



**UNIVERSITY OF CALICUT**

**Abstract**

Faculty of Commerce and Management studies-Revised Regulations, Scheme and Syllabus of Bachelor of Commerce(BCom) Degree Programme under CUCBCSS UG-with effect from the 2017-18 admission-implemented-orders issued.

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**G & A - IV - E**

U.O.No. 5868/2017/Admn

Dated, Calicut University.P.O, 10.05.2017

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*Read:-*1.Item No..1 of the Minutes of the meeting of the Board of Studies in Commerce(UG) held on 02.02.2017.

2.Item No.2 of the Minutes of the meeting of the Faculty of Commerce and Management Studies held on 29.03.2017.

**ORDER**

As per paper read as (1) above, the meeting of the Board of Studies in Commerce (UG) held on 02.02.2017, resolved to approve and adopt the revised Regulation, Scheme and syllabus of B.Com (CUCBCSS) with effect from the academic year 2017-18.

As per paper read as (2) above, the Faculty of Commerce and Management Studies approved the minutes of the Board of Studies in Commerce (UG) read as (1) above.

After considering the matter in detail, the Hon'ble Vice Chancellor has accorded sanction to implement the revised Regulation, Scheme and Syllabus of B.Com (CUCBCSS) with effect from 2017-18 admission onwards, subject to ratification by the Academic Council.

The following orders are therefore issued;

The revised Regulation, Scheme and Syllabus of B.Com (CUCBCSS) is implemented with effect from 2017-18 admission, subject to ratification by the Academic Council.

(Revised Regulation, scheme and syllabus appended)

Vasudevan .K

Assistant Registrar

To

- 1.Principal of all affiliated Colleges offering B.Com programme
- 2.Controller of Examinations

Copy to: PS to VC/PA to PVC/PA to Registrar/PA to CE/J.R, B.Com branch/Digital wing/EX & EG section/SF/DF/FC.

Forwarded / By Order

Section Officer

**UNIVERSITY OF CALICUT**  
**REGULATIONS GOVERNING BACHELOR OF COMMERCE DEGREE**  
**PROGRAMME UNDER CUCBCSSUG ---- EFFECTIVE FROM THE ACADEMIC**  
**YEAR 2017-18**

**BATCH B.Com ADMISSIONS 2017-18**

**1.0 Title of the Programme**

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

**2.0 Eligibility for admission**

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

**3.0 Duration of the programme**

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

**4.0 Medium of Instruction**

The medium of instruction and examination shall be English.

**5.0 Courses of study**

Total number of courses for the whole B.Com Programme is 31. It is divided in to courses namely:-

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

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

### 5.1 Semester I

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Common	BC1A01	4	4	20	80	100
Common	BC1A02	5	3	20	80	100
Common	BC1A07	5	4	20	80	100
Core	BCIB01 Business Management	6	4	20	80	100
Compl.	BCIC01 Managerial Economics	5	4	20	80	100
	Total	25	19	100	400	500

### Semester II

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Common	BC2A03	4	4	20	80	100
Common	BC2A04	5	3	20	80	100
Common	BC2A08	5	4	20	80	100
Core	BC2B02 Financial Accounting	6	4	20	80	100
Compl.	BC2C02 Marketing Management	5	4	20	80	100
	Total	25	19	100	400	500

### Semester III

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Common	BC3A11 Basic Numerical Skills	5	4	20	80	100
Common	BC3A12 General Informatics	5	4	20	80	100
Core	BC3B03 Business Regulations	5	4	20	80	100

Core	BC3B04	Corporate Accounting	6	4	20	80	100
Compl.	BC3C03	HumanResources Management	4	4	20	80	100
		Total	25	20	100	400	500

#### Semester IV

Course	Title	Contact Hours	Credits	Internal	External	Total Marks	
Common	BC4A13	Entrepreneurship Development	5	4	20	80	100
Common	BC4A14	Banking and Insurance	5	4	20	80	100
Core	BC4B05	Cost Accounting	6	4	20	80	100
Core	BC4B06	Corporate Regulations	4	4	20	80	100
Compl.	BC4C04	Quantitative Techniques for Business	5	4	20	80	100
		Total	25	20	100	400	500

#### Semester V

Course	Title	Contact Hours	Credits	Internal	External	Total Marks	
Core	BC5B07	Accounting for Management	4	4	20	80	100
Core	BC5B08	Business Research Methods	4	4	20	80	100
Core	BC5B09	Income Tax Law and Accounts	5	4	20	80	100
Core	BC5B10	Course in Specialisation	5	4	20	80	100
Core	BC5B11	Course in Specialisation	5	4	20	80	100
Open	BC5D01	Open Course ( For tudents from other Departments)s	2	2	10	40	50
		Total	25	22	110	440	550

#### Semester VI

Course	Title	Contact Hours	Credits	Internal	External	Total Marks	
Core	BC6B12	Income Tax and GST	6	4	20	80	100

Core	BC6B13 Auditing and Corporate Governance	5	4	20	80	100
Core	BC6B14 Course in Specialisation	5	5	20	80	100
Core	BC6B15 Course in Specialisation	5	5	20	80	100
Core Project	BC6B16 (PR) Three Weeks Project and Viva-Voce	4	2	10	40	50
	Total	25	20	90	360	450

### **Core Courses in the area of Specialization:**

#### **A. Finance**

1. Financial Markets and Services
2. Fundamentals of Investments
3. Financial Derivatives
4. Financial Management

#### **B. Banking and Insurance**

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

#### **C. Co - operation**

1. Co-operative Theory and Practice
2. Legal Environment For Co-operatives
3. International Co-operative Movement
4. Co-operative Management and Administration

#### **D. Computer Applications**

1. Computer Applications in Business
2. Business Information Systems
3. Office Automation Tools
4. Computerized Accounting with Tally

#### **E. Travel and Tourism**

1. Tourism Principles And Practices
2. Tourism Product And Promotion
3. Tourist Transport And Tour Operation
4. Hospitality Management

#### **F. Islamic Finance**

1. Introduction to Islamic Commercial Banking
2. Fundamentals of Islamic Commercial Law
3. Foundations of Islamic Accounting Theory and Practice
4. Islamic Investment Funds and Insurance

### **Open Courses (For students from other departments)**

1. E- Commerce
2. Basics of Entrepreneurship and Management
3. Basic Accounting

5.2 **Four Common Courses** (BC3A11 Basic Numerical Skills, BC3A12 General Informatics, BC4A13 Entrepreneurship Development BC4A14 Banking and Insurance), all the Core Courses, Complementary and Open Courses for B.Com Programme shall be taught by Commerce Faculty. However, the core courses under the specialization Islamic Finance shall be taught by Commerce Faculty or teachers having M.A Islamic Finance or M.A Islamic Economics or M.A Economics with Islamic Finance qualifications.

### **6.0 Attendance**

A candidate shall attend at least a minimum of 75% of the number of classes actually held for each of the courses in a year to be eligible for appearing for examination in that course. If the candidate has shortage of attendance in any course in a year he shall not be allowed to appear for any examination in that year. However the University may condone shortage if the candidate applies for it as laid down in University procedures and if the Vice Chancellor is satisfied with the reasons cited by the candidate for his absence in classes.

### **7.0 Internal Assessment**

All courses shall have internal assessment as specified in the common regulations for CUCBCSSUG 2014. Provisions of the clause 9.2 and 9.3 of the common regulation are applicable in the case of internal assessment.

### **8.0 External Examination.**

8.1 The University shall conduct semester examinations as specified in the common regulations for CUCBCSSUG 2014. The duration of examination shall be three hours for each course; Provisions of clause 9.5, 9.6, 9.7 and 9.8 of the common regulation for CUCBCSSUG 2014 will be applicable for external examinations.

### **9.0 Project Report**

- 9.1 During the sixth semester every student shall do a project .The student may choose any topic from the subjects he/she has studied.
- 9.2 The candidate shall prepare and submit a project report to the Department.
- 9.3 The report shall be in English with not less than 30 pages, printed or typed (A4 size paper, 1.5 line spacing, Times New Roman font, font size 14) and spiral bound.

The project report should be submitted to the Head of the Department one week before the last working day of the sixth semester, duly certified by the Guide.

9.4 Project work shall have the following stages:

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

9.5 The project can be done individually or as a group of three students (maximum) on the same topic and present the report. However, the project supervisor should make sure that each student constructively contributes to the completion of the project. For this purpose the supervisor shall keep a diary in which the chronological record of the students visit to the supervisor for the project discussions shall be maintained. The work of each student shall be guided by one Faculty member.

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

9.7 Duration of project work

The duration for project work is 3 weeks.

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

9.9 Structure of the report

Title page

Certificate from the supervising teacher / organization (for having done the project work)

Acknowledgements

Contents

Chapter I : Introduction (Organization profile, Research problem, Objectives of the study, Research methodology etc.) Chapter II : Review of Literature Chapters III and IV: Data Analysis (2 or 3 chapters) Chapter V : Findings, Suggestions and Conclusion.

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

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

9.10 Evaluation of project report

The project report shall be subject to internal and external evaluation. The internal

evaluation shall be carried out by the supervising teacher and external evaluation done jointly by the internal examiner and the external examiners appointed by the University inclusive of Viva-voce examination. The marks should be awarded on the basis of the following:-

1. Evaluation of the Project Report shall be done under Mark System.

Marks secured for the project will be awarded to candidates, combining the internal and external Marks

2. The internal to external components is to be taken in the ratio 1:4. Assessment of different components may be taken as below.

Internal (20% of total)		External (80% of Total)	
Components	%of Marks	Components	%of Marks
Punctuality	20	Relevance of the Topic, Statement of Objectives, Methodology (Reference/ Bibliography)	20
Use of Data	20	Presentation, Quality of Analysis/Use of Statistical tools, Findings and recommendations	30
Scheme/Organization of Report	30	Viva-Voce	50
Viva-Voce	30		

3. Submission of the Project Report and presence of the student for viva are compulsory for internal evaluation. No marks shall be awarded to a candidate if she/he fails to submit the Project Report for external evaluation.
4. The student should get a minimum of 40 % marks in the aggregate and 40% separately for external for pass in the project.
5. There shall be no improvement chance for the Marks obtained in the Project Report.
6. In an instance of inability of obtaining a minimum of 40% marks, the project work may be re- done and the report may be re-submitted along with subsequent exams



through the department, as per the existing rule of the University examinations.

### **10.0 VivaVoce**

At the end of sixth semester candidate shall attend a comprehensive viva voce. The external evaluation of 12 to 15 students per day is to be conducted with one external examiner and one internal examiner. The examiners shall consult each other and award the grades according to the same criteria specified in 9.10 for the award of marks.

### **11.0 Requirement for passing the course**

For a pass in each course the student has to secure aggregate 40% marks or E grade in internal and external. An aggregate of 40% marks (E grade with 120 credits) is required for a pass in the B.Com degree programme.

12. The fourth/fifth semester students of regular colleges shall be taken under the supervision of faculty members to business or industrial units so as to enable them to have firsthand knowledge about location, layout, managerial functions, H R management or any area of study as per curriculum. Study tour to an industrial/business centre will form part of curriculum. The report submitted by the student in this respect shall be considered as one of the assignment of any one of the courses in the concerned semester.

**13.0 In all other matters regarding the conduct of B.Com Programme in the affiliated colleges under Calicut University under Choice Based Credit Semester System which are not specified in this regulation, the common regulation CUCBCSSUG 2014 will be applicable.**

## UNIVERSITY OF CALICUT

SYLLABUS OF BACHELOR OF COMMERCE DEGREE PROGRAMME UNDER  
CUCBCSS UG --- EFFECTIVE FROM THE 2017-18 BATCH B.COM ADMISSIONS

### CORE COURSES

#### **BCIB01 BUSINESS MANAGEMENT**

**Lecture Hours per week: 6**

**Credits: 4**

**Internal: 20, External: 80**

#### **Objectives:**

- > To understand the process of business management and its functions.
- > To familiarize the students with current management practices.

- > To understand the importance of ethics in business.
- > To acquire knowledge and capability to develop ethical practices for effective management.

### **Module I**

Concepts of Management – Characteristics of management – Schools of management thought - Management and administration – Functions of management – Management by objectives – Management by participation – Management by exception – Management by motivation

15 Hours

### **Module II**

Functions of Management: Planning – concept and importance - Decision making – barriers to effective planning – Organizing – concept and importance – different organization models – Span of management – Departmentation – Delegation.

20 Hours

### **Module III**

Functions of Management: Motivation: – concept and importance – Contributions of McGregor, Maslow and Herzberg – Leadership: – Concept and styles – Leadership traits - situational theory of leadership - Communication: – process and barriers – Control: – concept steps – tools – Coordination: Concept – Principles - Techniques

20 Hours

### **Module IV**

Business Ethics: Meaning and scope – Types of ethics – Characteristics – Factors influencing business ethics – Arguments for and against business ethics – Basics of business ethics - Corporate social responsibility - Environmental issues in business – Ethics in advertising – Globalization and business ethics.

20 Hours

### **Module V**

Emerging concepts in management – Kaizen – TQM – TPM – MIS – ISO – Change management – Stress management – Fish bone (ISHIKAWA) Diagram – Business eco system – Logistic management.

15 Hours

### **Reference Books:**

1. Boatwright. John R: Ethics and the Conduct of Business, Pearson Education, New

Delhi.

2. Gupta. CB; Business management, Sultan Chand & sons
- 3 Koontz, H and Wechrick, H: Management, McGraw Hill Inc, New York.
- 4 Prasad. LM; Principles and Practicd of Management; Sultan Chand & sons
- 5 Stoner. AF and Freeman RE; Management; Prentice Hall of India
- 6 Drucker, Peter, F., Management: Tasks, Responsibilities and Practices, Allied Publishers, New Delhi.
5. R.S Davar; Management Process
6. Rustum & Davan, Principles and Practice of Management.
7. Srinivasan & Chunawalla, Management Principles and Practice.
8. S. V. S. Murthy. Essentials of Management.

## **BC2B02 FINANCIAL ACCOUNTING**

**Lecture Hours per week: 6**

**Credits: 4**

**Internal: 20, External: 80**

### **Objectives:**

To equip the students with the skills of preparing financial statements for various type of organizations.

To enable the students to acquire knowledge about financial reporting standards and to understand corporate accounting methods.

### **Module I**

#### **Preparation of Financial Statements of Non Corporate Entities not covered by IFRS**

**Convergence:** Preparation of Financial Statements of sole trader - Single Entry: Meaning - Methods of profit determination - Capital comparison method - Conversion method – Depreciation accounting -

25 Hours

### **Module II**

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

20 Hours

### **Module III**

**Accounting For Banking Companies:** Bank accounts - Concept of Non-Performing Assets (NPA) -Preparation of Profit and Loss Account - Asset classification - Preparation of Balance Sheet.

15Hours

#### **Module IV**

**Accounting For Insurance Companies:** Insurance Accounts – types of insurance accounts-Final accounts of life Insurance - Profit determination of life insurance

15 Hours

#### **Module V**

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

15 Hours

#### **Reference Books:**

1. Chintan Patel, BhupendraMantri, Indian Accounting Standards, TaxmannPublications.
2. T. P, Ghosh , Illustrated Guide To Indian Accounting Standards, TaxmannPublications.
3. M.C. Shukla, T.S. Grewal and S. C. Gupta, Advanced Accounts, S. Chand &Co., New Delhi.
4. S.N. Maheswari and S.K. Maheswari, Financial Accounting.
5. R.L. Gupta and Radhaswamy, Advanced Accounting, Sultan Chand & Sons,New Delhi.
6. Dr. Goyal V.K., Financial Accounting, Excel Books, New Delhi.
7. Ashok Sehgal and Deepak Sehgal, Advanced Accounting, VolumeI,Taxmann, New Delhi.
8. Jain and Narang, Financial Accounting, Kalyani Publishers.
9. B.S. Raman, Advanced Accountancy.
10. P.C. Tulasian, Introduction to Accounting, Pearson Education.

### **BC3BO3 BUSINESS REGULATIONS**

**Lecture Hours per week: 5 Credits: 4**

**Internal: 20, External: 80**

#### **Objectives:**

- > To familiarize the students with certain statutes concerning and affecting business organizations in their operations.

## **Module I**

Business Laws : Introduction - Nature of Business Law - Meaning and definition -Indian Contract Act, 1872: Contract - Definition - Essentials of valid contracts - Classification of contracts - Offer and acceptance - Consideration - Capacity to contract - Free consent -Coercion - Undue influence - Misrepresentation - Fraud - Mistake - Void agreements -Discharge of contract - Breach of contract and remedies - Contingent contracts -Quasi contracts.

25 Hours

## **Module II**

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

20 Hours

## **Module III**

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

10 Hours

## **Module IV**

The Consumer Protection Act 1986: Objects and scope - Definition of consumer and consumer dispute - Complaint - Goods - Service - Unfair trade practices - Restrictive trade practices - Rights of consumers - Consumer Protection Council - Consumer Disputes Redressal Agencies.

10 Hours

## **Module V**

The limited liability partnership Act 2008 – Salient features – Distinction with partnership and company – LLP agreement – partners and designated partners – incorporation document – Extent and limitation of liability of LLP and partners.

15 Hours

### Reference Books:

1. Singh Avtar, The Principles of Mercantile Law , Eastern Book Company, Lucknow.
2. Kuchal M.C, Business Law , Vikas Publishing House, New Delhi
3. Kapoor N.D, Business Law , Sultan Chand & Sons, New Delhi.
4. Chandha P.R , Business Law.
5. S.S. Gulshan, Business Laws.

6. B. Sen and Mitra, Business and Commercial Laws.
7. Chandha P.R, Business Law, Galgotia, New Delhi.
8. Balchandani, Business Laws.
10. Desai T.R., Indian Contract Act, Sale of Goods Act and Partnership Act, S.C. Sarkar & Sons Pvt. Ltd. Kolkata.

### **BC3 BO4 CORPORATE ACCOUNTING**

**Lecture Hours per week: 6**

**Credits: 4**

**Internal: 20, External: 80**

**Objectives:**

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

**Module I**

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

20 Hours

**Module II**

**Accounting For Joint Stock Companies:** Accounting for Government grants (IAS20 and Ind AS 20) - Accounting for leases (IAS 17 and Ind AS 17) - Share based payments (IFRS 2 and Ind AS 102) - Accounting for Bonus and Right issue -Redemption of Preference shares - Redemption of Debentures - Buyback of shares -Alteration of Share capital.

15 Hours

**Module III**

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

15 Hours

## **Module IV**

**Business Combinations And Consolidated Statements** (IFRS 3,10,13 and Ind AS103, Ind AS 27, Ind AS 28): Acquisition method for business combination -Consolidated Statement of Financial Statements - Statement of Financial position /Balance sheet - Summary of consolidation procedures - Non controlling interests -Goodwill arising on consolidation - Intra group trading - Intra group trading of Non-current assets - Pre-acquisition profits - Fair values in acquisition accounting -Consolidated Statement of Profit or Loss and Other Comprehensive Income – Intragroup dividends.

25 Hours

## **Module V**

**Accounting For Electricity Companies:** Concept of Double account system -Difference between double entry and double account - Final accounts of electricity companies.

15 Hours

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

## **Reference Books:**

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

## BC4B05 COST ACCOUNTING

Lecturer Hours per week: 6

Credits: 4

Internal: 20, External: 80 Objectives:

- > To familiarize the students with the various concepts and elements of cost.
- > To create cost consciousness among the students.

### Module I

Introduction : Definition - Meaning and scope - Objectives - Functions -Merits and Demerits - Cost Accounting and Financial Accounting - Cost classification - Elements of cost - Cost units - Cost centre - Types - Methods and Techniques of Costing .

10 Hours

### Module II

Materials : Importance of Material cost control - Purchase Procedure - Store control -Types of Store - Stores Records - Perpetual Inventory-ABC Analysis - VED Analysis-JIT Inventory - Stock levels - EOQ - Issue of materials - FIFO , LIFO , Simple and Weighted Average methods.

20 Hours

### Module III

Labour and Overheads: Importance of Labour cost control - Time Keeping and Time Booking - Idle Time - Over Time - Computation of Labour cost - Remuneration Systems and Incentive Schemes. Overheads : Definition - Overhead Allocation - Apportionment - Re-Apportionment -Direct distribution - Step Ladder - Reciprocal Service methods - Repeated Distribution and Simultaneous Equation methods - Absorption of overheads - Methods of Absorption - Labour Hour Rate and Machine Hour Rate .

20 Hours

### Module IV

Methods of Costing: Unit Costing - Job Costing - Contract Costing - Process Costing -Process Losses - Service Costing (only Transport)

25 Hours

### Module V

Cost Control Techniques: Budgetary Control and Standard Costing: Budget and Budgetary Control - Need and Importance - Types of Budgets -Preparation of Financial Budget - Flexible Budget and Fixed Budget - ZBB - Programme and Performance Budgets.

15 Hours



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

**Reference Books:**

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

**BC4BO6 CORPORATE REGULATIONS**

**Lecture Hours per week: 4**

**Credit: 4**

**Internal: 20, External: 80**

**Objectives:**

- > To familiarise the students with corporate law and to make them aware of the importance of corporate governance in the management of organizations.

**Module I**

Introduction to Companies Act 2013: Objects of the Act - Salient features of the Act -Meaning and definition of company - Features - Kinds of companies - Private Company -Public company - Associate Company - Dormant Company - One person company -Small Company - Government Company - Lifting of corporate veil.

05 Hours

**Module II**

Formation of Companies: Promotion - Role of promoters - Incorporation - Capital subscription - Commencement of business - Pre-incorporation and provisional contracts. Document of companies: Memorandum of Association - Definition - Contents and alteration - Doctrine of Ultravires - Articles of Association - Definition - Contents and alteration - Distinction between Memorandum and Articles - Constructive notice of Memorandum and Articles - Doctrine of Indoor management - Prospectus - Contents -Statement in lieu of prospectus - Liabilities for misstatement.

20 Hours

### **Module III**

Share Capital : Shares - Kinds of shares - Public issue of shares - Book building -Allotment of shares - Irregular allotment - Issue prices of shares - Listing of shares -Employees stock option scheme - Sweat equity shares - Right shares - Bonus shares -Shares with differential rights - Share certificate and share warrant - Calls - Forfeiture -Surrender of shares - Buyback of shares - De materialization and re materialization of shares - Transfer and transmission of shares - Transfer under Depository system.

15 Hours

### **Module IV**

Management of Companies : Board and Governance - Directors: Appointment - Position - Powers - Rights - Duties and liabilities - Qualification - Disqualification - Removal of directors - Key Managerial Personnel - Introduction to Corporate Governance - Need and importance of Corporate Governance - Corporate social responsibility. Securities and Exchange Board of India Act 1992 - Object - Establishment and management of SEBI -Powers and functions of SEBI - Securities Appellate Tribunal (SAT).

20 Hours

### **Module V**

Company Meetings and Winding up : Requisites of a valid meeting - Statutory meeting -Annual general body meeting - Extra ordinary meeting - Board meetings - Resolutions -Types - Company Secretary : Qualification - appointment - duties - Winding up : Meaning - Modes of winding up - Winding up by Tribunal - Members' voluntary winding up - Creditors' voluntary winding up - Liquidator: Powers - Duties and liabilities -Consequences of winding up.

10 Hours

### **Reference Books:**

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

Practice, Himalaya Publishers.

8. M.C. Kuchal: Secretarial Practice.
9. Ashok Bagrial: Secretarial Practice.

## **BC5B07 ACCOUNTING FOR MANAGEMENT**

**Lectures Hours per week: 4**

**Credits: 4**

**Internal: 20, External: 80**

### **Objectives:**

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

### **Module I**

Management Accounting: Nature and Scope - Difference between cost Accounting, Financial accounting and Management accounting - Recent trends in Management Reporting.

05 Hours

### **Module II**

Analysis and Interpretation of Financial Statements: Meaning - Types and Methods of Financial Analysis - Comparative Statements - Trend Analysis - Common size Statements (a general discussion only).

05 Hours

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

25 Hours

### **Module III**

Fund Flow and Cash Flow Analysis:

- A. Fund Flow Statements: Meaning and concept of Fund - Current and Non Current Accounts - Flow of fund - Preparation of Fund Flow statement - Uses and Significance.

B. Cash Flow Statement: Difference between Fund flow Statement and Cash flow Statement - Preparation of Cash Flow Statement as per AS - 3 Norms - Direct and Indirect methods (Stress to be given to Problems).

20 Hours

### **Module-V**

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

20 Hours

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

### **Reference Books:**

1. Dr. S.N. Maheswari : Management Accounting.
2. Saxena : Management Accounting.
3. Made Gowda : Management Accounting.
4. Dr. S. N. Goyal and Manmohan : Management Accounting.
5. B.S.Raman: Management Accounting.
6. R.S.N. Pillai and Bagavathi : Management Accounting.
7. Sharma and Gupta : Management Accounting.
8. J. Batty : Management Accounting.
9. Foster: Financial Statement Analysis, Pearson Education.
10. P.N. Reddy & Appanaiah : Essentials of Management Accounting.

## **BC5B08 BUSINESS RESEARCH METHODS**

**Lecture Hours per week: 4**

**Credits: 4**

**Internal: 20, External: 80**

### **Objectives:**

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

### **Module I**

Business Research: – Definition and significance - Features of business research – The research process – Variable - Proposition - Types of research – Exploratory and causal research –

Theoretical and empirical research - Basic and applied research - Descriptive research - Phases of business research – Research Hypothesis – Characteristics – Research in an evolutionary perspective – Role of theory in research - Theory building - Induction and Deduction Theory.

10 Hours

## **Module II**

Research Design – Definition – Types of research design – Exploratory and causal research design - Descriptive and experimental design – Types of experimental design – Validity of findings – Internal and external validity – Variables in research – Measurement and scaling – Different scales – Construction of instrument - Validity and reliability of instrument -

15 Hours

## **Module III**

Data Collection: - Types of data – Primary Vs secondary data – Methods of primary data collection – Survey Vs observation – Experiments – Construction of questionnaire and instrument – Validation of questionnaire – Sampling plan – Sample size – Sampling methods - Determinants of optimal sample size – Sampling techniques – Probability Vs non probability sampling methods.

15 Hours

## **Module IV**

Data Processing: Processing stages - Editing - Coding and data entry – Validity of data – Qualitative Vs quantitative data analysis – Frequency table - Contingency table - Graphs - Measures of central tendency and index number – Testing of Hypothesis - Bivariate and multi variate statistical techniques – Factor analysis – Discriminant analysis- Cluster analysis – Interpretation.

15 Hours

## **Module V**

Research Report: Different types – Contents of report – Need of executive summary – Chapterisation – Contents of chapter - Report writing stages – The role of audience – Readability – Comprehension – Tone – Final proof – Report format – Title of the report – Ethics in research – Subjectivity and objectivity in research.

15 Hours

## Reference Books:

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

## Bc5 B09 Income Tax Law and Accounts

**Lecture Hours per week: 5**

**Credits: 4**

**Internal: 20, External: 80 Objectives:**

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

### Module I

Basic Concepts: Income - Agricultural income - Person - Assessee - Assessment Year - Previous Year - Gross total income - Total income - Maximum marginal rate of lax - Residential status - Scope of total income on the basis of residential status –Exempted incomes.

10Hours

### Module II

**Computation of Income under Different Heads: Salaries - Allowances - Perquisites -Profit in lieu of salary - Gratuity – Pension.**

20 Hours

### **Module III**

Income from house property: Annual Value of House property - Computation under different circumstances - Deduction from annual value.

15Hours

### **Module IV**

Profits and Gains of Business or Profession: Definition - Computation - Allowable expenses and non allowable expenses - General deductions - Provisions relating to Depreciation.

20 Hours

### **Module V**

Capital Gains: Definition of Capital Assets - Long term and Short term - Transfers - Cost of acquisition - Cost of improvement - Exempted Capital gains. Income from Other Sources: Definition- Computation.

**20 Hours**

(Theory and problems may be in the ratio of 40% and 60%respectjvely .Only simple problems are to be expected)

### **Reference Books:**

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

## **Bc6 B12 Income Tax and GST**

**Lecture Hours per week: 6**

**Credits: 4**

**Internal: 20, External: 80**

### **Objectives:**

- > To impart basic knowledge and equip students with application of principles and provisions Income - tax Act, 1961 and GST Act 2016

### **Module I**

Income Tax Contd: Deemed Incomes and Clubbing of income – Set- off and carry forward of

losses - Deductions to be made in computing total income – Computation of total Income of individuals – Computation of Tax liability of individuals – Rebate and relief of tax.

25 hours

## **Module II**

Income tax authorities – Powers and functions – Provisions of advance payment of tax – Tax payment – Deduction and payment of tax at source – Recovery of tax.

Procedure of assessment of income tax – Filing of returns of income – Voluntary return of income – Statutory obligations in filing of returns – Return of loss – Belated returns – Revised returns – Defective returns – PAN – Different types of assessment – Self assessment – Assessment on the basis of return – Best judgment assessment – Regular assessment – Reassessment – Protective assessment.

15 Hour

## **Module III**

**Goods and Services Tax:** Brief history behind the emergence of GST – The scope of GST – Definitions and meaning - Central Goods and Services Tax Act–Integrated Goods and Services Tax Act - State Goods and Services Tax Act - Levy and Collection of Central/State Goods and Services Tax - Taxable person - Power to grant exemption from tax - Time and value of supply of goods - Time of supply of services

15 Hours

## **Module IV**

Registration - Amendment of registration - Cancellation of registration - Revocation of cancellation of registration - tax invoice, credit and debit notes – Returns - First Return - Annual return - Final return - Tax Return Preparers - Levy of late fee - Notice to return defaulters

15 Hours

## **MODULE V**

Payment of tax, interest, penalty and other amounts - Interest on delayed payment of tax - Tax deduction at source - transfer of input tax credit - refund of tax - accounts and records - demands and recovery I - Inspection, search, seizure and arrest - offences and penalties - tax authorities - Special audit - Power of CAG to call for information .

10 Hours

(The syllabus of GST will be revised after the rules and regulations relating to GST Act are framed)



## **BC6B13    AUDITING AND CORPORATE GOVERNANCE**

**Lecture Hours per week: 5**

**Credits: 4**

**Internal: 20, External: 80**

Objective: To provide knowledge of auditing principles and techniques and to familiarize the students with the understanding of issues and practices of corporate governance in the global and Indian context.

Module I:

Auditing – Meaning – Objects - Basic Principles and Techniques – Auditing and investigation - Classification of Audit - Audit Planning – Qualities of an auditor – Advantages and limitations of audit - 10 hours

Module II

Audit Procedures: Vouching - Definition - Features - Examining vouchers -Vouching of cash book - Vouching of trading transactions - Verification and valuation of assets and liabilities: Meaning - Definition and objects - Vouching v/s verification - Verification and Valuation of different assets and liabilities - 20 hours

Module III

Internal Control - Internal Check - Internal Audit --Definitions - Necessity - Difference between internal check and internal control - Fundamental Principles of internal check - Difference between internal check and internal audit - Special Areas of Audit: Tax audit and Management Audit - Recent trends in auditing - Relevant Auditing and Assurance Standards (AASs) - Rights duties and liabilities of auditor - Audit committee - Auditor's Report - Contents and types - Auditors certificate. -20 hours

Module IV: Conceptual Framework of Corporate Governance: Meaning, Theories, Models and Benefits of Corporate Governance; Board Committees and their Functions; Insider Trading; Rating Agencies; Green Governance/E-governance; Clause 49 of Listing Agreement; Class Action; Whistle Blowing; Shareholders Activism - 20 hours

Module V

Major Corporate governance failures - BCCI (UK) - Maxwell Communication (UK) - Enron (USA) – Satyam Computer Services Ltd - TATA Finance - Kingfisher Airlines - Common Governance

**Suggested Readings:**

1. Institute of Chartered Accountants of India, Auditing and Assurance Standards, ICAI, New Delhi.
2. Relevant Publications of ICAI on Auditing (CARO).
3. Gupta, Kamal and Ashok Arora, Fundamentals of Auditing, Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi.
4. Ghatalia, S.V., Practical Auditing, Allied Publishers Private L td., New Delhi.
5. Singh, A. K. and Gupta Lovleen, Auditing Theory and Practice, Galgotia Publishing Company.
6. Mallin, Christine A., Corporate Governance (Indian Edition), Oxford University Press, New Delhi.
7. Rani, Geeta D., and R.K. Mishra, Corporate Governance- Theory and Practice, Excel Books, New Delhi.
8. Bob Tricker, Corporate Governance-Principles, Policies, and Practice (Indian Edition), Oxford University Press, New Delhi.
9. Sharma, J.P., Corporate Governance, Business Ethics, and CSR, Ane Books Pvt Ltd, New Delhi.

**Core courses in the area of Specialization-Finance**

**BC5B10 FINANCIAL MARKETS AND SERVICES**

**Lecture Hours per week: 5**

**Credits: 4**

**Internal: 20, External: 80**

**Objectives:**

- > To provide basic knowledge about the structure, organization and working of financial system in India.

**Module I**

Financial System: Meaning and Significance - Functions of the financial system - Financial concepts - Financial Assets - Financial markets - Classification - Financial instruments -Weakness of Indian Financial System. Financial services-Meaning -Types.

**Module II**

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

15 Hours

**Module III**

Capital Market: New issue market - meaning - functions - methods floating new issue  
 -intermediaries in the new issue market - Merchants bankers and their functions - Recent trends in  
 new issue market - Stock Exchanges - Functions - Structure of Stock Exchanges- BSE - NSE -  
 Listing of securities - Advantages of listing - Methods of trading in stock exchanges - On line trading  
 - Stock indices. Venture Capital-Concept and meaning.

25 Hours

**Module IV**

Financial Institutions: Commercial banks - Development financial institutions - Non-Banking  
 Financial Corporations - Mutual Funds, Insurance Companies - Objectives and functions- Lease  
 Financing-meaning- Factoring and Forfeiting (only a brief outline)

15 Hours

**Module V**

Regulatory Institutions - RBI - Role and Functions - The Securities and Exchange Board of India:  
 Objectives - Functions - Powers - SEBI Guidelines for primary and secondary market.

10 Hours

**Reference Books:**

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

## BC5B11FUNDAMENTALS OF INVESTMENTS

Lecture Hours/ week : 5

Credits : 4

Maximum Marks : 100 (External : 80, Internal :20)

Duration of Examination : 3 Hours

### Course Objectives

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

### **Module I**

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

20 Hours

### **Module II**

Fixed Income Securities: Bond - Features - Types of bonds - Estimating bond yields - Types of bond risks - Default risk and credit rating - Bond valuation

10 Hours

### **Module III**

Approaches to Security Analysis: Fundamental Analysis - Technical Analysis and Efficient Market Hypothesis - Dividend capitalization models - Price Earnings Multiple Approach to equity valuation.

20 Hours

### **Module IV**

Portfolio Analysis: Portfolio and Diversification - Portfolio Risk and Return –portfolio with more than two securities. Markowitz model - efficient portfolio – optimal portfolio – single index model – multi index model.

20 Hours

## Module V

Investor Protection: SEBI & role of stock exchanges in investor protection - Investor grievances and their redressal system - Insider trading - Investors' awareness and activism.

10 Hours

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

### Reference Books:

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

## BC6B14-FINANCIAL DERIVATIVES

Lecture Hours/ week : 5

Credits : 5

Maximum Marks : 100 (External : 80, Internal :20)

Duration of Examination : 3 Hours

### Course Objectives

- To acquire knowledge about financial derivatives and their features.
- To know about various risks associated with derivatives.

## Module I

Financial Derivatives: Introduction - Meaning – Types of financial derivatives: Forwards – Futures – Options – Swaps – Economic functions of derivative contracts.

10 Hours

## Module II

Derivative Markets: History of financial derivative market – Participants in a derivative market – Cash market Vs derivative market – Stock market derivatives in India – Other derivatives in India – The regulatory frame work for derivatives trading in India.

15 Hours

## Module III

Forward Contracts : Features – Limitations of forward markets – Introduction to Futures – Meaning and definition - Features of futures – Difference between forwards and futures – Futures

terminology – Types of future contracts - Financial futures – Stock futures – Currency futures - Interest rate futures – Index futures - Commodity futures – Futures pay-offs – Trading strategies in stock futures .

20 Hours

#### **Module IV**

Options: Meaning – Definition – Need - Difference between options and futures – Fundamental option strategies – Types of options contracts - Call – Put – options – Intrinsic value Vs Time value of options - Trading strategies in stock options.

20 Hours

#### **Module V**

Swaps: Meaning – Definition - Features of swaps – Terms used in swaps – Types of swaps: Interest rate swap - Currency swap - Commodity swap - Equity swap – Difference between Swaps and Futures.

15Hours

#### **Reference Books:**

1. Hull John. C, Options, Futures and Other Derivatives, Pearson Educations Publishers, New Delhi (Latest Edition).
2. S.L.Gupta, Prentice Hall of India Private Ltd, New Delhi.
3. L.M Bhole , Financial Institutions and Markets – Structure, Growth and Innovations , Tata Mc Graw Hill Publishing Co. Ltd. New Delhi.
4. D.C. Patwari&A.Bhargava , Options and Futures, An Indian Perspective , JAICO Publishing

### **BC6 B15 FINANCIAL MANAGEMENT**

**Lecture Hours per week: 5**

**Credits: 5**

**Internal: 20, External: 80**

#### **Objectives:**

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

#### **Module I**

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

15 Hours

## **Module II**

Investment Decision: Capital budgeting process - Estimation of relevant cash flows - Payback Period method - Accounting Rate of Return - Net Present Value - Net Terminal Value - Internal Rate of Return - Profitability Index - Capital budgeting under risk - Certainty Equivalent Approach and Risk Adjusted Discount Rate.

20 Hours

## **Module III**

Financing Decision: Cost of capital and financing decision - Estimation of components of cost of capital : Equity capital - Retained earnings - Debt and Preference capital - Weighted average cost of capital and Marginal cost of capital - Sources of long term financing - Capital structure - Operating and financial leverage - Determinants of capital structure.

20 Hours

## **Module IV**

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

10 Hours

## **Module V**

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

15 Hours

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

### **Reference Books:**

1. Home, J.C. Van: "Financial Management and Policy". Prentice Hall of India , New Delhi.
2. Khan and Jain: "Financial Management Text and Problems", Tata McGraw Hill, New Delhi.
3. Pandey, I.M: "Financial Management", Vikas Publications.
4. Bhalla, V.K.: "Financial Management & Policy," Anmol Publications. Delhi.
5. Chandra, P: "Financial Management - Theory and Practice", Tata Me Graw Hill.
6. Singh, J.K.: "Financial Management- Text and Problems". Dhanpat Rai and Company. Delhi.
7. R. S. Kulshrestha: Financial Management. Sahitya Bhawan.
8. R. P. Rastogi: Fundamentals of Financial Management, Galgotia Publications. New

Delhi.

9. Ravi M Kishore: Fundamentals of Financial Management. Tax man Publications.).
- 10 Battacharya, Hrishikas: Working Capital Management - Strategies and Techniques, Prentice Hall of India, New Delhi.

## **Core courses in the area of Specialization – Banking and Insurance**

### **BC5B10 BANKING SERVICES MANAGEMENT**

**Lecture Hours per week: 5**

**Credits: 4**

**Internal: 20, External: 80**

#### **Objectives:**

- > To help the students to understand the various provisions of Banking Regulation Act 1949 and the reforms in the banking sector.
- > To impart knowledge about different forms of banking services and the procedure for opening and operating bank accounts.

#### **Module I**

Banking Legislation and Reforms: Banking Regulation Act 1949 - Provision on capital liquidity - Powers of Reserve bank of India - Banking sector reforms in India -Classification of bank assets - Investment evaluation - Income recognition -Management of non-performing assets.

15 Hours

#### **Module II**

Innovation in Banking Services: Innovative banking - Social banking - Lead bank scheme - Differential interest rate scheme - off shore banking - Hi-tech banking -Financial services - Venture capital financing - Housing finance - Agricultural Financing - Hire purchase - Packing credits - Deficiency in services - Ways to improve the services.

20 Hours

#### **Module III**

Loans and Advances: Principles of lending - Safety - Liquidity - Profitability - Security - Repaying capacity - Project appraisal - Loan system - Advantages and limitations - Cash credit - Hypothecation - Pledge - Lien - Mortgages - Factors limiting advances - Recalling of advances - Consortium advances.

15Hours

**Module IV** Banker and Customer: Meaning and definition - Relationship - Obligations of a banker -



Garnishee Order - General and special rights of a customer to charge a bank under Consumer Protection Act.

15 Hours

### **Module V**

Opening and Operating of Accounts: Procedure for opening and closing an account - Savings Bank Account - Fixed Deposit Account - Current Account - NRE Account -Precautions taken by the banker to open and operate accounts for various types of customers: Minor - Married women - Agent - Joint accounts - Partnership firms - Joint stock companies - Trustees - Clubs and charitable societies - Pardanashin Women -Executors and administrators - Lunatics - Illiterate - Drunkard .

15 Hours

### **Reference Books:**

1. Maheshwari. S.N , Banking Law and Practice.
2. Shekar. K.C, Banking Theory Law and Practice.
3. B.S Khubchandani, Practice and Law of Banking, Mac Millan India Ltd, 2000
4. Bedi. H.L & V.K Hardikar, Practical Banking.
5. K.C Nanda, Credit and Banking, Response Book, Sage Publications, 1999
6. Pannandikar & Mithami, Banking in India.
7. Radhaswamy & Vasudevan , Text Book of Banking.
8. Varshaney , Banking Law and Practice.
9. Sundram & Varshney, Banking And Financial System, Sultan Chand & Sons.
10. Dr.S.Gurusamy, Financial Services & System , Vijay Nicole imprints Pvt Ltd.

## **BC5 B11 INSURANCE MANAGEMENT**

**Lecture Hours per week: 5**

**Credits: 4**

**Internal: 20, External: 80**

### **Objectives:**

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

### **Module I**

Insurance Organization and Management - Organisation forms in Life and Health insurance - Organisational structure - Life insurers management and office administration - Insurance

documentation - Publicity - Proposal forms - Policies contracts - Premium receipts - Endorsement  
- Renewals.

15 Hours

## **Module II**

Role of Insurance Intermediaries in Emerging Markets - Agency regulation - Prerequisites -  
Training procedures for becoming an agent - Remuneration and other benefits - Agency  
commission structures - Functions of an agent.

10 Hours

## **Module III**

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

20 Hours

## **Module IV**

Investment Management - Objectives of investment policy - Nature of investments -Magnitude of  
funds - Investments of funds - Constraints of stock market- 'Non-Life' investments - Capital  
adequacy and capital management - Mobilising large resources -Investor or / Policyholder  
protection.

15 Hours

## **Module V**

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

15 Hours

## **Reference Books:**

1. Kenneth Black Jr., Harold D. Skipper Jr., Life and Health Insurance, Pearson Education
2. P.S.Palande, R.S.Shah, M.L.Lunawat, Insurance in India, Response Books.
3. D.C.Srinivasan, Shashank Srivastava, Indian Insurance Industry, New century publications.
4. Julia Holyoake & Bill Weiper, Insurance, CIB publications, Delhi.

5. Anand Ganguly, Insurance Management, New Age publications.

## **BC6B14 FOREIGN EXCHANGE MANAGEMENT**

**Lecture Hours per week: 5**

**Credits: 5**

**Internal: 20, External: 80**

### **Objectives:**

- > To enable the students to learn the theories of foreign exchange behavior.
- > To help the students to understand the different types of exchange rate risks.

### **Module I**

Exchange Rate - History of exchange control in India - Features of Foreign Exchange Regulation Act, 1973 (FERA) - Foreign Exchange Management Act, 1999 -Administrative set up of foreign exchange in India - Foreign Exchange Dealers' Association of India (FEDAI) - Functions of Foreign Exchange Department - Nostro Account - Vostro Account - Loro Account.

10 Hours

### **Module II**

International Exchange Systems - Fixed and floating exchange rate systems -Depreciation V/s Devaluation - Exchange rate system prior to IMF - Exchange rate systems under IMF - Smithsonian Agreement - Currency exchange rate regimes -External value of rupee - Current Account convertibility and Capital Account convertibility.

20 Hours

### **Module III**

Balance of Payments - Definition - Components of balance of payments -Disequilibrium in balance of payments - Corrections of disequilibrium.

10 Hours

### **Module IV**

Foreign Exchange Market - Features - Participants - Settlement of Transactions - Types of Transactions - Spot - Forward - Swap and Non - deliverable forwards - Quotations in Interbank Markets - American and European quotation - Factors determining spot exchange rates - Purchasing Power Parity Theory.

20 Hours

### **Module V**

Derivatives - Meaning and types - Forward Contracts - Features of Futures contract -Hedging with futures - currency options - Concept of interest rate risks - Exchange Risk -Transaction exposure - Translation and economic exposures.

15 Hours

**Reference Books:**

1. Luc Soenen: "Foreign Exchange Management", McGraw-Hill Primis Custom Publishing.
3. Robert J. Hodrick: " The Empirical Evidence on the Efficiency of Forward and Futures Foreign Exchange Markets", Gordon & Breach Publishing Group.
4. Loosigian, Allan: " Foreign Exchange Futures: A Guide to International Currency", Scholarly Books,USA
5. CJeevanandam: " Foreign exchange, Concepts, practices & control", Sultan Chand &sons.

**BC6B15 RISK MANAGEMENT AND INSURANCE**

**Lecture Hours per week: 5**

**Credits: 5**

**Internal: 20, External: 80**

**Objectives:**

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

**Module I**

Risk: Meaning of risk - Degrees of risk - Cost of risk - Various elements of cost of risk -Sources of risk - Types of risk - Pure risk and speculative risk - Acceptable and non acceptable risks - Static and dynamic risk - Risk management - Characteristics of risk management - Significance - Principles of risk management - Objectives - Risk and risk management process - Risk identification - Evaluation - Risk management techniques -Selecting and implementing risk management techniques - Risk Management Information System - Organisation of risk management in business - Methods of risk management -Identification, measurement and control of risk - Evaluation, frequency and severity of losses - Pooling of risk - Insurance as risk pooling arrangements - Transferring of risks.

20 Hours

**Module II**

Commercial Risk Management Applications - Property - Liability - Commercial property insurance -Different policies and contracts - Business liability and risk management insurance - Workers' compensation and risk financing.

18 Hours

### **Module III**

Derivatives as Risk Management Tools: Classification of derivatives - Features of hedging, forward, futures, options and swaps.

15 Hours

### **Module IV**

Risk Management Applications - Loss of life - Loss of health - Retirement planning and annuities - Employee benefits - Financial and estate planning.

12 Hours

### **Module V**

Risk Management Environment - Industry - Functions and organisation of insurers -Government regulation of insurance sector - IRDA - Privatisation of insurance business in India - Changes in Insurance Act - Insurance intermediaries - Insurance products pricing -Claim valuation - Foreign insurers in India.

10 Hours

### **Reference Books:**

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

## Core courses in the area of Specialization – Co-operation

### BC5B10 CO-OPERATIVE THEORY AND PRACTICE

Lecture Hours per week: 5

Credits: 4

Internal: 20, External: 80

#### Objectives:

- > To provide conceptual clarity and theoretical base in co-operation.
- > To provide an overall idea about important types of co-operatives.

#### Module I

Co-operation and its Principles: Co-operation - Meaning - Definition - Features -Importance - Benefits - Principles of Co-operation: Rochdale (first stage) - Reformulated Co-operative Principles by ICA (2nd stage) - Karve Committee in Co-operative principles (3rd stage) and Principles at the 4th stage by ICA in 1995.

20 Hours

#### Module II

Co-operation and Other Economic Systems, Organizations and Associations: Cooperation and economic systems : Capitalism, Socialism and Communism.

10 Hours

#### Module III

Co-operative Education and Training: Meaning - Importance - ICA and Co -operative movement - NCUI, VAMNICOM, NCCT, ICM, State Co-operative Unions and their role in education and training - Co-operative week - Co- operative flag - Journals on cooperation.

15 Hours

#### Module IV

Types of Co-operatives and Co-operative Credit : \_Agricultural credit societies - Non agricultural credit societies - Non agricultural non credit societies - PACS - Service Cooperative Banks - Farmers Banks - District Co-operative Banks - State Co-operative Banks - Primary Agricultural and Rural Development Banks - Kerala State Co-operative Agricultural and Rural Development Banks.

15 Hours

#### Module V

NABARD and its role in co-operative movement - Consumer societies - Dairy societies -Marketing societies - SC/ST societies - Urban Cooperative Banks - Employee societies -IFFCO - KRIBCO - Fishery societies - Housing societies - Industrial societies (Weavers and Coir Societies) - NAFED - MILMA - HANTEX - MATSYAFED - MCAC - NHB and NCB - Types of Credit: Short,

medium and long term - Two tier and Three tier credit structure.

20 Hours

**Reference Books:**

1. Dubashi P.R , Principles and Philosophy of Co-operation
2. Krishnaswamy O. R & Kulandaiswamy, Co-operation Concept and Theory
3. Mathur B.S, Co-operation in India
4. Hajala.T.N , Principles, Problems and Practice of Co-operation
5. Krishnaswami. O.R, Fundamentals of Co-operation.
6. Mamoria C.B, Rural Credit & Agricultural Co-operatives
7. Bedi R.D, Theory, History & Practice of Co-operation
8. Kulkarni, Theory and Practice of Co-operation
9. Mamoria C.B. and Saxena , Co-operation in Foreign Lands
10. G.R.Madan, Co-operative Movement in India.
11. B.B.Goel, Co-operative Legislation, Trends and Dimensions.
12. Periodicals and Journals Published by NCUI

**BC5B11 LEGAL ENVIRONMENT FOR CO-OPERATIVES**

**Lecture Hours per week: 5**

**Credits: 4**

**Internal: 20, External: 80**

**Objectives:**

- > To enable the students to acquire knowledge about co-operative legal frame work in India and Kerala.
- > To understand the formalities for registering co-operatives and the administrative set up.

**Module I**

Cooperative Legislation: Features and important landmarks in the history of co-operative legislation in India - Genesis and growth of co-operative movement in India during pre-, post independence and after 1991.

10 Hours

**Module II**

Co-operative Legislations in India: Co-operative Credit Societies Act, 1904 - Features - Co-operative Societies Act, 1912 - Features - Kerala Co-operative Societies Act, 1969 - Features -

Multistage Co-operative Societies Act, 1984 - Model Cooperative Societies Act, 1991 & 2002 - Features - Recent Trends and Developments - Vaidyanathan Committee Report.

20 Hours

### **Module III**

Kerala Co-operative societies Act 1969-Registration of Co-operative Societies : Formalities - Bye Law - Model and its amendment - Formalities - Change of name and liability - Formalities - Membership formalities - Qualifications and disqualifications -Associate or nominal member - Qualifications and disqualifications of members of Board - Election - Procedure - Settlement of disputes - Types and procedure - Enquiry -Inspection - Supervision - Surcharge - Liquidation and its formalities - Board of Directors' meeting - Annual General Body meeting - Minutes - Quorum for the meetings -Removal and expulsion of members - Restrictions on holding shares - Privileges of cooperatives.

20 Hours

### **Module IV**

Administrative Set-up of Co-operative Department in Kerala - Delegation of powers -Audit - Procedure - Audit programme - Vouching - Audit classifications - Proceedings -State and the co-operative movement in India - Role of state in the development of cooperatives - De-officialisation of the co-operative movement - Reconstructing cooperative administration.

15 Hours

### **Module V**

Salient Features of Banking Regulation Act 1949 (As applicable to co-operative societies) - Impact of Co-operative Law on co-operative management.

10 Hours

### **Reference Books :**

1. G.R.Madan, Cooperative Movement in India
2. Goel B.B, Cooperative Legislation, Trends and Dimensions
3. B.S.Mathur, Co-operation in India.
4. T .N.Hajella , Principles, Problems and Practice in Co-operation.
5. Dr.V.BJugale and Dr. P.A.Kohli, Reasserting the Co-operative Movement
6. Co-operative Credit Societies Act ,1904
7. Co-operative Societies Act, 1912



8. Government of India, Multi State Co-operative Societies Act, 2002
9. Government of India, Report of the Committee on Model Act
10. Mohanan P.N., Co-operative Laws in Kerala
11. Bedi R.D., Co-operative Law in India
12. Calvert, The Law and Principles of Co-operation.
13. Rishpal Nainta , The Law of Co-operative Society in India, Deep & Deep Publications Pvt. Ltd., New Delhi.

## **BC6B14 INTERNATIONAL CO-OPERATIVE MOVEMENT**

**Lecture Hours per week: 5**

**Credits: 5**

**Internal: 20, External: 80**

Objectives: To enable the students to acquire knowledge about evolution and development of co-operative movement in the world.

### **Module I**

Co-operative Movement in Foreign Countries: Great Britain (Consumer) - Germany (Agricultural Credit) - Denmark (Dairy) - China (Induscos) - Japan (Multi-purpose societies) - USA (Marketing) - USSR (Collective Farms).

15 Hours

### **Module II**

Co-operatives and Employment in Africa: Cocoa - Co-operatives in Sierra Leone -African Confederation of Co-operatives Savings and Credit Associations, (Nairobi) Kenya - Kilimanjaro Native Co-operative Union (Tanzania) - Contribution of Robert Owen, Louis Blanc, Shri V. L. Mehta and D. R. Gadgil in the sphere of co-operation.

15 Hours

### **Module III**

International Co-operative Alliance: Objectives - Role - Membership - Governing Bodies - Regional offices - Sectoral organizations and functioning of ICA - Leading specialized organizations of ICA - International Co-operative Agricultural Organization (ICAO) - International Co-operative Banking Association (ICBA) - International Health Co-operative Organization (IHCO) - International Co-operative Fisheries Organization (ICFO) - Consumer Co-operative World-wide (CCW).

20 Hours

### **Module IV**

Role of International Organisations in the Development of Co-operative Movement: International Labour Organization - World Bank - World Assembly of Youth - Afro-Asian Rural Reconstruction Organization

15 Hours

### **Module V**

Inter Co-operative Relations: Indian Farmers Fertilizers Co-operatives (IFFCO) - Anand Milk Producers Union Limited (AMUL) - National Co-operative Union of India (NCUI)

10 Hours

### **Reference Books:**

1. G.R.Madan , Co-operative Movement in India.
2. T.N.Hajella , Principles, Problems and Practice in Co-operation.
3. Periodicals and Journals published by NCUI
4. R.D.Bedi, Theory, History and Practice of Co-operation.
5. Saxena and Mammoria , Co-operation in Foreign Lands.
6. T.N.Hajella , Principles, Problems and Practice of Co-operation.
7. C.A. Digest Published by I.C.A.
8. Review of International Co-operation, Official Journal of I.C.A.

## **BC6B15 CO-OPERATIVE MANAGEMENT AND ADMINISTRATION**

**Lecture Hours per week: 5**

**Credits: 5**

**Internal: 20, External: 80**

### **Objectives:**

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

### **Module I**

Management of Societies: General body - Representative general body - Election -Supersession -Privileges of co-operative societies - State and co-operatives - Properties and funds of co-operatives - Disposal of net profit - Co-operative education fund - Audit - Inquiry and supersession - Disputes - Settlement of disputes - Winding up and cancellation of registration - Execution - Appeals - Revision and Review.

20 Hours

## **Module II**

Role of Management in the Development of Co-operative Organizations - Principles of management - Co-operative management - Unique features of co-operative management -Integrating the principles of co-operation and principles of management - Professional management for co-operatives - Meaning - Importance and evaluation criteria -Organizational structure of a co-operative - Designing organization structure for cooperatives.

15 Hours

## **Module III**

Co-operative Leadership - Meaning - Importance - Types - Problems of leadership in cooperative organization - Path-goal theory of leadership and case studies of Cooperative leadership - Nature of management leadership - Combination of management and leadership qualities.

10 Hours

## **Module IV**

Co-operative Accounting: Meaning - Definition - Special Features of co-operative accounting - Sources of funds - Owned and borrowed - State aid to co-operatives -Preparation of Trial Balance, Profit and Loss Account and Balance Sheet - Treatment of overdue interest - Books & registers maintained by the co-operatives - statutory requirements - Day book and subsidiary day book - Triple column cash book - Rough cash chitta - R&D statements - Computerized accounting system.

15 Hours

## **Module V**

Co-operative Audit - Features - Difference between co-operative audit and general audit, financial audit and administrative audit - Auditor - Duties, rights and responsibilities -Stages of audit work- Preparation of audit programs-Vouching - Verification &valuation of assets & liabilities - Auditing of reserves & provisions -Audit memorandum - Audit classification - Audit certificate - Audit fees.

15 Hours

## **Reference Books :**

1. Dwivedi R.C, Democracy in Cooperative Movement - An Indian Profile
2. Hajela T.N, Principles, Problems and Practice of Cooperation
3. Kamat G.S, New Dimensions of Co-operative Management
4. Nakkiran S, Cooperative Management - Principles and Techniques
5. Sah A.K, Professional Management for Co-operatives

6. Desai S.S.M, Agriculture and Rural Banking in India
- 7 ILO, Co-operative Management & Administration
8. Goel .B.D, Co-operative Management and Administration, Deep&Deep Publications, New Delhi
9. Nakkiran.S , A Treatise on Co-operative Management, Rainbow Publications, Coimbatore
- 10.Sinha and Sahaya .R., Management of Co-operative Enterprises, National Council for Co-operative Training, New Delhi
11. ICA, Readings in Co-operative Management
12. Krishnaswamy O.R, Co-operative Account Keeping
13. Manikkavasakam , A Treatise on Co-operative Account eeping
14. Samiuddin , Co-operative Accounting & Auditing

## **Core Courses in the area of Specialization: Computer Applications**

### **BC5B10 COMPUTER APPLICATIONS IN BUSINESS**

**Lecture Hours per week: 5 Credits: 4**

**Internal: 20, External: 80**

#### **Objectives:**

- > To help the students to acquire basic knowledge about computer and its applications in various areas of business.
- > To enable the students to understand the modern trends and technologies in computer applications.

#### **Module I**

Computer Systems : Introduction – Features and Parts of new generation Computers-Factors to be considered while selecting computer - Importance of computers in business –Network- Types of network, LAN, WAN, MAN, PAN ,BAN,SAN&CAN.Computer applications in various areas of business- Internet, Features and uses in business- Social media & its uses in business

15 Hours

#### **Module II**

Business and websites-introduction to web design-concepts-principles involved in

developing a website-golden rules of web designing-page design-home page-web standards-audience requirement-Role of websites in a business-Cascading Style Sheet-Concept of CSS-HTML-HTML documents-Basic structure of an HTML Document-creating an HTML Document-HTML Tags.

15 Hours

### **Module III**

Elements of HTML-Introduction-working with text-working with Lists, Tables, Hyperlinks, images and multimedia-web publishing or hosting-creating the website -saving the site-working on the web site-themes-publishing websites-website for business growth.

15 Hours

### **Module IV**

E-Commerce & Digital payments: E-Commerce, Business Models - B2B, B2C, B2G, C2C & B2E – Requirements of e-commerce website – Modes of delivery- Digital payments: USSD, NUUP, AEPS, UPI, Debit card, Credit card, Pre-paid cards, Internet Banking, Mobile banking, e-wallets – POS Terminals, M-POS, V-POS.

20 Hours

### **Module V**

Digital Security – Security threats in Internet & e-Commerce, Virus & Trojan horses, Phishing, Hacking, Spyware – Security Measures, Antivirus, Firewall, Encryption, Bio-metrics –Precautions while using Internet & e-payments - IT Act, Major Provisions of IT Act.

10 Hours

### **Reference Books :**

1. Rajaraman , Introduction to Information Technology, PHI
2. Jennifer Niederst Robbins, “Learning web design:A beginner’s Guide to HTML,CSS,Java script.and web Graphics” ,O’ Reilly Media,Inc
3. John Duckett, “HTML and CSS Design and build websites”,John Wiley&Sons
4. Rajaraman , Fundamentals of Computers 4/E, PHI
5. PTSJ Joseph, E-Commerce: An Indian perspective, PHI
6. Ananya Misra, E-Commerce, B.K Publications Pvt.Ltd.
7. P. Mohan , Fundamentals of Computers, Himalaya Publishing House
8. Dennis P. Curtin , Information Technology, McGraw Hill International
9. Behrouz A. Forouzan , Data Communication and Networking 2nd edition ,McGraw- Hill
10. Avi Silberschatz, Peter Galvin & Greg Gagne Willey, Operating System Concepts

11. Uyles Black , Computer Networks Protocols, Standards and Interface: Prentice Hall India Pvt. Ltd.
12. Alfred Glkossbrenner , Internet 101 Computing MGH
13. Alex Leon & Mathews Leon, Fundamentals of Information Technology, LeonTechworld
14. Suresh Samudrala, Retail Banking Technology, Jaico Puubishing House
15. Indian Institute of Banking & Finance, Digital banking, Taxman
16. Karnika Seth, Computers, Internet and New technology laws, Lexis Nexis
17. Pavan Duggal, A text book on Cyber law, Universal Law Publishing company
18. Harish Chander, Cyber Laws and IT Protection, Prentice Hall India

### **BC5B11 BUSINESS INFORMATION SYSTEMS**

**Lecture Hours per week: 5**

**Credits: 4**

**Internal: 20, External: 80**

#### **Objective:**

- > To enable the students to acquire basic knowledge in the information technology and its relevance to the various areas of business.

#### **Module I**

Management Information System: Data, Information & Knowledge – Information Technology & Communication technology - Role of Information & Communication technology in Business – Management Information System , Meaning , Concepts, Purpose & Features of MIS, Basic structural concepts.

15 Hours

#### **Module II**

Types of Management Information Systems: Transaction Processing System - Decision Support Systems (DSS) - Characteristics and capabilities of DSS – Components of DSS – Executive Information System - Expert System – Management Reporting System.

15 Hours

#### **Module III**

Data Base Management Systems : DBMS - Definition - Necessity of a database - Characteristics of database - Database management systems - Types of database management systems - Logical data models - Hierarchical model - Network model - Relational model - Object-oriented model - Object relational model Deductive/inference model - Comparison between various database models.

20 Hours

#### **Module IV**

Enterprise Resource Planning (ERP) – Meaning - Need for ERP - Benefits of an ERP system – ERP software – Phases in ERP implementation - Issues and challenges in the implementation of ERP.

15 Hours

#### **Module V**

Business Process Reengineering: Meaning and definition of BPR – Reengineer - Need and Objectives of BPR - Process of BPR – Advantages of BPR - Issues and problems of BPR

10 Hours

#### **Reference Books :**

1. James A O'brien, George.M.Marakas & Ramesh Behl, Management Information Systems, McGraw Hill Education, 2013
2. D.P Goyal, Management Information Systems: Managerial Perspectives, Vikas Publishing House, 2014
3. A.K Gupta, Management Information System, S.Chand & Company 2010
4. Alexis Leon, Enterprise Resource Plannning, McGraw Hill Education 2007
5. Uma G Gupta, Management Information Systems, Galgotia Publications Pvt Ltd, New Delhi, 1993
6. Jyotindra Zaveri, Enterprise Resource Planning, Himalaya Publishing House 2012
7. Rajesh Ray, Enterprise Resource Planning text and cases, McGraw Hill Education 2010.
8. R.Radhakrishnan & S.Balasubrahmanian, Business Process Reengineering: Text and cases, Prentice Hall India Learning Pvt. Ltd, 2008
9. R.Srinivasan, Business Process Reengineering, McGraw Hill Education 2011
10. B.R Dey, Business Process Reengineering & Change Management , Dreamtech Press 2004.

### **BC6B14 OFFICE AUTOMATION TOOLS**

**Lecture Hours per week: 5**

**Credits: 5**

**Internal: 20, External: 80**

#### **Objectives:**

- > To enable the students to acquire basic knowledge in the various office automation tools and its applications in the various areas of business.

#### **Module I**

MS-Word : Word Basics - Starting word - Creating a new document - Opening preexisting document  
- The parts of a word window - Typing text - Selecting text - Deleting text -Undo - Redo - Repeat  
- Inserting text - Replacing text - Formatting text - Cut - Copy -Paste - Formatting Text and  
Documents - Auto format - Line spacing - Margins - Borders and Shading.

Headers and Footers : Definition - Creating basic headers and footers - Tables - Creating table -  
Adding, changing, deleting rows - Inserting, changing, deleting column - Graphics - Importing  
graphics - Clipart - Insert picture - Clip Art Gallery - Drawing objects - Text in drawing .

Templates : Template types - Using templates - Exploring templates - Modifying templates -

Macros : Record in macros - Editing macros - Running a macro - Mail Merge: Mail Merge concept  
- Main document - Data sources - Merging data source and main document - Overview of word  
menu options - Word basic tool bar.

(Theory 15 Hours and Practical 10 Hours)

## **Module II**

MS EXCEL : Electronic Spreadsheet – Creating and rearranging worksheet - Structure of  
spreadsheet and its applications to accounting, finance, and marketing functions of business  
-Creating a dynamic / sensitive worksheet - Concept of absolute and relative cell reference -  
Using built in functions – Mathematical, statistical and financial functions – Conditional  
formatting –filters- Charts – Pivot table and pivot chart - Goal seeking and solver tools - Sharing  
data with other desktop applications - Strategies of creating error free worksheet.

(Theory 15 Hours and Practical 10 Hours)

## **Module III**

Ms-Power Point : Power point - Basics - Terminology - Getting started - Views -Creating  
presentations - Using auto content wizard - Using blank presentation option -Using design  
template option - Adding slides Deleting a slide - Importing images from the outside world -  
Drawing in power point - Transition and build effects - Deleting a slide - Numbering a slide  
- Saving presentation - Closing.

(Theory 9 Hours and Practical 6 Hours)

## **Module IV**

The Internet and its Basic Concepts: Internet concept - History - Development in India  
-Technological foundation of internet - Distributed computing - Client-server computing -Internet  
protocol suite - Application of distributed computing - Client-server computing -

## **Module V**

Internet protocol suite in the internet environment - Domain Name System (DNS) -Generic  
Top Level Domain (g TLD) - Country Code Top Level Domain (cc TLD) -Indian -



Allocation of second level domains - IP addresses - Internet Protocol Applications of internet in business, Education, Governance, etc.

(Theory 10 Hours)

**Reference Books :**

1. Ron Mansfield, Working in Microsoft office, Tata Me Graw Mill (2008)
2. Ed Bott, woody Leonard, Using Microsoft Office 2007, Pearson Education (2007)
3. R.K.Taxali, PC Software Made Simple.
4. Stephen L.Nelson , Office 2000 Complete Reference.
5. Joyce Cox ,Polly Orban, Quick course in Microsoft Office.
6. Gimi Couster , Mastering Office 2000.
7. Rajkamal, Internet and Web Technologies, Tata McGraw Hill (2007).

**BC6B15 COMPUTERISED ACCOUNTING WITH TALLY**

**Lecture Hours per week: 5**

**Credits: 5**

**Internal: 20, External: 80**

**Objectives:**

- > To enable the students to acquire basic knowledge in the computerized accounting systems and its applications in the area of business.

(Out of the 80 lecture hours, the ratio between theory and practical hours shall be 3:2)

**Module I**

Introduction to Accounting: Accounting basis and terms -Branches of accounting - Mode of accounting - Manual accounting - Computerized accounting fundamentals.

Accounting with Tally : Introduction to Tally - Tally interface - fl1 features - fl2 configuration - Company creation - Accounting groups - Accounting ledgers - Accounting vouchers - Vouchers entry.

15 Hours

**Module II**

Inventory Management with Tally - Stock groups - Stock items - Stock category -Unit of measures - Godown inventory vouchers (Pure inventory and inventory vouchers).

Integration of Accounting with Inventory : Bill wise details - Invoicing - Voucher entry -Cost centre - Cost category - Budget and control - Bank reconciliation - Interest calculation - Order

processing - Stock valuation methods - Reorder levels - Tracking numbers - Bill of material - Inventory ageing.

30 Hours

### **Module III**

Tax Application in Tally - Introduction to GST - GST activation and classification -GST computation - Composite GST - Input Tax credit - Tax Invoice, Credit and Debit Notes- Returns- Transfer of Input Tax Credit- Time and Value of Supply-Recent features

15 Hours

### **Module IV**

Accounting and Inventory Reports - Trading, Profit and loss A/c - Balance Sheet -Ledgers - Cost centre and budget reports - Cash book and bank book - Inventory reports - Decision supporting tools - Ratio analysis - Cash flows - Fund flow - Budgeting system - Printing of reports - Voucher and bill printing etc.

10 Hours

### **Module V**

Technology Advantage of Tally - Tally audit - Tally vault - Back up, restore, merge and split of database - ODBC interface - Export and import of data - web enabled reporting - On line support of software.

10 Hours

### **Reference Books:**

1. A.K. Nadhani and K.K. Nadhani, Implementing Tally 6.3, 1/e BPB Publications, New Delhi.
2. Namrata Agarwal, Tally 6.3 , 2004 Edition , Dream Tech., New Delhi.
3. Sridharan,, Narmadha Publications, May 2003.

## **Core courses in the area of Specialization – Travel and Tourism**

### **BC5B10 TOURISM PRINCIPLES AND PRACTICES**

**Lecture Hours per week: 5**

**Credits: 4**

**Internal: 20, External: 80**

**Objectives:**

- > To enable the students to understand the basic concepts, principles and the current practices of tourism in India.

**Module I**

Tourism an Overview: Meaning and definition of tourism, traveler, visitor, excursionist and transit visitor - International and domestic tourist - Elements, nature and characteristics of tourism - Types and forms of tourism - Inter disciplinary approaches to tourism - Historical perspective of tourism - Major travel motivations - Tourism demand -Types of tourism demand - Evolution of tourism demand.

10 Hours

**Module II**

Tourism Industry and Impacts: Structure and components of tourism industry- Tourism system - Positive and negative impacts of tourism - Economic, socio- cultural, and environmental impacts - Nature of impacts - Economic and socio-cultural measures for maximising benefits and minimising costs.

15 Hours

**Module III**

Tourism Organizations: Role of different tourism organizations - UNWTO, WTTC, PATA, IATA, National Tourist Organizations (NTO) - Role and functions of Ministry of Tourism, Government of India, ITDC - Major public sector organizations in Kerala Tourism : DOT, Government of Kerala, KTDC and DTPCs.

10 Hours

**Module IV**

Tourism Planning and Development: Concept of tourism planning - Evolution of tourism planning - Significance, levels and types of tourism planning - Process in tourism planning - Leadership and co-operation in tourism development plans - Role of Government, private sector and NGOs - Factors responsible for growth and development of tourism at the global and national levels - Factors inhibiting growth of tourism - Tourism scenario and future - Tourism trends at national and international levels - Five year plans and major tourism development initiatives - National and state tourism policies.

20 Hours

## **Module V**

Tourism and Environment: Concept and types of environment in tourism - Relationship between tourism & environment - Meaning and principles of sustainable tourism development - Steps in sustainable tourism development - Environment impact assessment - Types, importance and factors influencing carrying capacity - Role of tourist and community participation in sustainable tourism - Approaches to sustainable tourism -Eco-tourism - Responsible tourism - Responsible tourism initiatives in Kerala.

20 Hours

### **Reference Books:**

1. A.K Bhatia , International Tourism , Sterling Publishers
2. G.S Batra, Tourism in 21<sup>st</sup> Century, Anmol Publishers
3. P.C Sinha, Tourism Impact Assessment, Kaniska Publishers
4. K.C Sharma, Tourism Policies, Planning Strategies, Pointer Publishers
5. Kishan K.Kamra ,Managing Tourist Destination ,Kanishka Publishers
6. Pran Nath Seth, Sushama Seth Bhat, An Introduction to Travel and Tourism, Sterling Publishers.
7. V.Harikumar, A.S Dileep,T.Rajesh, Tourism Trends and Strategies, Sonali Publishers.
8. Kerry Godfrey and Jackie Clarke, Tourism Development Hand Book, Cassell, London.
9. Foster Douglas , Travel & Tourism Management, Me. Millan, London
10. Cooper Fletcher, Gilbert and Wanhill, Tourism Principles and Practices, ELBS with Pitman, London
11. Page J Stephen, Brunt Paul, Connel Jo et al, Tourism A Modern Synthesis, Thomson Publishers, London
12. Charles R. Goeldner & Brent Ritchie, J.R. ,Tourism, Principles, Practices, Philosophies, John Wiley and Sons, New Jersey.

## **BC5B11 TOURISM PRODUCTS AND PROMOTION**

**Lecture Hours per week: 5**

**Credits: 4**

**Internal: 20, External: 80**

### **Objectives:**

> To enable the students to acquire knowledge about the tourism product and promotion.

## **Module I**

Tourism Product: Meaning and definition of tourism product - Salient features of tourism product - Components of tourism product - Tourism resources as products - Categories of tourism resources: Natural, cultural, events, activities - Peter's inventory of tourist attraction - Tourism resource

audit - Resource inventory and evaluation - Concept of tourist destination - Tourist and tourism product - Classification of tourists.

10 Hours

## **Module II**

Natural Tourism Resource: Hill and mountain tourism - Himalayan and non Himalayan hill resorts in India - Role of desert, beaches, islands, rivers and lakes in Indian tourism -Wildlife tourism in India - Major wildlife circuits - Major wildlife sanctuaries and national parks in India.

15 Hours

## **Module III**

Culture and Tourism : Culture and tourism inter-relationship - Tourism culture Vs cultural tourism in India - Elements of culture - Socio cultural tourism resources in India -Architectural heritage of India - Historical monuments : museum, art galleries and libraries - Important shrines of the Hindus, Buddhist, Jain, Sikh, Muslim, Christians and others - Classical and folk dance forms and styles in India - Classical vocal music schools - Fairs and festivals of India - Cuisines, customs, costumes and handicrafts of India -Ayurveda, yoga and meditation - Conservation of cultural heritage of India.

20 Hours

## **Module IV**

Manmade Resources: Relationships between leisure, recreation and tourism - Urban and rural recreation - Barriers to recreation - Gender and social constraints - Range of recreation businesses - Adventure sports - Commercial attractions - Amusement parks -Gaming - Shopping - Live entertainments - House boats -Tree houses - Home stays.

15 Hours

## **Module V**

Tourism Promotion: Concept of tourism promotion - Approaches to promote tourism product - Push and pull strategies - Dimensions of tourism promotion - Objectives -Advertisement - Process and tools - Public relation - Concept and tools - Sales promotion: Concept and techniques - Tourist publicity - Media and types - Tourist information centres - Tourist guides.

15 Hours

## **Reference Books:**

1. A.K Bhatia, International Tourism, Sterling Publishers
2. P.C. Sinha, Tourism Marketing, Anmol publishers

3. Ratandeeep Singh, Infrastructre of Tourism in India, Kaniska
4. Ratandeeep Singh , TourismMarketing , Kaniska
5. Acharya Ram, Tourism and Cultural Heritage of India, ROSA Publication
6. Ministry of Information and Broadcasting, Government of India, The Gazette of India:  
History and Culture, Vol.2,
7. Hussain.A.K, The National Culture of India, National Book Trust,
8. Mukerjee.R.K, The Culture and art of India ,George Allen Unwin Ltd,
9. Kishan K.Kamra, Managing Tourist destination, Kanishka
- 10.Pran Nath Seth ,Sushama Seth Bhat, An Introduction to Travel and Tourism Sterling. 12 Stephen Ball, Encyclopedea of Tourism Resources in India, B/H.  
11.Manoj Dixit, Tourism products, New Royal Book Co.  
12.Sarina Singh , Lonely Planet India.
13. Robinet Jacob, Indian Tourism Products, Abhijeet Publications,  
14. George Torkildsen, Leisure and Recreation Management, Fourth Edition, E&FN Spon, London

### **BC6B14 TOURIST TRANSPORT AND TOUR OPERATION**

**Lecture Hours per week: 5**

**Credits: 5**

**Internal: 20, External: 80**

**Objectives:**

- > To help the students to understand system of tourist transport and tour operation and to know current development and practices in these areas.

**Module I**

Tourist Transport System: Tourist transport systems in the world - Transportation and Travel evolution - Role of transport in tourism - Road, rail, water, and air transport - Role of Railways in tourism - Indian Railways and tourism - Major tourist trains in India -

Concept of cruises - Road transportation - Major transcontinental, international and National Highways - Coach travel - Role of Government in road transport in India - Car rental agency operations.

15 Hours

**Module II**

Air Travel - History of aviation - Airline terminology - Embarkation and disembarkation procedures - Major air travel routes - Airport codes - Codes of major airlines - Baggage handling - Airport security - freight - Guidelines for special handling of passengers - Role of IATA and ICAO

- History and growth of airlines in India - major airports, air routes and airlines in India - An overview of ticketing - Basic elements of air Fares - Air Ticketing process - Parts of a ticket - Types of tickets - Details of an automated ticket.

20 Hours

### **Module III**

Travel Agency: Travel agency business - Functions and types of travel agency - Linkages and integration with the principal service providers - Setting up a full-fledged travel agency - Sources of income of a travel agency - IATA and DOT rules for travel agency approval - Passport and visa - Types of visa - Preparing visa cases - Formalities required for various visas.

15 Hours

### **Module IV**

Tour Operation: Difference between travel agent and tour operator - Types of tour operators - Package tour and its components - Types of package tours - Formulation, designing, costing and selling a tour package - Tour itinerary - Meaning and its importance - Types of itineraries - Factors affecting in designing a tour itinerary- Role of UFTAA and TAAI.

15 Hours

### **Module V**

Information Technology in Tourism: Modern mass media techniques - Passenger reservation systems - Computer in airlines and railways - CRS Vs GDS - Use of IT in travel agency - Consumer access to travel information systems: Websites - Automated ticket machines - Information Kiosks.

10 Hours

### **Reference Books:**

5. Jagmohan Negy, Travel Agency & Tour Operation Concepts & Principles, Kanishka
6. A.K Bhatia , International Tourism, Sterling Publishers
7. Pran Nath Seth , Sushama Seth Bhat, An Introduction to Travel and Tourism, Sterling
8. Puspinder .S. Gill, Dynamics of Tourism , Anmol Publishers.
9. Ratan Deep Singh, Infrastructure of Tourism in India , Kanishka
10. Endres Guntar , Vital Guide, Major Airlines of the World (2nd edition), Motrbooks Intl.
11. Senguttuvan P. S, Fundamentals of Air Transport Management, Excel Books.
12. Gupta S.K, International Airfare & Ticketing Methods and Techniques, UDH Publishers.
13. Ratandeep Singh, Tourism and Transport Management :Practice and Procedures, Kanishka

14. Garg, Deepa , Travel Agency and Ticketing, Mohit Publication
15. Stephen J. Page, Transport for Tourism, Pearson Education
16. Sheldon J. Pauline, Tourism Information Technology, CABI Publishing New York.
17. Hirst Mike ,Air Transport System, Woodhead Publishing Ltd.
18. Doganis Rigas, The Airline Business (2nd edition), Routledge.

## **BC6B15 HOSPITALITY MANAGEMENT**

**Lecture Hours per week: 5**

**Credits: 5**

**Internal: 20, External: 80**

### **Objectives:**

- > To give the students a broad overview of the basic concepts of hospitality management and to help them to make use of the opportunities in this sector.

### **Module I**

Introduction to Hospitality Industry: Definition of hotel - History of hotel industry Economic significance - Linkage among hospitality, tourism and travel industry - Classification of hotels on the basis of size, location, clientele, duration of stay, level of service, ownership - Alternative accommodations.

15 Hours

### **Module II**

Hospitality Industry in India: Indian concept - History of hospitality establishments in India - Western impact - Development in the 20<sup>th</sup> century - Star rating of hotels - Major hotel chains in India - Types of ownership and management of hotels - Proprietary, franchise and management contract - Organizational structure and chart of a major hotel - Major departments of a hotel.

15 Hours

### **Module III**

Front Office and House Keeping Functions: Sections and layout of front office -Functions of front office - Attributes of front office personnel - Methods of hotel reservations - Recording the reservations - Complaint handling - Paging - Functions of information section - Role of lobby manager - Reception office equipments - Hotel tariff plans - Types of guest rooms - Mode of settling bills of guests - Concept and areas of housekeeping - Staffing pattern of housekeeping department.

20 Hours

### **Module IV**

Food and Beverage: Concept of food and beverage preparation - Methods of cooking foods -



Staffing in hotel kitchen - Style of food service - Indian styles of food service -Types of menu - Planning menu - Room service and buffet service - Guest reception in restaurant.

15 Hours

### **Module V**

Safety and Security in Hotel: Safety precautions - Major security considerations - Water quality defects and treatments - Handling of chemical hazards - Management of internal air quality of hotel.

10 Hours

### **Reference Books :**

1. Yogendra K .Sharma, Hotel Management Educational and Environmental Aspects, Kanishka.
2. A.K Bhatia , International Tourism , Sterling Publishers
3. M.Kumar, Basics of Food and Beverage Management, Axis Publications
4. Andrews, Sudhir, Food & Beverage Service: A Training Manual, Tata McGraw Hill.
5. James A Bardi, Hotel Front Office Management, John Wiley and Sons.
6. Andrews, Sudhir, Text Book of Front Office Management & Operations, Tata McGraw Hill.
7. Jerome J Vallen, Gary K Vallan, Check in & Check out: Managing Hotel Operations, Prentice Hall.
8. George, Bobby, Food & Beverage Service, Jaico.
9. G Raghubalan & Raghubalan Smritee, Hotel House Keeping : Operations & Management, Oxford University Press, USA.
10. Singh Malini, George Jaya B. (2008), House Keeping Operations, Design and Management, Jaico.
11. Muhammed Zulfikar, Inroduction to Tourism and Hotel Industry, VikasCore

## **Core courses in the area of Specialization – Islamic Finance**

### **BC5B10 Introduction to Islamic commercial banking**

**Lectures Hours per week: 5**

**Credits: 4**

**Internal: 20, External: 80**

### **Module I**

The concept of Islamic Banking – Evolution and history of Islamic banking - development of interest free banks- Modern Islamic Banks. Principles of Islamic finance- - Prohibition of riba,

gharar and mysir-rationale of prohibitions – trade and riba

10 Hours

## **Module II**

Functioning of Islamic banks- Deposit products in Islamic banks-current account, savings account and investment account- -al wadiah, qard and mudaraba principles- special investment account and general investment account- difference between conventional banking and Islamic banking

10 hours

## **Module III**

Financing products- equity based products- *mudaraba*, *musharaka* and declining *musharaka*-various issues and merits of these techniques in finance operation- difference between conventional equity finance and participatory finance

20 hours

## **Module IV**

Debt based financial products- *murabaha*- conditions and steps for murabaha practice-*murabaha* and *musawama- bai, muajjal* - Issues in product management and its area of application  
Forward sales- *bai'salam* and *isthisnah*- method of operation and practice of *salam* contract-parallel *salam- Isthisnah* –conditions for practice- difference between *salam* and *isthisnah*-area of application.

20 hours

## **Module V**

Leasing contract-*ijara*-basic rules of leasing-leasing as a mode of financing-permanent leasing and *ijara wa iqthinah* –securitization of *ijarah* –Uses of *ijara - Qard hasana, a'rahn, wakala , ju'alah* and kafala based products - practicing of *hisbah* in Islamic banks and its conditions

20 hours

## **Reference Books:**

- 1) Kamal, Mohd Hashim. A Shari'a Analysis of Issues in Islamic Leasing. International Islamic University Malaysia
- 2) Obaidullah, Mohammed. Islamic Financial Services. Jeddah: Islamic Economics Research Center; King Abdulaziz University, 2005.

- 3) Ayub, Muhammad. *Islamic Banking and Finance: Theory and Practice*. 1st ed. Karachi: State Bank of Pakistan, 2002.
- 4) Usmani, Dr. Muhammad I. *Meezan Bank's Guide to Islamic Banking*. 1st ed. Karachi: Darul Ishaat, 2002.
- 5) Usmani, Muhammad T. *An Introduction to Islamic Finance*. 1st ed. Karachi: Idaratul Ma'Arif, 1999.
- 6) Interest free banking by Najathulla Siddiqui, Markazi Makthaba Islami publishers, New Delhi
- 7) Al-Zuhayli, W. (2003). *Financial Transactions in Islamic Jurisprudence* (M. A. El-Gamal, Trans. Vol. 1-2). Damascus: Dar al-Fikr.
- 8) Askari, H., Iqbal, Z., Mirakhor, A. & Krichenne, N. (2010). *The Stability of Islamic Finance: Creating a Resilient Financial Environment for a Secure Future*. Singapore: John Wiley & Sons (Asia).
- 9) Ayub, M. (2007). *Understanding Islamic Finance*. West Sussex, England: John Wiley & Sons.
- 10) Chapra, M. U. (1988). Towards an Islamic Financial System. *Journal of Islamic Economics*, 1(2), 1-30.
- 11) Chapra, M. U. (1998). Relevance and Importance of Islamic Economics. In M. Kahf (Ed.), *Lessons in Islamic Economics* Vol. 1, 99-114. Jeddah: Islamic Research and Training Institute (IRTI). Seminar Proceedings No. 41.
- 12) Choudhury, M. A. (2007). Development of Islamic Economic and Social Thought. In M. K. Hassan & M. K. Lewis (Eds.), *Handbook of Islamic Banking*, 21-37. Cheltenham, UK: Edward Elgar.
- 13) El-Gamal, M. A. (2006). *Islamic Finance, Law, Economic and Practice*. Cambridge: Cambridge University Press.

### **BC5B11 -Fundamentals of Islamic commercial law**

**Lectures Hours per week: 5**

**Credits: 4**

**Internal: 20, External: 80**

#### **Module I**

Fundamentals of Islamic finance – Islamic Sharia- sources and Objectives of Islamic *shariah*-wealth and ownership in Islamic perspective.

15 Hours

#### **Module II**

Goals of economic activities in Islamic perspective - Business ethics in Islamic economics and finance- fair dealing-justice-mutual co operation, fair pricing- The Main Prohibitions and promotions.

20 hours

#### **Module III**

Islamic law of contract-evolution of Islamic commercial law- general framework of contract-elements of contracts-offer and acceptance - elements of subject matter-mutual consent- Prohibition of Two Mutually Contingent Contracts- rules for validity of a contract - Types of Contracts -Valid Contracts -Voidable (Fasid) Contracts and Void (Batil) Contracts- commutative and non commutative contracts

20 hours

#### **Module IV**

Trading in Islamic commercial law-legality of trading-requirements of a valid sale contract - conditional sales and two bargain in one sales- ethics of sale contract

15 hours

#### **Module V**

Loan and debt in Islamic commercial law-rules of debt contract- the substance of loans-time value of money in loans and debts- termination of a loan contract- *Bai' al Dayn*

10 hours

Ref:

- 1) Hubbard, R. G. (2005). *Money, the Financial System and the Economy* (5th ed.). Boston: Pearson Addison-Wesley.
- 2) Ibn 'Ashur, M. A.-T. (2001-1421AH). *Maqasid al-Shariah al-Islamiyyah*. Jordan: Dar-al-Nafa'is.
- 3) Ibn Hajar, al-A. (1928). *Bulugh al-Maram min Adillah al-Ahkam*. Matba'ah al-Salafiyyah.
- 4) Ibn Qayyim, a.-J. (n.d.). *I'lam al-Muwaqq' in* Vol. 3. Cairo: Id'rah al-Tib'ah al-Mun'riyyah.
- 5) Iqbal, Z. (June 1997). Islamic Financial Systems. *Finance & Development*, Vol. 34, 42-45.
- 6) Iqbal, Z. & Mirakhor, A. (2007). *An Introduction to Islamic Finance: Theory and Practice*. Singapore: John Wiley & Sons (Asia).
- 7) Kahf, M. (Ed.) (1998). *Lessons in Islamic Economics* Vol. 1. Jeddah: Islamic Research and Training Institute (IRTI). Seminar Proceedings No. 41.
- 8) Kamali, M. H. (1998). Al-Maqasid al-Shari'ah: The Objectives of Islamic Law. *The Muslim Lawyer*, Vol.3(1), 1-7.
- 9) Kamali, M. H. (2008). *Shari'ah Law: An Introduction*. Oxford: Oneworld Publications.
- 10) Khan, M. F. (2002). *Fiqh Foundations of the Theory of Islamic Economics: A Survey of Selected Contemporary Writings on Economics Relevant Subjects of Fiqh*. In H. Ahmed (Ed.), *Theoretical Foundations of Islamic Economics*, 61-85. Jeddah: Islamic Research and Training Institute (IRTI). Book of Readings No. 3.

### **BC6B14 - Foundations of Islamic accounting theory and practice**

**Lecture Hours per week: 5**

**Credits: 5**

**Internal: 20, External: 80**

## **Module I**

Fundamentals of Islamic accounting-accounting objectives and Islamic world view-Islamic perspective of accounting- elements of financial statements- ethics in accounting

15 hours

## **Module II**

Financial statements of Islamic banks-principles of accounting- Islamic accounting standard- important accounting standards issued by AAOIFI-general disclosure in the financial statements- statements of financial position

20 hours

## **Module III**

Financial reporting in Islamic financial institutions- Accounting for Islamic Deposit and Investment Account- Accounting for *Mudarabah* Financing and Accounting for *Musharakah* Financing

20 hours

## **Module IV**

Accounting for *Murabahah* Financing and Accounting for *Ijarah* Financing-*ijara wa iqthinah*

15 hours

## **Module V**

Accounting for securities financing-accounting measurement issues- accounting disclosure requirements-

10 hours

Ref:

- 1) Dr. Abdul Rahim Abdul Rahman, The introduction to Islamic accounting theory and practice; IIUM Malaysia
- 2) AAOIFI, Statement of Financial Accounting (SFA) 1 (Accounting Objectives), Manama Bahrain.
- 3) Abdul Rahman A. R.and Goddard A.R, (1998). "An Interpretive Inquiry of Accounting Practices in Religious Organisations in Malaysia - Emergent Theoretical Perspectives" *Financial Accountability and Management*, Vol. 14 (3): pp 183 - 202.
- 4) Abu-Sulayman, A, (1994) *Genesis in the Muslim Mind*, International Institute of Islamic Thought: Herndon, USA.
- 5) Al-Attas, S.N, (1995) *Prolegomena to the Metaphysics of Islam*, International Institute of Islamic Thought and Civilization: Kuala Lumpur.
- 6) Al-Faruqi, I.R, (1992) *Tawhid: It's Implications for Thought and Life*, International Institute of Islamic Thought: Herndon, USA.

- 7) Al-Safi, A.K., (1992) *Accountability: Islam versus the Manmade Doctrines*, DarulFikr, Kuala Lumpur.
- 8) Napier, C (2007). "Other Cultures, Other Accountings? Islamic Accounting from Past to Present" *Proceeding 5th. Accounting History International Conference*, Banff: Canada.
- 9) Hamid, S., R. Craig, and F. Clarke (1993). "Religion: A Confounding Cultural Element in the International Harmonization of Accounting" *Journal of Accounting Finance and Business Studies* (ABACUS) 29.
- 10) Hassan, M.K. (1995) "Worldview Orientation and Ethics: A Muslim Perspective." *Proceedings of the International Conference on Development, Ethics and Environment*, Kuala Lumpur.

### **BC6B15 - Islamic investment funds and insurance**

**Lectures Hours per week: 5**

**Credits: 5**

**Internal: 20, External: 80**

#### **Module I**

Capital markets Islamic perspective- -Islamic appraisal of capital market- Sharia compliance shares- norms of *shariah* screening- business structure of an enterprise- indebtedness- business practices- earnings and cash receivables- qualitative and quantitative screening- Islamic Rating Systems — Factors affecting innovation in Islamic Banking and Capital Market

*15 hours*

#### **Module II**

Islamic bonds (*Sukuk*)-Essential differences between conventional bonds and *sukuk*-Types of *sukuk*- scope of *sukuk* in modern times- AAOIFI Sukuk standards - Alternative Sukuk structure - Sukuk and the private sector - Rating Sukuk - Risks associated with Sukuk

*15 hours*

#### **Module III**

Investment products in Islamic finance- Islamic Equity Market Funds - Real Estate Investment Trusts - Islamic Hedge Funds- real estate funds-venture capital finance- role and structure

*20 hours*

#### **Module IV**

Islamic insurance (*Takaful*)-need for insurance- principles of insurance- Structure and models of insurance-Types of insurance-different models-difference between conventional insurance and Islamic insurance- different products in Islamic insurance-Reinsurance and *re-takaful*

*15 hours*

## Module V

Islamic Capital market and Insurance in modern era - Islamic Market Indices - Dow Jones Islamic Market index (DJIM) - FTSE Global Islamic Index Series- Islamic insurance companies

15 hours

Ref:

- 1) Adam, Nathif J., and Abdulkader Thomas. *Islamic Bonds: Your Guide to Issuing, Structuring and Investing in Sukuk*. Euromoney Books, 2004.
- 2) Muhammed Ayyub; *Understanding Islamic finance*; John Wiley & Sons Ltd, The Atrium, Southern Gate, Chichester, West Sussex PO19 8SQ, England, 2007
- 3) Aly Khurshid; *Islamic insurance, a modern approach to Islamic banking*; Rout edge Curzon publishers, London 2004.
- 4) *Venture capital, Islamic finance and SMEs*, Mansoor Durani and Graham Boocock, Antony Rowe Ltd, Chippenham and Eastbourne. Great Britain, 2006
- 5) Obaidullah, Mohammed *Introduction to Islamic microfinance*, IRTI, IDB, Jeddah 2008  
Madura, J. (2008). *Financial Markets and Institutions* (8th ed.). Mason, Ohio: South-Western.
- 6) Melicher, R. W. & Norton, E. A. (2008). *Introduction to Finance: Markets, Investments, and Financial Management*. (13th ed.). New Jersey: John Wiley & Sons.
- 7) Mishkin, F. S. & Eakins, S. G. (2009). *Financial Markets and Institutions* (6th ed.). New York: Pearson and Prentice Hall.
- 8) Siddiqi, M. N. (2004). *Riba, Bank Interest and the Rationale of Its Prohibition*. Jeddah: Islamic Economics Research Center. Visiting Scholars\_ Research Series No. 2.
- 9) Viney, C. (2007). *McGrath's Financial Institutions, Instruments and Markets* (5th ed.). North Ryde, Australia: McGraw-Hill Irwin.
- 10) Visser, H. (2009). *Islamic Finance: Principles and Practice*. Cheltenham, UK: Edward Elgar Publishing Limited.
- 11) Vogel, F. E. & Hayes, S. L. (1998). *Islamic Law & Finance: Religion, Risk & Return*. The Hague: Kluwer Law International. *Understanding Islamic finance* Muhammed

## SYLLABI FOR COMPLIMENTARY COURSES

### BC1C01 MANAGERIAL ECONOMICS

Lecture Hours per week: 5

Credits: 4

**Objectives:**

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

**Module I**

Managerial Economics:- – Definition and characteristics – Nature and Scope - Economics Vs Managerial Economics - Decision making and forward planning – Relationship of managerial economics with other disciplines - Basic economic tools in management economics – The role of managerial economist.

10 Hours

**Module II**

Basic concepts of Demand and cost:- Demand function, Demand curve, Elasticity of Demand, Demand forecasting – Production, production function, law of variable proportions, returns to scale, isoquants, isocost, optimum combination of inputs, economies and diseconomies of scale – costs, types of costs, cost minimization, profit maximization

10 Hours

**Module III**

Theory of consumer behavior: - Cardinal analysis - Law of diminishing marginal utility – consumer surplus; Ordinal approach – indifference curve analysis – consumer equilibrium – income consumption curve and price consumption curve – Hicksian decomposition of price effect in to substitution effect and income effect – Demand curve for normal, inferior and giffen goods – concept of elasticity of demand – measurement of various elasticities – Elasticity of supply.

20 Hours

**Module IV**

Market structure:-

- a. Perfect competition: – profit maximization and equilibrium of firm and industry – short run and long term supply curves – price and output determination.
- b. Monopoly: – Price determination under monopoly – equilibrium of firm – comparison between perfect competition and monopoly – price discrimination.
- c. Monopolistic competition: price and output determination – product differentiation – comparison with perfect competition – excess capacity under monopolistic competition.
- d. Oligopoly: indeterminate pricing and output – classical models of oligopoly – price leadership – collusive oligopoly – kinked demand curve.



**Module V**

Macro economics: Indian economy – Basic characteristics of Indian economy – Issues in Indian economy: Problems of growth, unemployment, poverty, inequality in income distribution, inflation – Concept of parallel economy- Indian economy under WTO regime.

15 Hours

**Reference Books:**

1. R.L. Varshney and K.L. Maheswari, Managerial Economics
2. Ahuja. HL; Business Economics, S. Chand & co.
3. D.N. Dwivedi, Managerial Economics
4. Dr. S. Sankaran, Managerial Economics
5. DM Mithani: Business Economics
6. Seth M L Text Book of Economic Theory
7. K K Dewett: Economic Theory
8. Dutt & Sundaram: Indian Economy
9. Petersen &. "Lewis: Managerial Economics
10. Mote V L peul. S & Gupta G S: Managerial Economics
11. H. Craig Petersen & W. Cris lewis: Managerial Economics
12. Dr. P.N. Reddy and H.R, Appanaiah : Essentials of Business Economics
13. Barry Keating and J. Holton Wilson: Managerial Economics

**BC2C02 MARKETING MANAGEMENT****Lecture Hours per week: 5****Credits: 4****Internal: 20, External: 80****Objectives:**

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

**Module I**

Marketing Management: The value of marketing–Core marketing concepts–The new marketing realities–Philosophy of marketing - Creating long term loyalty relationships – Marketing management tasks –Analyzing consumer markets-Factors influencing consumer behaviour-Buying

decision process - market segmentation; bases for segmenting consumer markets – market targeting  
- marketing of services - rural marketing in India; potential, challenges and strategies.

20 Hours

## **Module II**

Creating and Capturing Value: The fundamentals of product management; product levels; customer value hierarchy– Classification of product–Managing brands and brand equity–Product and Services differentiation–Product and brand relationships - Product Life Cycle Marketing Strategies  
- New product development–Packaging, labeling, Warranties and Guarantees.

Pricing to capture value; setting the price; methods of pricing; pricing strategies; pricing for rural markets.

20 Hours

## **Module III**

Delivering Value: Distribution -marketing channels and value networks–role of marketing channels–channel design and management decision–channel integration and system–conflict, cooperation and competition–Managing retailing, wholesaling and logistics–Direct and online marketing

10 Hours

## **Module IV**

Communicating Value: Integrated Marketing Communications; role of marketing communication; developing effective communication; marketing communication mix - managing advertising; deciding on media and measuring effectiveness ; communicating to rural audience- Sales Promotion–Personal selling; principles of personal selling–Events and experiences–Public relation–Interactive marketing–word of mouth marketing.

15 Hours

## **Module V**

E-commerce and E-marketing: Concept and nature; Reason for growth of e-marketing - E-commerce marketing practices; types of E-commerce; E-commerce business models; E-commerce marketing strategies - M-commerce marketing practices- Electronic Payment System–Security issues in E commerce.

15 Hours

## **Reference Books:**

1. Philip Kotler, Kevin Lane Keller, “*Marketing Management*” (15e), Pearson India Education Services Pvt Ltd
2. V S Ramaswamy & S Namakumari, “*Marketing Management*” (Latest Edition)- McGraw Hill Education ( India) Private Limited, New Delhi
3. S.A. Sherlekar, “*Marketing Management-Concepts and Cases*”, Himalaya Publishing House Pvt Ltd

4. William J Stanton, “*Fundamentals of Marketing*”, McGraw Hill Publishing Co, New York
5. Lamb. Hair, McDaniel, “*Marketing*”, Cengage Learning Inc USA.
6. Rayport, Jeffrey F and Jaworksi. Bernard J, “*Introduction to E-Commerce*”, Tata Mc Graw Hill, New Delhi

### **BC3C03 Human Resources Management**

**Lecture Hours per week: 4**

**Credits: 4**

**Internal: 20, External: 80**

**Objectives:**

- > To familiarize the students with the different aspects of managing human resources in a organization.
- > To equip the students with basic knowledge and skills required for the acquisition, development and retention of human resources.

**Module I**

Introduction to Human Resource Management—Importance--scope and objectives of HRM. Evolution of the concept of HRM- Approaches to HRM- Personal management Vs Human Resource Management-HRM and competitive advantage- Traditional Vs Strategic human resource management. 15 Hours

**Module II**

Human resource planning, Recruitment and selection—Job analysis---process of job analysis-job discretion- job specification-- methods of job analysis-- Conventional Vs strategic planning—job evaluation—Recruitment--source of recruitment-methods. 20 Hours

**Module III**

Placement, Induction and Internal mobility of human resource. Training of employees—need for training-objectives- approaches --methods-training environment- areas of training- Training evaluation. 15 Hours

**Module IV**

Performance appraisal and career planning. Need and importance- objectives process- methods and problems of performance appraisal- . Concept of career planning –features- methods –uses career development. 15 Hours

## **Module V**

Compensation management and grievance redressal. Compensation planning objectives- Wage systems- factors influencing wage system-. Grievance redressal procedure- discipline- approaches- punishment-essentials of a good discipline system. Labour participation in management.

15 Hours

### References:

1. Human Resource Management- Text and Cases-- VSP Rao
2. Human Resource Management – Pravin Durai
2. Human Resource Management—Snell, Bohlander
3. Personal Management and Human Resources—VenkataRatnam .Srivasthava.
4. A Hand Book of Personnel Management Practice—Dale Yolder

## **BC4C04 QUANTITATIVE TECHNIQUES FOR BUSINESS**

**Lecture Hours per week: 5**

**Credits: 4**

**Internal: 20, External: 80**

### **Objectives:**

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

### **Module I**

Quantitative Techniques - Introduction - Meaning and definition - Classification of Q.T QT and other disciplines -Application of QT in business -Limitations.

05 Hours

### **Module II**

Correlation and Regression Analysis : Meaning and definition of Correlation - Karl Pearson's co-efficient of correlation - Rank correlation - Regression - Types -Determination of simple linear regression - Coefficient of determination.

20 Hours

### **Module III**

Set Theory - Probability: Concept of probability - Meaning and definition - Approaches to probability - Theorems of probability - Addition Theorem - Multiplication Theorem -Conditional probability- Inverse probability- Baye'sTheorem.

15 Hours

### **Module IV**

Theoretical Distribution: Binomial distribution - Basic assumptions and characteristics -Fitting of binomial distribution - Poisson distribution - characteristics - Fitting of Poisson distribution - Normal distribution - Features and properties - Standard normal curve. 15 Hours

### **Module V**

Statistical Inference : Testing of hypothesis - Procedure - Error in testing - Two tail tests and one tail tests - Non parametric tests (Chi-square test only) - Parametric tests - Z test -Test of significance of large samples-Test for two sample means-Small sample mean tests - Students t test - Analysis of Variance - F test - One way ANOVA . 20 Hours

### **Reference Books:**

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

## **SYLLABI FOR OPEN COURSES (For Students from Other Departments)**

### **BC5D01 E-COMMERCE**

**Lecture Hours per week: 2**

**Credits : 2**

**Internal: 10, External: 40**

### **Objectives:**

- > To enable the students to understand basics of E- Commerce .
- > To Gain a practical orientation to E-Commerce and E- Business management.

### **Module I**

Introduction to E-Commerce: Meaning and concept - E-Commerce v/s Traditional Commerce - E-Business &. E-Commerce - History of E- Commerce - EDI - Importance, features & benefits of

E- Commerce - Impacts, challenges & limitations of E-Commerce -Supply chain management & E-Commerce - E- Commerce infrastructure - Business Models of E - Commerce: Business to business - Business to customers -customers to customers - Business to government - Business to employee - E - Commerce strategy - Influencing factors of successful E- Commerce.

15 Hours

## **Module II**

Marketing Strategies & E - Commerce: Website - Components of website - Concept & designing website for E- Commerce - Corporate website - Portal - Search Engine - Internet advertising - Emergence of the internet as a competitive advertising media - Models of internet advertising - Weakness in internet advertising.

15 Hours

## **Module III**

Electronic Payment System: Introduction - Online payment systems - prepaid and postpaid payment systems - E-cash - E- cheque - Smart card - Credit card - Debit card -Electronic purse - Security issues on electronic payment system - Solutions to security issues - Biometrics - Types of biometrics.

10 Hours

## **Reference Books:**

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

## OPEN COURSE

### BC5D02 -BASICS OF ENTREPRENEURSHIP AND MANAGEMENT

Lecture Hours per week 2

Credits: 2

Internal: 10, External: 40

#### Objective:

- > To enable the students to have an understanding of the basics of business, entrepreneurship and organizational management.

#### Module I

Foundation of Business : Concept of business – Industry, Trade and Commerce – Classification of Industry, Types of trade and Aids to trade – Forms of Business enterprises- Sole trader – Partnership - Joint-stock Companies – Cooperative organisations – One man company. Factors to be considered while setting up of a business - Social Responsibility of business.

15 Hours

#### Module II

Entrepreneurship: Concept of entrepreneur - Characteristics of entrepreneur - Functions of an entrepreneur - Difference between entrepreneur and manager – Micro, Small and Medium Enterprises, Definition, Registration procedure of Sole proprietorship and partnership units.

10 Hours

#### Module III

Management Concepts: Meaning - Nature and characteristics of management - Management as science, art and profession - Levels of management –Henry Fayol’s Principles of management. Functions of Management : Planning - Steps in planning – Organising - Types of organisation – Line, Staff and Functional- Centralisation Vs decentralisation - Authority Vs responsibility - Staffing – Elements of Staffing - Directing - Leadership - Leadership styles - Controlling - Steps in controlling .

15 Hours

#### References:

1. Poornima M Charantimath, Entrepreneurship Development and Small Business Enterprise, Pearson Education
2. Manjeeth Kalra, Entrepreneurship Development and Planning, AITBS Publishers
3. S.Anil Kumar, Entrepreneurship Development , New Age Publishers
4. E Gordon & K Natarajan, Entrepreneurship Development, Himalaya Publishing House
5. Basu, Business Organisation and Management, Tata McGraw Hill.
6. Gupta. C.B, Modern Business Organisations, Mayur Paper Backs.
7. Mishra, N, Modern Business Organisation, Sahitya Bhawan

8. Singh, B.P., T.N. Chhabra , Business Organisation and Management, Dhanpat Rai & Co.
9. Prasad. L.M., Principles and Practice of Management., Sultan Chand & Sons.
10. Rao. V.S.P, Narayana.P.S., Principles and Practice of Management, Sultan Chand & Sons
11. Koontz, H and Wechrick, H , Management, McGraw Hill Inc.
12. Khanka.S.S. Entrepreneurship Development , Sultan Chand

### **BC5D03 BASIC ACCOUNTING**

**Lecture Hours per week: 2**

**Credits : 2**

**Internal: 10, External: 40**

**Objectives:**

> To enable the students to acquire knowledge of Accounting Principles and Practice

**Module I**

Basic Accounting Concepts: Kinds of accounts - Financial Accounting Vs Management Accounting - Double Entry book keeping - Rules of debit and credit - Preparation of Journal and Ledger accounts - Problems.

15 Hours

**Module II**

Subsidiary Books : Cash Book - Types of Cash Book - problems - Purchase Book -Sales Book - Sales Return Book - Purchases Return Book - Journal Proper - Trial Balance

15 Hours

**Module III**

Final Accounts of sole trading concerns: Trading and Profit & Loss Account - Balance Sheet - Problems with simple adjustments.

10 Hours

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

**Reference Books:**

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



**COMMON COURSES**  
**BC3A11 BASIC NUMERICAL SKILLS**

**Lecture Hours per week: 5**

**Credits: 4**

**Internal: 20, External: 80**

**Objectives:**

- > To enable the students to acquire knowledge of Mathematics and Statistics.
- > At the end of this course, the students should have understood set operations, matrix and Mathematics of finance, Statistical tools and their applications.

**Module I**

Sets and Set Operation - Venn Diagrams - Elements of Co-ordinate system - Matrices - Fundamental ideas about matrices and their operational rules - Matrix multiplication - Inversion of square matrices of not more than 3rd order - Solving system of simultaneous linear equations.

15 Hours

**Module II**

Theory of Equations : Meaning - types of equations - Simple linear and Simultaneous equations (only two variables) eliminations and substitution method only - Quadratic equation factorization and formula method ( $ax^2 + bx + c = 0$  form only) - Problems on business applications.

10 Hours

**Module III**

Progressions : Arithmetic Progressions - Finding the 'n'th term of an AP and also sum to 'n' terms of an AP - Insertion of Arithmetic means in given terms of AP and representation of AP - Geometric Progression : Finding 'n'th term of GP - Insertion of GMs in given GP and also representation of GP - Mathematics of Finance - Simple and compound interest (Simple problems only).

15 Hours

**Module IV**

Meaning and Definition of Statistics - Scope and limitations - Statistical enquiries - Scope of the problem - Methods to be employed - Types of enquiries - Presentation of data by Diagrammatic and Graphical Method - Formation of Frequency Distribution.

15 Hours

**Module V**

Measures of Central Tendency - Arithmetic Mean - Median - Mode - Geometric and Harmonic

Mean - Measures of variation and standard, mean and quartile deviations -Skewness and Kurtosis  
- Lorenz curve. Analysis of Time Series: Methods of measuring - Trend and Seasonal variations - Index number - Unweighted indices -Consumer price and cost of living indices.

20 Hours

(Theory and problems may be in the ratio of 20% and 80% respectively. An over view of the topics is expected and only simple problems shall be given)

**Reference Books:**

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

**BC3A12 GENERAL INFORMATICS**

**Lecture Hours per week: 5**

**Credits: 4**

**Internal: 20, External: 80 Objectives:**

- > To update and expand basic Informatics skills of the students.
- > To equip the students to effectively utilize the digital knowledge resources for their study.

**Module I**

Computers and Operating Systems : Features of New Generation Personal Computers and Peripherals - Computer networks - Types of networks - Components of networks -Topology - Internet - Uses of internet - Introduction to Software - License - Open source - Overview of operating systems and major application software.

10 Hours

**Module II**

Basics of IT : Information - Pre-requisites and needs - IT and its components - IT and Internet - IT Applications - E-Governance - IT for National Integration - IT Applications in Health Care, Business, Commerce and Resource Management -Emerging Trends in IT: Electronic Data Inter change - Mobile Computing - SMS -MMS - Wireless Applications - Blue Tooth - Global Positional System - Infra Red Communication - Smart Card - DNA Computing - Cloud computing

**Module III**

Knowledge Skills for Higher Education : Data, Information and Knowledge - Knowledge Management - Internet as a knowledge repository - Academic search techniques - Case study of academic websites - Basic concepts of IPR - Copy rights and Patents - Introduction to use of IT in teaching and learning - Case study of educational software -Academic Service – INFLIBNET - NICENET - BRNET.

15Hours

**Module IV**

Social Informatics : IT and society - Issues and concerns - Digital Divide - Free Software Movement - IT and industry - New opportunities and threats - Cyber ethics - Cyber crimes - Security - Privacy issues - Cyber Laws - Cyber addictions - Information overload - Health issues - Guidelines for proper usage of computers and internet - e-waste and Green Computing - Unicode - IT and regional languages.

15 Hours

**Module V**

Programmes for Office Management : Introduction to Linux - Linux systems - Linux distributions - Operating systems and Linux - History of Linux and UNIX - Open source software - Linux software - Software Repositories - Third party Linux Repositories - Linux Office and Data base software - Internet servers - Development resources -Setting the Desktop - The GNOME Desktop environment - Using the Metacity Window Manager - Using GNOME Panels - Change in the GNOME preferences - Exiting GNOME - Working with words and images - Desktop Publishing in Linux - Using Open Office.org office suit.

20 Hours

**References Books:**

1. Peter Norton, Introduction to Computers, Tata McGraw Hill Private Limited, New Delhi, 2009.
2. Alan Evans, ITL ESL, Leslie Lamport, Dolores Etter, Darren George, Kenneth C Laoudon, Gary Rogers, Rainer Handel, INFORMATICS -Technology in Action, Pearson Education, Delhi, 2009.
3. V.Rajaraman, Introduction To Information Technology, PHI Learning Private Limited, New Delhi, 2009.
4. Alex Leon, The Complete Reference Linux Sixth Edition, Tata McGraw Hill Private Limited, New Delhi, 2009.
6. Christopher Mathews Leon, Fundamentals of Information technology, Leon Vikas,

Chennai, 2009.

5. Richard Peterson Negus, Linux Bible, Wiley India Private Limited, 2009.
  7. Mike McGrath, Linux In Easy Steps , Dream TechPress, New Delhi, 2009
  8. Daniel Minoli & Emma Minoli, Web Commerce Technology Hand Book, Tata McGraw Hill, New Delhi, 2009
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### **BC4A13 ENTREPRENEURSHIP DEVELOPMENT**

**Lecture Hours per week: 5**

**Credits : 4**

**Internal: 20, External: 80**

#### **Objectives:**

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

#### **Module I**

Entrepreneur and Fundamentals of Entrepreneurship: Entrepreneurial competencies -Factors affecting entrepreneurial growth - Role of entrepreneur in economic development - Challenges of women entrepreneurs.

20 Hours

#### **Module II**

Micro, Small and Medium Enterprises: Legal Framework - Licenses - Role of promotional institutions with special reference to KINFRA , KITCO , MSME & DICs - Concessions -Incentives and subsidies.

10 Hours

#### **Module III**

Project Management: Feasibility and Viability Analysis-Technical - Financial - Network -Appraisal and evaluation - Project Report preparation.

30 Hours

#### **Module IV**

Identification of Business Opportunities in the Context of Kerala: Rate of ED Clubs -Industrial Policies - Skill development for entrepreneurs - Business Incubation : Meaning - Setting up of Business Incubation Centres.

15 Hours

#### **Reference Books:**

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

### **BC4A14 BANKING AND INSURANCE**

**Lecture Hours per week: 5**

**Credits: 4**

**Internal: 20, External: 80**

#### **Objectives:**

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

#### **Module I**

Introduction to Banking : Meaning and definition - Origin and development of banking -Customer of a bank - Structure of banking in India - Banks and economic development -Functions of commercial banks (conventional and innovative functions) - Central bank -RBI - Functions -Emerging trends in banking.

15 Hours

#### **Module II**

Negotiable Instruments : Definition - Characteristics - Types - Parties to negotiable instruments - Cheques - Types of cheques - Crossing of cheques - Drafts - Cheque vs. Draft - Endorsement - Significance - Regularity of endorsement - Liability of endorser -Electronic payments.

15 Hours

#### **Module III**

E-Banking - Centralised Online Real time Electronic Banking (CORE) - Electronic Clearing

Service (ECS) - Electronic Fund Transfer (EFT) - Real Time Gross Settlement (RTGS) - National Electronic Fund Transfer (NEFT) - Society for Worldwide Interbank Financial Telecommunication (SWIFT) - E-cheque - Any Time Money - ATM s -Credit card - Debit card - Smart card - Internet banking - Mobile banking - Tele-banking.

15 Hours

#### **Module IV**

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

15 Hours

#### **Module V**

Life Insurance - Law relating to life Insurance - General Principles of Life Insurance Contract; Proposal and Policy - Assignment and Nomination - Title and claims - General Insurance - Law relating to General Insurance - IRDA - Powers and functions -Insurance business in India

15 Hours

#### **Reference Books:**

1. Sheldon H.P : Practice and Law of Banking.
2. Bedi. H.L : Theory and Practice of Banking.
3. Maheshwari. S.N. : Banking Law and Practice.
4. Shekar. K.C : Banking Theory Law and Practice.
5. Pannandikar & Mithami': Banking in India.
6. Radhaswamy & Vasudevan: Text Book of Banking.
7. Indian Institute of Bankers (Pub) Commercial Banking Vol-I/Vol-II (part I& II)Vol- III.
8. Varshaney: Banking Law and Practice.
9. Dr. P. Periasamy: Principles and Practice of Insurance Himalaya Publishing House, Delhi.
10. Inderjit Singh, Rakesh Katyal & Sanjay Arora: Insurance Principles and Practices,Kalyani Publishers, Chennai.
11. M.N. Mishra: Insurance Principles and Practice, S. Chand & Company Ltd, Delhi.
12. G. Krishnaswamy : Principles & Practice of Life Insurance
13. Kothari & Bahl: Principles and Practices of Insurance
14. B.S. Khubchandani, "Practice and Law of Banking",Mac Millan India Ltd ,2000.
15. K.C. Nanda," Credit Banking", Response Book, Sage Publication, 1999

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