

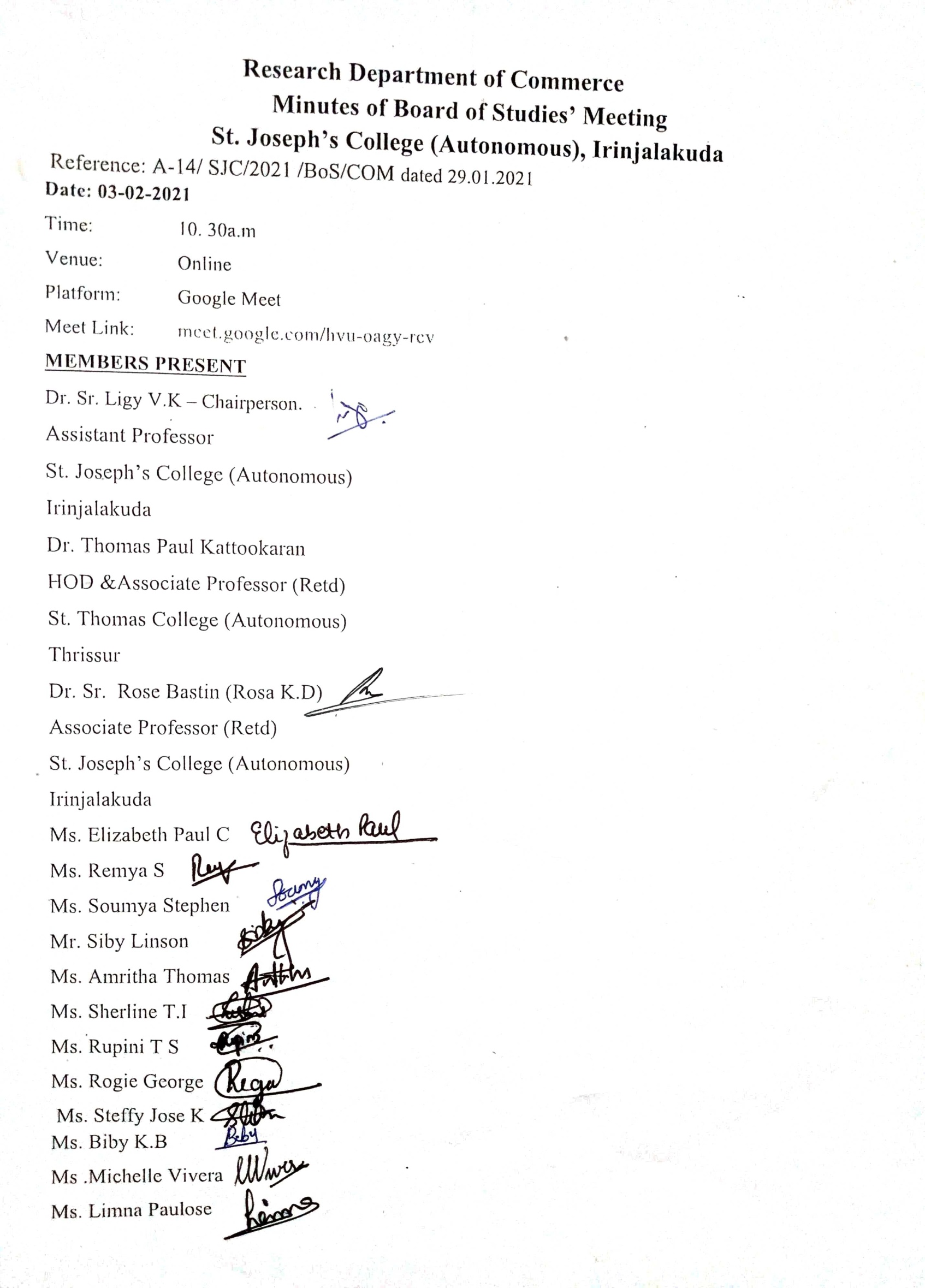
**Under Graduate Programme in**

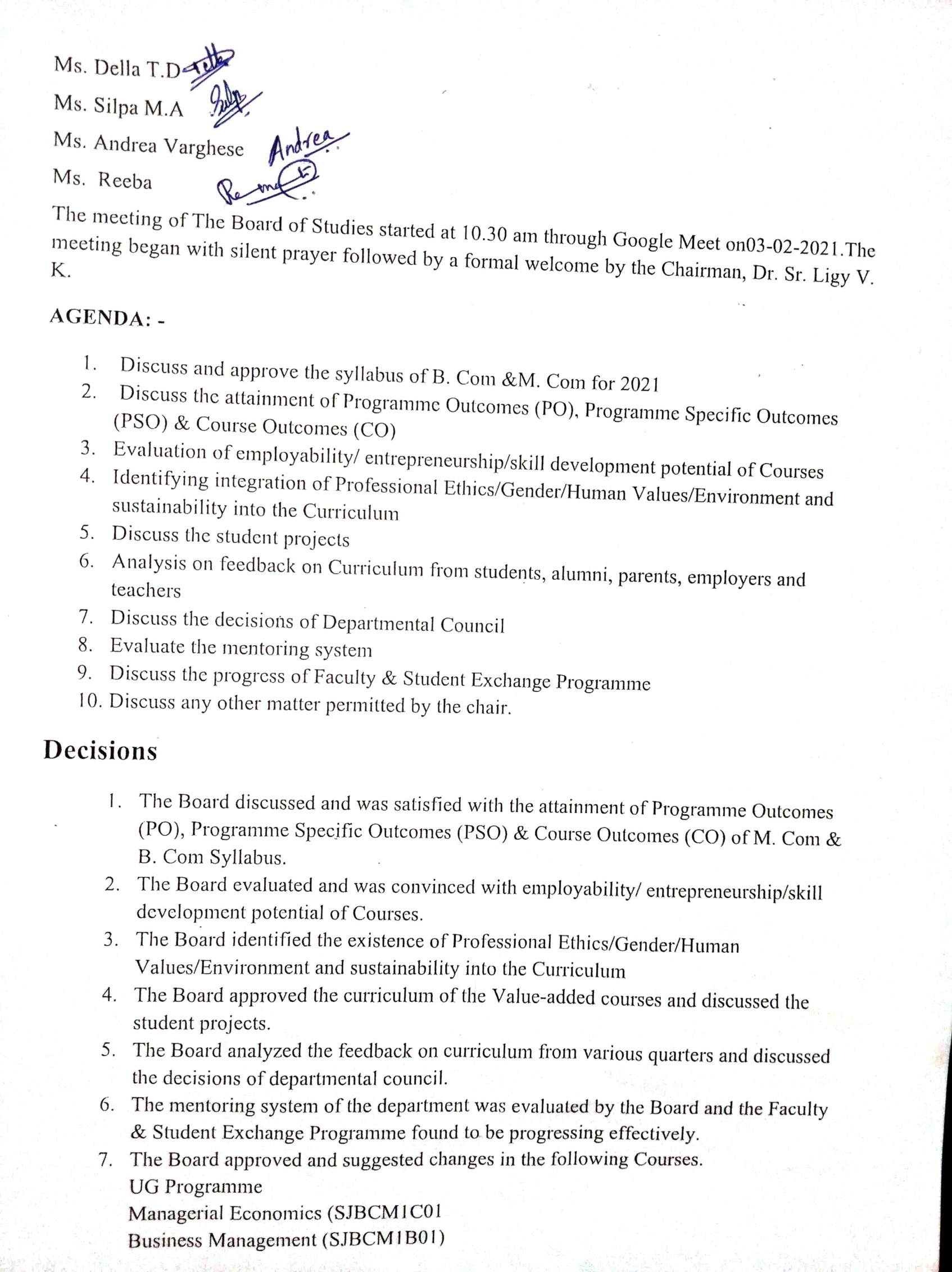
**BACHELOR OF COMMERCE**

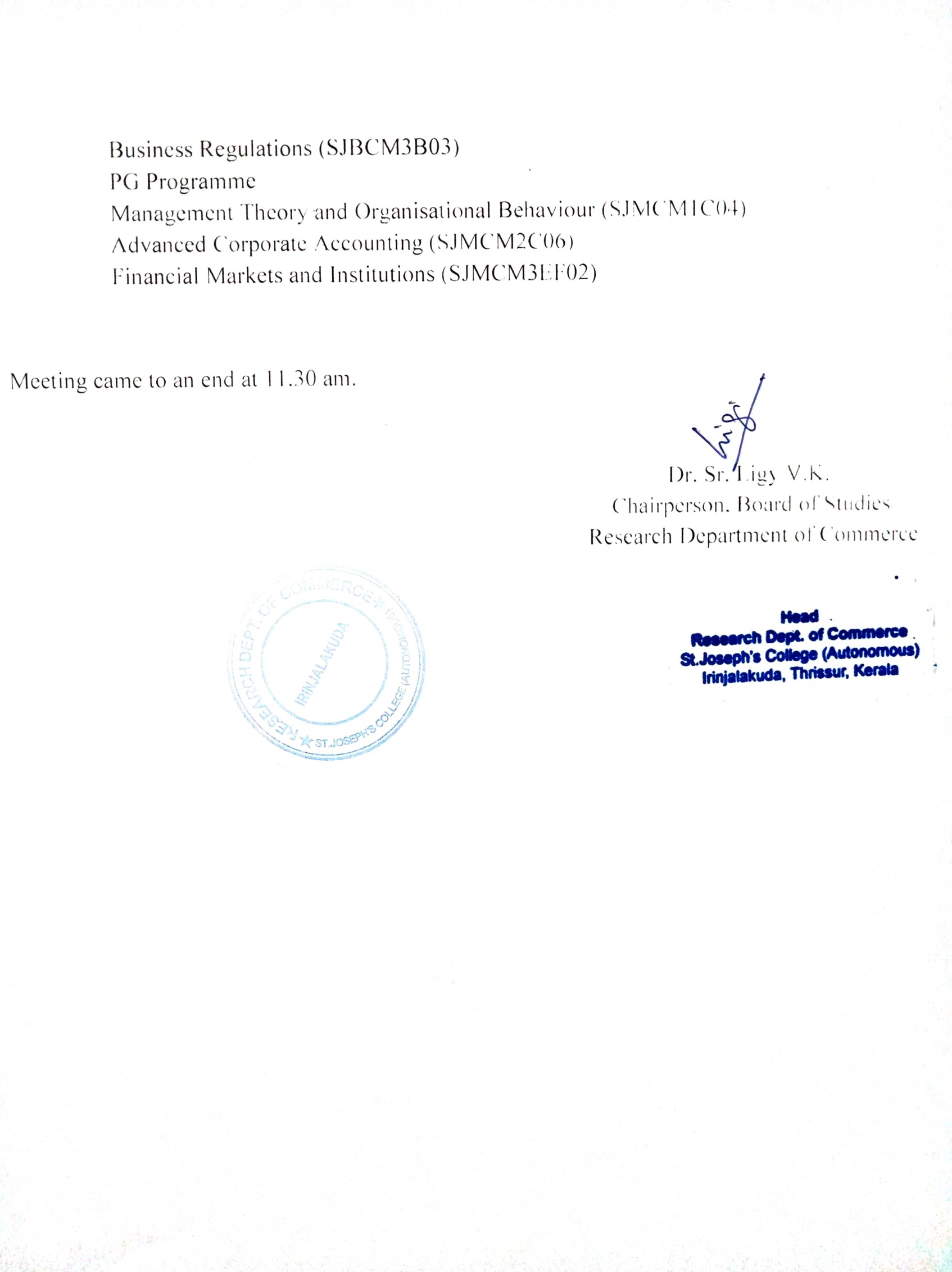
Under Choice Based Credit & Semester System

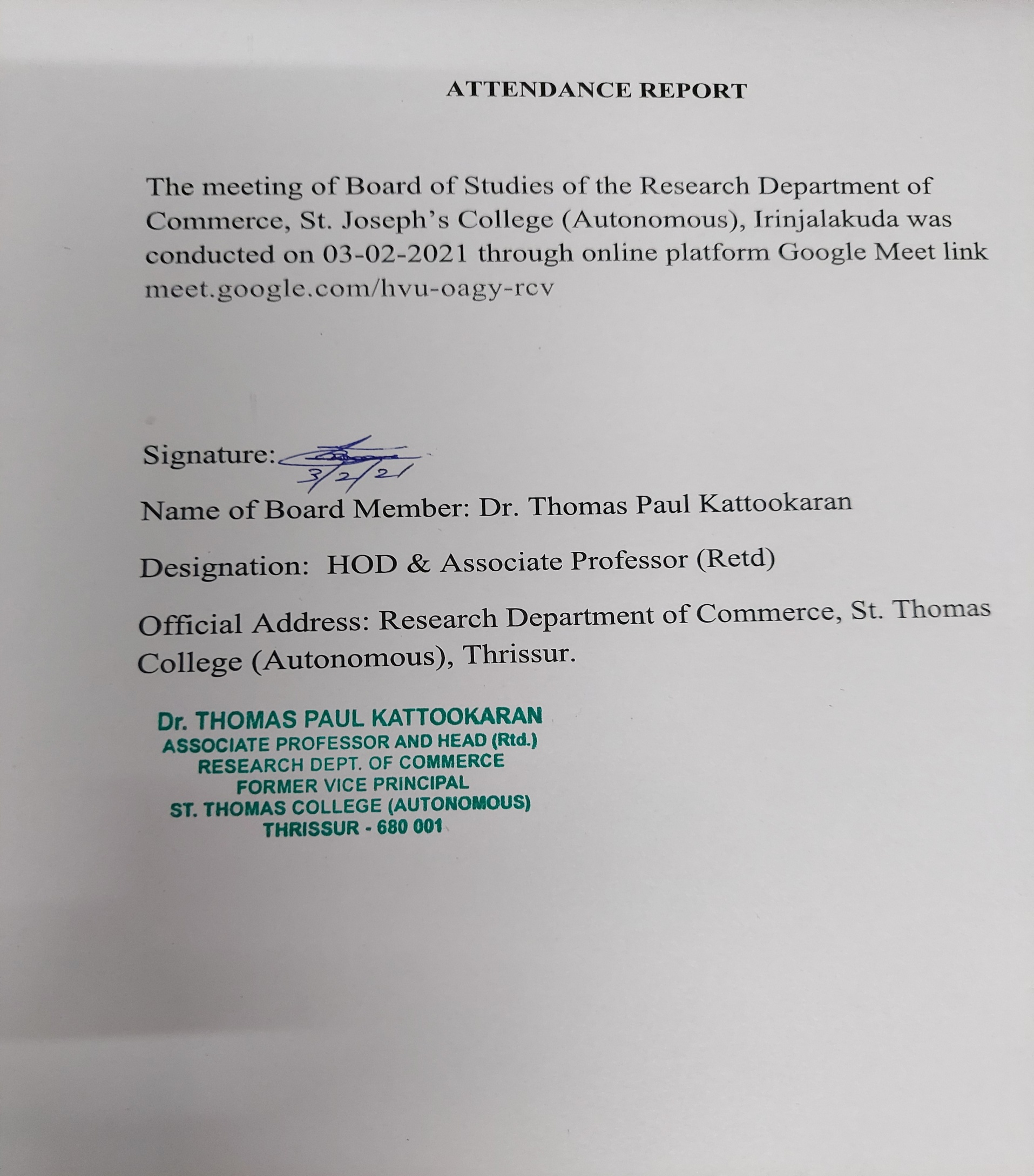
**CONTENT**

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| **1** | **Minutes of Board of Studies** |
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**Changes in the Syllabus**

|  |  |  |  |
| --- | --- | --- | --- |
| **Semester** | **Paper code & Title** | **Additions** | **Deletions** |
| First Semester | SJBCM1C01  Managerial Economics | Production function - meaning and objectives | Short run and long run supply curve |
| First Semester | SJBCM1B01  Business Management | Culture-Types &Kinds of culture-values- Definitions- Characteristic of values- Importance of culture in Organisation | Holocracy-Rank & Yank- 20% time-gamification- Flexi working-Business Eco system.  CSR & Corporate Governance-CSR initiatives in India |
| Third semester | SJBCM3B03  Business Regulations | Features of consumer  protection Act 2019 | Cyber law in India |

**FOREWORD**

Higher Education scenario in Kerala has been going through turbulent transformations in recent times with the grant of autonomy to colleges by the State Government. There is no doubt about the qualitative worth of the institutions handpicked for autonomy. However, there are apprehensions about the absorption and implementation of the package of autonomy. St.Joseph‘s College was given autonomy in the year 2016, and has since then been endeavouring to reinvent itself.

Academic autonomy has given us the freedom to recreate our own curriculum and syllabus keeping in mind the challenges and changing needs of the society, the nation, the industry and the world. Hence, a structured feedback on the requirements of the new millennium was sought from all the relevant stakeholders of the institution- students, faculty, alumnae, parents, industry experts, employers etc.

The suggestions of the stakeholders were incorporated into the curricula and syllabi, and presented in the respective Boards of Studies for discussion. The changes pointed out were duly considered and the restructured syllabi are then presented to, and ratified by, the Academic Council.

The role of the IQAC of the college in the above exercise is laudatory. The Cell spearheads all the quality enhancement endeavours, including that of curriculum and syllabus redesigning. By organizing workshops, seminars and hands on training sessions, the cell has facilitated a smooth conduct of the restructuring process. At the end of the year, an evaluation of the syllabi followed is also undertaken, with suggestions noted down for future changes.

As an institution that wishes seriously to provide enhanced quality education to young women students in order to empower them to be fit for the changing world, St.Joseph‘s College is bravely facing the challenges even as it is happily handling the possibilities, that autonomy has brought to it. Academic enriching programmes, skill – based micro credentials, ICT up gradations, promotional activities for a culture of research, etc are a few of the multifarious responsibilities invested with the college in its restructuring of curriculum and redesigning of syllabus.

I specially thank the IQAC, the Heads of various departments the faculty, and staff, directly in charge of the syllabus updation, for their sincere and dedicated efforts.

Principal

**ACKNOWLEDGEMENT**

We, the Board of Studies Commerce St.Joseph‘s college (Autonomous),Irinjalakuda are extremely happy to introduce the revised Curriculum for B.Com Degree Programme. The new Curriculum will be applicable with effect from 2021–22 academic year onwards. This work is a synergistic product of many minds and is the result of interdependence and not of independence. At the very outset, we express our heartfelt thanks to all those who have contributed to this noble venture. The principal of St.Joseph‘s college (Autonomous),Irinjalakuda, Dr.Sr.Anis K.V has supported and motivated us in completing this work in time. We are extremely grateful to Dr.Sr.Anis K.V for her support and motivation which made us more committed to finish the task well in time. We are deeply thankful to the vice principals of St.Joseph‘s college (Autonomous),Irinjalakuda for their support from the very beginning of this task. We express our deepest sense of gratitude to the Syndicate of Calicut University for their goal-oriented management style, continuous follow up, constant inspiration and the readiness to listen. We are deeply thankful to the administrative staff of the Calicut University for their support from the very beginning of this task. Collective mind is essence of success of any great venture. We express our sincere thanks all the teachers who have contributed a lot syllabus and curriculum revision. Our sincere gratitude is expressed to students and eminent persons from academia who gave feedback and suggestions on the syllabus and curriculum.

Chairperson and Members Board of Studies Commerce

**ST. JOSEPH’S COLLEGE, (AUTONOMOUS), Irinjalakuda**

**DEPARTMENT OF COMMERCE**

**2021-2022 ADMISSION**

**Preface**

Bachelor of commerce (B.Com) is an undergraduate degree in Commerce and related subjects. Under this course, wide range of managerial skills are provided to the students and their understanding in various subjects of commerce streams like accounting, economics, finance, taxation, management and insurance. The Bachelor of Commerce is designed in such a way in which the students are able to develop business acumen, analytical skills, financial literacy and managerial skills. The students will study topics like management, accounting, economics, and business law, information systems and more. This course will help in building competence in a particulars area of business among students. It imparts knowledge of accounting principles, economic policies, export and import law and other aspects which tends to impact business and trade.

Regular updation of both Curriculum and syllabus in B.com is unavoidable because the subject commerce has a rapid growth. Accordingly, timely modifications and updations are to be made in the curriculum in tune with latest developments.

The revised syllabus is the outcome of a series of sittings of board of members and consultation with the faculty members and experts handling various papers in respective areas. The draft syllabus has been produced in front of board of studies for their expert opinion and suggestions. Valuable comments and suggestions given by them have been incorporated in the syllabi before finalizing it.



**STUDENT ATTRIBUTES**

The motto of the institution is ―Light, Life, Love‖

**Light** for the illumination of the heart and mind

**Life** for the fullness of growth – physical, mental, intellectual and spiritual

**Love** for fellowship with the Supreme & with one another

The motto enshrines the vision of the Founders for the students and constitutes the foundation for the acquisition of the following student attributes envisioned by the institution.

* Empowerment
* Life Long Learning
* Holistic Development
* Value Orientation
* Social Responsibility
* Nation Building Capacity
* Green Thinking
* Creativity & Innovation
* Acquiring Life Skills
  + Discipline
  + Leadership / Team skills
  + Problem solving skills
  + Communicability

The above Student Attributes will be attained in the span of their student life at St. Joseph‘s College through various activities such as

* + Curricular, Co-curricular & extra-curricular
  + Sports, games, fine arts and cultural
  + Enrichment / certificate courses
  + Extension / outreach programmes
  + Healthy / Best practices

**AIMS AND OBJECTIVES**

**First Semester**

* Create the students with current management practices
* Understand the importance of ethics in business
* Create knowledge and capability to develop ethical practices for effective management.
* Create the students with the skills of preparing financial statements under single entry system
* Create awareness regarding issue of shares, types of shares and forfeiture of shares
* Understand about the departmental accounts.

***Second Semester***

* Remember the basic principles of micro and macroeconomics which would help them in managerial decision making processes and demand forcasting.
* Understand various theories of consumer behaviour.
* Create awareness about market structure.
* Understand the concepts marketing and marketing mix
* Understand the fundamentals of project management
* Understand the concept of distribution channel.

**Third Semester**

* Create awareness about the contract act.
* Create better awareness about special contracts
* Understand the fundamentals of sale of goods Act.

#### Understand with knowledge of accounting for branches not keeping full system of accounting, incorporation of branch trial balance.

* Understand about the preparation of accounts for banking companies.
* Understand about the preparation of accounts for insurance companies.

**Fourth Semester**

* Understand the students with various concepts and elements of cost.
* Create cost consciousness among the students
* Create the awareness about labour and reconciliation of profits
* Create students knowledge about different kinds of company
* Analyze the students about the various concepts and procedures facilitating the ease of doing business.
* Understand the students to know about the concept of company, shares and company law in India.

**Fifth Semester**

* Understand the concept and relevance of Management Accounting.
* Analyse the financial statements and draw conclusion
* Understanding about the use of accounting and costing data for planning, control, and decision making.
* Create basic knowledge in business research methods
* Understand basic idea about different types of research.
* Understand principles and provisions of Income - tax Act, 1961 amended up to date.
* Understand various retirement benefits and income from salary.

**Sixth Semester**

* Understand various investment opportunities for which tax deduction and computation of tax liability.
* Apply practical knowledge of e-filing of return
* Create the knowledge of GST.
* Create the knowledge of auditing principles and techniques.
* Apply the procedure of Verification and valuation of assets and liabilities in ventures.
* Understand the duties and responsibilities of auditors and to undertake the work of auditing.

**COURSE DESIGN**

The BCOM programme includes

1. Common Courses
2. Core courses
3. Complementary courses
4. Open Course
5. Audit courses

The number of Courses for the B.Com programme contains 15 compulsory core courses and 4 elective course from the frontier area of the core courses, one open course and a project; 4 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. Project Work and/or Viva-voce are mandatory B.Com programme and these shall be done in the end sixth semester. 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.

**Duration of the programme**

The minimum duration for completion of a four semester UG Programme is 3 years. The duration of each semester will be 90 working days, inclusive of examinations, spread over five months. The odd semesters (1, 3, 5) shall be from June to October and the even semesters (2, 4, 6) shall be from November to March subject to the academic calendar of St. Joseph’s College (Autonomous) Irinjalakuda.

**Programme structure**

A student is required to acquire a minimum of 140 credits for the completion of the UG programme, of which 120 credits are to be acquired from class room study and shall only be counted for SGPA and CGPA. Out of the 120 credits, 38 (22 for common (English) courses + 16 for common languages other than English) credits shall be from common courses, 2 credits for project/corresponding paper and 3 credits for the open course. (In the case of LRP Programmes 14 credits for common courses (English), 8 credits for additional language courses and 16 credits for General courses). The maximum credits for a course shall not exceed 5. Audit courses shall have 4 credits per course and a total of 16 credits in the entire programme. The maximum credit acquired under extra credit shall be 4. If more Extra credit activities are done by a student, that may be mentioned in the Grade card. The credits of audited courses or extra credits are not counted for SGPA or CGPA.

|  |  |  |  |
| --- | --- | --- | --- |
| **Course** | **Credit** | **Number** | **Total credits** |
| Common Courses | 4 | 8 | 24 |
| 3 | 2 | 6 |
| Core courses | 4 | 14 | 56 |
| 5 | 1 | 5 |
| Complementary courses | 4 | 4 | 16 |
| Open Course | 3 | 1 | 3 |
| Audit courses | 4 | 4 | 16 |
| Project | 2 | 1 | 2 |
| Total | 29 | 35 | 128 |

**Common Courses**

UG student should undergo 10 common courses (total 38 credits)for completing theprogramme:

|  |  |
| --- | --- |
| A01. Common English Course 1 A02. Common English Course II A03. Common English Course III A04. Common English Course IV A05. Common English Course V  A06. Common English Course VI | English courses A01-A06 applicable to BA/BSC Regular pattern  English courses A01-A04 applicable to Language Reduced Pattern (LRP) Programmes B.com, BBA, BBA (T), BBM, B.Sc. (LRP), BCA etc. |
| A07. Additional Language Course I A08. Additional Language Course II A09.Additional Language Course III  A10.Additional Languag Course IV | Addl. Language courses A07-A10 applicable to BA/B.Sc Regular Pattern  Addl. Language courses A07-A08 applicable to Language Reduced Pattern (LRP) Programmes |
| A11. General Course I A12. General Course II A13. General CourseIII  A14. General CourseIV | Applicable to Language Reduced Pattern (LRP) Programmes |

Common courses A01-A06 shall be taught by the department of English and A07-A10 by teachers of additional languages respectively. General courses A11-A14 shall be offered by teachers of departments offering core courses concerned.

(modify accordingly for LRP courses)

General courses I, II, III and IV shall be designed by the group of boards concerned.

The subjects under Language Reduced Pattern (LRP) (Alternative Pattern) are grouped into five and General Courses I, II, III & IV shall be the same for each group.

1. BBA, B.Com.
2. Industrial Chemistry, Polymer Chemistry
3. Computer Science, ComputerApplication.
4. Biotechnology
5. B.AMultimedia

**Common Courses in various programmes**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **No.** | **Programme** | **Semester I** | **Semester II** | **Semester III** | **Semester IV** |
| 1 | B.A. & B.Sc. | A01, A02, A07 | A03, A04, A08 | A05, A09 | A06, A10 |
| 2 | LRP | A01, A02, A07\* | A03, A04, A08\* | A11, A12 | A13, A14 |

**Core courses**

Core courses are the courses in the major (core) subject of the B.COM programme chosen by the student.

|  |  |  |  |
| --- | --- | --- | --- |
| **Semester** | **Course** | **Teaching Hours** | **Credit** |
| I | Core Courses (Theory/Practical) | 6 | 4 |
| II | Core Courses (Theory/Practical) | 6 | 4 |
| III | Core Courses (Theory/Practical) | 10 | 8 |
| IV | Core Courses (Theory/Practical) | 10 | 8 |
| V | Core Courses (Theory/Practical) | 22 | 20 |
| VI | Core Courses (Theory /Practical) Including:   * + Viva-voce (Optional)   + Project Work / Dissertation   + Study Tour / Field visit / Industrial visit / Trip for specimen collection   Elective Courses (Theory/Practical) | 25 | 19 |
| **Total credit 63** | | | |

Elective courses shall be spread over either in the Fifth & sixth Semesters combined or in any one of these Semesters (V / VI). Study Tour / Field visit / Industrial visit / Trip for specimen collection may be conducted as a part of the Programme.

**Complementary courses**

Complementary courses cover one or two disciplines that are related to the core subject and are distributed in the first four semesters.

|  |  |  |  |
| --- | --- | --- | --- |
| **Semester** | **Course** | **Teaching Hours** | **Credit** |
| I | Complementary Courses (Theory/Practical) | 5 | 4 |
| II | Complementary Courses (Theory/Practical) | 5 | 4 |
| III | Complementary Courses (Theory/Practical) | 5 | 4 |
| IV | Complementary Courses (Theory/Practical) | 5 | 4 |
| **Total credit 16** | | | |

**Open courses**

There shall be one open course in core subjects in the fifth semester. The open course shall be open to all the students in the institution except the students in the parent department. The students can opt that course from any other department in the institution. Each department can decide the open course from a pool of three courses credit allotted for open course is 3 and the hours allotted is 3.

(IQAC will update the full list of Open courses available in the college)

**Ability Enhancement courses/Audit courses**

These are courses which are mandatory for a programme but not counted for the calculation of SGPA or CGPA. There will be one Audit course each in the first four semesters. These courses are not meant for class room study. The students can attain only pass (Grade P) for these courses. At the end of each semester there will be examination conducted by the college from a pool of questions (Question Bank) set by the College. The students can also attain these credits through online courses like SWAYAM, MOOC etc. (optional). The list of courses in each semester with credits are given below.

|  |  |  |
| --- | --- | --- |
| **Course with credit** | **Credit** | **Semester** |
| Environment Studies | 4 | 1 |
| Disaster Management | 4 | 2 |
| Human Rights/Intellectual Property Rights/ Consumer Protection | 4 | 3 |
| Gender Studies/Gerontology- | 4 | 4 |

**Extra credit Activities**

Extra credits are mandatory for the programme. Extra credits willbe awarded to students who participate in activities like NCC, NSS and Swatch Bharath. Those students who could not join in any of the above activities have to undergo Social Service Programme offered by the College. Extra credits are not counted for SGPA orCGPA.

**Attendance**

A student shall be permitted to appear for the semester examination, only if she secures not less than 75% attendance in each semester. Attendance will be maintained by the Department concerned. Condonation of shortage of attendance to a maximum of 10% in the case of single condonation and 20% in the case of double condonation in a semester shall be granted by College remitting the required fee. Benefits of attendance may be granted to students who attend the approved activities of the college with the prior concurrence of the Head of the institution. Participation in such activities may be treated as presence in lieu of their absence on production of participation/attendance certificate (within two weeks) in curricular/extracurricular activities (maximum 9 days in a semester). Students can avail of condonation of shortage of attendance in a maximum of four semesters during the entire programme (Either four single condonations or one double condonation and two single condonations during the entire programme). Less than 50% attendance requires Readmission.Readmission is permitted only once during the entireprogramme.

**Grace Marks**

Grace Marks may be awarded to a student for meritorious achievements in co-curricular activities (in Sports/Arts/NSS/NCC/Student Entrepreneurship) carried out besides the regular hours. Such a benefit is applicable and limited to a maximum of 8 courses in an academic year spreading over two semesters. In addition, maximum of 6 marks per semester can be awarded to the students of UG Programmes, for participating in the College Fitness Education Programme (COFE).

**Project**

Every student of a B.Com programme shall have to work on a project of 2 credits under the supervision of a faculty member or shall write a theory course based on Research Methodology as per the curriculum.

(Write more details about the project, number of students in one project)

**COURSE CODE FORMAT**

The following are the common guidelines for coding various courses in order to get a uniform identification.ItisadvisabletoassignanineDigitCode(combinationofAlphaNumerical)for various courses as detailed below:

1. Common Courses (Code A)
2. Core courses (Code B)
3. Complementary courses (Code C)
4. Open Course (Code D)
5. Audit courses (Code E).
   1. **First two digits** indicate the code of college SJ
   2. **Nextthreedigits**indicatetheProgramme/disciplinecode(ENGforEnglish,MCMfor M.Com, CHE for chemistry, PHY for physics, MLM for Malayalam, SKT for Sanskrit, HTY for History etc.)
   3. **Sixth digit** is the Semester indicator which can be given as 1, 2, 3 & 4 respectively for I, II, III & IV Semester (MCM1, CHE2 Etc).
   4. **Seventh digit** will be the Course Category indicator as detailed below:

|  |  |  |
| --- | --- | --- |
| **Sl No** | **Nature of Course** | **Course Code** |
| 1 | **C**ore Courses | **C** |
| 2 | **E**lective Courses | **E** |
| 3 | **P**roject | **P** |
| 4 | Comprehensive **V**iva | **V** |
| 5 | Practical / **L**ab | **L** |
| 6 | **A**udit Courses | **A** |

* 1. **Last two digits** indicate the serial number of the respective courses. If there is one digit it should be prefixed by '0'(Zero). (01, 02,etc)
  2. If the number of courses in one category is only one (eg : Viva, Project etc.), assign the course serial number as01
  3. Examples:

|  |  |  |
| --- | --- | --- |
| **Sl. No** | **Code** | **Details** |
| 1 | SJMCM 1C01 | M.Com I Sem Core Course No1 |
| 2 | SJCHE 2 A 02 | Chemistry II Sem Audit Course No.2 |
| 3 | SJENG 4 V01 | English IV Sem Viva No. 1 |
| 4 | SJMLM 3 E02 | Malayalam III Sem Elective No. 2 |
| 5 | SJPHY 4 P 01 | Physics IV Sem Project Work No. 1 |
| 6 | SJ BGY 2 L 02 | Biology II Sem Practical No. 2 |
| 7 | SJPSY 3 C 02 | Psychology III Sem Core Coure No. 2 |
| 8 | SJHTR 2 E 01 | History II Sem Elective Course No. 1 |

**Scheme- Core Course**

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

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Semester I** | | | | | | |
| **Course Code** | **Title of the course** | **Number of hours per week** | **Total Credits** | **Total hours/semester** | **Marks** | |
| **SA** | **ESA** |
| SJBCM1B01 | BUSINESS MANGEMENT | 6 | 4 | 96 | 20 | 80 |
| **Semester II** | | | | | | |
| SJBCM2B02 | FINANCIAL ACCOUNTING | 6 | 4 | 96 | 20 | 80 |
| **Semester III** | | | | | | |
| SJBCM3B03 | BUSINESS REGULATIONS | 4 | 4 | 64 | 20 | 80 |
| SJBCM3B04 | CORPORATE ACCOUNTING | 6 | 4 | 96 | 20 | 80 |
| **Semester IV** | | | | | | |
| SJBCM4B05 | COST ACCOUNTING | 6 | 4 | 96 | 20 | 80 |
| SJBCM4B06 | CORPORATE REGULATIONS | 4 | 4 | 64 | 20 | 80 |
| **Semester V** | | | | | | |
| SJBCM5B07 | ACCOUNTING FOR MANAGEMENT | 5 | 4 | 80 | 20 | 80 |
| SJBCM5B08 | BUSINESS RESEARCH METHODS | 4 | 4 | 64 | 20 | 80 |
| SJBCM5B09 | INCOME TAX LAW AND ACCOUNTS | 5 | 4 | 80 | 20 | 80 |
| SJBCM5B10 | COURSE IN SPECIALISATION | 4 | 4 | 64 | 20 | 80 |
| SJBCM5B11 | COURSE IN SPECIALISATION | 4 | 4 | 64 | 20 | 80 |
| **Semester VI** | | | | | | |
| SJBCM6B12 | INCOME TAX AND GST | 6 | 4 | 96 | 20 | 80 |
| SJBCM6B13 | AUDITING AND CORPORATE GOVERNANCE | 5 | 4 | 80 | 20 | 80 |
| SJBCM6B14 | COURSE IN SPECIALISATION | 5 | 4 | 80 | 20 | 80 |
| SJBCM6B15 | COURSE IN SPECIALISATION | 5 | 5 | 80 | 20 | 80 |
| SJBCM6B16 | THREE WEEKS PROJECT AND VIVA-VOCE | 4 | 2 | 64 | 10 | 40 |

**Scheme- Common Courses**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Semester I** | | | | | | | | | |
| **Course Code** | | **Title of the course** | **Number of hours per week** | | **Total Credits** | | **Total hours/semester** | **Marks** | |
| **SA** | **ESA** |
| SJBCM1A01 | | ENGLISH | 4 | | 4 | |  | 20 | 80 |
| SJBCM1AO2 | | ENGLISH | 5 | | 3 | |  | 20 | 80 |
| SJBCM1A07 | | LANGUAGE | 5 | | 4 | |  | 20 | 80 |
| **Semester II** | | | | | | | | | |
| SJBCM2A03 | ENGLISH | | 4 | 4 | |  | | 20 | 80 |
| SJBCM2A04 | ENGLISH | | 5 | 3 | |  | | 20 | 80 |
| SJBCM2A08 | LANGUAGE | | 5 | 4 | |  | | 20 | 80 |
| **Semester III** | | | | | | | | | |
| SJBCM3A11 | BASIC NUMERICAL METHODS | | 5 | 4 | | 80 | | 20 | 80 |
| SJBCM3A12 | PROFESSONAL BUSINESS SKILLS | | 5 | 4 | | 80 | | 20 | 80 |
| **Semester IV** | | | | | | | | | |
| SJBCM4A13 | ENTREPRENEURSHIP DEVELOPMENT | | 5 | 4 | | 80 | | 20 | 80 |
| SJBCM4A14 | BANKING AND INSURANCE | | 5 | 4 | | 80 | | 20 | 80 |

**Scheme- Complementary Courses**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Semester I** | | | | | | |
| **Course Code** | **Title of the course** | **Number**  **of hours**  **per week** | **Total**  **Credits** | **Total**  **hours/**  **semester** | **Marks** | |
| **SA** | **ESA** |
| SJBCM1C01 | MANAGERIAL ECONOMICS | 5 | 4 | 80 | 20 | 80 |
| **Semester II** | | | | | | |
| SJBCM2C02 | MARKETING MANGEMNET | 5 | 4 | 80 | 20 | 80 |
| **Semester III** | | | | | | |
| SJBCM3C03 | HUMAN RESOURCE MANGEMENT | 5 | 4 | 80 | 20 | 80 |
| **Semester IV** | | | | | | |
| SJBCM4C04 | QUANTITATIVE TECHNIQUES FOR BUSINESS | 5 | 4 | 80 | 20 | 80 |

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

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Semester V** | | | | | | |
| **Course Code** | **Title of the course** | **Number**  **of hours**  **per week** | **Total**  **Credits** | **Total**  **hours/**  **semester** | **Marks** | |
| **SA** | **ESA** |
| **SJBCM5D01** | OPEN COURSE | 3 | 3 | 48 | 10 | 40 |

**EVALUATION AND GRADING**

The evaluation scheme for each course will contain two parts; (a) Internal/Continuous Assessment (CA) and (b) External / End Semester Evaluation (ESE). Of the total, 20% weightage will be given to Internal evaluation/Continuous assessment and the remaining 80% to External/ESE and the ratio and weightage between Internal and External is 1:4.

a) Internal/Continuous Assessment (CA) : 20 marks

b) External / End Semester Evaluation (ESE) : 80 marks

Total : 100 marks

**Internal Assessment**

20% of the total marks in each course are for internal examinations. The internal assessment shall be based on a predetermined transparent system involving written tests, Class room performance based on attendance in respect of theory courses and lab involvement/records attendance in respect of Practical Courses. Internal assessment of the project will be based on its content, method of presentation, final conclusion and orientation to research aptitude.

The criteria and percentage of mark assigned to various components for internal evaluation are as follows:

|  |  |  |  |
| --- | --- | --- | --- |
| **(a) Theory:** | | | |
| **Sl. No** | **Component** | **Percentage** | **Mark** |
| 1 | Examination /Test | 40% | 8 |
| 2 | Seminars / Presentation | 20% | 4 |
| 3 | Assignment | 20% | 4 |
| 4 | Class room performance/Attendance | 20% | 4 |

Attendance mark can be distributed as follows

|  |  |
| --- | --- |
| **Attendance** | **Internal weightage** |
| Above 90% | 1 |
| 85–89% | 0.8 |
| 80–84% | 0.6 |
| 76–79% | 0.4 |
| 75% | 0.2 |

To ensure transparency of the evaluation process, the internal assessment marks awarded to the students in each course in a semester shall be notified on the notice board at least one week before the commencement of external examination. There shall not be any chance for improvement for internal marks. The course teacher(s) shall maintain the academic record of each student registered for the course.

*Examination /Test:* For each course there shall be class tests/during a semester. Grades should be displayed on the notice board. Valued answer scripts shall be made available to the student’s for perusal.

*Seminars / Presentation:* Every student should deliver Seminar/Presentations an internal built –in component of the curriculum transaction for every course and must be evaluated by the respective course teacher in terms of structure, content, presentation and interaction. The soft and hard copies of the seminar report are to be submitted to the course teacher.

*Assignment:*Each student will be required to do assignment/as an internal built – in component of the curriculum transactionfor each course. Assignments after valuation must be returned to the students. The teacher shall define the expected quality of the above in terms of structure, content, presentation etc. and inform the same to the students. Punctuality in submission is to be considered.

*Lab Skill:* Students in the science stream are required to combine their classroom methods with hands on practical sessions in the laboratories. The teacher shall assess the skills of the student and the quality of application of theoretical knowledge.

*Records/viva:* Records are submitted by science students for documenting the textual and classroom knowledge along with their practical lab skills. Neatness, accuracy and precision are also evaluated here. Viva voce is conducted to assess the grasp of knowledge gained by the student and to test their communication skills in the translation of the knowledge.

*Practical Test:* It is conducted for students in the science stream to assess their scientific temper and application of theoretical knowledge. The sense of precision and accuracy is also taken into account.

**External Evaluation**

External evaluation carries 80% of marks. The external question papers may be of uniform pattern with 80/60 marks. The courses with 2/3 credits will have an external examination of 2 hours duration with 60 marks and courses with 4/5 credits will have an external examination of 2.5 hours duration with 80 marks. The external examination in theory courses is to be conducted by the college with question papers set by external experts. The evaluation of the answer scripts will be done by examiners based on a well-defined scheme of valuation and answer keys will be provided by the College. The external examination in practical courses shall be conducted by two examiners – one internal and an external. The project evaluation with viva can be conducted either internal or external. After the external evaluation only, marks are to be entered in the answer scripts. All other calculations including grading are done by the College.

**Pattern of Questions for External/ESE:**

Questions will be set to assess the knowledge acquired, standard, and application of knowledge, application of knowledge in new situations, critical evaluation of knowledge and the ability to synthesize knowledge. Due weightage will be given to each module based on content/teaching hours allotted to each module. Different types of questions shall be given different weightages to quantify their range given in the following model:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Sl. No.** | **Type of Questions** | **Individual mark** | **Total mark** | **Ceiling** |
| 1 | Short Answer type questions | 2 | 2 x 15 = 30 | 25 out of 30 |
| 2 | Short essay/ problem solving type | 5 | 5 x 8 = 40 | 35 out of 40 |
| 3 | Long Essay type questions | 10 | 10x 2 = 20 | 20(No Ceiling) |
| **Total** | | **17** | **90** | **80** |

**Evaluation of project work / dissertation**

Evaluation of the Project Report shall be done under Mark System. The evaluation of the project will be done at two stages:

a) Internal Assessment (supervising teachers will assess the project and award internal Marks)

b) External evaluation (external examiner appointed by the University)

Grade for the project will be awarded to candidates, combining the internal and external marks. The internal to external components is to be taken in the ratio 1:4. Assessment of different components may be taken as below.

|  |  |  |
| --- | --- | --- |
| **Internal (20% of total)** | **External (80% of Total)** |  |
| **Components** | **Percentage of internal marks** | **Components** |
| Originality | 20 | Relevance of theTopic,  Statement of Objectives |
| Methodology | 20 | Reference/ Bibliography, Presentation, quality of Analysis/ Use of Statistical Tools. |
| Scheme/ Organisation of  Report | 30 | Findings and  recommendations |
| Viva – Voce | 30 | Viva – Voce |

Internal Assessment will be completed two weeks before the last working day of sixthSemester. Internal Assessment marks will be published in the Department. In the case of Courses with practical examination, project evaluation shall be done along with practical examinations.

Submission of the Project Report and presence of the student for viva are compulsory for internal evaluation. No marks shall be awarded to a candidate if she fails to submit the Project Report for externalevaluation. The student should get a minimum P Grade in aggregate of External andInternal. There shall be no improvement chance for the Marks obtained in the ProjectReport. In the extent of student failing to obtain a minimum of Pass Grade, the project work may be re-done and a new internal mark may be submitted by the Parent Department. External examination may be conducted along with the subsequent batch.

**Evaluation of Audit Courses:**

The examination and evaluation will be conducted by the college in MCQ model from the Question Bank and other guidelines provided by the University/BoS. The Question paper will be for minimum 100 mark and a minimum of 3-hour duration for the examination. The marks of audit courses one and two will be forwarded to Controller of Examinations of St. Joseph’s College (Autonomous) Irinjalakuda in time of respective semesters. The result will be intimated / uploaded to the University during the Third Semester.

**Revaluation**

The prevailing rules of revaluation are applicable to CBCSS UG-2020. Students can apply for photocopies of answer scripts of external examinations. Applications for photocopies/scrutiny/revaluation should be submitted within 10 days of publication of results. The fee for this shall be as decided by the College.

**INDIRECT GRADING SYSTEM**

Indirect grading System based on a 10-point scale is used to evaluate the performance of students. Each course is evaluated by assigning marks with a letter grade (O, A+, A, B+, B, C, P, F or Ab) to that course by the method of indirect grading. Evaluation (both internal and external) is carried out using Mark system. The Grade on the basis of total internal and external marks will be indicated for each course, for each semester and for the entire programme. Indirect Grading System in 10 -point scale is as below:

Ten Point Indirect Grading System

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Percentage of Marks (Both Internal &External put together) | Grade | Interpretation | Grade point Average ( G) | Range of grade points | Class |
| 95 and above | O | Outstanding | 10 | 9.5 -10 | First Class with Distinction |
| 85 to below 95 | A+ | Excellent | 9 | 8.5 -9.49 |
| 75 to below 85 | A | Very good | 8 | 7.5 -8.49 |
| 65 to below 75 | B+ | Good | 7 | 6.5 -7.49 | First Class |
| 55 to below 65 | B | Satisfactory | 6 | 5.5 -6.49 |
| 45 to below 55 | C | Average | 5 | 4.5 -5.49 | Second Class |
| 35 to below 45 | P | Pass | 4 | 3.5 -4.49 | Third Class |
| Below 35 | F | Failure | 0 | 0 | Fail |
| Absent | Ab | Absent | 0 | 0 | Fail |

An aggregate of P grade (after external and internal put together) is required in each coursefor a pass and also for awarding a degree. No separate grade/mark for internal and external will be displayed in the grade card; only an aggregate. Also the aggregate mark of internal and external are not displayed in the gradecard. A student who fails to secure a minimum grade for a pass in a course is permitted to write the examination along with the nextbatch. After the successful completion of a semester, Semester Grade Point Average (SGPA) of a student in that semester is calculated using the formula given below. For the successful completion of a semester, a student should pass all courses. However, a student is permitted to move to the next semester irrespective of SGPAobtained.

SGPA of the student in that semester is calculated using the formula

***Sum of the credit points of all courses in a semester***

**SGPA= ----------------------------------------------------------------**

***Total credits in that semester***

` The Cumulative Grade Point Average (CGPA) of the student is calculated at the end of a programme. The CGPA of a student determines the overall academic level of the student in a programme and is the criterion for ranking the students. CGPA can be calculated by the following formula.

***Total credit points obtained in six semesters***

**CGPA= ---------------------------------------------------------**

***Total credits acquired (120)***

SGPA and CGPA shall be rounded off to three decimal places. CGPA determines the broad academic level of the student in a programme and is the index for ranking students (in terms of grade points). An overall letter grade (cumulative grade) for the entire programme shall be awarded to a student depending on her CGPA.

**CONSOLIDATED SCHEME FOR I TO VI SEMESTERS**

**PROGRAMME STRUCTURE**

**STRUCTURE OF THE PROGRAMME**

**SEMESTER I**

|  |  |  |  |
| --- | --- | --- | --- |
| **COURSE CODE** | **COURSE TITLE** | **HOURS** | **CREDIT** |
| Common | SJBCM1A01(English) | 4 | 4 |
| Common | SJBCM1A02 (English) | 5 | 3 |
| Common | SJBCM1A07 (Language) | 5 | 4 |
| Core | SJBCM1B01 Business Management | 6 | 4 |
| Compl. | SJBCM1C01 Managerial Economics | 5 | 4 |
|  | Total | 25 | 19 |

**SEMESTER II**

|  |  |  |  |
| --- | --- | --- | --- |
| **COURSE CODE** | **COURSE TITLE** | **HOURS** | **CREDIT** |
| Common | SJBCM2A03 (English) | 4 | 4 |
| Common | SJBCM2A04 (English) | 5 | 3 |
| Common | SJBCM2A08 (Language) | 5 | 4 |
| Core | SJBCM2B02 Financial Accounting | 6 | 4 |
| Compl. | SJBCM2C02 Marketing Management | 5 | 4 |
|  | Total | 25 | 19 |

**SEMESTER III**

|  |  |  |  |
| --- | --- | --- | --- |
| **COURSE CODE** | **COURSE TITLE** | **HOURS** | **CREDIT** |
| Common | SJBCM3A11Basic Numerical Methods | 5 | 4 |
| Common | BCM3A12Professional Business Skills | 5 | 4 |
| Core | SJBCM3B03 Business Regulations | 4 | 4 |
| Core | SJBCM3B04Corporate Accounting | 6 | 4 |
| Compl. | SJBCM3C03Human Resources Management | 5 | 4 |
|  | TOTAL | 25 | 20 |

**SEMESTER IV**

|  |  |  |  |
| --- | --- | --- | --- |
| **COURSE CODE** | **COURSE TITLE** | **HOURS** | **CREDIT** |
| Common | SJBCM4A13  Entrepreneurship Development | 5 | 4 |
| Common | SJBCM4A14  Banking and Insurance | 5 | 4 |
| Core | SJBCM4B05 Cost Accounting | 6 | 4 |
| Core | SJBCM4B06  Corporate Regulations | 4 | 4 |
| Compl. | SJBCM4C04  Quantitative techniques for business | 5 | 4 |
|  | Total | 25 | 20 |

**SEMESTER V**

|  |  |  |  |
| --- | --- | --- | --- |
| **COURSE CODE** | **COURSE TITLE** | **HOURS** | **CREDIT** |
| Core | SJBCM5B07  Accounting for Management | 5 | 4 |
| Core | SJBCM5B08  Business Research Methods | 4 | 4 |
| Core | SJBCM5B09  Income Tax Law and Accounts | 5 | 4 |
| Core | SJBCM5B10  Course in specialisation | 4 | 4 |
| Core | SJBCM5B11  Course in specialisation | 4 | 4 |
| Open | SJBCM5D01 Open Course (For students  from other Departments) | 3 | 3 |
|  | Total | 25 | 23 |

**SEMESTER VI**

|  |  |  |  |
| --- | --- | --- | --- |
| **COURSE CODE** | **COURSE TITLE** | **HOURS** | **CREDIT** |
| Core | SJBCM6B12  Income Tax and GST | 6 | 4 |
| Core | SJBCM6B13  Auditing and Corporate Governance | 5 | 4 |
| Core | SJBCM6B14  Course in specialisation | 5 | 4 |
| Core | SJBCM6B15  Course in specialisation | 5 | 5 |
| Core project | SJBCM6B16(PR) Three weeks project and viva voce | 4 | 2 |
|  | Total | 25 | 19 |

**ST JOSEPH’S COLLEGE (AUTONOMOUS) IRINJALAKUDA**

**SYLLABUS OF BACHELOR OF COMMERCE DEGREE PROGRAMME UNDER CUCBCSSUG EFFECTIVE FROM THE 2020-21 BATCH B.COM ADMISSIONS**

**SYLLABI FOR CORE COURSES**

**Course Code: SJBCMIB01**

**Name of the Course: BUSINESS MANAGEMENT**

Lecture Hours per week: 6, Credits-4

Internal – 20, External – 80, Examination 2.5 Hours

**Module I**

Concepts of Management – Characteristics of management – Schools of management thought - Management and administration – Management by objectives – Management by participation – Management by exception – Management by motivation - Functions of management – Planning– Organizing - Departmentation – Delegation Effective Management – concepts and needs – Qualities and style of effective manager – Empowernment style – Participation style – Guidence style – Management skils – Techinical Interpersonal – concepectual – Diagnostic and political skill.

(25 Hours, 20 marks)

**Module II**

Functions of Management:– Motivation: – concept and importance – Contributions of McGregor, Maslow and Herzberg – Leadership – Concept and styles – Leadership traits Leadership Theories – Trait theories – Charismatic leadership approach - Management grid theories – Contingency theory – Fiedler’s model – Situational leadership theory – Transactional and transformational leadership theory.- - Communication – process and barriers – Control – concept - steps– tools – Coordination – Concept, Principles, Techniques. (20 Hours, 15 marks)

**Module III**

Business Ethics:– Ethics and Morality –Types of ethics – Meaning and scope of business ethics - Characteristics – Objectives of Business Ethics - Factors influencing business ethics – Arguments for and against business ethics - Ethical issues in global business.

(20 Hours, 20 marks)

**Module IV**

Corporate Social Responsibility (CSR): Meaning and definition - Concept of Corporate citizenship - Need and importance of CSR – Stakeholders of CSR –Steps in the implementation of CSR activities – CSR and business ethics (18 hours, 15 marks)

**Module V**

Emerging concepts in management – Kaizen – TQM – TPM – MIS – ISO – Change management – Stress management – Fish bone (ISHIKAWA) Diagram – Culture-Types &Kinds of culture-values- Definitions- Characteristic of values- Importance of culture in Organisation - Logistic management. (13 Hours, 10 marks)

**Reference Books:**

|  |  |  |
| --- | --- | --- |
| 1. | Boatwright. John R: Ethics and the Conduct of Business, Pearson | Education,New |
| Delhi. | |  |
| 2. | Gupta. CB; Business management, Sultan Chand & sons |  |
| 3 | Koontz, H and Wechrick, H: Management, McGraw Hill Inc, New | York. |

1. Prasad. LM; Principles and Practicd of Management; Sultan Chand & sons
2. Stoner. AF and Freeman RE; Management; Prentice Hall of India

|  |  |  |
| --- | --- | --- |
| 6 | Drucker, Peter, F., Management: Tasks, Responsibilities and Practices, | Allied |
| Publishers, New Delhi. | |  |
| 5. | R.S Davar; Management Process |  |
| 6. | Rustum & Davan, Principles and Practice of Management. |  |
| 7. | Srinivasan *&* Chunawalla, Management Principles and Practice. |  |
| 8. | S. V. S. Murthy. Essentials of Management. |  |

9. Stoner, Freeman & Gilbert, Jr.: *Management*, Prentice Hall of India Private Limited, New Delhi.

**Course Code: SJBCM2BO2**

**Name of the Course: FINANCIAL ACCOUNTING**

**SJBCM2B02** **FINANCIAL ACCOUNTING**

Lecture Hours per week: 6 Credits: 4

Internal: 20, External: 80, Examination 2.5 Hours

**Module I**

Single Entry System of Accounting: Definition – Objectives - Advantages- Limitations-Distinction between Double entry and Single entry- Types of Single entry- Determination of Profit or Loss under single entry- Statement of Affairs/ Capital comparison method-Distinction between Balance Sheet and Statement of Affairs- Distinction between Profit and loss account and Statement of Profit and Loss- Conversion method- Practical Problems. (16 Hours, 15 marks)

**Module II**

Company Accounts- Issue of Shares:

Introduction- Books of accounts maintained by companies- Share Capital- Phases of capital-Difference between Reserve capital and Capital Reserve- Shares and types of shares- Equity and Redeemable Preference shares - Convertible Cumulative Preference Shares (CCP shares) Sweat Equity shares- Employees Stock Option Scheme (Theory only)- Private Placement of shares- Issue of shares- Procedures- Minimum Subscription- Shares issued for consideration-Shares issued for consideration other than cash- Issue of shares at par and premium (issue at discount, not to be taught)- Treatment of Fraction shares- Application, Allotment and Calls on Shares- Share capital allotment- Calls in arrears and calls in advance- Interest on calls in arrears and calls in advance- Difference between calls in arrears and calls in advance-Oversubscription and under subscription- Pro-rata allotment- Forfeiture and reissue of shares-Annulment of forfeiture- Surrender of shares- Distinction between forfeiture and surrender-Journal entries- Practical problems. (30 Hours, 25 marks)

**Module III**

Departmental accounts including Inter-Department transfers-Unrealised profits. (10 Hours, 10 marks)

**Module IV**

Convergence to International Financial Reporting Standards:

Meaning of Accounting Standards- need and importance of global accounting standards-Role of IASB in developing IFRS – components of IFRS (IAS,IFRS,IFRIC and SIC)-process of setting IFRS –Conceptual Framework and its contents – Definition of elements in financial statements- Criteria or principles of recognition, measurement, presentation and disclosure- convergence to IFRS- Emergence of Ind AS – Standard setting process in India– Role of NFRA –Entities required to adopt Ind AS- Role of FASB in developing US GAAP-Difference between Ind AS and IFRS. (18 Hours, 15 marks)

**Module V**

Ind. AS / IFRS complied Financial Statements of Companies (Ind AS1): Preparation of final accounts under new format (SOPL, SOCE and SOFP – excluding SOCF) - Treatment of adjustment items such as Corporate Dividend Tax- Transfer to Reserve- Provision for taxation- TDS on Interest income, implied adjustment of interest on loans and other usual adjustment items such as depreciation, Closing stock, provisions, outstanding, prepaid,accrued, and received in advance - Practical problems.

(22 Hours, 15 marks)

(Theory and problems may be in the ratio of 30% and 70% respectively)

**Reference Books:**

1. S.N. Maheshwari: Financial Accounting.

2. M.C. Shukla, T.S. Grewal and S.C. Gupta, Advanced Accounts, S.Chand& Co.,

New Delhi.

3. Naseem Ahmed, Nawab Ali Khan and M.L.Gupta: Fundamental of Financial

Accounting, Ane Books Pvt. Ltd, New Delhi.

1. Grewal and Gupta: Advanced Accounting
2. Dr Goyal V.K., Financial Accounting, Excel Books, New Delhi.
3. R.L. Gupta and Radhaswamy, Advanced Accounting, Sultan Chand & Sons, New Delhi.

|  |  |  |  |
| --- | --- | --- | --- |
| 7. | R.K.Malhotra: Financial Management in Hotels and Restaurant | Industry, | Anmol |
| Publishers | |  |  |
| 8. | S.Kr. Paul: Advanced Accounting |  |  |
| 9. | B.S. Raman, Advanced Accountancy. |  |  |
| 10. | Jain &Narang: Financial Accounting |  |  |
| 11. | Ashok Sehgal and Deepak Sehgal: *Advanced Accounting, Volume 1,* | Taxmann, | New |

12. Chintal Patel, Bhupendra Mantri, India Accounting Standards, Taxmann Publications.

13. T.P. Ghosh, Illustrated Guide to India Accounting Standards, Taxmann Publications

**Course Code:SJBCM3BO3**

**Name of the Course: BUSINESS REGULATIONS**

Lecture Hours per week: 4, Credits: 4

Internal: 20, External: 80, Examination 2.5 Hours

**Module I**

Business Laws : Introduction - Nature of Business Law - Meaning and definition –Indian Contract Act, 1872: Contract - Definition - Essentials of valid contracts - Classification of contracts - Offer and acceptance - Consideration - Capacity to contract - Free consent - Coercion - Undue influence - Misrepresentation - Fraud - Mistake - Void agreements - Discharge of contract - Breach of contract and remedies - Contingent contracts –Quasi contracts. (20 Hours, 30 marks)

**Module II**

Special Contracts: Contract of Indemnity: Meaning - Nature - Right of indemnity holder andindemnifier - Contract of Guarantee: Meaning - Nature - Rights and liabilities of surety -Discharge of surety from liability - Contract of Bailment and Pledge: Rights and duties of bailor and bailee, pledger and pledgee - Contract of Agency - Creation of agency - Delegation of authority - Duties and liabilities of principal and agent -Termination of agency. (20Hours, 18 marks)

**Module III**

Sale of Goods Act 1930: Contract for sale of goods -Essentials of a contract of sale - Conditions and Warranties - Caveat emptor - Sale by non-owners - Rules as to delivery ofgoods - Un paid seller and his rights. (10 Hours, 12 marks)

**Module IV**

The Consumer Protection Act 1986: Objects and scope - Definition of consumer and consumer dispute - Complaint - Goods - Service - Unfair trade practices - Restrictive trade practices - Rights of consumers - Consumer Protection Council - Consumer Disputes Redressal Agencies. (7 Hours, 10 marks)

**Module V**

Definition Digital Signature- Electronic Governance- Attributions-Acknowledgement And dispatch of electronic records- Regulations of certifying authorities- Digital signature certificates-Duties of subscribers- Penalties and adjudications- Appellate tribunal offences, Consumer protection Act 2019.

(7 Hours, 10 marks)

Reference Books:

1. Singh Avtar, The Principles of Mercantile Law , Eastern Book

Lucknow.

1. Kuchal M.C, Business Law , Vikas Publishing House, New Delhi
2. Kapoor N.D, Business Law , Sultan Chand & Sons, New Delhi.
3. Chandha P.R , Business Law.
4. S.S. Gulshan, Business Laws.
5. B. Sen and Mitra, Business and Commercial Laws.
6. Chandha P.R, Business Law, Galgotia, New Delhi.
7. Balchandani, Business Laws.
8. Desai T.R., Indian Contract Act, Sale of Goods Act and Partnership Act, S.C. Sarkar & Sons Pvt. Ltd. Kolkata.

**Course Code: SJBCM3 BO4**:

**Name of the Course: CORPORATE ACCOUNTING**

Lecture Hours per week: 6, Credits: 4

Internal: 20, External: 80, Examination 2.5 Hours

**Module I**

#### Branch Accounts:

#### Objectives- types-accounting for branches not keeping full system of accounting- debtors system- stock and debtors system- trading results of independent branches- expenses met by head office for branches-incorporation of branch trial balance in the H.O. books

(30 Hours, 25 marks)

**Module II**

Banking Companies:

Meaning of banking- Slip system of ledger posting- Important terms used- Revenue recognition in banks- Rebate on bills discounted with problems- Interest on doubtful debts with problems- Non-Performing Assets- Classification- Provisions for NPA(problems) - Final accounts of banking companies in the new form- Practical Problems. (18 Hours, 15 marks)

**Module III**

Accounts of Life Insurance:Meaning of life insurance- Features- Types of life insurance- Important terms used-Adjusting entries- Calculation of Life fund with problems- Determination of profit of life business and net bonus payable- Problems- Preparation of final accounts of life business in the new form- Practical Problems. (18 Hours, 15 marks)

**Module IV**

Consolidated Financial Statements (Ind AS 110): Group Companies and Group Structures– need for consolidation – Calculation of pre-acquisition Calculation of profit- Post-acquisition profit- Calculation of Non-Controlling Interest – Calculation of Cost of Control (Goodwill ) or Capital Reserve- Preparation of Consolidated Balance Sheet without adjustments (simple problems)

(20 Hours, 15 marks)

**Module V**

Important Disclosure based accounting standards: Earnings per share(Basic and Diluted) Ind AS 33 – Segment Reporting Ind AS 108- Events after Reporting Period (Adjusting and Non adjusting) Ind AS 10- Related party transactions Ind AS 24 - Changes in accounting policies, accounting estimates and errors Ind AS 8- Interim Financial Reporting Ind AS 34. (10 Hours, 10 marks)

(Theory and problems may be in the ratio of 30% and 70% respectively)

**Reference Books:**

1. Chintal Patel, Bhupendra Mantri, India Accounting Standards, Taxmann Publications.
2. T.P. Ghosh, Illustrated Guide to India Accounting Standards, Taxmann Publications.

3. M.C. Shukla, T.S. Grewal and S.C. Gupta, Advanced Accounts, S.Chand& Co.,

New Delhi.

1. S.N. Maheshwari and S.K. Maheshwari, Financial Accounting.
2. R.L. Gupta and Radhaswamy, Advanced Accounting, Sultan Chand & Sons, New Delhi.
3. Dr Goyal V.K., Financial Accounting, Excel Books, New Delhi.

7. Ashok Sehgal and Deepak Sehgal, Advanced Accounting, Kalyani Publishers.

1. Jain and Narang, Financial Accounting, Kalyani Publishers.
2. B.S. Raman, Advanced Accountancy.
3. P.C. Tulasian, Introduction to Accounting, Pearson Education.

**Course Code: SJBCM4B05**

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

Lecturer Hours per week: 6, Credits: 4

Internal: 20, External: 80, Examination 2.5Hours

**Module I**

Introduction : Definition - Meaning and scope - Objectives - Functions -Merits and Demerits- Cost Accounting and Financial Accounting - Cost classification - Elements of cost - Cost units - Cost centre - Types - Methods and Techniques of Costing . (10 Hours, 5 marks)

**Module II**

Materials : Importance of Material cost control - Purchase Procedure - Store control -Types of Store - Stores Records - Perpetual Inventory-ABC Analysis - VED Analysis-JIT Inventory- Stock levels - EOQ - Issue of materials - FIFO , LIFO , Simple and Weighted Average methods. Reconciliation of Cost and Financial Records-Integrated Accounting-Journal Entries (23Hours, 20 marks)

**Module III**

Labour and Overheads: Importance of Labour cost control - Time Keeping and Time Booking - Idle Time - Over Time - Computation of Labour cost - Remuneration Systems and Incentive Schemes. Reconciliation of profits in the financial accounts with cost accounts. (20 Hours, 15 marks)

**Module IV**

Methods of Costing: Specific order costing:Job costing - Contract costing – Continuous operation costing: Unit Costing - Process Costing (with adjustments of normal and abnormal losses and gains only) - Service costing (only Transport costing) (30 Hours, 30 marks)

**Module V**

Cost control Techniques:

1. Budgetary Control: – Budget – Budgeting – Budgetary control - Importance – Need for the preparation of budgets - Types of budgets –Preparation of Cash budget only – ZBB
2. Standard costing – Standard cost and actual cost – Variance analysis– Types of variances – Cost control by the use of standard costing (only theory – no problems expected).

(13 hours, 10 marks)

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

**Reference Books**:

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

**Course Code: SJBCM4BO6**

**Name of the Course: CORPORATE REGULATIONS**

Lectures Hours per week: 4, Credit – 4

Internal: 20, External: 80, Examination 2.5 Hours

**Module I**

Introduction to Companies Act 2013: Objects of the Act - Salient features of the Act - Meaning and definition of company - Features - Kinds of companies - Private Company - Public company - Associate Company - Dormant Company - One person company –Small Company - Government Company - Lifting of corporate veil. (08 Hours, 10 marks)

**Module II**

Formation of Companies: Promotion - Role of promoters - Incorporation - Capital subscription - Commencement of business - Pre-incorporation and provisional contracts. Document of companies: Memorandum of Association - Definition - Contents and alteration - Doctrine of Ultravires - Articles of Association - Definition - Contents and alteration - Distinction between Memorandum and Articles - Constructive notice of Memorandum and Articles - Doctrine of Indoor management - Prospectus - Contents -Statement in lieu of prospectus - Liabilities for misstatement. (13 Hours, 18 marks)

**Module III**

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

(13 Hours, 17 marks)

**Module IV**

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

(18 Hours, 20 marks **Module V**

Company Meetings and Winding up : Requisites of a valid meeting - Statutory meeting - Annual general body meeting - Extra ordinary meeting - Board meetings - Resolutions - Types - Company Secretary : Qualification - appointment - duties - Winding up : Meaning - Modes of winding up - Winding up by Tribunal - Members' voluntary winding up - Creditors' voluntary winding up - Liquidator: Powers - Duties and liabilities -Consequences of winding up. (12 Hours, 15 marks)

**Reference Books:**

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

**Course Code: SJBCM5B07**

**Name of the Course: Accounting for Management**

Lectures Hours per week: 5, Credit – 4

Internal: 20, External: 80, Examination 2.5 Hours

**Module I**

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

(05 Hours, 5 marks)

**Module II:**

Analysis and Interpretation of Financial Statements: Meaning - Types and Methods of Financial Analysis - Comparative Statements - Trend Analysis - Common size Statements (A general discussion o*n*ly).

(10 Hours, 10 marks) **Module III**

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

(25 Hours, 25 marks)

**Module IV**

Fund Flow and Cash Flow Analysis:

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

B. Cash Flow Statement: Difference between Fund flow Statement and Cash flow Statement - Preparation of Cash Flow Statement as per AS - 3 Norms - Direct and Indirect methods (Stress to be given to Problems). (25 hours, 25 mark)

**Module-V**

Managerial Decision making with the help of CVP Analysis : Marginal Costing - Fixed Cost-Variable Cost - Contribution - P/V Ratio - Break Even Analysis - Algebraic and Graphic presentation - Decision making : Fixation of Selling Price - Exploring new markets - Make or Buy - Key Factor - Product Mix - Operate or Shutdown. (15 Hours, 15 marks)

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

**Reference Books:**

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

10.P.N. Reddy & Appanaiah : Essentials of Management Accounting

**Course Code: SJBCM5B08**

**Name of the Course: BUSINESS RESEARCH METHODS**

**Lectures Hours per week: 4 ,** Credit–4

Internal: 20, External: 80, Examination 2.5 Hours

**Module I**

Business Research: – Definition and significance - Features of business research – The research process – Variable - Proposition - Types of research – Exploratory and causal research –Theoretical and empirical research - Basic and applied research - Descriptive research - Phases of business research – Research Hypothesis – Characteristics – Research in an evolutionary perspective – Role of theory in research - Theory building - Induction and Deduction Theory. (10 Hours, 15 marks)

**Module II**

Research Design – Definition – Types of research design – Exploratory and causal research

|  |  |  |
| --- | --- | --- |
| design - Descriptive and experimental design – Types of experimental | | design – Validity |
| of findings – Internal and external validity – Variables | in research – Measurement and | |
| scaling – Different scales –Construction of instrument - | Validity and | reliability of |
| Instrument | (15 Hours, 15 marks) | |

**Module III**

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

(15 Hours, 20 marks)

**Module IV**

Data Processing: Processing stages - Editing - Coding and data entry – Validity of data – Qualitative Vs quantitative data analysis – Frequency table - Contingency table - Graphs - Measures of central tendency and index number – Testing of Hypothesis - Bivariate and multi variate statistical techniques – Factor analysis – Discriminant analysis- Cluster analysis –Interpretation. (15 Hours, 20 marks)

**Module V**

Research Report: Different types – Contents of report – Need of executive summary – Chapterisation – Contents of chapter - Report writing stages – The role of audience – Readability – Comprehension – Tone – Final proof – Report format – Title of the report – Ethics in research – Subjectivity and objectivity in research. (09 Hours, 10 marks)

**Reference Books:**

1. Donald R.Cooper and Pamela S, Schindler: Business Research Methods. Latest Edition,

1.Irwin McGraw- Hill International Editions, New Delhi.

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

**Course Code: SJBCM5 B09**

**Name of the Course: Income Tax Law and Accounts**

Lecture Hours per week: 5, Credits: 4

Internal: 20, External: 80, Examination 2.5 Hours

**Module I**

Basic Concepts: Income - Agricultural income - Person - Assesse - Assessment Year - Previous Year - Gross total income - Total income - Maximum marginal rate of lax - Residential status - Scope of total income on the basis of residential status –Exempted incomes. (10 Hours, 15 marks)

**Module II**

Computation of Income under Different Heads: Salaries - Allowances - Perquisites -Profit in lieu of salary - Gratuity – Pension. (20 Hours, 20 marks)

**Module III**

Income from house property: Annual Value of House property - Computation under different circumstances - Deduction from annual value. (15hours,15 marks)

**Module IV**

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

(17 Hours, 15 Marks)

**Module V**

Capital Gains: Definition of Capital Assets - Long term and Short term - Transfers - Cost of acquisition - Cost of improvement - Exempted Capital gains. Income from Other Sources: Definition– Computation. (18 Hours, 15marks)

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

**Reference Books:**

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

**Course Code: SJBCM6 B12**

**Name of the Course: Income Tax and GST**

Lecture Hours per week: 6, Credits: 4

Internal: 20, External: 80, Examination 2.5 Hours

**Module I**

Income Tax Contd: Deemed Incomes and Clubbing of income – Set- off and carry forward of losses - Deductions to be made in computing total income – Computation of total Income of individuals – Computation of Tax liability of individuals – Rebate and relief of tax.

(25 hours, 25 marks)

**Module II**

Income tax authorities – Powers and functions – Provisions of advance payment of tax – Tax payment – Deduction and payment of tax at source – Recovery of tax.Procedure of assessment of income tax – Filing of returns of income – Voluntary return of income – Statutory obligations in filing of returns – Return of loss – Belated returns – Revised returns – Defective returns – PAN – Different types of assessment – Self assessment– Assessment on the basis of return – Best judgment assessment – Regular assessment –Reassessment – Protective assessment. (20 Hours 20 marks)

**Module III**

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

(17 Hours, 15 hours)

**Module IV**

Registration - Amendment of registration - Cancellation of registration - Revocation of cancellation of registration - tax invoice, credit and debit notes – Returns - First Return - Annual return - Final return - Tax Return Preparers - Levy of late fee - Notice to return defaulters (17 Hours, 10 marks)

**MODULE V**

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

(17 Hours, 10 marks)

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

**Course Code: SJBCM6B13**

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

Lecture hours per week: 5, Credits: 4

Internal: 20 External: 80, Examination 2.5 Hours

**Module I:**

Auditing – Meaning – Objects - Basic Principles and Techniques – Auditing and investigation - Classification of Audit – Management audit – Proprietary audit – Performance audit – Tax audit – Social audit – Environmental audit - Audit Planning – Qualities of an auditor – Advantages and limitations of audit (10 hours, 10 marks)

**Module II**

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

**Module III**

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

(20 hours, 25 marks)

**Module IV**:

Conceptual Framework of Corporate Governance: Meaning, Theories, Models and Benefits of Corporate Governance; Board Committees and their Functions; Insider Trading; Rating Agencies; Green Governance/E-governance; Clause 49 of Listing Agreement; Class Action; Whistle Blowing; Shareholders Activism (20 hours, 15 marks)

**Module V**

Major corporate governance Success-Mahindhra & Mahindhra, Infosys, CSB Ltd- Major Corporate governance failures - - Maxwell Communication (UK) - TATA Finance - Kingfisher Airlines - Common Governance Problems Noticed in various Corporate Failures - Codes and Standards on Corporate Governance

(10 hours, 10 marks)

**Suggested Readings:**

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

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

**Course Code: SJBCM5B10**

**Name of the Course: FINANCIAL MARKETS AND SERVICES**

Lecture Hours per week: 4, Credits: 4

Internal: 20, External: 80, Examination 2.5 Hours

**Module I**

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

(10 hours, 12 marks)

**Module II**

Money Market: Definition - Features - Objectives - Features of a developed .money market - Importance of Money market - Composition of Money market - Operations and Participants - Money market Instruments - Features of Indian money market - Recent developments (15 Hours, 20 marks)

**Module III**

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

(20 Hours, 23 marks)

**Module IV**

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

(14 Hours, 15 marks)

**Module V**

Credit Rating-Meaning-Need for credit rating-factors affecting credit rating-Rating Process-Credit rating Agencies in India

(5 Hours, 10 marks)

**Reference Books:**

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

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

**Course Code: SJBCM5B11**

**Name of the Course: FINANCIAL MANAGEMENT**

Lecture Hours per week: 4, credits 4

Internal: 20, External: 80, Examination 2.5Hours

**Module I**

Introduction: Nature, scope and objectives of financial management - Time value of money and mathematics of finance - Concept of risk and return. (10 Hours, 15 marks)

**Module II**

Investment Decision: Capital budgeting process - Estimation of relevant cash flows -Payback Period method - Accounting Rate of Return - Net Present Value - Net Terminal Value - Internal Rate of Return - Profitability Index - Dividend Policy-Conservative Vs Liberal Policy-Payout ratio-retention ratios-factors determining dividend policy-Bonus shares (18 Hours, 20 marks)

**Module III**

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

(18 Hours, 20 marks)

**Module IV**

Dividend Decision: Relevance and irrelevance of dividend decision -Cash and stock dividends - Dividend policy in practice. (8 Hours, 10 marks)

**Module V**

Working Capital Management: Meaning and nature of working capital - Determination of working capital requirement - A brief overview of Cash management, Inventory management and Receivables management. (10 Hours, 15 marks)

Reference Books:

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

10 Battacharya, Hrishikas: Working Capital Management - Strategies and Techniques, Prentice

Hall of India, New Delhi

# Course Code: SJBCM6B14

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

Lecture Hours per week: 5, Credits: 4 Internal: 20, External: 80, Examination 2.5 Hours

# Module I

Introduction to Investment - Meaning of Investment – essential features of Investment- Investment Alternatives- Investment Environment (brief description on elements such as Financial Securities, Financial Markets, Financial Services, Financial Intermediaries, Regulators, and Investors) –Investment Management Process –Sources of Financial

Information- Calculation of return on investment and expected return-Calculation of expected return under CAPM- Types of risk- Calculation of Standard deviation- calculation of beta under correlation and regression methods (Simple Problems).

(15 Hours, 18 marks)

# Module II

Security Valuation:

* 1. Valuation of Fixed Income Securities: Bonds- Essential Features- Types of Bonds- Types of bond risks- estimating Bond Yields-Bond valuation (redeemable and irredeemable )-Valuation of Preference Shares (redeemable and irredeemable ).
  2. Valuation of Equity- Dividend Yield Method- Dividend Yield plus growth method (single-stage growth and multi-stage growth) - Discounted Cash Flow method-P/E multiple approach.

(20 Hours, 20 Marks)

# Module III

Approach to Security Analysis:

Security Analysis- Fundamental Analysis – EIC analysis – Tools for company analysis- Technical Analysis- stock charts(line, bar, candle stick and point and figure charts)-Support and Resistance levels- Trends and Trend Reversals – Patterns -continuation patterns(Triangles, Rectangles, Flags and Pennants) -reversal patterns(head and shoulders, double tops and double bottom, wedges)- Indicators -a brief description on leading and lagging indicators)- brief description of DOW theory and Elliot Wave theory.

(20 Hours, 20 Marks)

# Module IV

Portfolio Analysis: Concept of portfolio – need and importance- portfolio diversification-a brief description of Markowitz model, Random Walk Theory, Efficient Market Hypothesis, Efficient Portfolio -Calculation of Portfolio Risk with two securities (Covariance, Correlation, Standard deviation)- Portfolio Return (15 Hours, 12 Marks)

# `Module V

Investor Protection: Role of SEBI & Stock Exchanges in investor protection – Investor Education & Awareness Measures- Investor grievances and their redressal system – SCORES

– Prohibition of Insider trading practices - UPSI-Rights and Duties of Investors -Investor activism. (10 Hours, 10 marks)

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

1. Donald E. Fisher and Ronald J. Jordan: Securities Analysis and Portfolio

Management, Prentice Hall, New Delhi.

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

# Course Code: SJBCM6B15

**Name of the Course:FINANCIAL DERIVATIVES**

Lecture Hours per week: 5, Credits: 4

Internal: 20, External: 80, Examination 2.5 Hours

**Module I**

Financial Derivatives: Introduction - Meaning – Types of financial derivatives: Forwards – Futures – Options – Swaps – Economic functions of derivative contracts. (12 Hours, 10 marks)

**Module II**

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

(15 Hours, 20 marks)

**Module III**

Forward Contracts : Features – Limitations of forward markets – Introduction to Futures –

Meaning and definition - Features of futures – Difference between forwards and futures –

Futures - terminology – Types of future contracts - Financial futures – Stock futures –

Currency futures - Interest rate futures – Index futures - Commodity futures – Futures pay-

offs – Trading strategies in stock futures . (20 Hours, 20 marks)

**Module IV**

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

(20 Hours, 20 marks)

**Module V**

Swaps: Meaning – Definition - Features of swaps – Terms used in swaps – Types of swaps:

Interest rate swap - Currency swap - Commodity swap - Equity swap – Difference between

Swaps and Futures. (13 Hours, 10 marks)

**Reference Books:**

1. Hull John. C, Options, Futures and Other Derivatives, Pearson Educations Publishers, New Delhi (Latest Edition).

1. S.L.Gupta, Prentice Hall of India Private Ltd, New Delhi.

3. L.M Bhole , Financial Institutions and Markets – Structure, Growth and Innovations , Tata Mc Graw Hill Publishing Co. Ltd. New Delhi.

1. D.C. Patwari&A.Bhargava , Options and Futures, An Indian Perspective , JAICO Publishing

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

**Course Code: SJBCM5B10**

**Name of the Course: COMPUTER APPLICATIONS IN BUSINESS**

Lecture Hours per week: 4, Credits: 4

Internal: 20, External: 80, Examination 2.5 Hours

**Module I**

Computer Systems : Introduction – Features and Parts of new generation Computers-Factors to be considered while selecting computer - Importance of computers in business –Network-Types of network, LAN, WAN, MAN, PAN ,BAN,SAN&CAN.Computer applications in various areas of business- Internet, Features and uses in business- Social media & its uses in business. (12 Hours, 15 marks)

**Module II**

Business and web sites – introduction to web design – concepts – principles involved in developing a website - golden rules of web designing-page design-home page-web standards-audience requirement-Role of websites in a business-Cascading Style Sheet-Concept of CSS-HTML-HTML documents-Basic structure of an HTML Document-creating an HTML Document-HTML Tags. (14 Hours, 20 marks)

**Module III**

Elements of HTML-Introduction-working with text-working with Lists, Tables, Hyperlinks, images and multimedia-web publishing or hosting-creating the website -saving the site-working on the web site-themes-publishing websites-website for business growth. (13 Hours, 15 marks)

**Module IV**

E-Commerce & Digital payments: E-Commerce, Business Models - B2B, B2C, B2G, C2C &B2E– Requirements of e-commerce website – Modes of delivery- Digital payments: USSD, NUUP, AEPS, UPI, Debit card, Credit card, Pre-paid cards, Internet Banking, Mobilebanking, e-wallets – POS Terminals, M-POS, V-POS. (15 Hours, 15 marks)

**Module V**

Digital Security – Security threats in Internet & e-Commerce, Virus & Trojan horses, Phishing,Hacking, Spyware – Security Measures, Antivirus, Firewall, Encryption, Bio-metrics–Precautions while using Internet & payments - IT Act, Major Provisions of IT Act. (10 Hours, 15 marks)

Reference Books:

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

Hill

1. Avi Silberschatz, Peter Galvin & Greg Gagne Willey, Operating System Concepts
2. Uyless Black , Computer Networks Protocols, Standards and Interface: Prentice Hall India Pvt. Ltd.
3. Alfred Glkossbrenner , Internet 101 Computing MGH
4. Alex Leon & Mathews Leon, Fundamentals of Information Technology, LeonTechworld
5. Suresh Samudrala, Retail Banking Technology, Jaico Puubishing House
6. Indian Institute of Banking & Finance, Digital banking, Taxman
7. Karnika Seth, Computers, Internet and New technology laws, Lexis Nexis
8. Pavan Duggal, A text book on Cyber law, Universal Law Publishing company
9. Harish Chander, Cyber Laws and IT Protection, Prentice Hall India

**Course Code:SJBCM5B11**

**Name of the Course: BUSINESS INFORMATION SYSTEMS**

Lecture Hours per week: 4, Credits: 4

Internal: 20, External: 80, Examination 2.5 Hours

**Module I**

Management Information System: Data, Information & Knowledge – Information Technology & Communication technology - Role of Information & Communication technology in Business – Management Information System , Meaning , Concepts, Purpose &Features of MIS, Basic structural concepts. (12 Hours, 15 marks)

**Module II**

Types of Management Information Systems: Transaction Processing System - Decision Support Systems (DSS) - Characteristics and capabilities of DSS – Components of DSS – Executive Information System - Expert System – Management Reporting System. (12 Hours, 15 marks)

**Module III**

Data Base Management Systems : DBMS - Definition - Necessity of a database - Characteristics of database - Database management systems - Types of database management systems - Logical data models - Hierarchical model - Network model - Relational model - Object-oriented model - Object relational model Deductive/inference model – Comparison between various database models. (20 Hours, 25 marks)

**Module IV**

Enterprise Resource Planning (ERP) – Meaning - Need for ERP - Benefits of an ERP system– ERP software – Phases in ERP implementation - Issues and challenges in the implementation of ERP. (12 Hours, 15 marks)

**Module V**

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

(8 Hours, 10 marks)

Reference Books:

1. James A O‘brien, George.M.Marakas & Ramesh Behl, Management Information

Systems, McGraw Hill Education, 2013

1. D.P Goyal, Management Information Systems: Managerial Perspectives, Vikas Publishing House, 2014
2. A.K Gupta, Management Information System, S.Chand & Company 2010
3. Alexis Leon, Enterprise Resource Plannning, McGraw Hill Education 2007
4. Uma G Gupta, Management Information Systems, Galgotia Publications Pvt Ltd, New Delhi, 1993
5. Jyotindra Zaveri, Enterprise Resource Planning, Himalaya Publishing House 2012
6. Rajesh Ray, Enterprise Resource Planning text and cases, McGraw Hill Education

2010.

1. R.Radhakrishnan & S.Balasubrahmanian, Business Process Reengineering: Text and cases, Prentice Hall India Learning Pvt. Ltd, 2008
2. R.Srinivasan, Business Process Reengineering, McGraw Hill Education 2011
3. B.R Dey, Business Process Reengineering & Change Management , Dreamtech Press

2004.

**Course Code: SJBCM6B14**

**Name of the Course: OFFICE AUTOMATION TOOLS**

Lecture Hours per week: 5, Credits: 4

Internal: 20, External: 80, Examination 2.5 Hours

**Module I**

MS-Word : Word Basics - Starting word - Creating a new document - Opening preexisting document - The parts of a word window - Typing text - Selecting text - Deleting text -Undo - Redo – Repeat- Inserting text - Replacing text - Formatting text - Cut - Copy -Paste - Formatting Text and Documents - Auto format - Line spacing - Margins - Borders and Shading.Headers and Footers : Definition - Creating basic headers and footers - Tables - Creating table - Adding, changing, deleting rows - Inserting, changing, deleting column - Graphics - Importing graphics - Clipart - Insert picture - Clip Art Gallery - Drawing objects - Text in drawing .Templates : Template types - Using templates - Exploring templates - Modifying templates -Macros : Record in macros - Editing macros - Running a macro - Mail Merge: Mail Merge concept - Main document - Data sources - Merging data source and main document - Overview of word menu options - Word basic tool bar.

(Theory 15 Hours and Practical 10 Hours, 20 marks)

**Module II**

MS EXCEL : Electronic Spreadsheet – Creating and rearranging worksheet - Structure of spreadsheet and its applications to accounting, finance, and marketing functions of business - Creating a dynamic / sensitive worksheet - Concept of absolute and relative cell reference - Using built in functions – Mathematical, statistical and financial functions – Conditional formatting –filters- Charts – Pivot table and pivot chart - Goal seeking and solver tools - Sharing data with other desktop applications - Strategies of creating error free worksheet. (Theory 15 Hours and Practical (10 Hours, 20 marks)

**Module III**

Ms-Power Point : Power point - Basics - Terminology - Getting started - Views -Creating presentations - Using auto content wizard - Using blank presentation option -Using design template option - Adding slides Deleting a slide - Importing images from the outside world - Drawing in power point - Transition and build effects - Deleting a slide - Numbering a slide - Saving presentation - Closing.(Theory 9 Hours and Practical 6 Hours, 20 marks)

**Module IV**

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

(7 Hours, 10 marks)

**Module V**

Internet protocol suite in the internet environment - Domain Name System (DNS) -Generic Top Level Domain (g TLD) - Country Code Top Level Domain (cc TLD) -Indian - Allocation of second level domains - IP addresses - Internet Protocol Applications of internet in business, Education, Governance, etc. (Theory 10 Hours, 10 marks)

Reference Books:

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

**Course Code: SJBCM6B15**

**Name of the Course: COMPUTERISED ACCOUNTING WITH TALLY**

Lecture Hours per week: 5, Credits: 5

Internal: 20, External: 80, Examination 2.5 Hours

**Module I**

Introduction to Accounting: Accounting basis and terms -Branches of accounting - Mode of accounting - Manual accounting - Computerized accounting fundamentals.Accounting with Tally : Introduction to Tally - Tally interface - fll features - fl2 configuration - Company creation - Accounting groups - Accounting ledgers - Accounting vouchers -Vouchers entry.

(15 Hours, 15 marks)

**Module II**

Inventory Management with Tally - Stock groups - Stock items - Stock category -Unit of measures - Godown inventory vouchers (Pure inventory and inventory vouchers).Integration of Accounting with Inventory : Bill wise details - Invoicing - Voucher entry -Cost centre - Cost category - Budget and control - Bank reconciliation - Interest calculation – Order Processing - Stock valuation methods - Reorder levels - Tracking numbers - Bill of material - Inventory ageing. (25 Hours, 25 marks)

**Module III**

Tax Application in Tally - Introduction to GST - GST activation and classification -GST computation - Composite GST - Input Tax credit - Tax Invoice, Credit and Debit Notes-

|  |  |
| --- | --- |
| Returns-Transfer of Input Tax Credit- Time and Value of Supply-Recent features. |  |
| (15 Hours, 15 marks) |  |
| **Module IV**  Accounting and Inventory Reports - Trading, Profit and loss A/c - Balance Sheet -Ledgers - Cost centre and budget reports - Cash book and bank book - Inventory reports - Decision supporting tools - Ratio analysis - Cash flows - Fund flow - Budgeting system - Printing of reports - Voucher and bill printing etc.  (15 Hours, 15 marks)  **Module V**  Technology Advantage of Tally - Tally audit - Tally vault - Back up, restore, merge and split of database - ODBC interface - Export and import of data - web enabled reporting - On line support of software. (10 Hours, 10 marks) |  |
|  |  |
|  |  |

Reference Books:

1. A.K. Nadhani and K.K. Nadhani,Implementing Tally 6.3, 1/e BPB Publications, New

Delhi.

2. Namrata Agarwal, Tally 6.3 , 2004 Edition , Dream Tech., New Delhi.

1. Sridharan,,Narmadha Publications, May 2003.

**SYLLABI FOR COMPLIMENTARY COURSES**

**Course Code: SJBCM1C01**

**Name of the Course: MANAGERIAL ECONOMICS**

Lecture Hours per week: 5, Credits: 4

Internal: 20, External 80, Examination 2.5 Hours

**Module I**

Managerial Economics:- – Definition and characteristics – Nature and Scope - Economics Vs Managerial Economics - Decision making and forward planning – Relationship of managerial economics with other disciplines - Basic economic tools in management economics – The role of managerial economist. Demand forecasting: objectives , Methods of demand forecasting. (14Hours, 15 marks)

**Module II**

Theory of consumer behaviour: - Cardinal analysis - Law of diminishing marginal utility – consumer surplus; Ordinal approach – indifference curve analysis – consumer equilibrium – income consumption curve and price consumption curve – Demand curve for normal, inferior and giften goods – concept of elasticity of demand – measurement of various elasticities –Elasticity of supply. (16 Hours, 15 marks)

**Module III**

Market structure:-Perfect competition: – profit maximization and equilibrium of firm and industry – Production function - meaning and objectives – price and output determination. Monopoly: – Price determination under monopoly – equilibrium of firm – comparison between perfect competition and monopoly – price discrimination.Monopolistic competition: price and output determination – product differentiation – comparison with perfect competition – excess capacity under monopolistic competition.Oligopoly: indeterminate pricing and output – classical models of oligopoly – price leadership - collusive oligopoly – kinked demand curve. (20 Hours, 20 marks)

**Module IV**

An overview of Indian economy - Indian economy since 1991 - Basic characteristics of Indian economy - Factors that led to the opening up of Indian economy - Indian economy under WTO regime - Issues in Indian economy: Problems of growth, unemployment, poverty, inequality in income distribution, inflation – The role of parallel economy – The role of Government in a market economy. (15 Hours, 15 Marks)

**Module V**

Structure and direction of India‘s foreign trade and India‘s trade regulation and promotion - Exchange rate policy – Intellectual Property Rights - Foreign capital and MNCs in India, Trade reforms - An overview of Kerala economy - Trade and commerce in Kerala - Industrial development of the state - the role of small scale industries in Kerala economy.

(15 Hours, 15 marks)

**Reference Books:**

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

**Course Code:SJBCM2C02**

**Name of the Course:MARKETING MANAGEMENT**

Lecture Hours per week: 5, Credits: 4

Internal: 20, External: 80, Examination 2.5 Hours

**Module I**

Marketing Management: The value of marketing–Core marketing concepts–The new marketing realities– Marketing Mix – Factor effecting marketing mix.– Marketing management tasks –Analyzing consumer markets-Factors influencing consumer behaviour-Buying decision process - market segmentation; bases for segmenting consumer markets – market targeting - marketing of services - rural marketing in India; potential,challenges and strategies.

(20 Hours, 20 marks)

**Module II**

Creating and Capturing Value: The fundamentals of product management; product levels; customer value hierarchy– Classification of product–Managing brands and brand equity-Product and Services differentiation-Product and brand relationships - Product Life Cycle Marketing Strategies - New product development-Packaging, labeling, Warranties and Guarantees.Pricing to capture value; setting the price; methods of pricing; pricing strategies; pricing for rural markets.

(20 Hours, 20 marks)

**Module III**

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

(10 Hours, 10 marks)

**Module IV**

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

(15 Hours, 15 marks)

**Module V**

E-commerce and E-marketing: Concept and nature; Reason for growth of e-marketing - E-commerce marketing practices; types of E-commerce; E-commerce business models; E-commerce marketing strategies - M-commerce marketing practices- Electronic Payment System-Security issues in E commerce. (15 Hours, 15 marks)

Reference Books:

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

4.William J Stanton,*“Fundamentals of Marketing”*,McGraw Hill Publishing Co,New York

1. Lamb. Hair, McDaniel, ―*Marketing”*, Cengage Learning Inc USA.
2. Rayport, Jeffrey F and Jaworksi. Bernard J, *“Introduction to E-Commerce”*, Tata Mc Graw Hill, New Delhi

**Course Code: SJBCM3C03**

**\*F-factual, C-conceptual, P-practical/procedural**

Lecture Hours per week: 5, Credits: 4

Internal: 20, External: 80, Examination 2.5 Hours

**Module I**

Introduction to Human Resource Management—Importance--scope and objectives of HRM. Evolution of the concept of HRM- Approaches to HRM- Personal management Vs Human Resource Management-HRM and competitive advantage- Traditional Vs Strategic Human Resource Management - E-HRM - Operational E-HRM - Relational E-HRM -Transformational E-HRM. (20 Hours, 20 marks)

**Module II**

Human resource planning, Recruitment and selection—Job analysis---process of job analysis-job discretion- job specification-- methods of job analysis-- Conventional Vs strategic planning—job evaluation—Recruitment--source of recruitment-methods. (18 Hours, 18 marks)

**Module III**

Placement, Induction and Internal mobility of human resource. Training of employees—need for training-objectives- approaches --methods-training environment- areas of training-Training evaluation. (12 Hours, 12 marks)

**Module IV**

Performance appraisal and career planning. Need and importance- objectives process-methods and problems of performance appraisal- . Concept of career planning –features-methods –uses career development (12 hours, 15 marks)

**Module V**

Compensation management and grievance redressal. Compensation planning objectives-Wage systems- factors influencing wage system-. Grievance redressal procedure- discipline-approaches-punishment-essentials of a good discipline system. Labour participation in management. (18 Hours, 15 marks)

References:

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

**Course Code: SJBCM4C04**

**Name of the Course:** **QUANTITATIVE TECHNIQUES FOR BUSINESS**

Lecture Hours per week: 5, Credits: 4

Internal: 20, External: 80, Examination 2.5 Hours

**Module I**

Quantitative Techniques - Introduction - Meaning and definition - Classification of Q.T -QT and other disciplines - Application of QT in business - Limitations.(10 Hours, 10 Marks)

**Module II**

Correlation and Regression Analysis: Meaning and definition of Correlation - Karl Pearson's co-efficient of correlation - Rank correlation - Regression - Types - Determination of simple linear regression - Coefficient of determination. (20 Hours, 20 Marks)

**Module III**

Set Theory - Venn Diagrams - Probability: Concept of probability - Meaning and definition - Approaches to probability - Theorems of probability - Addition Theorem - Multiplication Theorem -Conditional probability- Inverse probability- Baye'sTheorem. (15 Hours, 15 Marks)

**Module IV**

Theoretical Distribution: Basic assumptions and characteristics - Probability distribution - Fitting of probability distribution - Binomial distribution - Fitting of binomial distribution - Poisson distribution - Fitting of Poisson distribution - Normal distribution - Features and properties - Standard normal curve. (20 Hours, 20 Marks)

**Module V**

Quantitative approach to decision making- Types and steps in decision making-Decision tree analysis-Different types of models-Model building steps - Linear programming-concepts - Mathematical formulation - Solution of LPP using graphic method (15 Hours, 15 Marks)

**Reference Books**:

1. Richard I. Levin and David S. Rubin, Statistics for Management, Prentice Hall of India, latest edition.
2. S.P.Gupta, Statistical Methods, Sultan Chand, latest edition
3. Sanchetti and Kapoor, Statistics, Sultan Chand.
4. G.C.Beri, "Statistics For Managemet",Tata Me Graw Hill, 2003.
5. J.K. Sharma, "Business Statstics:, Pearson, 2004
6. Anderson Sweeney Williams, "Statistics for Business and Economics", Thomson.
7. R.P.Hooda, "Statistics for Business", Me Millan.
8. Levine Krebiel & Bevenson, "Business Statistics", Pearson edition, Delhi.
9. J K Sharma,Quantitative Methods- Theory and applications, Mac Millan
10. P.C. Tulsian &Vishal Pandey,Quantitative techniques-Theory and Problems,Pearson
11. V.K Kapoor and Sumant Kapoor- OR Techniques for management- Sultan Chand & Sons

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

**Course Code: BCM5D01**

**Name of the Course:** **E-COMMERCE**

Lecture Hours per week: 3, Credits: 3

Internal: 10, External: 40, Examination 2 Hours

**Module I**

Introduction to E-Commerce: Meaning and concept - E-Commerce v/s Traditional Commerce E-Business &. E-Commerce - History of E- Commerce - EDI - Importance, features & benefits of E- Commerce - Impacts, challenges & limitations of E-Commerce -Supply chain management & E-Commerce - E- Commerce infrastructure - Business Models of E - Commerce: Business to business - Business to customers -customers to customers – Business to government - Business to employee - E - Commerce strategy - Influencing factors of successful E- Commerce. (20 Hours, 20 marks)

**Module II**

Marketing Strategies & E - Commerce: Website - Components of website - Concept & designing website for E- Commerce - Corporate website - Portal - Search Engine - Internet advertising - Emergence of the internet as a competitive advertising media - Models of internet advertising - Weakness in internet advertising. (18 Hour, 10 marks)

**Module III**

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

(10 Hours, 10 marks)

**Reference Books:**

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

**Course Code: SJBCM5D02**

**Name of the Course:** **BASICS OF ENTREPRENEURSHIP AND MANAGEMENT**

Lecture Hours per week: 3, Credits: 3

Internal: 10, External: 40, Examination 2 Hours

**Module I**

Foundation of Business : Concept of business – Industry, Trade and Commerce – Classification of Industry, Types of trade and Aids to trade – Forms of Business enterprises-Sole trader – Partnership - Joint-stock Companies – Cooperative organisations – One man company. Factors to be considered while setting up of a business - Social Responsibility of business. (18 Hours, 15 marks)

**Module II**

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

(10 Hours, 10 marks)

**Module III**

Management Concepts: Meaning - Nature and characteristics of management - Management as science, art and profession - Levels of management –Henry Fayol‘s Principles of management. Functions of Management : Planning - Steps in planning – Organising - Types of organisation – Line, Staff and Functional- Centralisation Vs decentralisation - Authority Vs responsibility - Staffing – Elements of Staffing - Directing - Leadership – Leadership styles - Controlling - Steps in controlling . (20 Hours, 15 marks)

References:

1. Poornima M Charantimath, Entrepreneurship Development and Small Business Enterprise, Pearson Education
2. Manjeeth Kalra, Entrepreneurship Development and Planning, AITBS Publishers
3. S.Anil Kumar, Entrepreneurship Development , New Age Publishers
4. E Gordon & K Natarajan, Entrepreneurship Development, Himalaya Publishing House
5. Basu, Business Organisation and Management, Tata McGraw Hill.
6. Gupta. C.B, Modern Business Organisations, Mayur Paper Backs.
7. Mishra, N, Modern Business Organisation, Sahitya Bhawan
8. Singh, B.P., T.N. Chhabra , Business Organisation and Management, Dhanpat Rai & Co.
9. Prasad. L.M., Principles and Practice of Management., Sultan Chand & Sons.
10. Rao. V.S.P, Narayana.P.S., Principles and Practice of Management, Sultan Chand & Sons
    1. Koontz, H and Wechrick, H , Management, McGraw Hill Inc.
    2. Khanka.S.S. Entrepreneurship Development , Sultan Chand

**Course Code: SJBCM5D03**

**Name of the Course:** **BASIC ACCOUNTING**

Lecture Hours per week: 3, Credits: 3

`Internal: 10, External: 40, Examination 2 Hours Objectives:

**Module I**

Basic Accounting Concepts: Kinds of accounts - Financial Accounting Vs Management Accounting - Double Entry book keeping - Rules of debit and credit - Preparation of Journal and Ledger accounts - Problems. (20 Hours, 15 marks)

**Module II**

Subsidiary Books : Cash Book - Types of Cash Book - problems - Purchase Book -Sales Book - Sales Return Book - Purchases Return Book - Journal Proper - Trial Balance (18 Hours, 15 marks)

**Module III**

Final Accounts of sole trading concerns: Trading and Profit & Loss Account - Balance Sheet- Problems with simple adjustments. (10 Hours, 10 marks)

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

Reference Books:

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

**COMMON COURSES**

**Course Code: SJBCM3A11**

**Name of the Course:** **BASIC NUMERICAL METHODS**

Lecture Hours per week: 5, Credits: 4

Internal: 20, External: 80, Examination 2.5 Hours

**Module I**

Numerical expressions and Equations: Simultaneous linear equations (up to three variables), Quadratic equations in one variable-factorization and quadratic formula (10 Hours, 10 marks)

**Module II**

Matrices: introduction - type of matrices – trace and transpose and determinants – matrix operations – adjoint and inverse –rank- solving equations by matrices: Cramer‘s Rule (not more than three variables) (15 hours, 15 marks)

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| **Module III** |  |  |  | |  |  |
| Sequence, Series and Progression : Concepts and differences - Arithmetic progression- n th term and  sum of n terms of an AP - Insertion of Arithmetic means in AP - Geometric progression- ‗n‘th term and sum of n terms of an GP - Insertion of Geometric Mean in GP - Harmonic progression. | | | | | | |
|  | | (20 hours , 15 marks) | |  |  |  |

**Module IV**

Interest and Time value: Concept of interest-Types of interest: Simple interest and compound interest – nominal, real and effective rate of interest - Future value and Present Value; Annuity and Perpetuity - Computing future and present values of annuity (regular and immediate) - multi and growing period perpetuity - Compound annual growth rate -computation of Equated Monthly Instalments (EMI). (15 Hours, 15 marks)

**Module V**

Descriptive Statistics: Measures of Central Tendency – Mean: Arithmetic mean, Geometric mean and Harmonic Mean- Median, Mode and other position values - Measures of Dispersion: mean deviation, quartile deviation, standard deviation and coefficient of variation- Measures of Skewness and Kurtosis. (20 Hours, 25 marks)

**Reference Books**

1.Business Mathematics and Statistics- N G Das & J K Das (Tata McGraw Hill)

1. Basic Mathematics and its Application in Economics – S. Baruah (Macmillan )
2. Mathematics for Economics and Business – R. S. Bhardwaj (Excel Books)
3. Business Statistics – G. C. Beri (Tata McGraw Hill)
4. Fundamentals of Statistics – S.C.Gupta (Himalaya Publishing House)

6.SP Gupta ,Statistical Methods, Sultan Chand

**7.**Dinesh Khattar-The Pearson guide to quantitative aptitude for competitive examinations.

1. Dr. Agarwal.R.S – Quantitative Aptitude for Competitive Examinations, S.Chand and Company Limited.
2. Abhijit Guha, Quantitative Aptitude for Competitive Examinations, Tata Mcgraw Hill,

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

**Course Code: SJBCM3A12**

**Name of the Course: PROFESSIONAL BUSINESS SKILLS**

Lecture Hours per week: 5, Credits 4

Internal: 20, External: 80, Examination 2.5 Hours

Objectives:

* To enable the students to understand professionalism.
* To equip the students with E-learning.
* To understanding the concept of business data analysis.
* To familiarize the students with the knowledge of cyber ethics, cyber laws and cyber crimes.
* To understanding the concept of digital marketing.

**Module I**

Professionalism:Meaning -Definition – Characteristics - Traits and Qualities of a good professional - Professionalism in business - Professional Skills: important soft skills for business success- Professionalism in Communication: Verbal Communication: Professional Presentation - Different Presentation Postures- Written Communication: Email – Significance of Email in business – Email etiquette: format - rules – dos and don‘ts - Technical Documentation: Standards – Types(15 Hours, 15 marks)

**Module II**

E-Learning :Introduction of electronic learning - benefits and drawbacks of e-Learning - Online education - Digital age learners - Knowledge resources on internet - E-books, Audio, Video and other means for e-learning- Introduction to e-content development and tools - Online libraries – MOOCs - The e-Learning as a service Industry - major technologies used in e-earning- different approaches for e-Learning delivery - E-learning in India (12 Hours, 12 marks)

**Module III**

Business Data Analysis : Features of New Generation Computers – Concept of data analysis– Business Data Analysis – Data Analyst – Types of analysts - organisation and source of data, importance of data quality, dealing with missing or incomplete data- Social Networking Analysis – Big Data Analysis - Role of Data Scientist in Business & Society - Role of Artificial Intelligence and Intelligent Agents in e-business - Ethical and Legal considerations in Business Analytics (18 Hours, 18 marks)

**Module IV**

Socio - Cyber Informatics: IT and society - Digital Divide – Digital natives-Cyber space-New opportunities and threats - Cyber ethics - Cyber-crimes -Types - Cyber Laws – Organisations related with cyber laws-Cyber addictions - Information overload - Health issues - e-waste and Green Computing –Recent E-governance initiatives in India (15 Hours,marks)

**Module V**

Digital Marketing : Introduction to Digital marketing Environment –meaning & Concept – Need for digital marketing – Advantages and disadvantages of digital marketing -Trends in digital marketing- Types of digital marketing – Business models in digital marketing Business to Business (B2B), Business to Customer (B2C), Customer to Customer (C2C), Business to Employees (B2E), Business to Government (B2G) - Online advertising - types of online advertising - Top e-commerce websites around the world and its scenario in India. PPC (Pay per Click) advertising – Search engine Analytics – search engine ads – social media channels and ads (20 Hours, 20 marks)

**References Books:**

1. Professional Business Skills – Lee Pelitz 2nd Edition
2. Peter Norton, Introduction to Computers, Tata McGraw Hill Private Limited, New Delhi, 2009.
3. Alan Evans, ITL ESL, Leslie Lamport, Dolores Etter, Darren George,

Kenneth C Laoudon, Gary Rogers, Rainer Handel, INFORMATICS -Technology in Action, Pearson Education, Delhi, 2009.

1. V.Rajaraman, Introduction To Information Technology, PHI Learning Private Limited,New Delhi, 2009.
2. Daniel Minoli&EmmaMinoli, Web Commerce Technology Hand Book, Tata McGraw Hill, New Delhi, 2009
3. Godfrey Parkin,DigitalMarketing:Strategies for online success,New Holland publishers Ltd,2009
4. Damian Ryan,Understanding Digital marketing:Marketing strategies for Engaging the Digital generation,Kogan page,3rd Edition,2014
5. Jonah Berger,Contagious Why things catch on,Simon&Schuster,2013
6. Turban E, Armson, JE, Liang, TP &Sharda, Decision support and Business Intelligence Systems, 8thEdition, John Wiley & Sons, 2007
7. Frank J. Ohlhorst, Big Data Analytics, 1st Edition, Wiley, 2012.
8. Efraim Turban, Ramesh Sharda, Jay Aronson, David King, Decision Support and Business Intelligence Systems, 9th Edition, Pearson Education, 2009
9. Microsoft Office 2007 Business Intelligence - Reporting, Analysis, and Measurement from the Desktop, Doug Harts, TATA McGraw-Hill Edition, 2008
10. Data Mining for Business Intelligence: Concepts, Techniques, and Applications in Microsoft Office Excel with XLMiner, GalitShmueli, Nitin R. Patel, Peter C. Bruce, Wiley Publication, 2010
11. Data Mining: Concepts and Techniques‖, Morgan Kaufmann Publication, 3rd Edition, 2011 Data Science for Business – What you need to know about data mining and data-analytic thinking, Foster Provost, Tom Fawcelt, O‘ Reilly Media Publication, 2013

**Course Code: SJBCM4A13**

**Name of the Course: ENTREPRENEURSHIP DEVELOPMENT**

Lecture Hours per week: 5, Credits: 4

Internal: 20, External: 80, Examination 2.5 Hours

**Module I**

Concepts of entrepreneur: Entrepreneur- Definitions - Characteristics of entrepreneur-Classification of entrepreneur-Entrepreneurial traits -Entrepreneurial functions - role of entrepreneurs in the economic development - Factor effecting entrepreneurial growth – Entrepreneurship – Meaning – definition - Entrepreneur vs Intrapreneur - Women Entrepreneurs - Recent development – Problems - Entrepreneurial Development Programmes- Objectives of EDP - Methods of training - Phases of EDP. (15Hours, 15 marks)

**Module II**

Institutional support and incentives to entrepreneurs- Functions of Department of Industries and Commerce (DIC) - Activities of Small Industrial Development Corporation (SIDCO)-Functions of National Small Industries Corporation(NSIC)- Functions of Small Industries Development Bank of India (SIDBI) - Khadi Village Industry Commission (KVIC)-Small Industries Service Institute (SISI)- Functions and services of Kerala Industrial Technical Consultancy Organisation (KITCO)-Activities of Science and Technology Entrepreneurship Development Project (STEDP)-Strategies of National entrepreneurship Development Board (NEDB) -Objectives of National Institute for entrepreneurship and small business development (NIESBUD) - Techno park-Functions of techno park Incentives- Importance-Classification of incentives – Subsidy - Types of Subsidy (17 Hours, 15 marks)

**Module III**

Micro Small and Medium Enterprises- Features- Objectives- Importance- Role of SME in the economic development- MSME Act 2006- Salient features- Credit Guarantee Fund Trust Scheme for MSMEs - Industrial estates-Classification-Benefits- Green channel- Bridge capital- Seed capital assistance-Margin money schemes –Single Window System- Sickness-Causes –Remedies- Registration of SSI (15 Hours, 15 marks)

**Module IV**

Setting up of Industrial unit-(Only Basic study) Environment for Entrepreneurship – Criteria for selecting particular project- Generating project ideas-Market and demand analysis-Feasibility study- Scope of technical feasibility- Financial feasibility- Social cost benefit analysis-Government regulations for project clearance-Import of capital goods- approval of foreign collaboration-Pollution control clearances- Setting up of micro small and medium enterprises-Location decision- Significance. (18 Hours, 20 marks)

**Module V**

Project Report - Meaning-Definition - Purpose of project reports-Requirements of good report - Methods of reporting - General principles of a good reporting system - Performa of a project report - Sample project report. (The preparation of sample project report shall be treated as an assignment of this course). (15 Hours, 15 marks)

Books Recommended:

1. Shukla M.B. Entrepreneurship and small Business Management,Kitab Mahal Allahabad.
2. Sangram Keshari Mohanty, Fundamentals of entrepreneurship,PHI,New Delhi.
3. Nandan H. Fundamentals of Entrepreneurship,PHI, NewDelhi.
   1. Small-Scale Industries and Entrepreneurship, Himalaya Publishing ,Delhi
4. C.N.Sontakki,Project Management,Kalyani Publishers, Ludhiana.
   1. Sangam Keshari Mohanty. Fundamentals of Entrepreneurship, PHI, NewDelhi
5. Peter F. Drucker- Innovation and Entrepreneurship.
   1. Vasanth Desai, Small Business Entrepreneurship, Himalaya Publications.
6. MSME Act 2006.

**Course Code: SJBCM4A14**

**Name of the Course:** **BANKING AND INSURANCE**

Lecture Hours per week: 5, Credits: 4

`Internal: 20, External: 80, Examination 2.5 Hours

**Module I**

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

Activity: List out the name of banks as per their different category

Assignment:

Procedure for creating an account in a bank

(15 Hours, 15 marks)

**Module II**

negotiable instruments:definition-characteristics-types-parties to negotiable instruments -Cheques - Types of cheques - Crossing of cheques - Drafts - Cheque vs. Draft - Endorsement -Significance - Regularity of endorsement - Liability of endorser -Electronic payments.Activity / Assignment:Writing of cheque , writing of challan for Demand Draft Procedures for a Bank Loan. (15 Hours, 15 marks)

**Module III**

E-Banking-centralized online real time electronic banking ( CORE)-Electronic Clearing service (ECS) - Electronic Fund Transfer - Real Time Gross settlement (RTGS)—National Electronic Fund transfer(NEFT)-society for worldwide interbank financial telecommunication(SWIFT) - E-cheque - Any Time Money - ATM.s- Credit card - Debit card-smart card - Internet banking - mobile banking - Tele-banking - financial inclusion - recent initiatives in financial inclusion.Activity / Assignment:Chelan filling for RTGS, EFT and NEFT Different types of Cards, the Procedure for application of different cards and the Procedure for blocking cards Procedure for application or activation of net banking, m-banking and tele-banking. (20 Hours, 20 marks)

**Module IV**

Introduction to insurance: Concept - need of insurance-insurance as a social security tool - insurance and economic development-principles of insurance - various kinds of insurance - life and general insurance (fire, marine, medical, personal accident, property and motor vehicle insurance) - features-life insurance Vs. general insurance.Activity / Assignment: List out different names of insurance companies (15 Hours, 15 marks)

**Module V**

Life insurance-law relating to life insurance-general principles of life insurance contract, proposal and policy—Assignment and nomination - title and claims - general insurance - law relating to general Insurance - IRDA - powers and functions - insurance business in India. Case Study: Preparation of a proposal for life insurance and how to claim insurance in case of any accident, death or damage.

(15 Hours, 15 marks)

Reference Books:

1. Sheldon H.P : Practice and Law of Banking.
2. Bedi. H.L : Theory and Practice of Banking.
3. Maheshwari. S.N. : Banking Law and Practice.
4. Shekar. K.C : Banking Theory Law and Practice.
5. Pannandikar & Mithami': Banking in India.
6. Radhaswamy & Vasudevan: Text Book of Banking.
7. Indian Institute of Bankers (Pub) Commercial Banking Vol-I/Vol-II (part I& II)Vol- III.
8. Varshaney: Banking Law and Practice.
9. Dr. P. Periasamy: Principles and Practice of Insurance Himalaya Publishing House, Delhi.

10.Inderjit Singh, Rakesh Katyal & Sanjay Arora: Insurance Principles and

1. M.N. Mishra: Insurance Principles and Practice, S. Chand & Company Ltd, Delhi.
2. G. Krishnaswamy : Principles & Practice of Life Insurance
3. Kothari & Bahl: Principles and Pratices of Insurance
4. B.S. Khubchandani, "Practice and Law of Banking",Mac Millan India Ltd
5. K.C. Nanda," Credit Banking", Response Book, Sage Publication, 1999

**SJ**BCM6B16 **RESEARCH METHODOLOGY**

**(For those who do not opt for project)**

Teaching Hours: 4, Credit: 2

Internal: 10, External: 40, Examination: 2 Hours

Objectives

* To make students conversant with the procedure, techniques, and tools to conduct research to facilitate management in decision making activity.

**Unit I**

Introduction to Research: Introduction to Research and Statistics: Role of Research in Business, Value of Information, Cost of Information, Decision to Conduct Research,Research Design, Types of Research, Research Process. (10 Hours, 4 marks)

**Unit II**

Sources of Data: Primary and secondary data - Sources of Secondary Data, Scales of Measurement, Validity and Reliability. (8 Hours, 4 marks)

**Unit III**

Primary Data Collection: Observation and Its Different Types, Selection of Method of Data Collection, Qualitative Research Methods: Focus Group, Behaviour Mapping, Consumer Journey, Delphi Study, Extreme Users‘ Interview, Quantitative Research Methods: Various Types of Interviews: Mail Interview, Person to Person Interviews, Telephonic Interviews. Data collection using Electronic Interface like the Internet, Pilot Survey and Its Conduct , Components and Design of Questionnaire, Open ended question Vs. Multiple choice questions. (20 Hours, 15 marks)

**Unit IV**

Sampling: Population Defined, Sampling Frame, Sampling Vs. Census, Steps in Selecting a Sample. Types of Sampling Methods: Probabilistic: Simple Random Sampling Stratified Random Sampling, Cluster Sampling. Non-Probabilistic: Convenience Sampling, Judgment Sampling and Quota Sampling, Determination of Sample Size, Concepts of Errors in Research - Sampling and Non-Sampling Errors and Measures to Reduce Errors. (16 Hours, 10 marks)

**Unit V**

Module V: Report Writing and Evaluation-Introduction, Types of Reports, Planning Report Writing, Research Report Format, Principles of Writing, APA Style of Using References, Documentation: Footnotes and Bibliography, Writing the Report, Typing the Report,briefing, Evaluation of a Research Report.

(10 Hours, 7 marks)

**Suggested Readings**

1. N. K. Malhotra: *Marketing Research: An Applied Orientation,* Prentice Hall, Delhi, 2007.
2. R. I. Levin and D. S. Rubin: *Statistics for Management*, Pearson Education, Delhi, 1994
3. C. Donald, P. Schindler and J. K. Sharma:. *Business Research Methods*, (12th Ed.),
4. K. N. Malhotra, and D. Satyabhushan: *Marketing Research,* Pearson Education, Delhi, 2015
5. Alan Bryman, Bell Emma (2015), *Business Research Methods,* Oxford University Press, Delhi, 2015
6. S. Mark, L. Philip, and T. Adrian: *Research Method for Business Student*, Pearson Education, Delhi, 2011.
7. H. F. Joseph, B. C. William, B. J. Babin and A. E. Rolph:.
8. O.R Krishnaswami, M. Ranganathan, P N Harikumar :Research Methodology, Himalaya Publishing House (latest edition)

**MODEL QUESTION PAPER**

**MODEL QUESTION PAPER**

**University of Calicut**

**B. Com fourth Semester Examination April……**

**SJBCM4B05 Cost accounting**

Max marks-80

**BCM4B05 Cost**T Time –Two and half hour

Part -A

**Answer all questions.**

1. Give any two items which are excluded from costs
2. Distinguish between Material Price Variance and Materials Usage Variance.
3. What do you mean by ZBB.
4. What do you understand by costing and cost accounting?
5. What is a cost unit? How is it different from cost Centre?
6. When is a bill of material prepared by the engineering or planning department?
7. ‗Job order costing method is a Specific order costing method‘. Explain
8. What do you mean by sunk cost?
9. How will you calculate prime cost?
10. Give two examples of selling overheads.
11. Name four industries in which service costing is used.
12. What is composite cost unit?
13. Compare the notional profit and estimated profit under contract costing.
14. What is unit costing? In which industries this method of costing is applied?
15. What type of decisions is made with the help of service costing?

(15\*2=30, Maximum ceiling 25 marks)

Part-B

**Answer all questions**

1. Distinguish between a ―Bin card and stores ledger‖.
2. Write short notes on ―Straight piece rate system of wage payment and incentives‖
3. Calculate the machine hour rate from the following:

|  |  |
| --- | --- |
| Cost of machine | Rs.80,000 |
| Cost of installation | Rs.20,000 |
| Scrape value after 10 years | Rs.2,000 |
| Rent for a quarter | Rs.3,000 |
| General lighting per month | Rs.200 |
| Salary of supervisor per quarter | Rs.1000 |
| Insurance premium for a machine per annum | Rs.600 |
| Repair charges per year | Rs.1000 |
| Power, 2 units per hour at Rs 0.50 per unit | - |
| Estimated working hours per year – 2000 hours |  |

1. Discuss the difference between Allocation and Apportionment of overhead.
2. ―Variance anlaysis is an integral part of Standard Cost Accounting‖. Explain this

statement.

1. Given the annual consumption of materials are 1,800 units, ordering costs are Rs.2 per order, price per unit of material is 32 paise and storage costs are 25% per annum of stock value, find the Economic Order Quantity.
2. The output of worker A is 64 units in a 40 hours week. Guaranteed time rate is Rs.5 per hour. Ordinary piece rate is Rs.2 per unit. Show the earnings of worker A under piece rate and time rate systems.
3. Salora TV Company produced 2000 units and sold at Rs.4,000 each during 2014-15. The materials and direct wages amounted to Rs20 lakhs and Rs.30 lakhs respectively. Factory overheads and office overheads are recovered at 20% on wages and 10% on Factory cost respectively. Ascertain the profit for 2014-15 and profit it may earn in 2015-

16 if the selling price is raised by Rs. 80. (8\*5= 40, Maximum ceiling 35 marks)

Part-C

**Answer any two questions**

1. Premier Ltd. has three production departments A, B and C and two service departments D and E. the following figures are extracted from the records of the company.

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Rent and rates |  |  |  | Rs.5,000 |  |  |
| General Lighting |  |  |  | Rs.600 |  |  |
| Indirect Wages |  |  |  | Rs.1,500 |  |  |
| Power |  |  |  | Rs.1,500 |  |  |
| Depreciation of machinery | |  |  | Rs.10,000 | |  |
| Sundries |  |  |  | Rs.10,000 | |  |
| The following further details are available | | |  |  |  |  |
|  |  |  |  |  |  |  |
| Particulars | Total | A | B | C | D | E |
|  |  |  |  |  |  |  |
| Floor area (sq.ft) | 10,000 | 2,000 | 2,500 | 3,000 | 2,000 | 500 |
| Light points (Nos) | 60 | 10 | 15 | 20 | 10 | 5 |
| Direct Wages (Rs) | 10,000 | 3,000 | 2,000 | 3,000 | 1,500 | 500 |
| Horse power of machines | 150 | 60 | 30 | 50 | 10 | - |
| Value of machinery(Rs) | 2,50,000 | 60,000 | 80,000 | 1,00,000 | 5,000 | 5,000 |
| Working Hours | - | 6,226 | 4,027 | 4,066 | - | - |



The expenses of service departments D and E are allocated using repeated distribution method as follows.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | A | B | C | D | E |
|  |  |  |  |  |  |
| D | 20% | 30% | 40% | - | 10% |
| E | 40% | 20% | 30% | 10% | - |



What is the total cost of an article if the raw material cost is Rs.50, labour cost is Rs.30 and it passes through departments A, B and C for 4,5, and 3 hours respectively?

1. A firm of building contractors began to trade on 1st April, 2016. Following was the expenditure on the contract for Rs. 3,00,000; Materials issued to contract Rs.51,000 Plant used for contract Rs 15,000 ; Wages incurred Rs.81,000; Other expenses incurred Rs. 5,000 Cash received on account to 31st March, 2017, amounted to Rs 1,28,000 being 80% of the work certified. Of the plant and materials charged to the contract, plant which cost Rs. 3,000 and materials cosing Rs.2,500 were lost. On 31st March, 2017 plant which cost Rs.2,000 was returned to store, the cost of work done but uncertified was Rs.1,000 and materials costing

Rs. 2,300 were in hand on site. Charge 15% depreciation on plant, and take to the profit and loss account 2/3 of the profit received. Prepare the Contract Account, Contractee‘s Account and Balance Sheet from the above particulars.

1. From the following particulars of a firm, prepare a cash budget for the six months, January-June.
   1. Balance Sheet as on 31st December



|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | Liabilities |  | Assets | |  |  |  |
|  |  |  |  |  |  |  |  |
|  | Share capital | Rs.10,000 | Cash | |  | Rs.16,000 | |
|  | Reserves | Rs.90,000 | Accounts Receivables | |  | Rs.10,000 | |
|  |  |  | Inventory | |  | Rs 49,000 | |
|  |  |  | Fixed Assets | |  | Rs.30,000 | |
|  |  |  | Less depreciation Rs. 5,000 Rs25,000 | | | | |
|  |  | ----------- |  |  |  | ------------ | |
|  |  | 1,00,000 |  |  | 1,00,000 | |  |
|  | 2. Sales Forecast |  |  |  |  |  |  |
|  |  |  |  | |  | | |
|  | January | Rs.20,000 | April | | Rs.60,000 | | |
|  | February | Rs.40,000 | May | | Rs.90,000 | | |
|  | March | Rs.50,000 | June | | Rs. 50,000 | | |
|  |  |  | July | | Rs.10,000 | | |
|  |  |  |  |  |  |  |  |
|  | 3. Salary Expenses |  |  |  |  |  |  |
|  |  |  |  | |  | | |
|  | January | Rs.3,000 | April | | Rs.9,000 | | |
|  | February | Rs.5,000 | May | | Rs.11,000 | | |
|  | March | Rs.7,000 | June | | Rs. 6,000 | | |



* 1. Monthly selling and distribution expenses are expected to be 10 per cent of sales, depreciation charges are 1 per cent per monthly.
  2. The firm operates on the following terms
     1. Sales are on a 30 day basis. But payments are not received until the following month.
     2. All purchases of the firm are in cash
     3. The firm purchases enough inventory each month to cover 125 per cent of the following month‘s sales. The firm has a policy of maintaining 20 per cent gross profit margin on sales.
     4. A minimum cash balance of Rs. 10,000 is maintained.
  3. Additional information: new equipment purchased for Rs.5, 000 is scheduled for deliver on March 1 against payment.

1. Following are the particulars for the production of 2,000 sewing machines of Hashath Engineering Co. Ltd for the year 2015.

Cost of Material Rs.1,60,000 ; Wages 2,40,000; Manufacturing Expenses Rs.1,00,000; Salaries Rs.1,20,000; Rent, Rates and Insurance Rs 20,000; Selling Expenses Rs.60,000; General expenses Rs. 40,000; and Sales Rs,8,00,000

The company plans to manufacture 3,000 sewing machines during 2016. You are required to submit a statement showing the price at which machines would be sold so as to show a profit of 10% on selling price. Following additional information is supplied to you;

(a) price of material is expected to raise by 20%

(b) wages rates are expected to show an increase of 5%

1. manufacturing expenses will rise in proportion to the combined cost of materials and wages
2. selling expenses per unit will remain the same

|  |  |
| --- | --- |
| (e) Other expenses will remain unaffected by the rise in output. | (2\*10=20) |