

**ST. TERESA'S COLLEGE, ERNAKULAM  
(AUTONOMOUS)**

**Affiliated to Mahatma Gandhi University**



**CURRICULUM FOR  
BACHELOR'S PROGRAMME IN  
COMMERCE**

**Under Choice Based Credit & Semester System  
(2016 Admission Onwards)**

**ST. TERESA'S COLLEGE (AUTONOMOUS), ERNAKULAM**  
**DEPARTMENT OF COMMERCE**  
**BOARD OF STUDIES IN COMMERCE**

---

1. Dr. Elsamma Joseph, Associate Professor, St.Teresa's College (Autonomous),Ernakulam(Chairman)
2. Dr.A.M.Viswambharan, Associate Professor, HOD, Department of Commerce,St.Albert's College, Ernakulam (University Nominee)
3. Dr. Peter .K. T, Associate Professor, Department of Commerce, S.H.College, Thevara, (Subject Expert)
4. Prof. Dominic M.M, Associate Professor, Department of Commerce, S.H.College, Thevara (Subject Expert)
5. Mr. Harry Rapheal, Imperial Traders Pvt. Ltd. EdaykunamKappela, Cheranelloor (Industrial Expert)
6. Dr.Asha E.Thomas, Assistant Professor, Department of Commerce, St.Paul's College, Kalamassery (Alumni)

**LIST OF TEACHERS WHO CONTRIBUTED TO THE BOARD OF STUDIES**

1. Dr. Elsamma Joseph (Retired faculty and former Head of the Department of Commerce, St. Teresa's College, Ernakulam)
2. Smt. Mary Sruthy Melbin(Assistant Professor, Department of Commerce, St. Teresa's College, Ernakulam)
3. Smt. Jency Treesa(Assistant Professor, Department of Commerce, St. Teresa's College, Ernakulam)
4. Smt. Ann Thomas Kiriyanthan(Assistant Professor, Department of Commerce, St. Teresa's College, Ernakulam)
5. Smt. Elezabeth Rini K F (Assistant Professor, Department of Commerce, St. Teresa's College, Ernakulam)
6. Dr. K.P. Satheeshan (Part time faculty in Administrative Law, Department of Commerce, St. Teresa's College, Ernakulam)
7. Smt. Jini Justin D'Costa (Assistant Professor, Department of Commerce, St. Teresa's College, Ernakulam)
8. Smt. OttinaTreasa Mendez (Assistant Professor, Department of Commerce, St. Teresa's College, Ernakulam)
9. Smt. Lidia Durom(Assistant Professor, Department of Commerce, St. Teresa's College, Ernakulam)
10. Ms. Ammu Paul(Assistant Professor, Department of Commerce, St. Teresa's College, Ernakulam)
11. Ms. Kochurani N. V(Assistant Professor, Department of Commerce, St. Teresa's College, Ernakulam)

## **ACKNOWLEDGMENT**

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

The guidance of Dr.Beena Job Associate Professor, Department of English and IQAC Co-ordinator and Dr.Latha Nair, Associate Professor, Department of English and member of the Governing Council helped give shape to the overall structure. We wish to express our sincere thanks to Dr. N. J. Rao, Visiting Professor, International Institute of Information Technology, Bangalore and Dr. Rajan Gurukul, Former Vice-Chancellor, M.G. University, currently Visiting Professor, Centre for Contemporary Studies, Indian Institute of Science, for their selfless and timely service and for giving us all the help and guidance we needed . We also acknowledge our thanks to Dr. Achuthshankar S. Nair, Professor & Head, Department of Computational Biology and Bio Informatics, University of Kerala, for his invaluable suggestions.

We express our wholehearted gratitude to all those who have helped us in this endeavor.

Dr. Elsamma Joseph,  
Chairman

## **Foreword**

Education is the key to achieve sustainable national development which will uplift society. Today the educational system is in a phase of transition and a paradigm shift is the need of the hour. The challenge before us is to incorporate necessary changes in the prevalent educational system, and this requires changes in the course curriculum both for under graduation and post-graduation programmes. The strategy adopted for the programmes in the areas of women development involves empowering women through education and giving greater emphasis on vocational training and employability so as to enable them to enter the mainstream of economic development as equal partners. To attain this objective, St. Teresa's College is committed to impart quality education to students by providing job-oriented and research-oriented courses in addition to the existing traditional ones. It is our deep desire that students imbibe knowledge, inculcate a culture of learning and develop the capability to compete for jobs in a global scenario.

The College has introduced Undergraduate programmes in Psychology and B.Com (Capital Market) this year. These are professional and career-oriented programmes that will not only provide scholars with greater learning opportunities but also a firm grounding for a profession in their chosen fields. It is noteworthy that the emphasis has been on developing a curriculum that is relevant, contemporary and on par with global standards.

I would like to take this opportunity to thank Dr. Celine. E (Dr. Sr. Vinitha), Director of the College, who has taken the initiative to introduce career-oriented programmes. I specially thank all the faculty members of the Departments offering these new programmes, who have given their time and energy in building the curriculum for the same. I wish to place on record my gratitude to Ms. Teresa Felitia P.A., Head, Department of Mathematics, for her sincere efforts in overseeing the structuring of the syllabi. With sincere thanks, I acknowledge the support extended by the members of the Governing Council, Dr. Latha Nair, Associate Professor, Department of English, Dr. Kala M.S., Associate Professor, Department of Physics and Dr. Alphonsa Vijaya Joseph, Associate Professor, Department of Botany in framing the overall structure of the courses. We now need to take this endeavour forward as the next step in our journey of deepening, strengthening and spreading our work through engagement, collaboration and partnerships. I wish and hope that our institution will continue to serve the noble purpose for the years to come with glory.

Dr. Sajimol Augustine

## CONTENTS

SL. NO.	ITEMS	PAGE NOS.
1.	Preamble	1
2.	Graduate Attributes	2
3.	Objectives of the Bachelor's Programme in Commerce	4
4.	Structure of Bachelor's Programme in Commerce	7
5.	Distribution of Courses & Credits	11
5.1	Courses	12
5.2	Choice Based Core Courses	12
5.3	Open Course	13
5.4	Scheme of Courses	13
5.5	Course Coding	13
6.	Scheme -Core Courses	14
7.	Scheme – Choice Based Core Courses	16
8.	Scheme- Complementary Courses	17
9.	Scheme – Open Course	17
10.	Examination	18
10.1	Sessional Assessment	19
10.2	Final Assessment	20
10.3	Pattern of Questions	20
10.4	Project Evaluation	20
10.5	Computation of CCPA	21
11	Syllabi for Core Courses	23
12	Syllabi for Choice Based Core Courses	85
13	Syllabi for Complementary Courses	102
14	Syllabi for Open Course	108



## **Preamble**

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

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

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

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



## **Graduate Attributes**

### **Graduate Attributes**

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

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

## **Objectives of the Bachelor's Programme in Commerce**

## **Objectives of the Programme**

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

### **First Semester**

- To provide basic knowledge of statistical techniques, banking, Indian business law and business environment
- To enable the students to apply statistical techniques, banking policies, provisions of business law in the society.
- To familiarize the students with the changing scenario in banking and business field.
- To familiarize the importance of communication in business and to build up communication skill among students.

### **Second Semester**

- To impart basic knowledge of research and enable the students to apply the simple statistical tools in business research.
- To make the students explore with the fundamental principles of insurance and its practical applicability.
- To give an exposure to corporate law.
- To familiarize the students with the accounting principles

### **Third Semester**

- To make students aware of the modern methods and techniques in marketing
- To provide more knowledge in accounting area.
- To familiarize the students with the concepts and principles of management.
- To equip students with research concepts.
- To familiarize students with capital market operations.

### **Fourth Semester**

- To understand the practical applications of financial management concepts.
- To provide a thorough knowledge about accounting of companies.
- To equip students for individual freedom, initiative and enterprise by pursuing self employment and small business entrepreneurship.
- To provide an insight on KVAT and enable students to practice as tax consultants after graduation.
- To familiarize students with financial services provided.

**Fifth Semester**

- To familiarize the students with the concepts and fundamentals of cost accounting.
- To acquaint students with advanced accounting principles and procedures.
- To enable students to understand more on financial markets and derivatives.
- To familiarize the students with IT Act 1961.

**Sixth Semester**

- To enable students to identify the costing methods and techniques applicable for different types of industries.
- To familiarize students with economic principles and theories for various business decisions and its applications.
- To familiarize the students with the principles and procedure of auditing and to understand the responsibilities of auditors.
- To equip students to interpret financial statements with the knowledge of management accounting techniques in business decision making.
- To enable the students to understand the analysis of security and management of portfolio.

## **Structure of Bachelor's Programme in Commerce**

## Structure of Bachelor's Programme in Commerce

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

### Courses

The number of Courses for the B.Com programme contains 21 compulsory core courses and 4 choice based course from the frontier area of the core courses and a project; 2 complementary courses, from the relevant subjects for complementing the core of study. There are 10 common courses which includes the English and second language of study.

Scheme of Courses

Courses	No.	Credits	Instructional Hours
Common Courses	6	22	24
Core Courses	21	73	92
Project	1	1	0
Choice based core	4	12	20
Complementary courses I & II	2	8	10
Open Courses	1	4	4
Total	35	86 (Core) 8 (Complementary) 4 (Open course) 22 (Common)	112 (Core) 10 (Complementary) 4 (Open course) 24 (Common)
<b>Grand Total</b>	<b>35</b>	<b>120</b>	<b>150</b>

---

**Detailed Distribution of Courses for Bachelor's Programme in Commerce**

**B.COM PROGRAMME (MODEL 1, STREAM –CAPITAL MARKET, OPEN COURSE – FUNDAMENTALS OF CAPITAL MARKET)**

**SEMESTER I**

SL. NO.	COURSE TITLE	CREDIT	HOURS
1	Language- English	4	5
2	Language – Second Language	4	4
3	Business Statistics	3	4
4	Modern Banking	3	4
5	Business Regulatory Framework	3	4
6	Business Communication & Management Information System	3	4
		20	25

**SEMESTER II**

SL. NO.	COURSE TITLE	CREDIT	HOURS
7	Language- English	4	5
8	Language – Second Language:	4	4
9	Quantitative Techniques for Business Research	3	4
10	Principles of Insurance	3	4
11	Corporate Regulations & Governance	3	4
12	Financial Accounting I	4	4
		21	25

**SEMESTER III**

SL. NO.	COURSE TITLE	CREDIT	HOURS
13	Language- English	3	3
14	Marketing Management	3	4
15	Financial Accounting II	4	5
16	Business Management	3	4
17	Research Methodology	4	4
18	Capital Market	4	5
		21	25



**SEMESTER IV**

SL. NO.	COURSE TITLE	CREDIT	HOURS
19	Language- English	3	3
20	Financial Management	3	5
21	Corporate Accounting	4	5
22	Entrepreneurship Development & Project Management	3	3
23	Value Added Tax – Concepts & Practice	3	5
24	Financial Services	4	4
		20	25

**SEMESTER V**

SL. NO.	COURSE TITLE	CREDIT	HOURS
25	Cost Accounting	4	5
26	Special Accounting	4	6
27	Financial Markets and Derivatives	4	5
28	Income Tax Law & Practice	3	5
29	Fundamentals of Capital Market	4	4
		19	25

**SEMESTER VI**

SL. NO.	COURSE TITLE	CREDIT	HOURS
30	Applied Cost Accounting	4	5
31	Practical Auditing	3	5
32	Accounting for Managerial Decisions	4	5
33	Security Analysis & Portfolio Management	4	5
34	Principles of Business Decisions	3	5
35	Project and Viva	1	
		19	25

**Project**

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

## **Distribution of Courses and Credits**

## Distribution of Courses and Credits

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

### Courses

The number of Courses for the B.Com programme contains 21 compulsory core courses and 4 choice based course from the frontier area of the core courses and a project; 2 complementary courses, from the relevant subjects for complementing the core of study. There are 6 common courses which includes the English and second language of study.

### Choice Based Core Course

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

#### CHOICE BASED CORE COURSES (Choose any one stream)

Sl. No.	Course Code	Title
<b>A. Capital Market</b>		
1	CO3B13AB	Capital Market
2	CO4B18AB	Financial Services
3	CO5B21AB	Financial Markets and Derivatives
4	CO6B25AB	Security Analysis & Portfolio Management
<b>B. Marketing</b>		
1	CO3B13BB	Product And Brand Management
2	CO4B18BB	Service Marketing
3	CO5B21BB	International Marketing
4	CO5B25BB	Marketing Research

### Open Course

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

#### OPEN COURSES (Choose any one)

Sl. No.	Course Code	Title
1	CO5D01aB	Fundamentals Of Capital Market
2	CO5D01bB	Fundamentals of Accounting
3	CO5D01cB	Insurance And Risk Management
4	CO5D01dB	Financial Investment

#### Scheme of Courses

Courses	No.	Credits	Instructional Hours
Common Courses	6	22	24
Core Courses	21	73	92
Project	1	1	0
Choice based core	4	12	20
Complementary courses I& II	2	8	10
Open Courses	1	4	4
Total	35	86 (Core) 8 (Complementary) 4 (Open course) 22 (Common)	112 (Core) 10 (Complementary) 4 (Open course) 24 (Common)
<b>Grand Total</b>	<b>35</b>	<b>120</b>	<b>150</b>

### Course Coding:

Every course in the programme is coded according to the following criteria.

1. The first two letters stand for the name of the discipline ie. CO.
2. One digit after CO indicates the semester.
3. Letter A indicates Common Courses (which includes English and Languages), B Core Courses, C Complementary Courses and D Open Course.
4. Two digits indicates the number of the course.i.eCO1B01B(Commerce, 1<sup>st</sup> semester, core course, course number 01, Bachelor's Programme).

### Scheme- Core Course

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

Semester	Course Code	Title of the course	Number of hours per week	Total Credits	Total hours/ semester	Marks	
						Sessionals	Finals
1	CO1B01B	Business Statistics	4	3	72	20	80
	CO1B02B	Modern Banking	4	3	72	20	80
	CO1B03B	Business Regulatory Framework	4	3	72	20	80
	CO1B04B	Business Communication & Management Information System	4	4	72	20	80
2	CO2B05B	Quantitative Techniques for Business Research	4	3	72	20	80
	CO2B06B	Principles of Insurance	4	3	72	20	80
	CO2B07B	Corporate Regulations & Governance	4	3	72	20	80
	CO2B08B	Financial Accounting I	4	4	72	20	80
3	CO3B09B	Marketing Management	4	3	72	20	80
	CO3B010B	Financial Accounting II	5	4	90	20	80
	CO3B011B	Business Management	4	3	72	20	80
	CO3B012B	Research Methodology	4	4	72	20	80

	CO3B13AB	Capital Market	5	4	90	20	80
4	CO4B14B	Financial Management	5	3	90	20	80
	CO4B15B	Corporate Accounting	5	4	90	20	80
	CO4B16B	Entrepreneurship Development & Project Management	3	3	54	20	80
	CO4B17B	Value Added Tax – Concepts & Practice	5	3	90	20	80
	CO4B18AB	Financial Services	4	4	72	20	80
5	CO5B19B	Cost Accounting	5	4	90	20	80
	CO5B20B	Special Accounting	6	4	108	20	80
	CO5B21AB	Financial Markets and Derivatives	5	4	90	20	80
6	CO6B22B	Applied Cost Accounting	5	4	90	20	80
	CO6B23B	Practical Auditing	5	3	90	20	80
	CO6B24B	Accounting for Managerial Decisions	5	4	90	20	80
	CO6B25AB	Security Analysis & Portfolio Management	5	4	90	20	80
		Project and Viva		1		40	60

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

Semester	Course Code	Title of the course	Number of hours per week	Total Credit	Total hours/ semester	Marks	
						Sessionals	Finals
3	CO3B13AB	<b><u>A. Capital Market:</u></b> Capital Market	5	3	90	20	80
	CO3B13BB	<b><u>B. Marketing:</u></b> Product And Brand Management	5	3	90	20	80
4	CO4B18AB	<b><u>A. Capital Market:</u></b> Financial Services	5	3	90	20	80
	CO4B18BB	<b><u>B. Marketing:</u></b> Service Marketing	5	3	90	20	80
5	CO5B21AB	<b><u>A. Capital Market:</u></b> Financial Markets and Derivatives	5	3	90	20	80
	CO5B21BB	<b><u>B. Marketing:</u></b> International Marketing	5	3	90	20	80
6	CO6B25AB	<b><u>A. Capital Market:</u></b> Security Analysis & Portfolio Management	5	3	90	20	80
	CO6B25BB	<b><u>B. Marketing:</u></b> Marketing Research	5	3	90	20	80

### Scheme- Complementary Courses

Semester	Course Code	Title of the course	Number of hours per week	Total Credit	Total hours/ semester	Marks	
						Sessionals	Finals
5	CO5C01B	Income Tax Law & Practice	5	4	90	20	80
6	CO6C02B	Principles of Business Decisions	5	4	90	20	80

### Scheme- Open Course (Choose any one)

Semester	Course Code	Title of the course	Number of hours per week	Total Credit	Total hours/ semester	Marks	
						Sessionals	Finals
5	CO5D01aB	Fundamentals Of Capital Market	4	4	72	20	80
	CO5D01bB	Fundamentals of Accounting	4	4	72	20	80
	CO5D01cB	Insurance And Risk Management	4	4	72	20	80
	CO5D01dB	Financial Investment	4	4	72	20	80



## **Examinations**

## **EXAMINATIONS**

The evaluation of each course shall contain two parts – Sessional Assessment and Final Assessment. The Sessional and Final Assessment shall be made using a Mark- based Grading system based on a 7-point scale. Overall Sessional: Final ratio will be maintained as 20:80.

### **SESSIONAL ASSESSMENT**

The Sessional evaluation is to be done by continuous assessment of the following components. The components of the evaluation for theory and practical and their weights are as below.

#### **I. Distribution of sessional marks:**

- Attendance- 5 marks
  - Assignment- 5 marks
  - Test paper- 10 marks
- Total -20marks**

#### **II. Attendance Evaluation**

A student should have a minimum of 75% attendance. Those who do not have the minimum requirement for attendance will not be allowed to appear for the Final Examinations.

Marks for attendance:

- 90% - 100% - 5marks
- 85% - 89% - 4 marks
- 80% - 84% - 3 marks
- 75% - 79% - 2 marks

#### **III. Assignment/Seminar/Viva**

- 1<sup>st</sup> to 5<sup>th</sup> semesters - Assignment/Seminar
- 6<sup>th</sup> semester – Seminar only

#### **IV. Test Paper**

- Average mark of two sessional examinations shall be taken.

## **FINAL ASSESSMENT**

The final examination of all semesters shall be conducted by the institution on the close of each semester. For reappearance/ improvement, students may appear along with the next batch.

### **Pattern of Questions**

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

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

The pattern of questions for common courses, core courses, complementary courses and open course offered for Bachelor of Commerce are listed below.

1. The duration of examination is 3 hours.
2. Each question paper has four parts A, B, C & D.
3. Part A contains 6 questions of 1 mark each which the candidate has to answer all.
4. Part B contains 10 short answer type questions spanning the entire syllabus and the candidate has to answer 7 questions. Each question carries 2 marks.
5. Part C contains 8 questions spanning the entire syllabus and the candidate has to answer 5 questions. Each question carries 6 marks.
6. Part D contains 4 questions spanning the entire syllabus and the candidate has to answer 2 questions. Each question carries 15 marks.
7. The total marks for finals without practical is 80.

### **Project Evaluation**

#### **Project**

All students must do a project. The project can be done individually or as a group of 3 students. Viva voce on the project will be conducted individually. The projects are identified during the **FIFTH** semester with the help of the supervising teacher. The report is to be submitted in the month of January, **SIXTH** semester to the head of the department. It will be produced before the examiners appointed by the college for valuation.

The ratio of Sessional to Final component of the project is 2:3. The mark distribution for assessment of the various components is shown below.

**1. Sessional Evaluation: 40 marks**

<b>Component</b>	<b>Marks</b>
Punctuality	10
Analysis of Data	5
Group involvement	5
Internal Viva	20

**1. External Evaluation of Dissertation: 60 marks**

<b>Component</b>	<b>Marks</b>
Relevance of topic	10
Methodology	5
Statement of Objectives	5
Presentation of facts and figures	10
Quality of Analysis	10
Viva Voce	20

**COMPUTATION OF CCPA**

Grade and Grade Point is given to each course based on the percentage of marks obtained as follows:

<b>Percentage of Marks</b>	<b>Grade</b>	<b>Grade Point</b>
90 and above	A+ - Outstanding	10
80-89	A - Excellent	9
70-79	B - Very Good	8
60-69	C - Good	7
50-59	D - Satisfactory	6
40-49	E - Adequate	5
Below 40	F - Failure	4

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

---

**CREDIT POINT AND CREDIT POINT AVERAGE**

**Credit Point (CP)** of a course is calculated using the formula

$$CP = C \times GP, \text{ where } C = \text{Credit for the course; } GP = \text{Grade point}$$

Semester Credit Point Average (SCPA) is calculated as

$$SCPA = \frac{\text{TotalCreditPoints (TCP)}}{\text{TotalCredits(TC)}}$$

where **TCP = Total Credit Point; TC = Total Credit**

Grades for the different semesters / programme are given based on the corresponding SCPA on a 7-point scale as shown below:

SCPA	Grade
Above 9	A+ - Outstanding
Above 8, but below or equal to 9	A - Excellent
Above 7, but below or equal to 8	B -Very Good
Above 6, but below or equal to 7	C - Good
Above 5, but below or equal to 6	D - Satisfactory
Above 4, but below or equal to 5	E - Adequate
4 or below	F - Failure

Cumulative Credit Point Average for the programme is calculated as follows:

$$CCPA = \frac{(TCP)_1 + (TCP)_2 + \dots + (TCP)_6}{TC_1 + TC_2 + \dots + TC_6}$$

where **TCP<sub>1</sub>,....., TCP<sub>6</sub>** are the **Total Credit Points** in each semester and **TC<sub>1</sub>,....., TC<sub>6</sub>** are the **Total Credits** in each semester

Note: A separate minimum of **30% marks** each for Sessionals and Finals (for both theory and practical) and an aggregate minimum of **40 % is** required for the pass of a course. For pass in a programme, a separate minimum of Grade E is required for all the individual courses. If a candidate secures **F** Grade for any one of the courses offered in a Semester/Programme only **F** grade will be awarded for that Semester/Programme until he/she improves this to **E** grade or above within the permitted period. Candidate who secures **E** grade and above will be eligible for higher studies.

## **SYLLABI FOR CORE COURSES**

---

**SEMESTER 1**

**Name of the Course: Business Statistics**

**Duration:** One Semester 4:0

**Total Lecture Hours: 72**

**Aim of the course:** To extend the applicability of statistical techniques in routine affairs and in conducting research.

**Course Overview and Context:**

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

**Syllabus Content:**

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

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

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

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

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

**Competencies of the course:**

- (i) Understand the concept of business statistics and its importance.

- (ii) Identify importance, limitations and distrust of statistics.
- (iii) Understand the measures of central tendency, merits and demerits of each of them.
- (iv) Understand the concept of measures of dispersion.
- (v) Describe the merits and demerits of measures of central tendency.
- (vi) Recognise the relevance and applications of measures of dispersion.
- (vii) Understand the concepts of skewness, kurtosis and moments.
- (viii) Describe the meaning, importance, characteristics and uses of index numbers.
- (ix) Describe the methods of constructing index numbers.
- (x) Identify the problems in construction of index numbers.
- (xi) Describe the meaning, definition and components of time series analysis.
- (xii) Identify the methods of determination of trend.
- (xiii) Understand the methods of moving average and methods of least squares.

#### Learning Resources

1. Business Statistics by L. R. Potti.
2. Gupta, S.P, Statistical Methods.
3. Gupta, C.B, Introduction to statistics.
4. Desai, S.S, Business Statistics,.
5. Gupta, S.C, Fundamentals of Statistics.
6. Elhance.D.N, Fundamentals of Statistics.
7. Business Statistics, L.R Potty.
8. B.M.Aggarwal, Business Mathematics and Statistics.

#### BLUE PRINT

Modules	Hours	1 mark 6/6	2 marks 7/10	6 marks 5/8	15 marks 2/4	Total 80
Module 1	12	1	1	2	0	16
Module 2	10	1	3	2	1	44
Module 3	10	2	2	1	1	28
Module 4	25	1	2	1	1	31
Module 5	15	1	2	2	1	34



Reg. No.....

Name.....

**B.COM DEGREE (C.B.C.S.S) EXAMINATION**

**FIRST SEMESTER**

**CO1B01B- CORE 1 – BUSINESS STATISTICS**

**Time: 3 Hours**

**Maximum: 80 Marks**

**Part A**

*Answer all questions. (Each question carries 1 mark)*

1. Define weighted arithmetic mean.
2. Define secular trend.
3. What is meant by kurtosis?
4. Define dispersion.
5. Why median is called a positional average?
6. What is meant by coefficient of variation?

**(6 × 1 = 6 marks)**

**Part B**

*Answer any seven questions. (Each question carries 2 marks)*

7. Compare the two series for their variability using range :  
Series A: 6 5 8 12 19 16 19 21 25  
Series B: 25 30 30 35 40 45
8. What are the merits and demerits of mean deviation?
9. Find range and its coefficient :  
Marks : 10-20 20-30 30-40 40-50 50-60  
No. of students : 5 10 12 8 4
10. Why is standard deviation considered as the best measure of dispersion?
11. For a normal distribution mean = 38 and S.D. = 12. Find the value of median, quartile deviation and mean deviation.
12. The average marks of a student in 5 subjects is 72. His marks in four subjects are 37, 82, 55 and 77. Find out the marks for 5<sup>th</sup> subject.
13. Find the arithmetic mean of the following data:  
Marks obtained by 10 students out of 200  
40 100 144 100 56  
106 148 106 68 108
14. If a sample of size 22 items has a mean of 15 and another sample of size 18 items has a mean of 20, find the mean of the combined sample.
15. Find quartile deviation and interquartile range for the following values:  
28,32,25,42,55,82,10,25,40,38,39
16. How do you decide the period of moving average?

**(7 × 2 = 14 marks)**

**Part C**

**Answer any five questions. (Each question carries 6 marks)**

17. Find the geometric mean of

Size	:	5	8	10	12	15
Frequency	:	3	7	12	5	3

18. Find the first four central moments for the values given below  
8, 10, 12, 7, 18

19. From the following link relatives calculate chain based indices

Year :	2000	2001	2002	2003	2004	2005	2006
Price :	100	120	91.67	118.18	115.38	106.67	87.50

20. Find the missing frequencies?

MARK	FREQUENCY
0-5	10
5-10	12
10-15	16
15-20	-
20-25	14
25-30	10
30-35	8

21. What are the characteristics of index numbers?

22. Find the Karl Pearson's coefficient of skewness for the values  
25,18,32,20,25,48,72,24,50,25

23. Calculate the mean deviation from median and its coefficient for the following data

X	:	0-10	10-20	20-30	30-40	40-50	50-60	60-70	70-80
Y	:	18	16	15	12	10	5	2	2

24. What are the limitations faced by statistics?

**(5× 6 =30 marks)**

**Part D**

**Answer any two questions. (Each question carries 15 marks)**

25. Using the data given below verify whether

- (1) Laspeyer's index number,(2) Paasche's index number,(3) Simple Index number by aggregate method,(4) Fisher's index number and (5) Marshall Edgeworth index number , satisfy the factor reversal test

Commodity	2001		2008	
	Price	Quantity	Price	Quantity
A	3	4	4	2
B	4	2	5	3
C	5	5	6	5
D	8	2	9	4
E	2	3	3	2

26. Find mean, median and mode from the following data and also establish the relation between mean, median and mode

Marks	No.of students
Less than 10	5
” 20	11
” 30	17
” 40	15
” 50	22
” 60	26
” 70	18
” 80	10
” 90	8
” 100	3

27. Compute mean deviation about mean and the coefficient of mean deviation .Also find mean deviation about median.

X	F
0-10	4
10-20	6
20-30	10
0-40	14
40-50	20
50-60	12
60-70	6
70-80	2

28. The following are the annual expenses of a firm during 6 years.

Year	Expenses ( '000Rs.)
2007	60
2008	72

---

2009	75
2010	65
2011	82
2012	85

Fit a straight line trend by the method of least squares. Also estimate the most likely estimated expenses for the year 2013. Compute short term fluctuations.

**(2× 15 = 30 marks)**

.....

**Name of the Course:** MODERN BANKING

**Duration:** One Semester 4:0

**Total Lecture Hours:** 72

**Aim of the course:**

To provide a basic awareness on banking.

To impart clear knowledge on banking transactions.

To familiarise the students with the innovative products of banks.

**Course Overview and Context:**

The course covers the evolution of banks, meaning, Retail banking and its various products, meaning of EMI, Innovations and reforms in banking, Relationship between banker and customer, Different types of bank accounts, Crossing of cheques, Rural banking and agricultural Debt relief.

**Syllabus Content:**

**MODULE-1** Introduction-Origin and Evolution of banks-Meaning and definition of Banking-Nationalization of banks....(10hrs)

**MODULE-2** Retail banking-Products and services-Its business and composition-Housing loans-Vehicle loans-personal loan-Education loan-Farm loan- Computation of interest-Fixed rate-Floating rate-EMI-Value added Service. ....(20hrs)

**MODULE-3** Innovations and reforms in banking-Social banking-Lead bank scheme-Offshore banking-Hi-Tech banking-Debit and credit card-EFT-RTGS-Tele Banking-Internet banking-Banking ombudsman-Banking sector Reforms-Capital adequacy norms-NPA-Its management-Consortium Banking- Cheque Truncation system-E-Purse. (20hrs)

**MODULE-4** Banker and customer-Meaning and definition-Relationship-General and special features-Rights and obligation-Opening of accounts-Different types of accounts-Closing of accounts- Cheque crossing and endorsement- ....(12hrs)

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

---

**Competencies of the course:**

1. Understand the evolution and meaning of banks.
2. Identify the meaning of Nationalisation of banks.
3. Recognise the powers of Reserve Bank of India.
4. Describe the various products of Retail banking.
5. Gives an idea on changing scenario of banking sector.
6. Identify the innovations and reforms in Banking sector.
7. Recognise the relation between banker and customer.
8. Describe the various modes of crossing of cheques.
9. Distinguish between crossing & endorsement.
10. Identify the importance of Rural banking.
11. Give a brief idea on Agricultural Debt relief.
12. Recognise the importance of microfinance & priority sector advances.

**Learning Resources**

Modern Banking, Dr. Ajimon George

Modern Banking, Dr. Gilroy Rozario

Money and banking, Theory with Indian banking, T.N. Hajeela.

Banking law and practice by S.N. Maheswary.

Banking theory and practice Gordon and Natarajan.

Modern Banking in India, K.C. Sharma.

Modern Banking of India, O.P. Agarwal.

Banking- Theory, Law and Practice, Gordon and Natarajan.

Banking- Theory, Law and Practice, Nirmala Prasad and Chandradas.

**BLUE PRINT**

<b>Modules</b>	<b>Hours</b>	<b>1 mark 6/6</b>	<b>2 marks 7/10</b>	<b>6 marks 5/8</b>	<b>15 marks 2/4</b>	<b>Total 80</b>
<b>Module 1</b>	<b>10</b>	<b>1</b>	<b>3</b>	<b>2</b>	<b>1</b>	<b>34</b>
<b>Module 2</b>	<b>20</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>1</b>	<b>31</b>
<b>Module 3</b>	<b>20</b>	<b>1</b>	<b>3</b>	<b>2</b>	<b>1</b>	<b>34</b>
<b>Module 4</b>	<b>12</b>	<b>1</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>26</b>
<b>Module 5</b>	<b>10</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>9</b>

Reg. No.....

Name.....

**B.COM DEGREE (C.B.C.S.S) EXAMINATION**

**FIRST SEMESTER**

**CO1B02B- CORE 2- MODERN BANKING**

Time: Three Hours

Maximum: 80 Marks

**Part A (Short Answer Questions)**

*Answer all questions. Each question carries 1 mark*

1. Define Banking?
2. What is E.M.I?
3. What is Village Adoption Scheme?
4. What is a bearer cheque?
5. Explain micro financing.
6. What is floating rate of interest? (6x1=6marks)

**Part B (Short Answer)**

*Answer any seven questions. Each question carries 2 marks.*

7. What is RTGS?
8. What is Kissan Card?
9. Explain the term cash credit?
10. What is Branch banking?
11. What is an order cheque?
12. What is the purpose of bridge loan?
13. Explain the term financial inclusion.
14. Who is banking ombudsman?
15. Who can avail a housing loan?
16. What is an endorsement?(7x2=14marks)

**Part C (Short Essay)**

*Answer any five questions. Each question carries 6 marks.*

17. What are the principles of sound lending?
18. State the advantages of retail banking?
19. Explain the importance of agriculture debt relief scheme.

20. Describe the functions of a commercial bank?
21. What are the agency and general utility services provided by commercial banks?
22. What is a truncated cheque? Enumerate its merits.
23. Bring out the essentials of special crossing?
24. Explain MICR cheque. (5x6=30marks)

**Part D (Essay)**

*Answer any two questions. Each question carries 15 marks.*

31. Explain the banking sector reforms in India.
32. What is endorsement? What are the different types of endorsements?
33. Explain the procedure of obtaining a housing loan from a bank.
34. How do banks create credit? What are the limits to their credit creation power?  
(2x15=30marks)



---

**Name of the Course: BUSINESS REGULATORY FRAMEWORK**

**Duration:** One Semester 4:0

**Total Lecture Hours:** 72

**Aim of the course:**

To create an awareness among the students about the relevant facets of Contracts Acts and Sale of Goods Act.

**Course Overview and Context:**

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

**Syllabus Content:**

**MODULE-I**

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

**MODULE-2**

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

**MODULE-3**

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

**MODULE-4**

Law of Agency Essentials, kinds of agents, rights and duties of agent and principal, creation of agency, termination of agency, Sub agents and substituted agent relationship(12hrs)

**MODULE-5** Sale of Goods Act, 1930, Formation of contract of sale, Essentials of contract of sale, goods and their classification, Condition on warranties ,Transfer of property in Goods, Performance of contract of sale, Unpaid seller and his rights.(15hrs)

**Competencies of the course:**

C1: Create awareness on the nature and importance of offers and acceptances.  
 C2: Familiarize the students about the contract act.  
 C3: Understanding the duties and powers of bailor and bailee.  
 C4: Creating an insight into the sale of goods act.  
 C5: Develop adequate knowledge about contract of indemnity and guarantee.

**Learning Resources**

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

**BLUE PRINT**

<b>Modules</b>	<b>Hours</b>	<b>1 mark 6/6</b>	<b>2 marks 7/10</b>	<b>6 marks 5/8</b>	<b>15 marks 2/4</b>	<b>Total 80</b>
<b>Module 1</b>	20	<b>1</b>	2	2	1	37
<b>Module 2</b>	15	<b>2</b>	2	1	1	25
<b>Module 3</b>	10	<b>1</b>	2	1	1	24
<b>Module 4</b>	12	<b>1</b>	2	2	0	14
<b>Module 5</b>	15	<b>1</b>	2	2	1	30

---

Reg. No.....

Name.....

**B.COM DEGREE (C.B.C.S.S) EXAMINATION**

**FIRST SEMESTER**

**CO1B03B- CORE 3 -BUSINESS REGULATORY FRAMEWORK**

Time: Three Hours

Maximum Marks:80

**Section A**

*Answer all questions.*

*Each question carries 1 mark*

1. What is privity of contracts?
2. Who is a sub agent?
3. What is capacity to contract?
4. State the law relating to contract of minors.
5. Which are the two types of contracts of indemnity?
6. Who are the three parties to a contract of guarantee? (6x1=6marks)

**Section B**

*Answer any seven questions*

*Each question carries 2 marks.*

7. What is meant by waiver?
8. Define proposal.
9. Explain the term quantum meruit.
10. What is general lien?
11. Explain exceptions to the rule "past considerations no considerations."
12. What are the services rendered to a minor?
13. Why a person must be of sound mind to enter into contract?
14. What is meant by guarantee obtained by concealment?
15. What are the rights of surety against creditor?
16. A agrees to give a dinner to B and B accepted the invitation. Subsequently A refused to give the dinner. Can B sue A? (7x2=14marks)

**Section C**

*Answer any five questions*

*Each question carries 6 marks.*

17. Explain auction sale.
18. Briefly explain 'right in personam' and 'right in rem'.
19. What are the 2 kinds of lien?

20. Explain mistake of law.
21. Explain the performance of joint promises.
22. Who are persons of unsound mind?
23. Distinguish between void agreement and voidable contract.
24. Explain the circumstances that leads to termination of bailment. (5x6=30marks)

**Section D**

*Answer any **two** questions*

*Each question carries 15 marks.*

25. Define consideration and essentials of the consideration.
26. Explain about the law regarding Minor's agreement.
27. 'A quasi contract is not a contract at all. It is an obligation which the law creates'.  
Explain the statement with suitable illustrations.
28. How is free consent an essential element in a contract? Enumerate.  
(2 x 15 = 30marks)

---

**Name of the Course: Business Communication and Management Information System**

**Duration:** One Semester 4:0

**Total Lecture Hours: 72**

**Aim of the course:**

1. To build up communication skill among students.
2. To familiarise the importance of communication in business.
3. To create awareness on the methods of communication relevant to various business situations.

**Course Overview and Context:**

The course covers the process of Communication, different types of Communication, The principles of Effective Communication, Importance of Presentation and Listening Skills, Preparation of different types of letters for job application and Business letters, It also covers the Benefits and the Role of Management Information System.

**Syllabus Content:**

**MODULE-1** Communication-Need-Process-Types-Oral-written-Verbal-Nonverbal-Internal,External- Non-verbal communication-Body language-Kinesics, Proxemics-Para language Channels-Barriers-Principles of effectivecommunication.....(15hrs)

**MODULE -2** Presentation Skills –How to make a power point presentations- Principles of effective presentations – Listening Skills - Importance of Listening skills .....(10 hrs)

**MODULE-3** Job application letters-Resume-CV-Reference and recommendation letters-Employment letters-Online application-Soft skill.....(15hrs)

**MODULE-4** Business letters-Parts and layout of business letters-Business enquiry lettersoffersand quotation- Orders and execution-grievances and redressals.Sales letters-Follow-up letters-Circular letters-Status enquiry-Collectionletters-Preparation of partnership deed power of attorney..... (20hrs)

**MODULE-5** Introduction to Management Information System-Definition-Need-Benefits-Functions-Objectives-Characteristics-Role of MIS-Relationship between decision making and MIS.....(12hrs)

**Practical work:** Written communication, Power point presentations and listening exercises can be practiced as a part of learningprocess.

**Competencies of the course:**

1. Understand the concept of Communication.
2. Recognise the different types of communication and how it helps for communicating Effectively.
3. Identify the importance of Presentation Skills and how effectively presentation skills can be used as medium of communication
4. Understand the importance of Listening Skills.
5. Distinguish between job application Letters and Business Communication Letters.
6. Recognise the importance of letter writing for job application and also for the different purposes in Business.
7. Describe the Benefits and Functions of Management Information System.
8. Distinguish the relationship between Decision Making and Management Information System.

**Learning Resources**

- K.G.C.Nair, Business Communication and Management Information System.
- M.M.Abraham, Business Communication and Management Information System
- Siju P T, Business Communication and Management Information System Bhatia R.C, Business Communication.
- Salini Agarwal Essential communication skill.
- Reddy P.N, and Apopannia, Essentials of Business Communication.
- Sharma R.C, KRISHNA Mohan, Business Communication and Report writing.
- Leod, M.C., Management Information System..
- Jerome Reuter-Management Information system.
- Annie Philips, Communication and the Manager s Job.
- IELTS - International English Language Testing System *Books*

**BLUE PRINT**

<b>Modules</b>	<b>Hours</b>	<b>1 mark 6/6</b>	<b>2 marks 7/10</b>	<b>6 marks 5/8</b>	<b>15 marks 2/4</b>	<b>Total 80</b>
<b>Module I</b>	15	1	2	2	1	28
<b>Module II</b>	10	1	2	2	1	28
<b>Module III</b>	15	2	1	2	1	25
<b>Module IV</b>	20	1	2	1	1	28
<b>Module V</b>	12	1	3	1	0	11

Reg.No: .....

Name :.....

**B. COM. DEGREE (C.B.C.S.S) EXAMINATION**  
**FIRST SEMESTER**  
**CO1B04B – CORE 4 BUSINESS COMMUNICATION AND**  
**MANAGEMENT INFORMATION SYSTEM**

**Time: 3 Hours**

**Maximum: 80 Marks**

**Part A (Short Answer Questions)**

*Answer all questions. (Each question carries 1 mark)*

1. Explain Grapevine.
2. What do you mean by decoding?
3. Explain Postscripts.
4. Explain SMS.
5. What do you mean by Business Letter?
6. Define communication.

**(6x1=6marks)**

**Part B (Brief Answer Questions)**

*Answer any 7 questions (Each question carries 2 marks)*

7. Mention the characteristics of Resume.
8. Explain the importance of Listening Skills
9. Point out the General Powers of Attorney.
10. Define soft skills and its features.
11. Explain system and its features.
12. Explain Grapevine and its types.
13. Explain the channels of communication.
14. Mention the 6 essentials of Business Letters.
15. Explain Kinesics.
16. Mention the defects of Informal Communication

**(7 × 2= 14marks)**

**Part C (Short Essay)**

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

17. Explain SMS. Its advantages and disadvantages.
18. Write a letter to the Managing Director for the post of Sales officer as per the advertisement in Indian Express.
19. Explain the ways to overcome the barriers of Communication.

20. Write a letter from a prospective employer to a reference.
21. Explain the Essentials of good Business Letters
22. Explain Video Conferencing and Tele Conferencing.
23. Explain the need of MIS.
24. Differentiate between resume and CV. **(6x4=24marks)**

**Part D ( Essay)**

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

25. What is Partnership Deed? Describe its Contents.
26. Specify the letters in the process of Employment, its details and a specimen copy of it.
27. What do you mean by Power of Attorney? Explain its main Classifications?
28. Explain Resume. Its Characteristics and Types? Also give a Specimen.

**(15x2=30marks)**



---

## Semester II

**Name of the Course: Quantitative Techniques**

**Duration:** One Semester 4:0

**Total Lecture Hours:72**

**Aim of the course:**

To provide knowledge in various statistical techniques which can be used for business analysis and problem solving.

**Course Overview and Context:**

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

**Syllabus Content:**

**MODULE 1:** Correlation (*Un grouped data Only*)- Concept-Types of Correlation-methods- Karl Pearson s Co-efficient of correlation- Spearman's Rank correlation co-efficient-probable error. (13Hrs)

**MODULE 2** Regression analysis (*Un grouped data Only*)-Concepts-lines of Regression-Regression Equation under Algebraic method and standard error. (13 hrs)

**MODULE 3 :** Permutation and Combination -Theory of Probability- meaning-definition- basic terms- concepts- approaches to assigning probability. (15 hrs)

**MODULE-4** Testing of Hypotheses-Procedure-Null hypotheses-Alternative Hypotheses-Level of significance-Degrees of freedom-Type 1 Error-Type 11 Error(*theory only*)-Chi-square test-Condition for validity of Chi-square test-Test for goodness of fit-test for independence (*both theory and problems*) (26 hrs)

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

**Competencies of the course:**

- (i) Understand correlation and different types of correlation.
- (ii) Understand the different methods of calculating correlation.

- (iii) Understand the concept of regression analysis.
- (iv) Develop regression equation under algebraic method.
- (v) Understand the theory of probability.
- (vi) Describe the techniques of testing of hypothesis.
- (vii) Distinguish between null hypothesis and alternative hypothesis.
- (viii) Understand level of significance and degree of freedom.
- (ix) Understand type I and type II errors.
- (x) Describe chi- square test.
- (xi) Recognise the conditions for validity of chi- square test.
- (xii) Understand goodness of fit.
- (xiii) Identify f- test as a test for difference between sample standard deviation.
- (xiv) Describe the steps in report writing.
- (xv) Understand the characteristics of a good report.
- (xvi) Identify the contents of a report.
- (xvii) Understand the term bibliography.

#### Learning Resources

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

#### BLUE PRINT

Modules	Hours	1 mark 6/6	2 marks 7/10	6 marks 5/8	15 marks 2/4	Total 80
Module 1	17	1	1	2	0	15
Module 2	20	2	2	2	1	33
Module 3	8	1	1	1	1	24
Module 4	22	1	3	1	1	28
Module 5	5	1	3	2	1	34

Reg. No.....

Name.....

**B.Com DEGREE (C.B.C.S.S) EXAMINATION**

**B.Com – SECOND SEMESTER**

**CO2B05B- CORE 5 – QUANTITATIVE TECHNIQUES FOR BUSINESS RESEARCH**

**Time: 3 Hours**

**Maximum: 80 Marks**

**Part A**

*Answer all questions. (Each question carries 1 mark)*

1. What do you mean by alternative hypothesis?
2. What do you mean by a parameter?
3. What is exploratory research?
4. What did you mean by Interview Schedule?
5. What is linear correlation?
6. What is a random experiment?

**(6 × 1 = 6 marks)**

**Part B**

*Answer any seven questions. (Each question carries 2 marks)*

7. If  $b_{yx} = 0.83$ ,  $\Sigma_x = 20$ ,  $\Sigma_y = 12$ , find  $r$ .
8. What are Type I and Type II errors?
9. What is a contingency table?
10. If  $P(A) = 1/13$ ,  $P(B) = 1/4$  and  $P(A \cap B) = 1/52$  find (i)  $P(A/B)$  (ii)  $P(B/A)$ .
11. What are the merits and demerits of rank correlation?
12. What is conditional probability?
13. Give the A Priori definition of probability.
14. What is ex post facto research?
15. State any two disadvantages of sampling.
16. What are the uses of chi-square test?

**(7 × 2 = 14 marks)**

**Part C**

*Answer any five questions. (Each question carries 6 marks)*

17. What is correlation and regression? Differentiate between them.
18. The coefficient of rank correlation of the marks obtained by 10 students in Statistics and Accountancy was 0.2. it was later discovered that the difference in ranks in the

---

two subjects of one of the students was wrongly taken as 7 instead of 9. Find the correct result.

19. Find the rank correlation coefficient between poverty and overcrowding from the table below:

Town	:	A	B	C	D	E	F	G	H	I	J
Poverty	:	17	13	15	16	6	11	14	9	7	12
Overcrowding:		36	46	35	24	12	18	27	22	2	8

20. The odds against X solving a business statistics problem are 8 to 6 and odds in favour of student Y solving the same problem are 14 to 16. What is the probability that (i) problem is solved (ii) problem is not solved.

21. The data given below pertain to the price and demand for a particular commodity over a period of 5 years. Compute the correlation coefficient between price and demand.

Price (in Rs/Q) : 7 8 9 6 5

Demand in tons: 8 6 7 9 10

22. What are the essentials of a good questionnaire?

23. For 17 observations on price (x) and supply (y), the following data were obtained in appropriate units.  $\sum x = 544$ ,  $\sum x^2 = 19040$ ,  $\sum y = 244$ ,  $\sum y^2 = 3773$ ,  $\sum xy = 8413$ , obtain the equations of the two regression lines.

24. Given below are observed and expected frequencies in a study made:

Observed (O) : 25 24 42 40 50

Expected (E) : 30 32 35 36 48

Apply chi- square test and examine whether the observed frequencies are in agreement with expected frequencies.

(5 x 6 = 30 marks)

### Part D

*Answer any two questions. (Each question carries 15 marks)*

25. A bag contains 8 balls, identical except for colour of which 5 are red and 3 white. A man draws two balls at random one after another without replacement. What is the probability that one of the balls drawn is white and other red?

What would be the value of these probabilities if a ball drawn is replaced before another ball is drawn.

26. In a partially destroyed record of an analysis of correlation data the following results are only legible.

Variance of x = 9

Regression equations:  $8x - 10y + 66 = 0$

$40x - 18y = 214$

Find: (i) the mean values of X and Y (ii) the coefficient of correlation (iii) the standard deviation of Y.

---

27. A panel of two judges P and Q graded 7 dramatic performances by independently awarding marks as follows.

Performance : 1 2 3 4 5 6 7

Marks by P : 46 42 44 40 43 41 45

Marks by Q : 40 38 36 35 39 37 41

The eighth performance for which judge Q could not attend was awarded 37 marks by judge P. If judge Q has also been present, how many marks could be expected to have been awarded by him to the eighth performance?

28. Briefly explain the various empirical methods used for data collection.

**(2 x 15 = 30marks)**

.....

---

**Name of the Course: PRINCIPLES OF INSURANCE**

**Duration:** One Semester 4:0

**Total Lecture Hours: 72**

**Aim of the course:**

To create an awareness among the students about the nature of insurance and the principles that governs insurance

**Course Overview and Context:**

The course provides a deep knowledge about the insurance business in India. Types of insurance policies are discussed in detail. Important policy conditions for Life insurance, Marine insurance and Fire insurance are stated.

**Syllabus Content:**

**MODULE-1** Introduction-Definition, Features, Role and importance, Functions- Insurance contract-principles of Insurance-Insurance and assurance-Types of insurance- Life insurance and General insurance-Introduction to IRDA Act.(12hrs)

**MODULE-2** Life insurance- History, features-Controller of life Insurance-classification of policies-surrender value-Introduction to Actuarial science-bonus- Policy conditions-application and acceptance-prospectus proposal forms and other related documents-Age proof-Special reports-assignments- Nomination-loans-surrender-Fore closure-Policy-Maturity claims-survival benefit-Payments death claims-Waiver of evidence of title-Early claims-Claim concession-Presumption of death-Accident and disability benefits-Settlement options.(20hrs)

**MODULE-3** Marine Insurance-Nature of General Insurance policies-Fundamentals of Marine Insurance Contract-Forms of Marine Insurance policies-Types of policies-Policy conditions-Clauses-marine losses-Payment of claims-Claim procedures(12hrs)

**MODULE-4** Fire Insurance-Nature and use-Contracts-kinds of policies-Policy condition clauses- Payment of claims-Role of Fire insurance-Re-insurance-Types, Advantages-Miscellaneous Insurance- Health insurance-Motor insurance-Burglary and personal accident Insurance in India-Urban-non-traditional Insurance-CGHS-UHIS-Agriculture insurance-Group life insurance-**Types of insurance for a small business**(15hrs)

**MODULE-5** Accounting and Finance Accounting for insurance business Compliance with IRDA rules Taxation. Investments evaluation of investments Capital structure - Cost of capital Solvency margin and compliance.(13 hrs)

**Competencies of the course:**

- C1:Familiarize students about the terms, and concepts of insurance
- C2: Awareness about life insurance policy and its types
- C3: Familiarize Policy conditions and clauses of fire insurance.
- C4: Understanding the perils which are covered under marine insurance..
- C5: Identify the types of insurance suitable for a small business.
- C5: Awareness about IRDA rules for accounting in insurance

**Learning Resources**

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

**BLUE PRINT**

<b>Modules</b>	<b>Hours</b>	<b>1 mark 6/6</b>	<b>2 marks 7/10</b>	<b>6 marks 5/8</b>	<b>15 marks 2/4</b>	<b>Total 80</b>
<b>Module 1</b>	12	1	2	2	1	31
<b>Module 2</b>	20	2	2	2	0	20
<b>Module 3</b>	12	1	2	1	1	29
<b>Module 4</b>	15	1	2	2	1	31
<b>Module 5</b>	13	1	2	1	1	19

Reg. No.....

Name.....

**B.com DEGREE (C.B.C.S.S) EXAMINATION**

**B.Com – SECOND SEMESTER**

**CO2B06B – CORE 6- PRINCIPLES OF INSURANCE**

**Time: Three Hours**

**Maximum Marks:80**

**Part A**

*Answer all questions.*

*Each question carries 1 mark*

1. Define insurance
2. What is endowment policy?
3. What is meant by blanket policy?
4. Define fire insurance.
5. What is a valued policy?
6. Who is an actuary?

(6x1=6 marks)

**Part B**

*Answer any seven questions*

*Each question carries 2 marks.*

7. What is re-insurance?
8. Define marine insurance
9. What do you mean by surrender of policy?
10. What is subrogation?
11. Distinguish between insurance and assurance
12. What is Jettison clause in a marine policy?
13. What do you mean by hull insurance?
14. Write a short note on social insurance
15. What is solvency margin?
16. What is average clause?

(7x2=14 marks)

**Part C**

*Answer any five questions*

*Each question carries 6 marks.*

17. What are the functions of insurance?
18. What are the powers of IRDA



19. Briefly explain life annuity
20. Explain the role of actuaries in insurance business
21. Discuss the features of fire insurance contract
22. Briefly explain the classification of marine insurance
23. What are the benefits of life insurance?
24. Distinguish between Re- insurance and double insurance (5x6=30 marks)

**Part D**

*Answer any **two** questions*

*Each question carries 15 marks.*

25. Explain the different types of life insurance policies
26. Explain the different principles of insurance
27. What are the different types of fire insurance policies?
28. Describe the various clauses in a marine policy (2 x 15 = 30marks)

---

**Name of the Course: CORPORATE REGULATIONS AND GOVERNANCE**

**Duration:** One Semester 4:0

**Total Lecture Hours:** 72

**Aim of the course:**

This paper is intended to expound in clear and analytical manner the statutes relating to companies.

**Course Overview and Context:**

This course provides a detailed knowledge about the administration and management of corporate form of business. It also gives a firsthand exposure to corporate laws, especially Indian Companies Act 1956.

**Syllabus Content:**

**MODULE-1**

Company, Definition, Characteristics, Advantages and Disadvantages, Illegal Association, corporate veil, Lifting the corporate veil, promotion Promoter, position, Incorporation-procedure-Documents to be filed-Certificate of incorporation, Procedure, Effect of registration, Pre-incorporation contract, memorandum of association-Articles of association-Doctrine of ultravires, doctrine of indoor management-Doctrine of constructive notice Prospectus, registration, Contents, statement in lieu of prospectus, Deemed prospectus-Shelf Prospectus, Red herring, Abridged prospectus, liability for misstatement in prospectus, commencement of business.(20hrs)

**MODULE-2** Management and Administration, Directors-appointment, Qualification and Disqualification, Qualification shares, position of directors-powers and duties, Retirement, vacation of office, Liabilities of directors, Removal of directors.(10hrs)

**MODULE-3** Corporate Governance-meaning, Background-importance, CG in India, statutory Measures, SEBI regulation, Clause 49 of listing agreement, Constitution of board of directors, Audit committee, Provisions under section 292A of Companies Act-Remuneration of directors, Board procedure, CEO/ CFO certification-Role of management-Information to shareholders, CG Report, Non mandatory requirements ie., Chairman of board, Remuneration committee, Shareholders rights, Postal ballot, whistle blower policy, Benefits of Corporate Governance.(15hrs)

**MODULE-4**

Company meetings, Kinds of companies, essentials of valid meeting, Chairman, agenda, Minutes, Quorum, Motion, Types of motion, Interruption of debate, Proxy, poll, Modes of poll, Resolution, Types of resolution, Motion vs. Resolution.(17hrs)

**MODULE-5**

Winding up of companies, Modes, Compulsory winding up, Grounds and procedure, Liquidator, Duties and functions, Contributories, Voluntary winding up, Types, Winding up under the supervision of the court, Effects of winding up, Defunct companies.(10hrs)

**Competencies of the course:**

- C1: Creating an overall idea about Companies Act 1956.
- C2: Understand requisites of a valid meeting.
- C3: Creating an idea about appointment and qualifications of directors.
- C4: Enable them to acquire knowledge about different types of companies
- C5: Understanding the different grounds and procedures of winding up of companies.

**Learning Resources**

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

**BLUE PRINT**

<b>Modules</b>	<b>Hours</b>	<b>1 mark 6/6</b>	<b>2 marks 7/10</b>	<b>6 marks 5/8</b>	<b>15 marks 2/4</b>	<b>Total 80</b>
<b>Module I</b>	20	2	2	1	2	42
<b>Module II</b>	10	2	3	2	0	20
<b>Module III</b>	15	1	1	1	2	39
<b>Module IV</b>	17	0	2	2	0	16
<b>Module V</b>	10	1	2	2	0	17

Reg. No.....

Name.....

**B.com DEGREE (C.B.C.S.S) EXAMINATION**

**SECOND SEMESTER**

**CO2B07B- CORE 7 -CORPORATE REGULATION AND GOVERNANCE**

**Time: Three Hours**

**Maximum Marks:80**

**Part A**

*Answer all questions.*

*Each question carries 1 mark*

1. Define Joint Stock Company.
2. Who is an artificial legal person?
3. What is a Red Herring Prospectus?
4. What do you mean by minimum subscription?
5. Define Corporate Governance.
6. What do you mean by OECD guidelines? (6x1=6marks)

**Part B**

*Answer any seven questions*

*Each question carries 2 marks.*

7. What is a quorum?
8. Who is a contributory?
9. What do you mean by extra-ordinary general meeting?
10. What is a Defunct Company?
11. Write down the contents of a statutory report.
12. What are the different principles kept in view while drafting an agenda?
13. Write a short note on Naresh Chandra Committee
14. Explain the benefits of Corporate Governance.
15. Explain (a)Abridged Prospectus (b)Shelf Prospectus & (c)Red Herring Prospectus
16. Explain the Golden Rule for framing a Prospectus. (7x2=14marks)

**Part C**

*Answer any five questions*

*Each question carries 6 marks.*

17. What do you mean by corporate veil?
18. Explain the importance of Corporate Governance.
19. Explain the powers & duties of an audit committee.

20. What do you mean by one man companies?
21. Explain the procedure followed for converting a public company to a private company.
22. What do you mean by postal ballot?
23. Distinguish between winding up & dissolution.
24. Explain different methods of voting. (5x6=30marks)

**Part D**

*Answer any **two** questions*

*Each question carries 15 marks.*

25. Explain the principles of corporate governance.
26. Explain different list of items to be included in the report of corporate governance.
27. Explain the contents of a prospectus.
28. Explain Memorandum of association and its contents. (2 x 15 = 30marks)

---

**Name of the Course: FINANCIAL ACCOUNTING I**

**Duration:** One Semester 4:0

**Total Lecture Hours: 72**

**Aim of the course:**

To familiarize the students with the accounting principles and practices of various types of business other than companies.

To equip the students with skills for recording various kinds of business transactions

To familiarize the students with the techniques of preparing financial statements

**Course Overview and Context:**

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

**Syllabus Content:**

**MODULE-1** Final accounts of sole traders-Principles of materiality-Consistency-prudence Timeliness- Matching principle-Accounting standards Meaning and scope-Capital and revenue expenditure-Capital and revenue receipts-Adjusting- Closing and rectification entries-Trial balance-Trading and profit and loss account- Balance sheet with adjustments (20 hours)

**MODULE-2** Accounts of incomplete records-Features of single entry-Distinguish between Single entry and double entry-Defects of double entry-Profit determination under single entry-Capital comparison method-Conversion method-Steps for the conversion of single entry in to double entry-Preparation of Trading and profit and loss account under conversion method. (20hrs)

**MODULE-3**Royalty accounts-Meaning-Minimum rent-Short working-Recovery-Special Circumstances -Adjustment of minimum rent in the event of strike and Lock outs-Government subsidy in case of strike or lock outs- Journal entries in the books of lessor and lessee-Preparation of Minimum rent-Short working Royalty Accounts(15 hours)

**MODULE-4** - Branch Accounts - Features – Objects- Types of branches –Dependent branches – Account Systems –Stock and Debtors System –Independent branch – Features – Preparation of consolidated Profit and Loss Account and Balance Sheet(20 hrs)

**MODULE-5** Departmental Accounts - Meaning – Objects – Advantages - Accounting procedure –allocation of expenses and incomes – Interdepartmental transfers – Provision for unrealized profit (15hrs)

**Competencies of the course:**

1. Understand importance of accounting principles and conventions
2. Create an awareness about the accounting standards to be kept as per GAAP.
3. Understand accounting terms like expenditure, receipts classify them into revenue and capital nature.
4. Detect accounting errors and rectify them
5. Prepare closing entries.
6. Learn to prepare final accounts
7. Prepare trial balance, trading and profit and loss account and balance sheet
8. Pass adjusting entries including overcast and under cast of both opening and closing stock.
9. Prepare accounts from incomplete records
10. Distinguish between single entry and double entry
11. Determine profit under single entry
12. Convert a single entry into a double entry
13. Prepare trading and profit and loss under conversion method.
14. Prepare royalty accounts
15. Understand the meaning of minimum rent, short workings etc
16. Understand adjusting entries of minimum rent during strikes and lock outs
17. Prepare entries in the books of lessor and lessee
18. Prepare accounts of minimum rent
19. Prepare short working accounts
20. Prepare royalty accounts.
21. Prepare Branch Accounts Under Various Accounting System.
22. Prepare Accounts For Independent Branches And Foreign Branches.
23. Pass Adjustment Entries While Goods Or Cash Is In Transit
24. Prepare Head Office Accounts By Incorporating Branch Trial Balance.
25. Prepare A Consolidated Balance Sheet
26. Prepare consignment accounts
27. Understand the difference between sale and consignment
28. Understand treatment of normal loss and abnormal loss
29. Understand the treatment of bad debts in consignment
30. Understand the reason why loading price is included in accounts
31. Understand the adjusting entries required for arriving at true profits
32. To prepare accounts in the books of both consignor and consignee.

### Learning Resources

1. Jain.S.P and Narang.K.L : Advanced Accountancy
2. Maheswari.S.N and Maheswari S.K : Advanced Accounting
3. S.N. Maheswari: Financial Accounting
4. Shukla, M.C., T.S. Grewal and S.C.Gupta: Advanced Accounts S.Chand&Co., New Delhi.

### BLUE PRINT

Modules	Hours	1 mark 6/6	2 marks 7/10	6 marks 5/8	15 marks 2/4	Total 80
Module I	20	2	5	3	2	66
Module II	20	2	2	0	0	6
Module III	15	0	0	2	1	27
Module IV	20	1	1	1	0	9
Module V	15	1	2	2	1	26



### Semester III

**Name of the Course: MARKETING MANAGEMENT**

**Duration:** One Semester 4:0

**Total Lecture Hours: 72**

#### **Aim of the course:**

To create interest and knowledge among learners about new trends in Marketing

#### **Course Overview and Context:**

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

#### **Syllabus Content:**

**MODULE-1** Marketing management - Introduction- Definition of marketing and marketingmanagement- Marketing concepts and functions-Marketing mix.(10hrs)

**MODULE-2** Market segmentation-Concept-Need- Basis-Market targeting-Market Positioning -Understanding consumer behaviour- Buying motives- Factors influencing consumer buying decisions.(20hrs)

**MODULE -3** Marketing of products- product- Meaning- Product development- Product mix- PLC- Branding- brand equity- Brand loyalty-Trade mark-Packaging and labeling- Pricing of products-Factors influencing pricing- Pricing policies and Strategies-Types of pricing.(25hrs)

**MODULE-4** Logistic and supply chain management-Its elements-Channel of distribution types- Factors affecting the choice of a channel of distribution.(15hrs)

**MODULE-5** Emerging trends in marketing-Modern marketing-Direct marketing- E Marketing- Tele marketing-Viral marketing-Relationship marketing-Social marketing- Demarketing-Remarketing- Synchro marketing-Service marketing.(20hrs)

**Competencies of the course:**

- C1: To analyses the Traditional and modern concepts of marketing
- C2: Explains the meaning of marketing mix and the various elements of Marketing mix
- C3: Develops interest in marketing management
- C4: Get a detailed idea relating to objectives of pricing, approaches and pricing strategies.
- C5: Examine the meaning, features, need and importance of of market segmentation
- C6: Analyse the concepts Target market, Target marketing and market targeting
- C7: Identify the market targeting process and approaches of market targeting
- C8: Collect relevant information regarding advertising through observation and discussion
- C9: Identifies consumer behavior and consumption pattern
- C10: Analyse the various factors influencing consumer buying behavior
- C11: Explains the meaning of product life cycle, advantages and disadvantages of PLC
- C12: Recalls the meaning of branding and explain the objectives, advantages and disadvantages of branding
- C13 :States and evaluate the meaning ,Need and importance of trademark
- C14:Acquire knowledge about the meaning of Logistics management, Elements of logistics and phases in it.
- C15:Develops interest in Supply chain management and compares logistics and supply chain management

**Learning Resources**

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

**BLUE PRINT**

<b>Modules</b>	<b>Hours</b>	<b>1 mark 6/6</b>	<b>2 marks 7/10</b>	<b>6 marks 5/8</b>	<b>15 marks 2/4</b>	<b>Total 80</b>
<b>Module I</b>	10	1	3	2	1	34
<b>Module II</b>	20	1	3	0	2	37
<b>Module III</b>	25	3	2	4	0	31
<b>Module IV</b>	15	0	2	2	0	16
<b>Module V</b>	20	1	0	0	1	16

---

**Name of the Course: FINANCIAL ACCOUNTING II**

**Duration:** One Semester 4:0

**Total Lecture Hours: 90**

**Aim of the course:**

This paper is intended to familiarize the students the systems like hire purchase, accounting for the consignment, partnership and certain new concepts in accounting.

**Course Overview and Context:**

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

**Syllabus Content:**

**MODULE-1** Hire purchase system – meaning – accounting entries in the book of purchaser and vendor- default in payment- partial and full repossession. (30 Hrs)

**MODULE-2** Accounting for consignment-Meaning-important terms-Journal entries in the books of consigner and consignee-Goods send at cost or invoice price Preparation of consignment account-Consignees account-Valuation of stock Normal loss and abnormal loss. (20 Hrs)

**MODULE-3** Partnership – Dissolution Insolvency and Piecemeal distribution.(15 Hrs)

**MODULE-4a)** Human Resource accounting-Meaning-Objectives-Valuation of Human Resource-Advanced and limitations of HRA. b)International Financial Reporting Standards (IFRS) (15 Hrs)

**MODULE-5** Green accounting - meaning-scope and importance-green accounting concepts-advantages and limitations(10 Hrs)

**REFERENCE BOOKS**

1. *Financial accounting, Nirmal gupta, Ane books private limited.*
2. *Advanced Financial Accounting, M.C.Shukla & T.S.Grewal, S.Chand & Co;*
3. *Advanced accountancy, Arulanandam & Raman, Himalaya Publishing House.*
4. *Fundamentals of Financial accounting, Nassem Ahmed, Ane books Pvt, Limited*
5. *Advanced Financial Accounting, R.L.Gupta & Radhaswami, Sultan Chand CO;*
6. *Advanced Financial Accounting, S.N.Maheswari*
7. *Advanced Financial Accounting, Paul & Kaur*
8. *Advanced Financial Accounting, B.D. Agarwal*
9. *Advanced Financial Accounting, S.P.Jain & K.L.Narang; Kalyani Publishers*

**Competencies of the course:**

- C1: Familiarising students with the accounting aspects in holding company.
- C2: Proper understanding of pre acquisition and post acquisition.
- C3: To understand the computation of return and profit
- C4: To make an analysis of liquidation accounts.
- C5: To understand the deficiency account and statement of affairs
- C6: To introduce the concepts of Human Resource Accounting, IFRS and Green Accounting

**Learning Resources:**

1. *Advanced Financial Accounting*, M.C.Shukla & T.S.Grewal, S.Chand & Co;
2. *Advanced accountancy*, Arulanandam & Raman, Himalya Publishing House
3. *Fundamentals of Financial accounting*, Nassem Ahmed, Ane books Pvt, Limited
4. *Advanced Financial Accounting*, R.L.Gupta & Radhaswami, Sultan Chand CO;
5. *Advanced Financial Accounting*, S.N.Maheswari
6. *Advanced Financial Accounting*, Paul & Kaur
7. *Advanced Financial Accounting*, B.D. Agarwal
8. *Advanced Financial Accounting*, S.P.Jain & K.L.Narang; Kalyani Publishers

**BLUE PRINT**

<b>Modules</b>	<b>Hours</b>	<b>1 mark 6/6</b>	<b>2 marks 7/10</b>	<b>6 marks 5/8</b>	<b>15 marks 2/4</b>	<b>Total 80</b>
<b>Module I</b>	15	2	2	2	1	33
<b>Module II</b>	20	1	2	4	0	29
<b>Module III</b>	20	1	2	2	1	30
<b>Module IV</b>	20	1	2	0	1	20
<b>Module V</b>	15	1	2	0	1	19

---

Name of the Course: **BUSINESS MANAGEMENT**

**Duration:** One Semester 4:0

**Total Lecture Hours:** 72

**Aim of the course:**

To familiarise the students with concepts and principles of management

**Course Overview and Context:**

To make them aware about the various functions of management

**Syllabus Content:**

**MODULE-1** Management- Introduction, Meaning, nature and characteristics of Management, Scope and functional areas of management, Management as a science art or profession, Management & Administration, Principles of management, Social responsibility of management, Contributions of F.W. Taylor and Henry Fayol, Emergence of Japan as an industrial giant.(12hrs)

**MODULE-2** Planning: Nature, importance and purpose of planning, Planning process, Objectives, Types of plans, MBO, Features, steps.(8hrs)

**MODULE -3** Organising and Staffing : Nature and purpose of organisation, Principles of Organisation, Types of organization Organisation Chart, Organisation Manual, Departmentation, Committees Authority, Delegation of Authority, Responsibility and accountability, Centralisation Vs decentralisation of authority, Nature and importance of staffing, Process of selection & recruitment.(12hrs)

**MODULE -4** Directing : Meaning and nature of directing, Motivation, meaning importance, Theories of Motivation (Maslow's Herzberg, McGregor s, X & Y theory) Leadership, Meaning, Styles Managerial Grid by Blake and Moun-ton-Likert's Four level model, Coordination, Meaning and importance.(12hrs)

**MODULE-5** Controlling: Meaning and steps in controlling, Essentials of a sound control System, Methods of establishing control, Control by Exception.(10hrs)

**Competencies of the course:**

C1 Acquire knowledge about the various functions of management

C2: Understand the various concepts of management

C3: Analyse the importance of planning

C4: Identifies the principles of organising

C5: Gain idea about the process of selection and recruitment

C6: Ensure a better control over the business

**Learning Resources**

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

**BLUE PRINT**

<b>Modules</b>	<b>Hours</b>	<b>1 mark 6/6</b>	<b>2 marks 7/10</b>	<b>6 marks 5/8</b>	<b>15 marks 2/4</b>	<b>Total 80</b>
<b>Module I</b>	12	1	1	2	1	30
<b>Module II</b>	8	1	3	1	1	28
<b>Module III</b>	12	1	2	1	0	11
<b>Module IV</b>	12	2	4	3	1	43
<b>Module V</b>	10	1	0	1	1	22

---

**Name of the Course: RESEARCH METHODOLOGY**

**Duration:** One Semester 4:0

**Total Lecture Hours:** 72

**Aim of the course:**

This paper is intended to help the students to understand how to do research in the area of commerce and management.

**Course Overview and Context:**

Introduce research process and to acquaint the student with various research methods and techniques to build up the research attitude among students

**Syllabus Content:**

**MODULE-1** Research – meaning – significance – objectives - types of research-research methods Vs methodology-steps in research. (15 Hrs)

**MODULE-2** Research problem-definition-nature-formulation-techniques of defining the problem-research design-meaning-needs-types-of research design- variables-dependent and independent variables extraneous variables-intervening variable-dichotomous variable research proposal and its preparation-Research hypothesis-types of hypotheses.(20 Hrs)

**MODULE-3** Sampling design-census and sample survey-sample frame-sample size methods of sampling. (15 Hrs)

**MODULE-4** Collection and analysis of data-Data types of data-methods of data collection-preparation of questionnaire or interview schedule measurement and scaling techniques-nominal data-interval data ordinal data –ratio data- Reliability analysis and its need-analysis of data-uni-variate analysis-bi-variate analysis-multi-variate analysis cross tabulation (30 Hrs)

**MODULE-5** Research reporting-relevance-characteristics of a good research reports-contents of a report-citing references using APA style-MLA style-Chicago style-plagiarism (10 Hrs)

**Competencies of the course:**

C1: Creating an overall idea about the significance, types and process of research.

C2: To understand how to formulate a research problem.

C3: To know the different types of research designs.

C4: Acquire knowledge about variables and its types.

C5: Enabling students to set hypothesis.

C6: To understand how an analysis is done.

C7: To get an idea on report writing.

### Learning Resources

1. *Statistical methods for research, Prf.K.Kalyanaraman, Prentice Hall Pvt.Limited*
2. *Business research, Collis, Palgrave Macmillian.*
3. *Research Methods for Business: A Skill Building Approach, Sekaran.*
4. *Management Research Methods, Velde.*
5. *Business Research Methodology, Dwivedi.*
6. *Research methodology, Ramamoorthi.*
7. *Research methodology, CR.Kothari, Wishwaprakasan.*
8. *Research methodology, R.Paneerselvam, Prentice Hall of India.*
9. *Research Methodology, OR.Krishna Swami, Himalaya Publishing house*
10. *Methodology and techniques of social research, Himalya Publishing House.*

### BLUE PRINT

Modules	Hours	1 mark 6/6	2 marks 7/10	6 marks 5/8	15 marks 2/4	Total 80
<b>Module I</b>	12	2	2	1	0	12
<b>Module II</b>	18	2	3	2	1	35
<b>Module III</b>	12	1	1	1	1	24
<b>Module IV</b>	12	0	2	2	1	31
<b>Module V</b>	18	1	2	2	1	32



---

**Semester IV**

**Name of the Course: FINANCIAL MANAGEMENT**

**Duration:** One Semester 4:0

**Total Lecture Hours: 90**

**Aim of the course:**

This paper is intended to familiarize the students with the fundamental concepts of corporate finance and the various finance functions.

**Course Overview and Context:**

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

**Syllabus Content:**

**MODULE-1** Introduction and Meaning of finance, Financial Management- importance, scope - objectives of Financial Management-Profit MaximisationVs Wealth maximization.-Finance function-Time Value of money, concepts of compounding and discounting.-(Theory only)(15 hours)

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

**MODULE-3** Capital Structure-Meaning of capital structure-Capital structure VsCapitalisation-Optimum capital structure-Capital structure theories- Net Income Approach, Net Operating Income Approach, Modigliani-Miller Approach, Arbitrage Process; Traditional Approach-Factors determining capital structure (20 hours)

**MODULE-4** Leverage-meaning, types-Operating Leverage- Meaning and computation -Financial leverage- meaning and computation-Composite leverage- Meaning and computation (Theory and problems) (20 hours)

**MODULE-5** Dividend Decisions-Dividend Policy-Conservative Vs Liberal policy-Pay-outratio, Retention ratio-Dividend theories-Irrelevance theory-Modigliani-Miller

Hypothesis; Relevance theories-Walter s Model, Gordon s Model- Determinants of dividend policy-Bonus shares, Stock splits.(15hrs)

**Competencies of the course:**

- C1: Familiarising students with the basic objectives of Financialmanagement.
- C2: Proper understanding of profit maximization and wealth maximization concepts
- C3:Application of time value of money in financial management.
- C4. Identifies the sources of finance.
- C5: Introducing the concept of cost of capital and its application in business
- C6:Identifying the optimal capital structure of a firm
- C6: Distinguishing capital structure and financial structure
- C7: Understand different theories of capital structure
- C8: Introducing the mechanics and practices of dividend payment.
- C9: Identifying an optimal dividend policy.
- C10: Develops skill in proper management of finance

**Learning Resources:**

1. Khan M.Y & Jain P.K., Financial Management Text, Problems and Cases
2. Prasanna Chandra, Financial Management Theory and Practice
3. Pandey I.M., Financial Management
4. Maheshwari S.N., Financial Management Principles and Practice
5. Shashi K Gupta and Sharma R.K., Financial Management
6. Knott, Financial Management.

**BLUE PRINT**

<b>Modules</b>	<b>Hours</b>	<b>1 mark 6/6</b>	<b>2 marks 7/10</b>	<b>6 marks 5/8</b>	<b>15 marks 2/4</b>	<b>Total 80</b>
<b>Module I</b>	15	2	2	2	1	33
<b>Module II</b>	20	1	2	4	0	29
<b>Module III</b>	20	1	2	2	1	30
<b>Module IV</b>	20	1	2	0	1	20
<b>Module V</b>	15	1	2	0	1	19

---

**Name of the Course: CORPORATE ACCOUNTING**

**Duration:** One Semester 4:0

**Total Lecture Hours: 90**

**Aim of the course:**

1. To give a comprehensive knowledge on accounts for shares on issue, redemption, underwriting ,buy back etc.
- 2 To enable the students to deal with accounts relating to amalgamation, internal reconstruction, liquidation of companies etc

**Course Overview and Context:**

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

**Syllabus Content:**

**MODULE-1** Redemption of Preference shares, its conditions- Issue of bonus shares- Guidelines- Under writing- Accounting for Buyback Shares.(15 hrs)

**MODULE-2** Final accounts of Joint Stock Companies-Profit prior to incorporation-(20 hrs)

**MODULE-3** Amalgamation and external reconstruction-Amalgamation in the nature of merger- purchase- Calculation of purchase consideration (all methods) entries in the books of transferor and transferor companies, Revised Balance Sheet.(Excluding intercompany holdings)(30hrs)

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

**MODULE-5** Liquidation-Meaning-Preparation of liquidators final statement of accounts. (15hrs)

**Competencies of the course:**

C1: Acquire knowledge regarding redemption of preference shares

C2: Develops understanding about the accounting procedure to be followed in redemption of preference shares.

C4: applies the acquired knowledge and understanding in analysing the difference between Bonus shares and stock split

C5: Get a detailed idea relating to Underwriting of shares, types of underwriting, preparation of underwriting account

C6: Examine the conditions of buy back of shares and analyse the methods of buy back.

C7: Develops skill in preparing final accounts of companies, recalls the meaning of reserve, types of reserves, difference between reserve and provision etc.

C8: Identifies the treatment of some special items like depreciation, interest on debentures, income tax, Divisible profit, dividend, calls in arrear, security premium, preliminary expenses, contingent liability, managerial remuneration etc

C9:Collect relevant information regarding the meaning of profit prior to incorporation and develops interest in the accounting treatment of profit prior to incorporation

C10: Helps to identify the situation of amalgamation and internal reconstruction & develops skill in the preparation of accounts in the above situations.

C11: Emphasises the importance of human resource accounting

**Learning Resources**

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

**BLUE PRINT**

Modules	Hours	1 mark 6/6	2 marks 7/10	6 marks 5/8	15 marks 2/4	Total 80
<b>Module I</b>	15	5	1	4	0	31
<b>Module II</b>	20	0	2	1	1	25
<b>Module III</b>	30	0	1	1	2	38
<b>Module IV</b>	10	0	3	1	0	12
<b>Module V</b>	15	1	3	1	1	28

---

**Name of the Course: ENTREPRENEURSHIP DEVELOPMENT AND PROJECT MANAGEMENT**

**Duration: One Semester 4:0**

**Total Lecture Hours: 54**

**Aim of the course:**

To inculcate interest among the students to develop entrepreneurial skills so as to prepare them to set up and manage small scale enterprises

**Course Overview and Context:**

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

**Syllabus Content:**

**MODULE-1** Entrepreneurship: Meaning, Definition and concepts, characteristics, Functions - Entrepreneurial traits and Motivation - Role of entrepreneur in economic development - Factors affecting entrepreneurial growth. (10 Hrs)

**MODULE-2** Types of entrepreneurs- Intrapreneurship -Women entrepreneurship, significance, Problems, solutions to the problems-EDP (Entrepreneurial Development Programme): objectives, Steps, Need for training- target group (12 hrs)

**MODULE-3** Project :Meaning Features-Classification-Project identification-Sources of 36 Ideas-Stages in project identification -Project Life Cycle-Project formulation-elements, Feasibility Analysis-Network Analysis-Project Planning(12hrs)

**MODULE-4** Project appraisal techniques, Payback period, ARR, Discounted cash flow techniques, Merits and demerits, Capital rationing, (only theory) Preparation of Project Report-Scope-Content.( 10hrs)

**MODULE-5** Setting up of micro small and medium enterprises, location significance, Green channel, Bridge capital, Seed capital assistance, Margin money scheme, Sickness, Causes-Remedies-Role of institutions/schemes in entrepreneurial development-SIDCO, SIDBI, NIESBUD, EDII,SISI, NREG Scheme- SWARNA JAYANTHI Rozgar Schemes. (Brief study only)(10 hrs)

**Competencies of the course:**

C1:Explain the facts and concepts regarding entrepreneurship

- C2: Identify and develop the entrepreneurial talents of students  
 C3:Generate innovative business ideas in emerging industrial scenario  
 C4: Understanding the need for training.  
 C5:Describe Entrepreneurship Development Programme (EDP)  
 C6:Identify the institutions which offer Entrepreneurship Development Programme  
 C7: Develop interest in the students to attend entrepreneurship development programme.,  
 C8: Identification, appraisal and execution of projects  
 C9: Develop skill in preparing a Project report.  
 C10: How to set up an enterprise.  
 C11: Identify the importance of women entrepreneurship.  
 C12:Identify major problems faced by women entrepreneurs  
 C13:Awareness about MSME (Micro Small and Medium enterprises)  
 C14: Identify the institutions which offer financial assistance for setting up an enterprise.

**Learning Resources**

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

**BLUE PRINT**

<b>Modules</b>	<b>Hours</b>	<b>1 mark 6/6</b>	<b>2 marks 7/10</b>	<b>6 marks 5/8</b>	<b>15 marks 2/4</b>	<b>Total 80</b>
<b>Module I</b>	12	2	2	2	0	18
<b>Module II</b>	12	1	1	1	1	22
<b>Module III</b>	12	2	2	2	1	34
<b>Module IV</b>	24	0	3	2	1	33
<b>Module V</b>	12	1	2	1	1	26

---

**Name of the Course: VALUE ADDED TAX - CONCEPTS AND PRACTICE**

**Duration:** One Semester 4:0

**Total Lecture Hours: 90**

**Aim of the course:**

The course also aims to enable the students to practice as tax consultants after graduation

**Course Overview and Context:**

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

**Syllabus Content:**

**MODULE-1** Value Added Tax Introduction - Meaning and Concepts - Evolution - Features of VAT - Objectives - How does VAT work? KVAT Act 2003 History Objectives Definitions of Assessee - Assessing Authority Books 48of Accounts Business Capital Goods - Casual Trader Dealer Goods Input Tax Output Tax Manufacture Non Resident Dealer Person Place of Business Reverse Tax Sale Price Taxable Turnover Total Turnover Turnover Works Contract Zero Rate Sale Authorities under KVAT Act Commissioner Powers Appellate Tribunal Constitution Functions Chairman Settlement Commission Constitution Functions Chairman (18 Hrs)

**MODULE-2** Incidence and Levy of Tax - Liability to collect and remit VAT - Liability to pay tax - Rates as per schedules Presumptive tax Trade discount Payment of tax at compounded rate Input tax credit Cases where input tax credit is not allowed (a brief study only) Special rebate Refund of input tax in case of export/ interstate sale Reimbursement of tax under sec 14 Determination of taxable turnover Net Tax payable (12 Hrs)

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

Search and seizure of documents Purchase of goods to prevent undervaluation establishment of check posts and documents to be carried Inspection of goods in transit and transit pass (40 Hrs)

**MODULE-4** Appeals and Revisions - Appellate mechanism and procedures Appeals to Deputy Commissioner Revision by Deputy Commissioner suomotu - Revision by Deputy Commissioner on application - Revision by Commissioner suomotu - Revision by Commissioner on application Appeal to Appellate Tribunal Filing of application for settlement of cases Appeal to High court (12 Hrs)

**MODULE-5** Offences under KVAT Act/Rules Offences- Imposition of penalty by 4authorities Penalty for default in Payment of tax- penalty for transport of goods without records- penalty for prevention / obstruction of survey or inspection, penalty for submitting untrue return, penalty for illegal collection of tax. Other provisions regarding Power to summon Witnesses & Cause production of documents Person entitled to appear before authority, rounding off of turnover, tax service of notice refund power to withhold refund time limit for disposal of appeal or revision KGST Act 1963 to have limited application (8 Hrs)

Practical Work/Assignment Collection and filling up of various forms under KVAT Act/Rules Preparation of Returns.

**Competencies of the course:**

1. Understand the basic concepts of value added tax
2. Deals with Concept like assesses, dealer, reverse tax, TIN,PIN, Taxable turnover
3. Identify Appellate authorities and commercial tax authorities
4. Understand who is liable to pay tax
5. How a dealer can get himself registered under the Act.
6. How dealers are liable to get registered under VAT Act
7. The application procedure for registering under VAT`
8. How to obtain the certificate of Registration
9. Procedures for Filling of returns under VAT
10. Understand how assessment takes place
11. Understand Best judgement assessment
12. Penalties and offences regarding VAT
13. Penalty for default in tax payment
14. Penalty for submitting untrue returns
15. Penalty for obstructing survey/inspection.
16. Understand how the govt collects tax
17. Understand the provisions for input tax credit
18. Provisions under KVAT Act 2003
19. Rounding off turnover
20. Provisions regarding Refunds



### Learning Resources

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

### BLUE PRINT

Modules	Hours	1 mark 6/6	2 marks 7/10	6 marks 5/8	15 marks 2/4	Total 80
Module I	18	2	1	1	1	25
Module II	12	2	2	2	0	18
Module III	40	1	2	1	3	56
Module IV	12	0	2	2	0	16
Module V	8	1	3	2	0	19

---

**Semester V**

**Name of the Course:** COST ACCOUNTING

**Duration:** One Semester 4:0

**Total Lecture Hours:** 90

**Aim of the course:**

- 1.To generate Knowledge on Cost Concepts
- 2.To Provide the students to learn the fundamentals of cost accounting as a separate system of accounting

**Course Overview and Context:**

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

**Syllabus Content:**

**MODULE-1** Introduction to cost accounting-Meaning, definition-Cost concepts-Costing Cost accounting-Cost accountancy-Cost unit-Cost centre-responsibility centers-Profit centre-Cost control-Cost reduction-Objectives of cost accounting-Distinction between cost accounting and financial accounting- Methods and techniques of cost accounting- Advantages and disadvantages of cost accounting.....(15 hrs)

**MODULE-2** Accounting and control of material cost-material purchase procedure-Material stock level-EOQ-ABC, VED and FSN analysis-JIT-Perpetual and periodic inventory system, Continuous stock taking-Material losses-Wastage-scrap- Spoilage-Defectives-Pricing-LIFO-FIFO-Simple average – Weighted average.....(20hrs)

**MODULE-3** Accounting and control of labour cost-Time keeping and time booking-Systems of wage payment-Time rate system-piece rate system-Differential piece rate system-Incentive plan-Halsey plan- Rowan plan-Idle time-overtime and their accounting treatment-Labour turnover-Methods of calculating labour turnover.....(20 hrs)

**MODULE-4** Accounting for over head-Classification of over head-Primary and secondary distribution-Absorption of overhead-Percentage method-Unit rate method machine hour method-Labour hour rate method-Simultaneous equation method-Over absorption and under absorption .....(15 hrs)

**MODULE-5** Preparation of cost sheet-Tender and quotation-Preparation of reconciliation statement.....(20hrs)

**Competencies of the course:**

1. Understand the concept of Cost Accounting
2. Distinguish between Cost Accounting and Financial Accounting and also identify the methods and techniques of Cost Accounting.
3. Recognise the importance of material cost and the procedures laid down in the purchase of materials.
4. Identify the importance of controlling labour cost and distinguish the different methods that utilise for labour cost control
5. Distinguish the classification of Overheads.
6. Describe the different methods that are used for Absorption of Overhead
7. Understand the preparation of Cost Sheet.
8. Identify the Preparation of Reconciliation Statement.

**Learning Resources**

1. 1.Cost Accounting – Jain & Narag
2. Cost Accounting – K.G.C.Nair
3. Advanced cost accounting-SP.Jain and K.L Narang
4. 2.Advanced cost accounting, N.K.Prasad
5. 3.Advanced cost accounting, S.N Maheswary
6. 4.Theory and practice of cost accounting, M.L.Agarwal.
7. 5.Cost Accounting, M.C.Sukla and T.S.Grewal.
8. 6.AhmmadNaseem, Introduction to Cost Accounting.
9. 7.Cost Accounting ,Nirmal Gupta

**BLUE PRINT**

<b>Modules</b>	<b>Hours</b>	<b>1 mark 6/6</b>	<b>2 marks 7/10</b>	<b>6 marks 5/8</b>	<b>15 marks 2/4</b>	<b>Total 80</b>
<b>Module I</b>	15	1	2	2	0	11
<b>Module II</b>	20	1	2	2	1	28
<b>Module III</b>	20	2	2	2	1	29
<b>Module IV</b>	15	1	2	1	1	26
<b>Module V</b>	20	1	2	1	1	22

---

**Name of the Course: Special Accounting**

**Duration:** One Semester 4:0

**Total Lecture Hours:108**

**Aim of the course:**

- (i) Provides an exposure to accounts prepared by special types of businesses like Insurance companies, banking companies etc.
- (ii) To give an idea about the procedure to be followed in dissolution of partnership firms.

**Course Overview and Context:**

The course covers the methods followed for preparing accounts of banking companies, insurance companies, determination of profits in life insurance business, preparation of investment accounts, ascertainment of insurance claims, procedures followed in dissolution of firms etc.

**Syllabus Content:**

**MODULE-1-** Accounts of banking companies-Meaning of banking companies-Important provisions of banking companies Act, 1949-preparation of final accounts of banking companies-Profit and loss account, Balance sheet, transactions of special type-Asset classification and provisions-Non Performing Assets. (30hrs)

**MODULE-2-** Accounts of Insurance Companies-Insurance companies-special terms-Final accounts-Accounts of life insurance-revenue account, Profit and loss account and balance sheet ( As per IRDA regulation Act-2002)-Determination of profit in life insurance business valuation balance sheet-Accounts of general insurance companies-(Fire and Marine only)-Revenue account-Profit and loss account and Balance sheet ( As per IRDA Regulation Act) (30hrs)

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

**MODULE-4-** Insurance claims-Types of claims-loss of stock policy-Ascertainment of the value of stock on the date of fire-Ascertainment of actual amount of claim to be lodged- Average clause-Loss of profit policy-Procedure to ascertain amount of claim. (18hrs)

**MODULE-5-** Dissolution of partnership firms-preparation of realization account, capital account and cash account. Preparation of the statement showing the distribution of cash (Piecemeal Distribution) (15 hrs)

**Competencies of the course:**

- (i) Understand the preparation of accounts of banking companies.
- (ii) Identify the asset classification and other provisions.
- (iii) Describe the concept of non performing assets.
- (iv) Understand the preparation of final accounts of insurance companies.
- (v) Recognise the meaning of ex-interest and cum- interest quotations of securities.
- (vi) Understand the treatment of right shares and bonus shares in the preparation of investment accounts.
- (vii) Understand different types of claims in insurance contracts.
- (viii) Describe the ascertainment of actual amount of claim to be lodged.
- (ix) Understand the grounds on which a partnership firm can be dissolved.
- (x) Understand the preparation of cash account, capital account and realisation account when a firm is dissolved.
- (xi) Understand the preparation of statement for piecemeal distribution of cash.

**Learning Resources**

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

**BLUE PRINT**

<b>Modules</b>	<b>Hours</b>	<b>1 mark 6/6</b>	<b>2 marks 7/10</b>	<b>6 marks 5/8</b>	<b>15 marks 2/4</b>	<b>Total 80</b>
<b>Module I</b>	30	1	1	2	0	20
<b>Module II</b>	30	2	2	2	1	33
<b>Module III</b>	15	1	1	1	1	24
<b>Module IV</b>	18	1	3	1	1	28
<b>Module V</b>	15	1	3	2	1	34

**Semester VI**

**Name of the Course:** APPLIED COST ACCOUNTING

**Duration:** One Semester 4:0

**Total Lecture Hours:** 90

**Aim of the course:**

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

**Course Overview and Context:**

*Analytical Study of Different Methods And Techniques Of Cost Accounting.*

**Syllabus Content:**

**MODULE-1** Introduction to the application of costing methods and techniques in business decision making-Job costing Meaning Procedure Accounting. Batch costing- Meaning- Procedure- Economic Batch Quantity..... (10hrs)

**MODULE-2** Contract costing-Meaning-Objectives-Work certified and uncertifieddeterminationof profit on incomplete contract-Working progress- Balance sheet-Escalation clause-Retention money-Cost plus contract.....(15 hrs)

**MODULE -3** Process Costing Process Accounts Process Losses Abnormal gain and its treatment Joint products and By-products Methods of apportioning Joint costs. ....(20hrs)

**MODULE -4** Marginal Costing Meaning-Definition-Difference between marginal costing and absorption costing and differential costing-Advantages and disadvantages-Break Even Analysis Cost Volume Profit analysis Simple break even chart- Decision making Pricing decisions-Keyfactor-Make or buy- Sales mix-acceptance of order.....(25 hrs)

**MODULE-5** Budget and budgetary control-Meaning and definition- Objectives- Relation with planning and control-Budget centre-Budget manual- Budget committee-Preparation of cash budget and flexible budget-Zero base budgeting-Performance budgeting-...(20 hrs)

**Competencies of the course:**

- 1.Decision making in production process is simplified.
- 2.In contract works profit can be calculated.

- 3.Helps in pricing decisions.
4. Generates capability in Budgeting.
5. Explain the Calculation of Notional Profit to be taken to Profit & Loss A/c
- 6.Describe the treatment of Normal Loss and Abnormal Loss in Process Accounting.
- 7.Accounting Treatments of Joint Products and By Products.
8. Describe P/V Ratio, BEP and Margin of Safety & Break Even Charts.
9. Preparation of Sales Budget, Cash Budget & Flexible Budget.

### Learning Resources

Advanced Cost Accounting – Jain & Narag.  
 Advanced Cost Accounting – K.G.C.Nair  
 Advanced Cost Accounting – M.A.Baby  
*Jain. S.P and Narang.K.L : Advanced Cost Accounting*  
*Prasad.N.K : Advanced Cost Accounting*  
*Khan.M.Y and Jain.P.K : Advanced Cost Accounting*  
*Thulsian P.C : Practical Costing*  
*Arora.M.N : Principles and Practice of Cost Accounting*  
*M.L Agarwal : Advanced Cost Accounting*  
*Bendrey, Essentials Of Management Accounting.*  
*Murthy R.V.V, Cost and Management Accounting.*

### BLUE PRINT

Modules	Hours	1 mark 6/6	2 marks 7/10	6 marks 5/8	15 marks 2/4	Total 80
<b>Module I</b>	15	1	2	1	1	26
<b>Module II</b>	10	1	2	2	1	32
<b>Module III</b>	15	2	2	2	1	33
<b>Module IV</b>	20	1	2	2	1	32
<b>Module V</b>	12	1	2	1	0	11

---

**Name of the Course: Practical Auditing**

**Duration:** One Semester 4:0

**Total Lecture Hours: 90**

**Aim of the course:**

- (i) To impart deep knowledge in the entire system of auditing.
- (ii) To familiarise the students with the process of audit.

**Course Overview and Context:**

The course includes the principles and procedures followed in auditing, importance of internal check system and internal control system, duties and responsibilities of an auditor, audit of limited companies, investigation, recent trends in auditing.

**Syllabus Content:**

**MODULE-I-** Introduction - Meaning and objectives of auditing Types of audit- Audit programme - Audit Note Book Working papers -Evidences- Considerations before commencing an audit work- Routine checking and test checking- Qualifications of an auditor- Liabilities of an auditor in case of negligence- Misfeasance-Criminal liability- Liability towards third parties. (15 hrs)

**MODULE-2-** Internal control- Internal check and internal audit - Audit Procedure. Vouching-requirements of a voucher Vouching of cash sales, receipts from debtors, cash purchases, payment to creditors, payment of wages, purchase of land and buildings Duties of an auditor-Verification and valuation of assets and liabilities Methods Duties of an auditor. (25hrs)

**MODULE-3-** Audit of limited companies Company auditor Qualifications disqualifications- Appointment Rights, duties and liabilities Removal. Share capital and share transfer audit Audit Report Contents and types. (20hrs)

**MODULE-4-** Investigation- Distinction between audit and investigation Types of investigative audit where fraud is suspected- On acquisition of a running business. (15hrs)

**MODULE-5-** Recent trends in Auditing- Nature and significance of Cost audit- Objectives- Tax audit-objectives Management audit-objectives- Social audit- Objectives-Government audit- Objectives-Performance audit-Objectives- Auditing in EDP (Electronic Data Processing) environment-Audit Assurance Standards-Meaning and scope. (15hrs)



**Competencies of the course:**

- (i) Introduces audit process to students.
- (ii) Recognise the considerations before commencing an audit work.
- (iii) Identify the qualifications and liabilities of an auditor.
- (iv) Familiarise the students with concept of internal control system in organisations.
- (v) Emphasises the importance of vouching.
- (vi) Understand vouching procedure followed for cash sales, receipts from debtors, cash purchases, payment to creditors, payment of wages, purchase of land and building etc.
- (vii) Understand the duties of an auditor.
- (viii) Describe the methods of verification of assets and liabilities.
- (ix) Understand the qualifications, disqualification, appointment, rights, duties and liabilities of a company auditor.
- (x) Describe share transfer audit.
- (xi) Preparation of audit report, contents and types of audit report.
- (xii) Distinguish between audit and investigation.
- (xiii) Understand different types of investigation.
- (xiv) Describe the nature and significance of cost audit.
- (xv) Understand the concept of tax audit, management audit, social audit, government audit, performance audit etc.
- (xvi) Explain how auditing is conducted in electronic data processing environment.

**Learning Resources**

- Practical Auditing by M.M. Abraham.
- Sharma .T.R : Auditing
- Tandon.B.N : Practical Auditing
- Saxena and Saravanel : Practical Auditing
- Ravinder Kumar and Virender Sharma : Practical Auditing
- JagadeeshPrakash : Principles and Practices
- Raman.B.S : Auditing
- DinkarPagare : Auditing.

**BLUE PRINT**

Modules	Hours	1 mark 6/6	2 marks 7/10	6 marks 5/8	15 marks 2/4	Total 80
<b>Module I</b>	15	1	1	2	1	30
<b>Module II</b>	25	1	1	2	0	15
<b>Module III</b>	20	2	2	1	1	27
<b>Module IV</b>	15	1	3	2	1	34
<b>Module V</b>	15	1	3	1	1	28

---

**Name of the Course:** ACCOUNTING FOR MANAGERIAL DECISIONS

**Duration:** One Semester 4:0

**Total Lecture Hours:** 90

**Aim of the course:**

1. To enable the students to have a thorough knowledge on Management Accounting'.
2. To Understand the concept of Management Accounting in Business.
3. To Equip the students to interpret Financial Statements.

**Course Overview and Context:**

The Course Covers The Importance of Financial Statements , Its Analysis and interpretation, different types of Financial Analysis, The importance of Ratio Analysis and the classification of Ratios, The need for Fund flow and Cash flow analysis, The Schedule of changes in working capital, Fundamental aspects of Responsibility Accounting, The different types of Responsibility Centres.

**Syllabus Content:**

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

**MODULE-2** Ratio analysis-Introduction-Meaning and definition-Objectives-Importance and uses-Limitations-Classification of ratios-short term liquidity-Current ratio-Quick ratio-Absolute liquidity ratio-Long term financial ratios-Debt equity ratio-Proprietary ratio-Solvency ratio-Fixed assets ratio-Debt service ratio-Ratio of long term debt to share holders fund-General profitability ratios-Overall profitability ratios-Return on share holders funds-Return on equity capital-EPS-Return on capital employed-Capital turnover ratio- Dividend yield ratio-turnover ratios-Preparation of Trading and profit and loss account and balance sheet by using ratios(25 hrs)

**MODULE-3** Fund flow analysis-Introduction-meaning and definition of fund-Need for fund flow statement-managerial uses-Limitations-Procedure for the preparation of fund flow statement-Schedule of changes in working capital.(20hrs)

**MODULE-4** Cash flow statement-introduction-Meaning-Utility-Comparison between fund flow statement and cash flow statement-Preparation of cash flow statement. (As per AS-3) (15hrs)

**MODULE-5** Responsibility accounting-Meaning and definition-Fundamental aspects/features-Advantages-Disadvantages-Steps involved-Responsibility center and its types. (Theory only)...(15 hrs)

**Competencies of the course:**

1. Understand the concept of Financial Statement.
2. Identify the analysis and interpretation of Financial Statements.
3. Recognise the methods and Techniques used in financial analysis.
4. Identify the different types of ratio Analysis.
5. Understand and interpret the classification of Ratios.
6. Distinguish the preparation of Fund flow and Cash Flow Statement of Business Concerns.
7. Identify the Schedule of changes in Working Capital.
8. Recognise the importance of Responsibility Accounting
9. Distinguish the different types of Responsibility Centre.

**Learning Resources**

Accounting for Managerial Decisions , A.Vinod  
 Accounting for Managerial Decisions, Jain & Narag  
 Accounting for Managerial Decisions, K.G.C.Nair.  
 Man Mohan, Goyal.S.N : Principles of Management Accounting.  
 Shashi.K.Gupta and Sharma.R.K : Management Accounting  
 Gupta.S.P and Sharma.R.K : Management Accounting  
 Kulshustia and Ramanathan : Management Accounting  
 Maheswari.S.N : Management Accounting and Financial Control.  
 Pandey .I.M : Principles of Management Accounting  
 Khan.M.Y&Jain.P.K : Management Accounting  
 Revi.M.Kishore : Management Accounting  
 Jhamb H.V, Fundamentals of Management Accounting.  
 S. Jayapandian, Accounting for Managers.

**BLUE PRINT**

<b>Module</b>	<b>Hours</b>	<b>1 mark 6/6</b>	<b>2 marks 7/10</b>	<b>6 marks 5/8</b>	<b>15 marks 2/4</b>	<b>Total 8</b>
<b>Module I</b>	15	2	2	2	1	28
<b>Module II</b>	25	2	2	2	1	28
<b>Module III</b>	20	1	2	2	1	25
<b>Module IV</b>	15	1	2	1	1	28
<b>Module V</b>	15	0	2	1	0	11

**SYLLABI FOR CHOICE BASED CORE COURSES**

---

## Semester III

### A. CAPITAL MARKET

**Name of the Course: CAPITAL MARKET**

**Duration: One Semester 4:0**

**Total Lecture Hours: 90**

**Aim of the course:**

This paper is intended to familiarize the students with capital market operations in India

**Course Overview and Context:**

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

**Syllabus Content:**

**MODULE-1** The Indian financial system- meaning, Components, Role and functions- Recent development in the Indian financial system, Capital Market- significance and functions of capital market, Industrial Securities Market, Financial Instruments in Industrial Securities market, Government Securities market (20 hrs)

**MODULE -2** SEBI-Establishment, Objectives, Powers and functions(5hrs)

**MODULE -3** Primary market, Functions of new issue market,-Methods of floating new issue, IPO, FPO, Public issue, bonus issue, Right issue, Private placement, Book building, ESOP, Intermediaries in the new issue market, Registrars to the Issue, brokers to the issue, Bankers to the issue, Underwriters.(30hrs).

**MODULE -4** Secondary market, Members of the Stock Exchange, listing of securities, Classification of listed securities..(15 hrs)

**MODULE -5** Stock exchanges – definition - role and functions – stock exchanges in India- NSE, BSE, MCX, and major international stock Exchanges, Recent trends in Indian Capital Market (20hrs)

**Competencies of the course:**

C1: Creating an awareness on SEBI, it's objectives,powers, management & functions.

C2: Familiarizes the students with the mechanism of capital market operations.

C3: Understanding the practical aspects of primary market operations & book building process

C4: Creating an insight into the functions of stock exchange and their working.

C5: Develops an adequate working knowledge of DEMAT Accounts, depository system, NSDL & CDSL.

**Learning Resources**

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

**BLUE PRINT**

<b>Modules</b>	<b>Hours</b>	<b>1 mark 6/6</b>	<b>2 marks 7/10</b>	<b>6 marks 5/8</b>	<b>15 marks 2/4</b>	<b>Total 80</b>
<b>Module I</b>	15	3	3	2	0	21
<b>Module II</b>	5	0	2	2	1	31
<b>Module III</b>	25	1	2	2	1	32
<b>Module IV</b>	25	1	2	1	1	26
<b>Module V</b>	20	1	1	1	1	24

---

## Semester IV

**Name of the Course: Financial Services**

**Duration:** One Semester 4:0

**Total Lecture Hours: 72**

**Aim of the course:**

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

**Course Overview and Context:**

Promote the study of international financial services and markets with emphasis on studies of practical relevance

**Syllabus Content:**

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

(10hrs)

**MODULE-2** Venture Capital: Features, types, Stages of venture capital finance, Venture capital process, Structure of Venture Capital Funds, Analysing products and services of venture capital funds(15hrs)

**MODULE-3** Leasing and factoring: Leasing, Essentials, Types, Advantages, Limitations, Factoring Types, importance, Pricing, Factoring services in India. (10hrs)

**MODULE-4** Mutual funds: Mutual funds, Meaning, Types, SEBI Guidelines –investor protection, international listing (12 hrs)

**MODULE-5** Share broking (in detail) – types of brokers – functions – role – types of speculators – speculative dealings. Credit rating: Agencies, Procedure of credit rating, Recent trends in Financial services. (25hrs)

**Competencies of the course:**

C1:Acquire knowledge about the recent trends of financial services

C2: Understand the concept of venture capital

C3: Study the different mutual fund schemes

C4: Gain knowledge about leasing and factoring services

**Learning Resources**

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

**BLUE PRINT**

<b>Modules</b>	<b>Hours</b>	<b>1 mark 6/6</b>	<b>2 marks 7/10</b>	<b>6 marks 5/8</b>	<b>15 marks 2/4</b>	<b>Total 80</b>
<b>Module I</b>	10	3	3	1	1	30
<b>Module II</b>	12	0	2	1	1	25
<b>Module III</b>	10	2	3	2	1	35
<b>Module IV</b>	12	1	1	3	0	21
<b>Module V</b>	10	0	1	1	1	23



---

## Semester V

**Name of the Course: FINANCIAL MARKETS & DERIVATIVES**

**Duration:** One Semester 4:0

**Total Lecture Hours: 90**

**Aim of the course:**

To make the students familiar with the financial system of the country in general and capital market operations in particular. The course also intends to give good understanding of commodity trading through multi commodity exchanges.

**Course Overview and Context:**

The course covers the overall financial system in India. It helps the students to understand the methods of trading in stock exchanges, the different financial markets and different terms like derivatives, futures and options.

**Syllabus Content:**

**MODULE-1** , Financial market, Classification, Industrial security market, Government security market - Money market – definition –characteristics of money market – benefits- money market instruments, Difference between capital market and money market, sub markets of money market and features of a developed money market (20 hrs)

**MODULE-2** Capital market- definition – capital market instruments,-Equity, Debt, ADR, GDR, Sweat equity shares, Hedge funds- Securitisation, Meaning, Procedure, Securitisation in India (15 hrs)

**MODULE-3** Trading in a stock exchange: Methods of trading in a stock exchange, Screen based trading – advantages of screen based trading – clearing and settlement, trading process, Depository system- Dematerialisation, Rematerialisation - Depositories in India (25 hrs)

**MODULE 4** Stock market indices : construction of an index – major indices, recent trends in the capital market (15 hrs)

**MODULE 5** Derivatives – meaning – types - Futures contracts-features-Forwards - difference between future and forwards commodity futures -role of futures market currency futures -index futures, Options-types, Financial swaps- interest rate swaps. (20 Hrs)

**Practical:**

Stock exchange visit – practical trading – solve the different problems arising in practical scenario in the market.

**Competencies of the course:**

1. To understand in detail about derivatives
2. To identify the different types of derivatives.
3. To know more on future contracts
4. To identify the difference between futures and forwards
5. To understand in detail about options
6. To differentiate the types of options
7. To visit a stock exchange
8. To analyse the practical trading methods
9. To integrate the theory and practical sense in solving the problems facing in the real scenario.
10. To gain employability for the students in the field.

**Learning Resources**

1. *Commodity and financial derivatives, S.Kevin, PHI Learning PVT.LTD.*
2. *Financial derivatives, SSS. Kumar, PHI Learning PVT.LTD.*
3. *Fundamentals of Financial Derivatives, Parasuraman.*
4. *Derivatives and financial market, Gopalakrishnan, Himalaya Publishing House*
5. *Fundamentals of derivatives market. Prabhullakumar.*
6. *Understanding futures market, Robert W Kolb, PHI Learning PVT.LTD.*
7. *Financial derivatives, Redhead Keith, PHI Learning PVT.LTD.*
8. *Options, Futures and other derivative securities, Hull John C, PHI LearningPVT.LTD.*
9. *Financial Institutions and Markets, Shashi. K.Gupta etc.. ; Kalyani Publishers*

**BLUE PRINT**

<b>Modules</b>	<b>Hours</b>	<b>1 mark 6/6</b>	<b>2 marks 7/10</b>	<b>6 marks 5/8</b>	<b>15 marks 2/4</b>	<b>Total 80</b>
<b>Module I</b>	30	1	1	2	0	20
<b>Module II</b>	30	2	2	2	1	33
<b>Module III</b>	15	1	1	1	1	24
<b>Module IV</b>	18	1	3	1	1	28
<b>Module V</b>	15	1	3	2	1	34

## Semester VI

**Name of the Course: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT**

**Duration:** One Semester 4:0

**Total Lecture Hours: 90**

### **Aim of the course:**

To give a detailed idea about techniques of Security analysis

### **Course Overview and Context:**

The course gives an introduction on investment. It explains the different types of analysis and its features. It also covers the concept of portfolio and the different models associated with it.

### **Syllabus Content:**

**MODULE-1** Investment; Importance-investment Vs speculation and gambling investment process-risk-systematic risk-steps in investment process designing investment portfolio-rational considerations-components of investment portfolio. (15 Hrs)

**MODULE-2** Security analysis-Fundamental analysis (company, industry and macro economic analysis) economic forecasting-industry analysis industry life cycle-company analysis-micro company factors-methods of forecasting earnings. (15 Hrs)

**MODULE-3** Technical analysis-Dow theory-Elliot wave theory-charting techniques-moving averages-MACD-RSI-Technical indicators breadth- sentiments-limitations of technical analysis-Efficient market hypotheses-forms of market efficiency-investment implications empirical tests-EMH Vs fundamental and technical analysis. (25 Hrs)

**MODULE-4** Portfolio theory-portfolio risk and return-optimal portfolio measurement of risk and return of portfolio-markowitz model-sharp single index model-risk reduction through diversification. (20 Hrs)

**MODULE-5** Portfolio selection-portfolio utility theory-sharp's portfolio optimization-capital asset pricing model-CML-SML-Portfolio evaluation-portfolio revision. (15 Hrs)

### **Competencies of the course:**

1. Identify the meaning of investment
2. To distinguish between investment and speculation
3. To understand the concept of fundamental analysis and its applicability
4. To understand the concept of technical analysis and its applicability
5. To make a detail study of portfolio

6. Explanation on different models in portfolio creation

**REFERENCE BOOKS**

1. *Investment management, Bhalla VK,*
2. *Security analysis and portfolio management, Avadhani, Himalaya Publishing House*
3. *Investment & security markets in India, Avdhani, Himalaya Publishing House*
4. *Security analysis and portfolio management, Jorden, Fisher*
5. *Portfolio management, Kevin.*
6. *Security Analysis and Portfolio Management, Bhatt.*
7. *Managing Investment, Prasanna Chandra.*
8. *Investment Analysis and portfolio management, Ranganathan M.*
9. *Security analysis and portfolio management Rohini singh.*
10. *Portfolio management, Barua.*

**BLUE PRINT**

<b>Modules</b>	<b>Hours</b>	<b>1 mark 6/6</b>	<b>2 marks 7/10</b>	<b>6 marks 5/8</b>	<b>15 marks 2/4</b>	<b>Total 80</b>
<b>Module 1</b>	<b>10</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>24</b>
<b>Module 2</b>	<b>25</b>	<b>1</b>	<b>3</b>	<b>2</b>	<b>1</b>	<b>34</b>
<b>Module 3</b>	<b>15</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>17</b>
<b>Module 4</b>	<b>25</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>1</b>	<b>35</b>
<b>Module 5</b>	<b>15</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>24</b>

---

## Semester III

### B. MARKETING

**Name of the Course: PRODUCT AND BRAND MANAGEMENT**

**Duration:** One Semester 4:0

**Total Lecture Hours: 90**

**Aim of the course:**

The purpose of this course is to familiarize the students with the concepts and strategies involved in product and Brand management.

**Course Overview and Context:**

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

**Syllabus Content:**

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

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

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

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

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

**Competencies of the course:**

1. Familiarising students with the term product management.
2. Proper understanding of components of product plan
3. Identifies the different types of product positioning
4. Understand the process in the development of a new product.
5. Understand the term brand management
6. Explains the term co-branding.

**Learning Resources:**

- RamanujMajumdar. Product Management, Prentice hall of India.
- K.S.Chandrasekhar- Product Management, Himalaya publishing company.
- YLRMoorthi Brand management, Vikas publishing house
- John Philip Jones, What is in a brand? Tata McGraw Hill.
- Brand Management, Test and Cases, S.L.Gupta
- Product Management, S.A.Chunnawala.
- Kotler, Brand Management.

**BLUE PRINT**

<b>Modules</b>	<b>Hours</b>	<b>1 mark 6/6</b>	<b>2 marks 7/10</b>	<b>6 marks 5/8</b>	<b>15 marks 2/4</b>	<b>Total 80</b>
<b>Module I</b>	20	2	2	2	1	33
<b>Module II</b>	20	1	2	4	0	29
<b>Module III</b>	15	1	1	2	1	30
<b>Module IV</b>	20	1	2	0	1	20
<b>Module V</b>	15	0	2	0	1	19

---

**Semester IV**

**Name of the Course: SERVICE MARKETING**

**Duration:** One Semester 4:0

**Total Lecture Hours: 60**

**Aim of the course:**

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

**Course Overview and Context:**

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

**Syllabus Content:**

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

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

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

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

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

**Competencies of the course:**

1. Understand the basic concepts of service
2. Deals with Concept like marketing mix in service marketing
3. Identify the 7 Ps in marketing
4. Understand the consumer behaviour
5. Understand the terms segmentation, positioning, , differentiation and retention

strategies applicable to service marketing

6. Understand the term Relationship marketing
7. Explanation regarding marketing of services in tourism is possible
8. Explanation regarding marketing of services in financial services is possible
9. Explanation regarding marketing of services in health is possible

### Learning Resources

- Service marketing-Christopher. Lovelock, 5th edition, pearson
- Service marketing- Helen Woodruffe, macmillaian India.
- Service marketing-Rao, Pearson
- Service marketing, Roland Rust&AnthonyThothy.
- Service marketing, S.M.Jha.
- Service marketing, Venugopal and Raghu.
- Service Marketing, Ramanathan S.

### BLUE PRINT

Modules	Hours	1 mark 6/6	2 marks 7/10	6 marks 5/8	15 marks 2/4	Total 80
Module I	10	2	1	1	1	25
Module II	15	2	2	2	0	18
Module III	25	1	2	1	3	56
Module IV	20	0	2	2	0	16
Module V	20	1	3	2	0	19



---

**Semester V**

**Name of the Course: INTERNATIONAL MARKETING**

**Duration:** One Semester 4:0

**Total Lecture Hours: 90**

**Aim of the course:**

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

**Course Overview and Context:**

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

**Syllabus Content:**

**MODULE-I** International marketing- Definition, Nature: distinction between International Trade, marketing and business: Planning for international marketing, Marketing research and information system, market analysis and foreign market entry strategies.(20hrs)

**MODULE-2** International marketing environment-political-legal, cultural economic environment, international institutions, Free trade zone-globalization and its impact on international marketing.(20hrs)

**MODULE-3** Constraints of international marketing- fiscal and non fiscal, non tariff barriers. India and world trade import and export policy-export promotion council-public sector trading agencies(20hrs)

**MODULE-4** Procedure and documents-registration of exports-shipping and transportation insurance negotiation of documents-export finance(15hrs)

**MODULE-5** International marketing mix-identification of markets-Product policy-international product life cycle-promotion strategy-pricing strategy-distribution strategy.(15hrs)

**Competencies of the course:**

1. Understand the meaning and scope of international marketing history of Income Tax
2. Identify the distinction between international trade, marketing and business
3. Understand the international marketing environment

4. Identify the constraints of international marketing
5. Familiarise the procedure and documentation of international business
6. To understand the marketing mix.

#### Learning Resources

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

#### BLUE PRINT

Modules	Hours	1 mark 6/6	2 marks 7/10	6 marks 5/8	15 marks 2/4	Total 80
Module I	20	2	3	2	0	20
Module II	20	1	2	1	1	26
Module III	20	1	3	2	1	34
Module IV	15	1	2	1	1	26
Module V	15	1	0	2	1	28

---

**Semester VI**

**Name of the Course :MARKETING RESEARCH**

**Duration:** One Semester 4:0

**Total Lecture Hours: 90**

**Aim of the course:** To acquaint the students with the method and techniques of marketing research.

**Course Overview and Context:**

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

**Syllabus Content:**

**MODULE-1** Research-types-marketing research-definition-significance-areas covered by Marketing research-Market and marketing research-out side agencies and research-reliable information sources in India- limitations of marketing research.(14hrs)

**MODULE-2** Research design-Exploratory-descriptive-diagnostic-experimental-before only-before and after-after only with control-before and after with control independent and extraneous variable-treatment.(16hrs)

**MODULE-3** Collection of data-primary and secondary-sampling and sampling design probability and non probability sampling-collection of data-methods for collection of both primary and secondary data-scale of measurement and its basics.(18hrs)

**MODULE-4** Data processing-coding-editing-tabulation-testing of hypotheses-steps parametric and non parametric tests-ANOVA (Theory and problems)-MANOVA-ANCOVA-Chi-square test (Theory and problems) -SPSS.(30hrs)

**MODULE-5** Reporting- Report of research findings-types of report-Report format-Contents.(12hrs)

**Competencies of the course:**

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

### Learning Resources

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

### BLUE PRINT

Modules	Hours	1 marks 6/6	2 marks 7/10	6 marks 5/8	15 marks 2/4	Total 80
Module 1	14	1	2	2	1	32
Module 2	16	1	2	2	1	32
Module 3	18	1	2	2	1	32
Module 4	30	1	1	1	0	9
Module 5	12	2	3	1	1	19

**SYLLABI FOR COMPLEMENTARY COURSES**

---

## Semester V

**Name of the Course:** INCOME TAX-LAW & PRACTICE

**Duration:** One Semester 4:0

**Total Lecture Hours:** 90

### **Aim of the course:**

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

### **Course Overview and Context:**

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

### **Syllabus Content:**

**MODULE-I** Introduction- Brief History of Income tax in India - Basic Concept- Finance Act- Definition of Income, Gross Total Income, Total Income, Assessee, Assessment Year, Average Rate of Tax, Maximum Marginal Rate, Previous Year, Person- Finance Act - Residential Status- Incidence of tax -Income Exempt from tax- Heads of Income(15 Hrs)

**MODULE-2** Income from salary- Chargeability- Definition-Perquisites-Profit in lieu of salary-deductions from salary- Provident funds and treatment (only theory) - Computation of income from salary (excluding Fringe Benefit Tax).....(20Hrs)

**MODULE-3** Income from House Property-Basis of Charge- Deemed ownership- Income from House property exempt from tax- Annual value determination in various cases- Deductions permissible- Unrealised rent and recovery of unrealized rent and arrears of rent -Computation of Income from House Property .....(15Hrs)

**MODULE-4** Profit and Gains of Business or Profession- Chargeability Deductions expressly allowed ( a brief study expected) General Deductions- Basic concepts relating to calculation of permissible depreciation and related concepts- Expenses/Payments not deductible under certain circumstances- Expenses allowed on actual payment basis only deemed profits U/S 41- Computation of Profits and Gains of business or profession .....(15 Hrs)

**MODULE 5** Capital gains- Basis of charge- Capital Assets- Kinds-Computation of Short term and Long term capital gains- Computation of capital gain in following special Compensation on compulsory acquisition of assets and also enhanced compensation -Capital Gains exempt from tax- Capital Gains Account Scheme- Computation of Income from Capital Gain . Income from other source- General chargeability- Specific Chargeability-Kinds of securities & grossing up of interest- Bondwashing transaction- Computation- Deductions allowed- Deduction not permitted- Computation of income under the head Income from Other Source (BRIEF STUDY only) (25 Hrs)

**Competencies of the course:**

- 1.Understand the history of Income Tax
- 2.Describe the Definitions of various terms of Income Tax like assessee,Assessment year,gross Total Income,etc
- 3.Identify the meaning of agricultural Income and clubbing of Agricultural Income with Non Agricultural Income
4. Understand how to determine the Residential status of Individual, HUF, AOP, BOI & Joint stock companies.
5. Recognise the various Incomes exempted from Income Tax
6. Understand the Computation of Income from salary,Profit in lieu of salary,Deductions allowable from salary
7. Describe the Computation of Income from House property,Income exempted from House property.
8. Recognise the determination of Annual Value under Income from House Property.
9. Computation of Income from Profits & gains of Business or profession
10. Recognise the various deductions permissible under the head Profits & Gains of Business & profession
11. Describe the computation of capital gain.
12. Understand the items that is covered under income from other sources.

**Learning Resources**

1. Dr.A.PPhilip,Income Tax
2. Income Tax assessment &Procedure,Joseph T J
3. Income Tax Law &Practice,R. GeethakrishnaPai
4. Students Guide to Income Tax- DrVinod K Singhaniaand Monica SinghaniaTaxmann Publication
5. Direct Taxes Law and Practice- Dr H C Mehrotra and Dr S P Goyal- SahityaBhawan Publications
6. Direct Taxes- V P Gaur and D B NarangKalyani Publishers

**BLUE PRINT**

<b>Modules</b>	<b>Hours</b>	<b>1 mark 6/6</b>	<b>2 marks 7/10</b>	<b>6 marks 5/8</b>	<b>15 marks 2/4</b>	<b>Total 80</b>
<b>Module I</b>	<b>15</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>0</b>	<b>20</b>
<b>Module II</b>	<b>15</b>	<b>1</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>26</b>
<b>Module III</b>	<b>25</b>	<b>1</b>	<b>3</b>	<b>2</b>	<b>1</b>	<b>34</b>
<b>Module IV</b>	<b>15</b>	<b>1</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>26</b>
<b>Module V</b>	<b>20</b>	<b>1</b>	<b>0</b>	<b>2</b>	<b>1</b>	<b>28</b>



---

## Semester VI

**Name of the Course:** PRINCIPLES OF BUSINESS DECISIONS

**Duration:** One Semester 4:0

**Total Lecture Hours:** 90

### **Aim of the course:**

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

To equip the students to apply the economic theories in different Business decisions.

### **Course Overview and Context:**

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

### **Syllabus Content:**

**MODULE-1** Introduction- Decision making-Definition-Types of decisions- Steps-Principles of business decisions-Scope and importance- Application of economic theories in decision making (10hrs)

**MODULE-2** Demand analysis- Demand Meaning and definition- Determinants- Law of demand-Reasons-Exceptions-Elasticity of demand Price Income advertisement- Cross-Uses- Measurement-Demand forecasting- Short term and Long term forecasting- Methods of forecasting- Forecasting the demand for new products. (25hrs)

**MODULE-3** Production Analysis- Production function-Cobb Douglas Production function- Laws of production- Law of Diminishing Returns- Law of returns to scale-Economies and diseconomies of scale- Isoquant curve-Iso cost curve- optimum combination of inputs-Law of returns and business decisions. (15hrs)

**MODULE-4** Cost analysis and pricing theory- Objectives- Role of cost in pricing economic and accounting cost-long run and short run- Cost output relations-Market conditions-Theories of price determination under perfect competition-price, output determination under perfect competition-Monopoly-Monopolistic competition-Oligopoly-Price discrimination-Kinked demand curve-Price leadership-Pricing under collusion. (25hrs)

**MODULE-5** Business Cycles- Introduction- Phases of a business cycle- Causes and indicators -Theories of business cycles- Control of business cycles-uses of business cycle in business decisions. (15hrs)

**Competencies of the course:**

1. Identify the meaning of decision, types of decisions and principles of decisions.
2. Understand how the economic theories are applied for making business decision making.
3. Identify the demand analysis, various laws of demand & elasticity of demand
4. Recognize the importance of demand in decision making.
5. Describe the term Demand forecasting and how it is useful for decision making especially for determining the price of new products.
6. Understand the production analysis and the various laws of production
7. Recognize the importance production function in decision making.
8. Study the various types of cost & role of cost in pricing
9. Understand the importance of cost analysis in decision making.
10. Identify the determination of pricing under various market conditions
11. Recognize the importance of pricing theory in decision making.
12. Study the impact of Business cycles on Industry.
13. Describe the various theories of decision making
14. Analyze the role of business cycle in decision making.

**Learning Resources**

1. Dr.Ajimon George, principles of Business decision
- 1.P C Thomas,Principles of Business Decision
2. K G C Nair,principles of Business Decision
3. Maheswari.K.L and Varshney : Managerial Economics
4. Samuel, Mote and Paul :Managerial Economics
5. Pylee.M.V and Sankaranarayan.K.C :Managerial Economics
6. Dwivedi.N.D :Managerial Economics
7. Reddy P.N and Appanniah.H.R : Principles of Business Economics
8. Mulhearn, Economics for Business

**BLUE PRINT**

<b>Modules</b>	<b>Hours</b>	<b>1 mark 6/6</b>	<b>2 marks 7/10</b>	<b>6 marks 5/8</b>	<b>15 marks 2/4</b>	<b>Total 80</b>
<b>Module 1</b>	<b>10</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>24</b>
<b>Module 2</b>	<b>25</b>	<b>1</b>	<b>3</b>	<b>2</b>	<b>1</b>	<b>34</b>
<b>Module 3</b>	<b>15</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>17</b>
<b>Module 4</b>	<b>25</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>1</b>	<b>35</b>
<b>Module 5</b>	<b>15</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>24</b>

**SYLLABI FOR OPEN COURSE**

---

**Semester V (Choose any one)**

**Name of the Course: FUNDAMENTALS OF CAPITAL MARKET**

**Duration: One Semester 4:0**

**Total Lecture Hours: 72**

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

**Course Overview and Context:**

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

**Syllabus Content:**

**MODULE-1** Financial System - Meaning and importance - Structure of Indian financial system - money market and capital market -Instruments in capital market: equity shares, preference shares, debentures, bonds, Govt. securities, and new instruments Recent developments in the Indian Capital market. [15 Hours]

**MODULE-2** Primary market: Definition and functions - Methods of New issues- Right issue – bonus issue - Operators in the new issue market: Managers to the issue, underwriters, brokers to the issue - Merchant bankers. [20Hours]

**MODULE-3** Secondary Market: Types of brokers and speculators - Bulls, bears, stags and lame duck. Stock exchanges in India –Origin- organization. ( 10 hrs)

**MODULE-4** Listing of securities – Process - Trading mechanism – steps in buying and selling securities - Trading in dematerialized securities- Depository system – Depositories in India (15 hrs )

**MODULE-5** Regulation of Capital Markets: - The Securities and Exchange Board of India (SEBI) - Constitution, powers, functions and role of SEBI in regulating the primary and secondary markets - Investor protection. [12Hours]

**Competencies of the course:**

- (i) Understand the concept of money market and capital market.
- (ii) Understand the significance Indian financial system.
- (iii) Understand characteristics of primary and secondary market.
- (iv) Identify the process of online trading

- (v) Recognise the regulations in capital market trading
- (vi) Understand the constitution, powers and functions of SEBI
- (vii) To understand the process of portfolio management.
- (viii) Top identify the dufferent investment avenues

### Learning Resources

1. Security Market in India, Balakrishnan and S.S.Nart
2. Investment Management, V.A.Avadhani
3. Investment Management, Preethi Sigh
4. Portfolio Management, S. Kevin.
5. Stock Exchange Trading in India, L.C.Gupta
6. Debentures and Debenture Market in India, A. Circon Bureau study
7. The Working of stock exchange in India, H.R. Machiraju
8. How the stock market works, John M. Dalton (Editor)
9. How Mutual Funds Work, Albert J. Fredman and Russ Willies.

### BLUE PRINT

Modules	Hours	1 mark 6/6	2 marks 7/10	6 marks 5/8	15 marks 2/4	Total 80
Module 1	15	1	1	2	0	16
Module 2	20	2	3	2	1	44
Module 3	12	2	2	1	1	28
Module 4	12	1	2	1	1	31
Module 5	13	0	2	2	1	34

**Name of the Course: FUNDAMENTALS OF ACCOUNTING**

**Duration:** One Semester 4:0

**Total Lecture Hours: 72**

**Aim of the course:**

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

**Course Overview and Context:**

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

**Syllabus Content:**

**MODULE-1** Accounting meaning Objects- Concepts and Conventions-Double Entry Books of Accounts Book keeping and Accounting Accountancy The language of the Business World Principles of double entry Advantages of double entry.....(20 hrs)

**MODULE-2** Journal- Rules of debit and credit - Kinds of Accounts Journalising(10 hrs)

**MODULE-3** Ledger Sub divisions of ledger Account Form of an Account Posting of Journal Balancing of Accounts-Cash book (simple, triple column)-Petty Cash book..... (20hrs)

**MODULE-4** Trial Balance Meaning Objects-Summary of Accounting Entries..(10 hrs)

**MODULE-5** Final Accounts-Trading and Profit and Loss Account Balance Sheet (without adjustments).....(12hrs)

**Competencies of the course:**

1. Understand the basics of Accounting.
2. Distinguish the different concepts and Conventions of Accounting
3. Provide Knowledge on Double Entry System of Book Keeping.
4. Identify the rules of Debit and Credit
5. Understand the preparation of Journal.

6. Distinguish the Posting of journal entries to the Ledger.
7. Preparation of Ledger and its Subdivisions.
8. Recognise the Summary of Accounting Entries.
9. Developing skill for the preparation of Final Accounts of Business concerns.

**Learning Resources**

- Fundamentals Of Accounting – K.G.C.Nair
- Accounting- Jain & Narang
- Advanced Accountancy- R L Gupta and M Radhaswamy.
- Advanced Accounting - S P Iyengar.
- Advanced Accountancy P C Tulsian.
- Elements of Book Keeping and Accounts M C K Nambiar
- Fundamentals of Accounting S Kr. Paul.
- Advanced Accounting, M.C.Sukla and T.S.Grewal

**BLUE PRINT**

<b>Modules</b>	<b>Hours</b>	<b>1 mark 6/6</b>	<b>2 marks 7/10</b>	<b>6 marks 5/8</b>	<b>15 marks 2/4</b>	<b>Total 80</b>
<b>Module I</b>	20	1	2	2	1	28
<b>Module II</b>	10	1	1	2	1	11
<b>Module III</b>	20	2	1	1	1	23
<b>Module IV</b>	10	1	2	2	0	13
<b>Module V</b>	12	1	3	2	1	30

---

**Name of the Course:** INSURANCE AND RISK MANAGEMENT

**Duration:** One Semester 4:0

**Total Lecture Hours:** 72

**Aim of the course:** To enable the students to understand fundamentals of insurance principles and practices and to help the students to adopt insurance as a career

**Course Overview and Context:**

The course covers an introduction to the history of insurance in General and particularly in India, Principles of contract, principles and practices of life insurance, objectives of selection and classification of risk, principles and practices of general insurance, fundamentals of risk and insurance, Principles of Actuarial Science etc.

**Syllabus Content:**

**MODULE-1** Introduction: History of insurance in General and in India in particular - Basic nature of Insurance - Definition of insurance and its legal position in India - Comparison of Life Insurance with other forms of insurance -Principles of contract and its applicability to the valid insurance contract.(5hrs)

**MODULE-2** Principles and practices of Life Insurance: Principles of Life insurance Economic principles, legal principles, Actuarial Principles - The basic principles of Utmost good faith and insurable interest and its impact on insurability - Basic elements in computation of premium - Objective of Selection and Classification of Risks - Factors affecting mortality and underwriting of risk - Male and Female - Peculiarities of Life Insurance product and the classification - Nature of Group Insurance and types of group Insurance Covers - Policy claims and its procedures for settlement of various type of claims - Policy document and its various components including conditions and privileges under the policy - Life Insurance organization the distribution system and regulatory requirement.(20hrs)

**MODULE-3** Principles and practices of General Insurance: Principles of indemnity, proximate cause, subrogation, contribution and sharing - Study of various proposal and policy forms used in general Insurance - Classification of various Non Life Insurance products and the scope of coverage of Fire Insurance and marine Insurance - Discuss the various kinds of Miscellaneous Insurances - the classes of insurances requiring specialized knowledge i.e. Industrial all risk Insurance, aviation insurance, oil and gas insurance -Regulatory Provisions under Insurance Act 1938, and IRDA Act 1999 -Underwriting practice and procedures, types and classification of hazards -Settlement of claims, its procedures, different ways of settlement of claims -Policy of conditions having a bearing on - Role of surveyors and loss assessors.(25hrs)

**MODULE-4** Fundamentals of Risk and Insurance: Basic concept of risk, classifications



of risks, and process of risk management-Identification and evaluation of risk  
 Risk analysis  
 - Risk control Loss prevention and its importance – Risk financing and transfer of risks -  
 Risk retention and its importance/basis of reinsurance.(10hrs)

**MODULE-5** Principles of Actuarial Science: The theory of probability - Mortality tables and construction of mortality tables - Well known mortality table and indices for comparison of different mortality tables - Life insurance premium general consideration - Methods of valuation, data for valuation – Special reserves and adjustments - Surplus and its distribution.(12hrs)

**Competencies of the course:**

- (i) Describe the history of Insurance
- (ii) To understand the principles and practices of life insurance
- (iii) Understand the peculiarities of life insurance products.
- (iv) Understand the principles and practices of general insurance
- (v) To differentiate between fire insurance and marine insurance
- (vi) Recognise the basic concept of risk
- (vii) Describe the classifications of risk
- (viii) Understand the importance and basis of reinsurance
- (ix) To explain the theory of probability

**Learning Resources**

1. Mishra.M.N : Insurance Principles and Practice
2. Pande : Insurance Principles and Practice
3. Mathew.m.J : Insurance Principles and Practice
4. Arthur Williams.C, Jr., Michael L.Smith, Peter C Young : Risk Management and Insurance.
5. Vinayakam N, Radhaswamy and Vasudevan.S.V : Insurance Principles and Practice
6. Sharma R.S : Insurance Principles and Practice
7. Dhavi B.S : Insurance Principles and Practice
8. Dinsdale M.A : Elements of Insurance
9. Robery Riegel and J.S.Miller : Insurance Principles and Practices.
10. Insurance Regulatory Development Act 1999 and other relevant Acts.

**BLUE PRINT**

Modules	Hours	1 mark 6/6	2 marks 7/10	6 marks 5/8	15 marks 2/4	Total 80
<b>Module 1</b>	5	1	2	1	1	31
<b>Module 2</b>	20	3	2	1	1	28
<b>Module 3</b>	25	3	4	3	1	44
<b>Module 4</b>	10	2	1	2	0	16
<b>Module 5</b>	12	1	3	2	1	34

---

**Name of the Course:** FINANCIAL INVESTMENT

**Duration:** One Semester 4:0

**Total Lecture Hours:** 72

**Aim of the course:** To provide a firm foundation for learning the basic concepts of Investment and to familiarize popular investment vehicles and to formulate investment strategies.

**Course Overview and Context:**

The course covers concept of investing, investment and speculation, investment alternatives, meaning concept and definition of money market, primary equity market and secondary equity market, trading and settlement etc.

**Syllabus Content:**

**MODULE-1** Concept of Investing-Introduction-Investment-speculation-Features of an investment programme-Risk in investing-Business and financial risk purchasing power risk-Market risk-interest rate risk-social or regulation risk-Other risk-Success in investing-Investment management and other discipline-(20hrs)

**MODULE-2** Investment alternatives-Bank deposit-Post office-Company deposit-PF,Bond-Mutual fund- and LIC Schemes.(10hrs)

**MODULE-3** Money market-Meaning and concept-Definition- Components of money market-Characteristics of developed money market-Commercial bills-Treasury bills-Call money market-certificate of deposit-commercial paper-REPO-ADR-GDR-Defects of Indian money market.(20hrs)

**MODULE -4** Primary equity market-Introduction-public issue-Right issue-private placement-preferential allotment-Book building-Trends in Indian primary market.(10hrs)

**MODULE-5** Secondary equity market-Stock exchanges-BSE-NSE-Depositories-Trading and settlement-Buying and selling of shares-Recent trend in Indian security market-Derivative securities-market indices.(12hrs)

**Competencies of the course:**

- (i) Understand the concept of investing.
- (ii) Understand the difference between investment and speculation
- (iii) Understand the features of investment programme
- (iv) To identify the risk related with investment
- (v) To understand the investment alternative
- (vi) To understand the terms like mutual fund, PF, Bond etc

- (vii) To describe the components of money market
- (viii) To explain the terms like commercial bills, treasury bills etc.
- (ix) To understand the process of public issue.
- (x) To understand what is book building

#### Learning Resources

- Security Market in India, Balakrishnan and S.S.Nart
- Investment Management, V.A.Avadhani
- Investment Management, Preethi Sigh
- Portfolio Management, S. Kevin.
- Stock Exchange Trading in India, L.C.Gupta
- Debentures and Debenture Market in India, A. Circon Bureau study
- The Working of stock exchange in India, H.R. Machiraju
- How the stock market works, John M. Dalton (Editor)
- How Mutual Funds Work, Albert J. Fredman and Russ Willies.

#### BLUE PRINT

Modules	Hours	1 mark 6/6	2 marks 7/10	6 marks 5/8	15 marks 2/4	Total 80
Module 1	20	3	4	3	1	44
Module 2	10	2	1	2	0	16
Module 3	20	3	2	1	1	28
Module 4	10	1	2	1	1	31
Module 5	12	1	3	2	1	34