
<b>Semester in which the course is to be taught</b>	III
<b>No. of credits</b>	4
<b>No. of contact hours</b>	90

#### 4.1. COURSE AIM/RATIONALE.

To provide a thorough knowledge about the accounting of companies

#### 4.2. OBJECTIVES OF THE COURSE.

To understand the real company accounting policies.

#### 4.3. COURSE DESIGN

**MODULE-1** Issue, Reissue and Forfeiture of shares - 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 in vertical form-Profit prior to incorporation. **(20hrs)**

**MODULE-3** Business combinations and Corporate Restructuring – Amalgamation, Absorption 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 intercompany holdings) **(30hrs)**

**MODULE-4** Internal reconstruction and capital reduction-Accounting treatment and Revised Balance Sheet. **(10 Hrs)**

**MODULE-5** Liquidation Accounts -Meaning – Statement of affairs- Deficiency Accounts -- Preparation of liquidator's final statement of accounts. **(15 Hrs)**

### **Books for references**

Jain. S.P and Narang. K. L : Advanced Accountancy  
Maheswari .S.N and Maheswari S.K : Advanced Accounting  
Paul.K.R : Corporate Accounting  
Dr. S.M.Shukla and Dr.S.P.Gupta : Advanced Accounting  
McShukla and T.S.Grewal : Advanced Accounts  
Rawat.D.S : Accounting  
Nirmal Gupta and ChhaviSharma : Corporate Accounting Theory and Practice

**Syllabi for Core Course  
MODEL- I B. Com. Programme  
COURSE- 11**

<b>Course Code</b>	1543CRCOM09
<b>Title of the course</b>	E-COMMERCE AND GENERAL INFORMATICS
<b>Semester in which the course is to be taught</b>	III
<b>No. of credits</b>	4
<b>No. of contact hours</b>	72

#### 4.1. COURSE AIM/RATIONALE.

To equip the students with wider span of technology in business functions.

#### 4.2. OBJECTIVES OF THE COURSE.

The objective of this course is to make the students familiar with the mechanism of conducting business transactions through electronic media.

#### 4.3. COURSE DESIGN

**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, and Firewalls - Encryption (PGP, SHTTP, and SSL) - digital signature digital certificate - other security measures

**(12hrs)**

**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)**

### **Books for references**

Doing Business on the Internet E-Commerce (Electronic Commerce for Business) S. Jaiswal, Galgotia Publications.

E-Commerce: An Indian Perspective, P.T.Joseph, S.J., PHI.

Web Commerce Technology handbook: Daniel Minoli and Emma Minoli, TMH

Business on the net: An Introduction to the whats and hows of e-commerce: Agarwala and Lal, Macmillan India Ltd.

E-Commerce, the Cutting Edge of Business: Kamalesh K Bajaj and Debjani Nag, TMH

E-Commerce: Schneider, Thomson Publication

**Syllabi for Core Course  
MODEL- I B. Com. Programme  
COURSE- 12**

<b>Course Code</b>	1543CRCOM10
<b>Title of the course</b>	BUSINESS MANAGEMENT
<b>Semester in which the course is to be taught</b>	III
<b>No. of credits</b>	3
<b>No. of contact hours</b>	72

**4.1. COURSE AIM/RATIONALE.**

To inculcate the real sense of business management.

**4.2. OBJECTIVES OF THE COURSE.**

To familiarize the students with concepts and principles of Management

**4.3. COURSE DESIGN**

**Module: 1 MANAGEMENT**

Introduction – Meaning – Nature – Characteristics – Management Functions (POSD CORB) - Management as a Science, Art and as a Profession – Management and Administration – Fayol’s Management Principles – Taylors Scientific Management – CSR and Social Responsibility of Management.

**(15 Hours)**

## **Module: 2 PLANNING**

Introduction – Nature – Importance – Steps in Planning – Planning Premises - Types of Plan – Strategic Planning – MBO. **(10 Hours)**

**Module: 3 HRM** Human Resource Management – Introduction – Importance – HRP – Benefits – Steps – HRD - Recruitment – Meaning – Sources – Internal and External Sources – Merits and Demerits - Selection – Selection Process – Training – Types of Training – Training Vs Development – Placement and Induction – Performance Appraisal – Methods – Merit Vs Seniority of Promotion **(20 Hours)**

## **Module: 4 MOTIVATIONS AND LEADERSHIP**

Motivation – Meaning – Types – Techniques – Importance – Motivation Vs Morale - Theories of Motivation – Maslow’s Need Hierarchy Theory – Herzberg’s Two Factor Theory – McGregor’s Theory X and Theory Y – ERG Theory – Vroom’s Valence Expectancy Theory – Leadership – Meaning – Leadership Styles – Blake and Mounon’s Managerial Grid **(20 Hours)**

## **Module: 5 CONTROLLING**

Introduction – Meaning – Steps – Essentials of a Good Control System – MBE- Control by Exception **(10 Hours)**

## **Books for references**

1. P. F. Drucker-Principles and Practice of Management
2. L. M. Prasad-Principles of Management
3. Subbarao- Personnel and HRM
4. Sharma and Gupta- Management Process and OB
5. T. Ramaswami-Principles of Management
6. Koontz and O’ Donnell -Management
7. S. V. S. Murthy -Essentials of Management
8. B. S. Moshal -Principles of Management
9. C. B. Gupta-Principles of Management

**Syllabi for Core Course  
MODEL – I BCom. Programme  
COURSE- 13**

<b>Course Code</b>	1544CRCOM11
<b>Title of the course</b>	CAPITAL MARKET
<b>Semester in which the course is to be taught</b>	IV
<b>No. of credits</b>	4
<b>No. of contact hours</b>	90

**4.1. COURSE AIM/RATIONALE.**

To give the students an overall idea about Capital market.

**4.2. OBJECTIVES OF THE COURSE.**

To familiarise the students with capital market operations in India.

**4.3. COURSE DESIGN**

**Module: 1** The Indian Financial System

Components – Role and Functions – Recent Developments in the Indian Financial System – Financial Markets – Classification – Industrial Security Market – Government Security Market – Capital Market and Money Market – Money Market Instruments. **(15 Hours)**

**Module: 2** SEBI- Establishment – Objectives – Powers and Functions. **(5Hours)**

**Module: 3** Primary Markets 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. **(25 Hours)**

**Module: 4** Secondary Markets Role and Functions of Stock Exchanges – Members of the Stock Exchanges – Classification – Types of Speculators – Speculative Transactions – Listing of Securities – Classification of Listed Securities – Methods of Trading in a Stock Exchange – Screen Based Trading – Online Trading – Depository System – Stock Market Indices. **(25 Hours)**

**Module: 5** Stock Exchanges in India NSE – BSE – MCX – Major International Stock Exchanges – Derivatives – Features – Types – Derivative Instruments – Futures – Forward - Options – Swaps – Currency Futures in India – Recent Trends in Capital Market. **(20 Hours)**

#### **Books for references**

1. Financial Markets Institutions & Services – N. K. Gupta & Monica Chopra
2. Investment Mangement – YogeshMaheswary
3. Security Analysis and Portfolio Mnagement – S. Kevin
4. Dynamics of Indian Financial System – Preethi Singh
5. Indian Fianacial System and Markets – K. Sojikummar & Alex Mathew
6. Indian Financial System – V. P. Bharathi
7. Financial Services – M. Y. Khan
8. Fiancial Markets, Institutions & Services – N. K. Gupta & Monica Chopra

**Syllabi for Core Course  
MODEL- I BCom. Programme  
COURSE- 14**

<b>Course Code</b>	1544CRCOM12
<b>Title of the course</b>	SPECIAL ACCOUNTING
<b>Semester in which the course is to be taught</b>	IV
<b>No. of credits</b>	4
<b>No. of contact hours</b>	90

**4.1. COURSE AIM/RATIONALE.**

The purpose of the paper is to acquaint the students with advanced accounting principles and procedures.

**4.2. OBJECTIVES OF THE COURSE.**

To impart adequate knowledge about special accounting practices.

**4.3. COURSE DESIGN**

**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** Accounting for specialized type of Business – Farm accounts – Hospitals. **(15hrs)**

### **Books for references**

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

**Syllabi for Core, complementary Courses**  
**MODEL –I B. Com. Programme**  
**COURSE- 15**

<b>Course Code</b>	
<b>Title of the course</b>	ENTREPRENEURSHIP DEVELOPMENT AND PROJECT MANAGEMENT
<b>Semester in which the course is to be taught</b>	IV
<b>No. of credits</b>	4
<b>No. of contact hours</b>	72

#### 4.1. COURSE AIM/RATIONALE.

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.

#### 4.2. OBJECTIVES OF THE COURSE.

To enhance the educated youth for enterprising.

#### 4.3. COURSE DESIGN

**MODULE-1** Entrepreneurship –Meaning and Definition – entrepreneur and intrapreneur –meaning and definition –types of entrepreneurs –entrepreneurial traits – functions of entrepreneurs - Role of entrepreneur in economic development –Factors affecting entrepreneurial growth –women entrepreneurship- problems and prospects -EDP-Steps, contents, Need for training- target group- Contents of the training programme. **(15 Hrs)**

**MODULE-2** Micro, small and medium enterprises – meaning and definition –Steps in setting up MSME- procedure for registration - location significance –Factors of ideal location- Green channel-

Bridge capital- Seed capital assistance- Margin money scheme-industrial sickness, causes and remedies. **(15Hrs)**

**MODULE -3** Institutional support to entrepreneurs – Need for institution support – Institutional support to small entrepreneurs – National Small Industries Corporation Ltd.- State Small Industries Development Corporations – District Industries Centres – Industrial Estates –Specialised Institutions –Technical Consultancy Organizations – Role, functions and impact on entrepreneurship. **(12 Hrs)**

**MODULE-4** Project - Meaning - Features-Classification- Project Management – Meaning and phases -Project identification- Sources of ideas-Stages in project identification -Project Life Cycle-Project formulation-elements, Feasibility Analysis-Network Analysis. **(14hrs)**

**MODULE-5** Project appraisal techniques, Payback period, ARR, Discounted cash flow techniques, Merits and demerits, Capital rationing, (Including Problems) Preparation of Project Report-Scope-Content. **(16hrs)**

**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

**Syllabi for Core Course  
MODEL – I B. Com. Programme  
COURSE- 16**

<b>Course Code</b>	
<b>Title of the course</b>	FINANCIAL SERVICES
<b>Semester in which the course is to be taught</b>	IV
<b>No. of credits</b>	2
<b>No. of contact hours</b>	54

**4.1. COURSE AIM/RATIONALE.**

To provide the students with an overall idea of financial services available in the country

**4.2. OBJECTIVES OF THE COURSE.**

To create an understanding about the recent trends in financial services sector.

**4.3. COURSE DESIGN**

**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)**

**Books for references**

1. Gupta.N.K and Monika Chopra : Financial Markets,Institutions and Services.
2. YogeshMaheswari : 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. VasanthDesai : Indian Financial System-
9. Khan.M.Y : Financial Services.
10. N.K.Gupta, Monika Chopra, Financial Markets, Institutions and Services.

**Syllabi for Core Course  
MODEL – I B. Com. Programme  
COURSE- 17**

<b>Course Code</b>	
<b>Title of the course</b>	COST ACCOUNTING
<b>Semester in which the course is to be taught</b>	V
<b>No. of credits</b>	3
<b>No. of contact hours</b>	90

#### 4.1. COURSE AIM/RATIONALE.

To make the students learn the fundamentals of cost accounting as a separate system of accounting.

#### 4.2. OBJECTIVES OF THE COURSE.

To familiarise the students with cost concepts

#### 4.3. COURSE DESIGN

**MODULE-1** Introduction to Cost Accounting-Meaning and definition-Cost –Costing- Cost accounting- Cost accountancy- Objectives of cost accounting - Advantages and disadvantages of cost accounting. - Distinction between cost accounting and financial accounting- Various Cost concepts - Cost centre- Responsibility centre- Profit centre- Cost unit-Cost control-Cost Reduction- Methods of Costing- Types or Techniques of Costing **(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.

**Syllabi for Core Course  
MODEL –I B. Com. Programme  
COURSE- 18**

<b>Course Code</b>	
<b>Title of the course</b>	PRINCIPLES OF INSURANCE
<b>Semester in which the course is to be taught</b>	V
<b>No. of credits</b>	3
<b>No. of contact hours</b>	72

**4.1. COURSE AIM/RATIONALE.**

To make the students explore with the fundamental principles of insurance

**4.2. OBJECTIVES OF THE COURSE.**

To impart knowledge on practice of insurance business.

**4.3. COURSE DESIGN**

**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-nontraditional 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)**

#### **Books for references**

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

**Syllabi for CoreCourse  
MODEL- I B. Com.Programme  
COURSE- 19**

<b>Course Code</b>	
<b>Title of the course</b>	MODERN BANKING
<b>Semester in which the course is to be taught</b>	V
<b>No. of credits</b>	3
<b>No. of contact hours</b>	72

#### 4.1. COURSE AIM/RATIONALE.

To provide basic knowledge of banking.

#### 4.2. OBJECTIVES OF THE COURSE.

To familiarize the students with the changing scenario of Indian banking.

#### 4.3. COURSE DESIGN

##### **Module:** 1 BANKING: An Introduction

Introduction – Origin and Evolution of Banks – Definition of Banking – Nationalisation and its Objectives – Classification of Banks – Functions of Commercial Banks – Credit Creation – RBI and its functions. **(10 Hours)**

**Module:** 2 Retail Banking Retail Banking – Products and Services – Housing Loans – Vehicle Loans – Personal Loans – Education Loans – Agricultural Loans – Computation of Interest – Fixed Rate – Floating Rate – EMI – Value Added Services. **(20 Hours)**

**Module:** 3 Innovation in Banking Innovations and Reforms in Banking – Social Banking – Micro Finance and Micro Credit – Financial Inclusion - Lead Bank Scheme – Offshore Banking – Hi-tech

Banking – Debit and Credit Cards – EFT – RTGS – Mobile Banking – Internet Banking.

**(20 Hours)**

**Module: 4** Reforms in Banking Banking Ombudsman – Capital Adequacy Norms – NPA and its Management – SARFAESI Act - Consortium Banking – Cheque Truncation. (10 Hours)

**Module:5** Banker – Customer Relationship Banker and Customer – Meaning – Definition - Relationship – General and Special Features – Rights and Obligations – Opening of Accounts – Different Types of Accounts – Closing of Accounts – Cheques – Crossing and Endorsements.

**(12Hours)**

**Books for references**

1. Banking Theory & Practice – S. N. Maheswary
2. Banking Theory & Practice – Gordon &Natarajan
3. Modern Banking in India – K. C. Sharma
4. Modern Banking in India – O. P. Agarwal
5. Banking – Theory, Law & Practice – Nirmala Prasad &Chandradas
6. Money & Banking: Theory with Indian Banking – T. N. Hajeela

**MODEL- I OPEN COURSE**  
**B. Com.Programme**  
**COURSE**

<b>Course Code</b>	
<b>Title of the course</b>	OPEN COURSE
<b>Semester in which the course is to be taught</b>	V
<b>No. of credits</b>	4
<b>No. of contact hours</b>	

**4.1. COURSE AIM/RATIONALE.**

**4.2. OBJECTIVES OF THE COURSE.**

**4.3. COURSE DESIGN**

**Module (1) -----HOURS**

**Module (2) -----HOURS**

**Module (3) -----HOURS**

**Module (4) -----HOURS**

**Syllabi for Core Course  
MODEL - I  
B. Com. Programme  
COURSE- 20**

<b>Course Code</b>	
<b>Title of the course</b>	APPLIED COST ACCOUNTING
<b>Semester in which the course is to be taught</b>	VI
<b>No. of credits</b>	4
<b>No. of contact hours</b>	90

**4.1. COURSE AIM/RATIONALE.**

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

**4.2. OBJECTIVES OF THE COURSE.**

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

**4.3. COURSE DESIGN**

**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-Features-Work certified and uncertified-determination of profit on incomplete contract-Work-in-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 ,By- products and Co- products – Difference between joint products , by- products and co- products-Methods of apportioning joint cost- Methods of Accounting by products.

**(20 Hrs)**

**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.

**(25 Hrs)**

**MODULE-5** Budget and budgetary control-Meaning and definition- Objectives of budgetary control- advantages and disadvantages-Forecast and budget –Preliminaries for the installation of a system of budgetary control -Budget centre-Budget manual-Budget committee-Preparation of cash budget and flexible budget-Zero base budgeting-Performance budgeting.

**(20Hrs)**

#### **SUGGESTED READINGS**

Jain. S.P and Narang.K.L : Advanced Cost Accounting  
Prasad.N.K : Advanced Cost Accounting  
Khan.M.Y and Jain.P.K : Advanced Cost Accounting  
ThulsianP.C : Practical Costing  
Arora.M.N : Principles and Practice of Cost Accounting  
M.L Agarwal : Advanced Cost Accounting  
Bendrey, Essentials Of Management Accounting.  
Murthy R.V.V, Cost and Management Accounting.

**Syllabi for Complementary Course -2**  
**MODEL – I B. Com. Programme**  
**COURSE- 21**

<b>Course Code</b>	
<b>Title of the course</b>	PRINCIPLES OF BUSINESS DECISIONS
<b>Semester in which the course is to be taught</b>	VI
<b>No. of credits</b>	4
<b>No. of contact hours</b>	90

**4.1. COURSE AIM/RATIONALE.**

To familiarise the students with the economic principles and theories underlying various business decisions.

**4.2. OBJECTIVES OF THE COURSE.**

To equip the students to apply the economic theories in different business situations.

**4.3. COURSE DESIGN**

**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.

**(25hrs)**

**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)**

#### **Books for references**

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.



**Syllabi for Core Course  
MODEL- I B. Com.Programme  
COURSE- 22**

<b>Course Code</b>	
<b>Title of the course</b>	PRACTICAL AUDITING
<b>Semester in which the course is to be taught</b>	VI
<b>No. of credits</b>	3
<b>No. of contact hours</b>	90

**4.1. COURSE AIM/RATIONALE.**

To familiarize the students with the principles and procedure of auditing.

**4.2. OBJECTIVES OF THE COURSE.**

To enable the students to understand the duties and responsibilities of auditors and to undertake the work of auditing.

**4.3. COURSE DESIGN**

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. **(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)**

### **Books for references**

1. Sharma .T.R : Auditing
2. Tandon.B.N : Practical Auditing
3. Saxena and Saravanavel : Practical Auditing
4. Ravinder Kumar and VirenderSharma : Practical Auditing
5. JagadeeshPrakash : Principles and Practices
6. Raman.B.S : Auditing
7. DinkarPagare : Auditing.

**MODEL - I**  
**B. Com. Programme**  
**COURSE- 23**

<b>Course Code</b>	
<b>Title of the course</b>	ACCOUNTING FOR MANAGERIAL DECISIONS
<b>Semester in which the course is to be taught</b>	VI
<b>No. of credits</b>	4
<b>No. of contact hours</b>	90

**4.1. COURSE AIM/RATIONALE.**

To equip the students to interpret financial statements.

**4.2. OBJECTIVES OF THE COURSE.**

To enable the students to have a thorough knowledge on the management accounting techniques in business decision making.

**4.3. COURSE DESIGN**

**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 shareholders fund-General profitability ratios-Overall profitability ratios-Return on shareholders 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** Introduction to standard costing – meaning and definition – preliminaries to the establishment of standard cost – Analysis of variances – material and labour (brief study with simple problems) **(15hrs)**

**Books for references**

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.

## **OPTIONAL COURSES**

### **FINANCE AND TAXATION**

FINANCIAL MANAGEMENT  
VALUE ADDED TAX-CONCEPTS AND PRACTICE  
INCOME TAX LAW AND PRACTICE  
INCOME TAX-ASSESSMENT AND PROCEDURE

### **COMPUTER APPLICATION**

INFORMATION TECHNOLOGY FOR BUSINESS  
INFORMATION TECHNOLOGY FOR OFFICE  
COMPUTERISED ACCOUNTING  
DATA BASE MANAGEMENT SYSTEM FOR BUSINESS

### **TRAVEL AND TOURISM**

FUNDAMENTALS OF TOURISM  
MARKETING OF TOURISM  
TRAVEL AND TOURISM INFRASTRUCUE  
HOSPITALITY MANAGEMENT

### **MARKETING**

PRODUCT AND BRAND MANAGEMENT  
SERVICE MARKETING  
INTERNATIONAL MARKETING  
MARKETING RESEARCH

**OPTIONAL COURSES****OPTION-1  
FINANCE AND TAXATION  
CORE (OPTIONAL)-1****MODEL - I  
B. Com.Programme  
COURSE- 1**

<b>Course Code</b>	
<b>Title of the course</b>	FINANCIAL MANAGEMENT
<b>Semester in which the course is to be taught</b>	III
<b>No. of credits</b>	3
<b>No. of contact hours</b>	90

**4.1. COURSE AIM/RATIONALE.**

To build a thorough understanding of the central ideas and theories of modern finance

**4.2. OBJECTIVES OF THE COURSE.**

To relate theory to practice so that students learn the practical applications of Financial Management concepts.

**4.3. COURSE DESIGN****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 hrs)**

## **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 hrs)**

## **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)**



**Books for references**

- 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**  
**MODEL - I**  
**B. Com. Programme**  
**COURSE- 2**

<b>Course Code</b>	
<b>Title of the course</b>	VALUE ADDED TAX-CONCEPTS AND PRACTICES
<b>Semester in which the course is to be taught</b>	IV
<b>No. of credits</b>	3
<b>No. of contact hours</b>	90

**4.1. COURSE AIM/RATIONALE.**

The objective of the course is to provide an understanding of the concept of Value Added Tax Scheme

**4.2. OBJECTIVES OF THE COURSE.**

To 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

**4.3. COURSE DESIGN**

**Module - 1**

Value Added Tax –Introduction-Meaning and Definition-Evolution-features of VAT-KVAT Act 2003- History- Objectives-Definitions Of Assessee – Assessing Authority – Books of Accounts – Business – Capital Goods – Casual Traders – Dealer – Declared Goods – Empowered Committee – Importer – Input Tax – Manufacture – Notified Goods – Output Tax – Reverse Tax – Sale – Sale Price – Taxable

turnover – Total Taxable Turnover – Total Turnover – Works Contracts – Zero Rate Sale – Commercial Tax Authorities – Commissioner – Powers – Other Officials **(15hrs)**

## **Module - 2**

Levy of tax on sale or purchase of goods –Liability to pay Tax. Sec:6(1) Schedules and Rate of Tax)- Sec 6(1A) Rule 10 A, Form No:1F – Sec: 6(2)Purchase Tax – Sec:6(3)-Sec 6(5)Presumptive Tax – Sec.6(6)-Tax on Packing materials - Sec:6(7) – Sec:6A TOT , - Sec:6(2) – Purchase Tax – Purchase Bill – Sec:6(3),6(5)Presumptive Tax Sec6(6)Levy of tax on Packing Materials. Sec; 6(7) Trade Discount – Payment of Tax at Compounded Rates- Sec: 8. – Input tax credit (Sec: 11) – Procedure for Claim of input tax on capital goods.Rule:13(1B) Form No: 25 Rule: 13(2)-Form No: 25B – Special Rebate- Purchase Tax under Sec: 6(2), Entry Tax/Advance Tax. Refund of input tax u/s Sec.13.Vat Forms – 21AA – 21J – CST Forms – ‘C’ Form – ‘F’ Form – ‘H’ Form etc. **(15hrs)**

## **Module - 3**

Registration of Dealers – Sec:15,16,17, - Rule 17Procedure for Registration – Documents to be submitted for Regn: – TIN, PIN – Password – Survey u/s Sec:43 – Certificate of Registration – Suspension of Registration – Salesman Permit – Issue of Green Card – Filing of Return - (Sec:20) – e-filing – Digital Signature – Rule 22 – Procedure for Filling – Form No;10 – 10A – Monthly – Quarterly – Half Yearly and Annul returns Closing stock inventory Form 53. Computation of VAT with Problems – e-filing-Practical(Original). Self Assessment – Assessment in the case of non filling of return – Best Judgment Assessment – Visit to dealers Premises and Audit of accounts and other records – Audit Assessment – Assessment of escaped Turnover – Collection of tax by dealers.

Payment and Recovery of tax – Recovery of Penalty – Further mode of Recovery – Maintenance of books of accounts by Dealers–,– sec:40 – Sec. 40A – Issuance of Sale bill by Dealers – Form No:8,8B,8C,8CA, 8D,8H,8H,8J. Sec:41 Credit Notes and Debit Notes – Rule 59 – Form No:9 –( Sec:42) – Audit of accounts and certification of Return – Power to order production of accounts – power of entry, Inspection etc. – Purchase of goods to prevent undervaluation – Establishment of Check-Post

and documents to be carried with goods – Form No:15 – Delivery Note – Certificate of Ownership – Goods in Transit and Transit Pass. **(38hrs)**

#### **Module - 4**

Appeals and Revisions – Appellate mechanism and procedures – Appeals to Deputy Commissioner- Revision by Deputy Commissioner soumotu – Revision by Deputy Commissioner on application - Revision by Commissioner soumotu - Revision by Commissioner on application – Appeal to Appellate Tribunal- Filing of application for settlement of cases – Appeal to High Court. **(12hrs)**

#### **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 and 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. KVAT and KGST – Brief study of GST (SGST, CGST and IGST) – Need for implementing GST. **(10 hrs)**

#### **Books for references**

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. BalramSangal All India VAT Manual Commercial Law Publishers Pvt. Ltd. Rajendra Market, Delhi
4. KulBhushan How to deal with VAT Pearson Education Pvt. Ltd., Delhi

**MODEL - I**  
**B. Com. Programme**  
**CORE OPTIONAL-3**

<b>Course Code</b>	
<b>Title of the course</b>	INCOME TAX LAW AND PRACTICE
<b>Semester in which the course is to be taught</b>	V
<b>No. of credits</b>	3
<b>No. of contact hours</b>	90

**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.

**COURSE DESIGN**

**MODULE-1**

Introduction Brief History of Income tax in India – Basic Concept of Finance Bill, Memorandum of finance bill- Basic Concept Finance Act- Definition of Income Gross Total Income Total Income Assessee Assessment Year Average Rate of Tax Maximum Marginal Rate Previous Year - Personal 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 - Residential Status- Incidence of tax Income Exempt from tax Heads of Income. **(25 Hrs)**

**MODULE-2**

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) **(20 Hrs)**

**MODULE-3** 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 **(10Hrs)**

**MODULE-4** 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. **(15 Hrs)**

**MODULE-5** 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)**

### **Practical Work**

Determination of taxable salary of various categories of assesses Collect details regarding latest rates of taxes and amendments in the latest Finance Act. Interpretation of Budget Speech and report preparation on latest budget.

### **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
4. Direct Taxes- V P Gaur and D B Narang Kalyani Publishers
5. Direct Taxes Sri T N Manoharan- Snow White Publications Practical Work Finance Act

**Syllabi**  
**MODEL I B. Com. Programme**  
**COURSE- 4**

<b>Course Code</b>	
<b>Title of the course</b>	INCOME TAX ASSESSMENT AND PROCEDURE
<b>Semester in which the course is to be taught</b>	VI
<b>No. of credits</b>	3
<b>No. of contact hours</b>	90

**4.1 COURSE AIM/RATIONALE : To help students have a working knowledge in**  
**Income Tax**

**4.2. OBJECTIVES OF THE COURSE:** 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

**4.3. COURSE DESIGN**

**MODULE-1**

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-2**

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-3**

Various Income Tax authorities Powers and Functions – Transfer Pricing and other provisions to check Avoidance of tax. Introduction to Tax Administrative Reforms Report (TARC) and General Anti-Avoidance Rule (GAAR). (Brief Study only) **(10 Hrs)**

### **MODULE-4**

**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 (e) e-filing of returns (brief study) **(15 Hrs)**

### **MODULE-5**

Assessment of individuals and computation of Tax, Assessment of Companies **(25 Hrs)**

**Practical Work:** Computation of tax payable by various categories assessment Preparation of return. Seminars on Real Estate Investment Trust and Alternative Investment Fund



**OPTIONAL COURSE- 2**  
**Syllabi for Core Optional 2- COMPUTER APPLICATION**  
**MODEL – I B. Com.Programme**  
**COURSE- 1**

<b>Course Code</b>	
<b>Title of the course</b>	<b>Information Technology for Business</b>
<b>Semester in which the course is to be taught</b>	<b>III</b>
<b>No. of credits</b>	<b>3</b>
<b>No. of contact hours</b>	<b>90</b>

**4.1. COURSE AIM/RATIONALE:** Capable of developing web pages for business and Acquaint with internet as a knowledge management tool.

**4.2. OBJECTIVES OF THE COURSE:** The objective of this course is to make students aware of the role of information technology in business.

**4.3. COURSE DESIGN**

**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, Computer memory-primary  
 &secondary memory-Hardware, Firm ware, Live- ware, Software, Compiler and Interpreter.

**(HrsTheory8, Practical4)**

**Module (2)**

Operating Systems: Concept of operating system WINDOWS,UNIX & LINUX - versions; Windows XP:  
 Managingfiles& folders , Database structure:character,field,record,file,directory,drive,

WindowsExplorer - 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)**

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 Internetworking 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:**

1. 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)

Books for reference

- Using Information Technology (6th Edition): Williams & Sawyer Tata McGraw Hill Company
- Operating System Concepts (Windows XP update): AviSilberschatz, 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

**Syllabi for Core Optional 2  
MODEL -- I  
B. Com. Programme  
COURSE- 2**

<b>Course Code</b>	
<b>Title of the course</b>	<b>Information Technology for Office</b>
<b>Semester in which the course is to be taught</b>	<b>4<sup>th</sup> Semester</b>
<b>No. of credits</b>	<b>3</b>
<b>No. of contact hours</b>	<b>90</b>

**4.1. COURSE AIM/RATIONALE:** Capable of developing office administration skills in students.

**4.2. OBJECTIVES OF THE COURSE:** The objective of this course is to make the students capable of managing the office activities with the help of information technology.

**4.3. COURSE DESIGN**

**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 webpage, 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 Mail merging feature of word.

**Books for reference**

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

**Syllabi for Core Optional- 2**  
**MODEL – I B. Com. Programme**  
**COURSE- 3**

<b>Course Code</b>	
<b>Title of the course</b>	<b>Computerised Accounting</b>
<b>Semester in which the course is to be taught</b>	<b>5<sup>th</sup> Semester</b>
<b>No. of credits</b>	<b>3</b>
<b>No. of contact hours</b>	<b>90</b>

**4.1. COURSE AIM/RATIONALE:** To expose the students to computer applications in the field of accounting. To develop practical skills in the application of Tally Accounting package.

**4.2. OBJECTIVES OF THE COURSE:** To equip the students to meet the demands of the industry by mastering them with industry sought after computerized accounting packages.

**4.3. COURSE DESIGN**

**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.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 (invoicemode) - 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 - ledgersrelated 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

**Books for reference**

- Tally for Every one - Roopa, Atc Publishing Chennai.
- Implementing Tally 9 A Comprehensive Guide to Tally9 A.K. Nadhani& K.K. Nadhani - BPB Publications
- Tally Manual Tally Academy

**Syllabi for Core Optional 2  
MODEL – I B. Com. Programme  
COURSE- 4**

<b>Course Code</b>	
<b>Title of the course</b>	<b>Database Management System For Business</b>
<b>Semester in which the course is to be taught</b>	<b>6<sup>th</sup> Semester</b>
<b>No. of credits</b>	<b>3</b>
<b>No. of contact hours</b>	<b>90</b>

**4.1. COURSE AIM/RATIONALE:** To equip the students to handle database management system for business firms.

**4.2. OBJECTIVES OF THE COURSE:** The objective of this course is to familiarize students with database concepts.

**4.3. COURSE DESIGN**

**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 – Data types- Primary key- Properties of the fields- saving a table- Closing a table- Modifying data tables- creating table relationships – editing relationships. **(Hrs-Theory-8 Practical-16)**

#### **Module (4)**

Queries& Forms in Access: Types of queries- 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. **(Hrs-Theory-8 Practical-16)**

#### **Module (5)**

Reports in Access: The Report’s wizard- The Report design view- The Report design bar- The Toolbox- The preview window- Grouping and sorting – Printing a Report. (Hrs-Theory-6 Practical-12)

#### **Practical Training**

1. Creating and modifying database
2. Creating Relationship between tables
3. Using queries for viewing and modifying data from tables
4. Working with forms
5. Managing controls in forms
6. Generating Reports

#### **SUGGESTED READINGS**

1. An Introduction to Database Systems: C.J. Datha, A. Kannan&S.Swamynathan- Pearson Education.
2. Database Concepts- Tata McGraw Hill Companies. Ms-Office 2007: Gini Courter & Annett

**MODEL ----- I**  
**B. Com.Programme**  
**COURSE- 1**  
**FUNDAMENTALS OF TOURISM**

**Semester in which the course is to be taught**

**THIRD SEMESTER**

**No. of credits 3**

**No. of contact hours 90**

**4.1. COURSE AIM/RATIONALE:** To familiarize the basic concepts of tourism

**4.2. OBJECTIVES OF THE COURSE:** To provide the basic knowledge of tourism as a growing industrial branch of the Indian Economy

**4.3. COURSE DESIGN**

**MODULE -1**      MODULE-1 Introduction to tourism industry- meaning and definition of tourism- excursion- leisure and recreation, tourist – visitor- traveler –domestic and international tourism- nature, scope and significance of tourism - Different components of tourism-historical perspective of tourism industry in India- growth of the Indian tourism. **( 15HOURS)**

**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- responsible tourism [features and characteristics- advantages and disadvantages of each type. **(10 Hrs)**

**MODULE-3**

Tourism products- meaning and concept- characteristics of tourism products-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. **(25 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. **(15 Hrs).**

**MODULE-5** Adversities of tourism- issues of tourism- environmental- ecological- cultural social- diverse habitat- 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)**

**Assignment:** - Industrial Visit and Preparation of Reports.

#### **Books for references**

- Suddhendu Narayan Misra, Sapan Kumar Sadual, "Tourism Management", Excel Books publishers.
- ShashiPrabhaSharma(2004) "Tourism Education –Principles, Theories and Practices", New Delhi, Kanishka Publishers,
- ❑ BishwanathGhosh(2000), "Tourism and Travel Management", New Delhi, Vikas Publishing House PVT Ltd,
  - ❑ Sunil K.Kabia(2005), "Tourism and the Developing Countries ", New Delhi, Mohit Publication
  - ❑ Martin Mowforth and Ian Munt- Tourism and Sustainability.
  - ❑ Shaloo Sharma- Indian Tourism- Policies and Programmes.

**MODEL - I**  
**B. Com. Programme**  
**COURSE- 1**  
**MARKETING OF TOURISM**

**Semester in which the course is to be taught**      **FOURTH SEMESTER**

**No. of credits** 3

**No. of contact hours** 90

**4.1. COURSE AIM/RATIONALE:** To familiarize the students the marketing of tourism products.

**4.2. OBJECTIVES OF THE COURSE:** To portray the marketing practices in tourism industry with a view to enabling the students to promote and sell tourism products as a career.

**4.3. COURSE DESIGN**

**MODULE-1**

Concept of marketing of tourism- meaning and definition- Types of tourism markets-classification of the visitor segment - analysis of tourism market and marketing environment--market segmentation in tourism industry- identification of target market -competition in tourism industry- developing and selling packages of attraction and amenities. **(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- selection process of tourism product and market- measuring methods of demand of domestic and international tourism- forecasting tourism demand. Tourism marketing Mix-7p's of tourism marketing mix-Tourism product-life-cycle of tourism products- Peter s inventory of tourism attraction. **(15 Hrs).**

### MODULE-3

Pricing in tourism industry- meaning and definition- factors influencing pricing of tourism products- Methods or tools of pricing- cost-oriented pricing- market-oriented pricing- Government intervention- price-based stratification of tourism products- recent trends and developments in tourism pricing- national and international policies. **(15 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. **(25Hrs).**

### MODULE-5

Consumers and Tourism Marketing. Consumers in tourism industry- overall view- tourist- visitor and traveller- motives and priorities of tourism consumers- 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. **(25Hrs).**

### Books for references

- ❑ ManjulaChaudhary-Tourism Marketing
- ❑ 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.

**MODEL ----- I**  
**BCom.Programme**  
**COURSE- 3**  
**TRAVEL AND TOURISM INFRASTRUCTURE**

**Semester in which the course is to be taught**

**FIFTH SEMESTER**

**No. of credits 3**

**No. of contact hours 90**

**4.1. COURSE AIM/RATIONALE:** To create awareness about the role of travel intermediaries and the importance of infrastructure in tourism development.

**4.2. OBJECTIVES OF THE COURSE:** 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 nonbusiness clients. The tour operating business- functions of tour operators formulations of tour packages- dissemination of information on destinations costing and pricing. **(20 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- Time Zones - Calculation of time difference - Flying time calculation- Global indicators. **(20 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-transportation- accommodation and other amenities- 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. **(15 Hrs)**

**Assignment: - Industrial Visit and Preparation of Reports.**

### **Books for references**

- ❑ David.H. Hawl- Principles and Methods of Scheduling and Reservation.
- ❑ Mohinder Chand- Travel Agency Management- An Introduction Text.
- ❑ JegmohanNegi- Travel Agency and Tour Operation.
- ❑ BudherWerth, Haimman- Manual of Travel Agency Practice.
- ❑ CFTAA-IATA- Ticketing Study Material.

**MODEL -- I**

**B. Com. Programme**

**COURSE- 4**

**Title of the course HOSPITALITY MANAGEMENT**

**Semester in which the course is to be taught SIXTH SEMESTER**

**credits 3**

**Hours 90**

**4.1. COURSE AIM/RATIONALE:** To make the students understand about the importance of accommodation industry in tourism development

**4.2. OBJECTIVES OF THE COURSE:** 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- 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**

Role of accommodation in tourism- types of accommodation- grouping and categorization of hotels- registration forms of hotel ownership- pricing strategies of hotels- Accommodation Marketing - 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- domestic and international hotel chains- Importance of training in hotel industry- factors responsible for the successful induction of managerial skill in hotel industry **(20 Hrs)**

**MODULE-5** Emerging trends in hospitality management. Changing scenario of the hospitality industry- eco-friendly accommodation- heritage accommodation-effect of seasonality in promoting domestic market for hotel industry- availability of Business facilities in a hotel - Government and hotel industry- fiscal and non-fiscal incentives- challenges of hospitality industry in India. **(20 Hrs)**

#### **Books for references**

- ❑ Jungnohan- Hotel for Tourism Development.
- ❑ Manish Rath- Hotel Tourism and Hospitality Management.
- ❑ Travis.E. Liot- Food Services Management.
- ❑ DiswasanthGhosh- Tourism and Travel Management.
- ❑ Kishan. K. K and KaimraRobbert- Hospitality Operation and Management

**OPTIONAL – 3**

**MARKETING**

**PRODUCT AND BRAND MANAGEMENT**

**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**

- RamanujMajumdar. 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 McGraw 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**

**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

**(20hrs)**

## **SUGGESTED READINGS**

- Service marketing-Christopher. Lovelock, 5th edition, pearson
- Service marketing- Helen Woodruffle, macmillaian India.
- Service marketing-Rao, Pearson
- Service marketing, Roland Rust&AnthonyThothy.
- 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**

**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**

**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-outside 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)-MANOVA-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. RajanNair : Marketing Management
8. Ramaswamy and NamaKumari : Marketing Management

**OPEN COURSE**  
**FUNDAMENTALS OF ACCOUNTING**

**Instructional Hrs-72**

**Credit-3**

**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, double column)-Petty Cash book. **(20hrs)**

**MODULE-4** Trial Balance - Meaning - Objectives-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.

## 4

**PATTERN OF QUESTIONS**

Questions shall be set to assess knowledge acquired, standard application of knowledge, application of knowledge in new situations, critical evaluation of knowledge and the ability to synthesize knowledge. The question setter shall ensure that questions covering all skills are set. He/She shall also submit a detailed scheme of evaluation along with the question paper.

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

**Pattern of questions for external examination for theory paper without practical.**

	Total no. of questions	Number of questions to be answered	Marks of each question	Total marks
	10	10	1	10
	10	8	2	16
	7	5	5	25
	4	2	12	24
<b>TOTAL</b>	<b>31</b>	<b>25</b>	<b>x</b>	<b>75</b>