



## UNIVERSITY OF CALICUT

### Abstract

General and Academic Branch-Faculty of Commerce and Management Studies-B.Com Programme-Corrected syllabus for BCM6B15-Corporate Taxation and Tax Planning (B.Com Taxation) - reg.

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### G & A - IV - E

U.O.No. 21358/2022/Admn

Dated, Calicut University.P.O, 10.11.2022

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*Read:-*1.U.O.No. 20103/2021/Admn Dated 08.12.2021.

2.U.O Note No.77911/EC-I-SO/2020/PB dated 06.07.2022.

3.Email dated 16.10.2022 from the Chairman, Board of Studies in Commerce (UG).

4.Email dated 22.10.2022 from the Dean, Faculty of Commerce and Management Studies .

5.Order of Vice Chancellor in the file of even No. dated 07.11.2022.

### ORDER

1. As per the U.O read as (1), the Syllabus of taxation specialization of B.Com programme was included in the syllabus of OBE incorporated B.Com Programme 2020 admission onwards.
2. As per the paper read as (2), the B.Com Branch from the Pareeksha Bhavan has informed that on verifying the credits specialization course of B.Com (Taxation) programme under CBCSS - UG 2019 admission for the purpose of finalization of Consolidated Grade Card, it has come to the notice that the credit shown against the course - Corporate Taxation and Tax Planning [BCM6B15] is of Sixth Semester is " 4 " (Four), whereas as per the syllabus of B.Com programme applicable for other specialisations , the credit shown against specialisation (all electives) BCM6B15 is " 5" (Five).
3. In this regard, remarks of the Chairman, Board of Studies in Commerce (UG) was sought and he had furnished his remarks vide paper read as (3), as **In the detailed syllabus of BCM6B15-Corporate Taxation and Tax Planning (B.Com Taxation) the credit score is wrongly/erroneously stated as '4' and is to be corrected as '5' as given in the general regulations for B.Com Programme.**
4. As per the paper read as (4), the Dean, Faculty of Commerce and Management Studies has approved the remarks of the Chairman, Board of Studies in Commerce (UG).
5. Sanction is accorded by the Vice Chancellor to implement remarks of Board of Studies in Commerce (UG) and Dean, Faculty of Commerce and Management Studies, subject to ratification by Academic Council.
6. The orders are therefore issued accordingly. (Appended:- REGULATIONS GOVERNING BACHELOR OF COMMERCE DEGREE PROGRAMME UNDER CBCSSUG 2019 including Specialisation: Taxation, and Proposal for switching to Outcome Based Education in Commerce B.Com Programme)

Assistant Registrar

To

1. The Controller of Examinations, Pareeksha Bhavan.
2. The Principals of Affiliated Colleges.

Copy to: PS to VC/PA to PVC/ PA to Registrar/PA to CE/JCE I/JCE III /EX and EG Sections/GA I F/ F/DF/FC.

Forwarded / By Order

Section Officer



**UNIVERSITY OF CALICUT**

**REGULATIONS GOVERNING BACHELOR OF  
COMMERCE DEGREE PROGRAMME UNDER  
CBCSSUG 2019**

**EFFECTIVE FROM ACADEMIC YEAR 2019-20 ADMISSIONS**

## UNIVERSITY OF CALICUT

### REGULATIONS GOVERNING BACHELOR OF COMMERCE DEGREE PROGRAMME UNDER CBCSSUG 2019 EFFECTIVE FROM ACADEMIC YEAR 2019-20 (B.COM ADMISSIONS 2019-20)

#### 1.0 Title of the Programme

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

#### 2.0 Eligibility for admission

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

#### 3.0 Duration of the programme

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

#### 4.0 Medium of Instruction

The medium of instruction and examination shall be English.

#### 5.1 Courses of study

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

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

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

#### 5.2 Semester I

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Common	BCM1A01(English)	4	3	15	60	75
Common	BCM1A02 (English)	5	3	15	60	75
Common	BCM1A07 (Language)	5	4	20	80	100
Core	BCM1B01 Business Management	6	4	20	80	100
Compl.	BCM1C01 Managerial Economics	5	4	20	80	100
	Total	25	18	90	360	450

## Semester II

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Common	BCM2A03 (English)	4	4	20	80	100
Common	BCM2A04 (English)	5	4	20	80	100
Common	BCM2A08 (Language)	5	4	20	80	100
Core	BCM2B02 Financial Accounting	6	4	20	80	100
Compl.	BCM2C02 Marketing Management	5	4	20	80	100
	Total	25	20	100	400	500

## Semester III

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Common	BCM3A11 Basic Numerical Methods	5	4	20	80	100
Common	BCM3A12 Professional Business Skills	5	4	20	80	100
Core	BCM3B03-Business regulation	4	4	20	80	100

Core	BCM3B04 Corporate Accounting	6	4	20	80	100
Compl.	BCM3C03 Human Resources Management	5	4	20	80	100
	Total	25	20	100	400	500

## Semester IV

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Common	BCM4A13 Entrepreneurship Development	5	4	20	80	100
Common	BCM4A14 Banking and Insurance	5	4	20	80	100
Core	BCM4B05 Cost Accounting	6	4	20	80	100
Core	BCM4B06 Corporate Regulations	4	4	20	80	100
Compl.	BCM4C04 Quantitative Techniques for Business	5	4	20	80	100
	Total	25	20	100	400	500

## Semester V

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Core	BCM5B07 Accounting for Management	5	4	20	80	100
Core	BCM5B08 Business Research Methods	4	4	20	80	100
Core	BCM5B09 Income Tax Law and Accounts	5	4	20	80	100
Core	BCM5B10 Course in Specialisation	4	4	20	80	100
Core	BCM5B11 Course in Specialisation	4	4	20	80	100
Open	BCM5D01 Open Course (For students from other Departments)	3	3	15	60	75
	Total	25	23	115	460	575

## Semester VI

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Core	BCM6B12 Income Tax and GST	6	4	20	80	100
Core	BCM6B13 Auditing and Corporate Governance	5	4	20	80	100
Core	BCM6B14 Course in Specialisation	5	4	20	80	100
Core	BCM6B15 Course in Specialisation	5	5	20	80	100
Core Project	BCM6B16 (PR) Three Weeks Project and Viva-Voce	4	2	15	60	75
	Total	25	19	95	380	475

### Core Courses in the area of Specialization:

#### A. Finance

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

#### B. Banking and Insurance

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

#### C. Co - operation

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

#### D. Computer Applications

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

## **E. Travel and Tourism**

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

## **F. Islamic Finance**

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

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

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

**5.3 Four Common Courses** (BCM3A11 Basic Numerical Skills, BCM3A12 General Informatics, BCM4A13 Entrepreneurship Development BCM4A14 Banking and Insurance), all the Core Courses, Complementary and Open Courses for B.Com Programme shall be taught by Commerce Faculty only. However, the core courses under the specialization Islamic Finance shall be taught by Commerce Faculty or teachers having M.A Islamic Finance or M.A Islamic Economics or M.A Economics with Islamic Finance qualifications.

## **19. Project Report**

19.1 For doing the project, the student may choose any topic areas from the subjects he/she has studied.

19.2 The candidate shall prepare and submit a project report to the Department.

19.3 The report shall be in English with not less than 30 pages, printed or typed (A4 size paper, 1.5 line spacing, Times New Roman font, font size 14) and spiral bound.

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

19.4 Project work shall have the following stages:

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

19.5 The project can be done individually or as a group of three students (maximum) on the same topic and present the report. However, the project supervisor should make sure that each student constructively contributes to the completion of the project. For this purpose the

supervisor shall keep a diary in which the chronological record of the students visit to the supervisor for the project discussions shall be maintained. The work of each student shall be guided by one Faculty member.

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

19.7 Duration of project work: The duration of the project work shall be 3 weeks.

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

19.9 Structure of the report

Title page

Declaration of the student

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

Acknowledgements

Contents:-

Chapter I	: Introduction (Organization profile, Research problem, Objectives of the study, Research methodology etc.)
Chapter II	: Review of Literature
Chapter III	: Theoretical Framework
Chapter IV	: Data Analysis
Chapter V	: Findings, Suggestions and Conclusion.
Appendix	: (Questionnaire, specimen copies of forms, other exhibits etc.)

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

19.10. Evaluation of project report

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

1. Evaluation of the Project Report shall be done under Mark System. Marks secured for the project will be awarded to candidates, combining the internal and external Marks.
2. The internal to external components is to be taken in the ratio 1:4. Assessment of different components may be taken as below:

Internal (20% of total)		External (80% of Total)	
Components	% of Marks	Components	% of



Punctuality	20	Relevance of the Problem, Objectives of the study, Research methodology used, etc,	20
Use of Data	20		30
Scheme/Organization Report	30		50
Viva-Voce	30		
Total	100		100

3. Submission of the Project Report and presence of the student for viva are compulsory for internal evaluation. No marks shall be awarded to a candidate if she/he fails to submit the Project Report for external evaluation. 4. The student should get a minimum of 40 % marks in the aggregate and 40% separately for external for pass in the project. 5. There shall be no improvement chance for the Marks obtained in the Project Report. 6. In an instance of inability of obtaining a minimum of 40% marks, the project work may be re- done and the report may be re-submitted along with subsequent exams through the department, as per the existing rule of the University examinations. 19.11 Viva-Voce At the end of sixth semester candidate shall attend a project based viva voce. The external evaluation of 12 to 15 students per day is to be conducted with one external examiner and one internal examiner. The examiners shall consult each other and award the grades according to the same criteria specified in 19.10 for the award of marks. 19.12. Industrial Visit The fourth semester students of affiliated colleges shall be taken under the supervision of faculty members to business or

industrial units so as to enable them to have first-hand knowledge about the location, layout, managerial functions, H R management or any area of study as per curriculum. Study tour to an industrial/business centre will form part of curriculum. The report submitted by the student in this respect shall be considered as one of the assignments of the course Entrepreneurship Development or any other course in the fourth semester.

## UNIVERSITY OF CALICUT

### BCM1B01: BUSINESS MANAGEMENT

**COURSE OBJECTIVE:** To provide a thorough understanding of the various thoughts and theories on Management and its application in real business situations.

#### **Specific Objectives:**

1. To understand the management concepts and to learn concepts in real life businesses.
2. To understand the concept of Managerial functions and realise the importance of Leadership and Management.
3. To transform the business concept of an Individual firm from an indigenous perspective to a global perspective and realise the importance of business ethics in real life situation.
4. To realise the growing importance of corporate social responsibility in the present era and examine how this concept help the business to fulfil its responsibilities towards society.
5. To transform the limited idea about management to a more comprehensive and holistic concept and understand about the most sophisticated concepts and techniques in Management in various countries.

### **Syllabus**

**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 (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 - Communication – process and barriers – Control – concept – steps – tools – Coordination – Concept, Principles, Techniques. (20 Hours, 15 marks)

**Module III:** Business Ethics:– Ethics and Morality – Theories of ethics: Teleological theory  
Deontological theory –Virtue theory – Types of ethics – Meaning and scope of business ethics - Characteristics – Objectives of Business Ethics - Factors influencing business ethics –  
Arguments for and against business ethics – Different views of business ethics – The Separatist View, The Unitarian View, The Integration View, Ethical issues in global business.  
(20 Hours, 20 marks)

**Module IV:** Corporate Social Responsibility (CSR): Meaning and definition - History of CSR activities – Concept of Corporate citizenship - Need and importance of CSR – Stakeholders of CSR – Steps in the implementation of CSR activities – CSR and business ethics - CSR and corporate governance – CSR initiatives in India. (18 hours, 15 marks)

**Module V:** Emerging concepts in management – Kaizen – TQM – TPM – MIS – ISO – Change management – Stress management – Fish bone (ISHIKAWA) Diagram – Holacracy - Rank & Yank - 20% time - Gamification - Flexi-working - Business eco system – Logistic management. (13 Hours, 10 marks)

**Specific Outcomes:**

1. Understand the concept of Management.
2. Understand the importance of Management in a global perspective.
3. Understand the differences between management and leadership in real life situations.
4. Analyze the concept of corporate social responsibility towards various stake holders.
5. Understand about the most modern techniques of management practiced in developed countries.

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**BCM1C01: MANAGERIAL ECONOMICS**

**Course Objective:** To provide knowledge about the basic principles of Micro and Macro economics for developing an understanding of various theories in economics and its integration to markets and business environment and to use them in managerial decision making.

**Specific Objectives:**

1. To understand the concept of macro and micro economics and its role in managerial decision making.
2. To understand the concept of marginal utility theory and its role in managerial decision making.
3. To understand the structure of different markets and its influence on business decision and to integrate this knowledge with business applications.
4. To realise the concept of Indian economy in Business and the role played by government in regulating Indian economy.
5. To gain a conceptual knowledge regarding India’s foreign trade and the application of this knowledge in benefitting the opportunities available to a businesses.

**Syllabus**

**Module I:** Managerial Economics:- – Definition and characteristics – Nature and Scope - Economics Vs Managerial Economics - Decision making and forward planning – Relationship of managerial economics with other disciplines - Basic economic tools in management economics – The role of managerial economist. (10 Hours, 10 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 – Hicksian decomposition of price effect in to substitution effect and income effect – Demand curve for normal, inferior and giften goods – concept of elasticity of demand – measurement of various elasticities – Elasticity of supply. (20 Hours, 20 marks)

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

### **Specific Outcomes:**

1. Understand Macro & Micro economics & its role in managerial decision making.
2. Understand the concept of law of diminishing marginal utility theory.
3. Understand the structure and importance of different types of markets.
4. Understand the role played by government in regulating Indian economy
5. Understand a conceptual knowledge regarding India's foreign trade and the application of this knowledge in securing business opportunities.

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## **BCM2B02: FINANCIAL ACCOUNTING**

**Course Objective:** To impart knowledge on the modern accounting principles and its practice in real business situations. It also aims to make the students familiar with the latest changes in the field of accounting and method of recording, maintenance and preparation of financial statements.

### **Specific Objectives:**

1. To develop skill in the preparation of accounts from Incomplete Records system.
2. To Understand preparation of company accounts and the various concepts. .
3. To learn accounting for debt instruments like debentures.
4. To know application of 'IFRS' and its compliance by various business entities
5. To study the differences between 'AS' and 'Ind AS' and its corporate application.

**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:** Accounting for issue of Debentures:Definition – Types of debentures- Issue of Debentures- For cash, for consideration other than cash and issued as collateral security- Fraction debentures- Distinction between share and debenture- Terms of issue of debentures- Interest on debentures- Journal entries- Practical problems. (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)

### **Specific Outcomes:**

1. Students learn to prepare accounts even from incomplete information.
2. The learner learns to prepare Company accounts
3. Understands the concept of debentures and learns to account for debentures.
4. Understand the application of IFRS in Companies
5. Critically learns ‘AS’ and IFRS.

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## **BCM2C02 : MARKETING MANAGEMENT**

**Course Objective:** To provide knowledge on the theory and practice of the various concepts, principles, tools and techniques of marketing and to motivate students to be an excellent marketer.

### **Specific Objectives:**

1. To understand the core marketing concepts, consumer buying behaviour and the potential challenges and strategies adopted by various business organisations.
2. To understand the concept of creating and capturing value in order to gain a competitive advantage.
3. To understand the concept of marketing channels and the importance of adopting various techniques of marketing to withstand competition.
4. To realise the importance of communicating value and the technique of reaching the minds of the customers.
5. To understand about the latest trends in e-commerce and e-marketing.

## **Syllabus**

**Module I:** Marketing Management: The value of marketing–Core marketing concepts–The new marketing realities–Philosophy of marketing - Creating long term loyalty relationships – Marketing management tasks –Analyzing consumer markets-Factors influencing consumer behaviour-Buying decision process - market segmentation; bases for segmenting consumer markets – market targeting - marketing of services - rural marketing in India; potential, challenges and strategies. (20 Hours, 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 – Ecommerce marketing practices; types of E-commerce; E-commerce business models; Ecommerce marketing strategies - M-commerce marketing practices- Electronic Payment System-Security issues in E commerce. (15 Hours, 15 marks)

### Specific Outcomes:

1. The learner understands the core marketing concepts and consumer buying behaviour
2. The Scholar learns the concept of creating and capturing value.
3. Understand the concept of marketing channels in the competitive environment.
4. Learns to enrich the firm's competitive strength.
5. Understand and develop an idea about the latest trends in e-commerce and e-marketing.

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## BCM3A11: Basic Numerical Methods

**Course objectives:** To enable the students to acquire knowledge of basic mathematical operations, solving equations, working on matrices, statistics and application of mathematical and statistical tools and techniques for solving complex business situations.

### Specific course objectives:

1. Understand the basic concepts of theory of equations and quadratic formula.
2. To learn matrices, types, use and its application on various business situations.
3. To impart knowledge on progressions and its applications.
4. To learn various types of interest, growth rate and calculation of EMI on debt repayment.
5. To realize the concepts of descriptive statistics and its applications.

## Syllabus

**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)

**Module III:** Sequence, Series and Progression : Concepts and differences - Arithmetic progression- n<sup>th</sup> term and sum of n terms of an AP - Insertion of Arithmetic means in AP – Geometric progression-  $n^{\text{th}}$  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 Installments (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)

### Specific outcomes

1. The learner learns the concepts of equations and quadratic formula.
2. Facilitates the scholar to use matrices for large volume data processing.
3. This helps to solve problems involving arithmetic and geometric progressions.
4. Able to choose the right mode of interest and EMI for debt repayment
5. Develop the skill of using descriptive statistical tools.

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## BCM3A12: PROFESSIONAL BUSINESS SKILLS

**Course objectives:** To update and expand basic Informatics skills of the students and equip them to effectively utilize the digital knowledge resources for studies and business.

### Specific course objectives:

1. To know professional and soft skills for business, business communication and documentation.
2. To measure the applications e-learning resources and its delivery in India.
3. To learn data analysis, networking, artificial intelligence, ethical and legal considerations.
4. To realize IT and society, cyber ethics, cyber crimes, cyber laws and E-governance initiatives.
5. To introduce digital marketing, types of digital marketing, social media and advertisements.

**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-learning- 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, 15 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)

**Specific outcomes:**

1. Facilitates easy business communication
2. Improved knowledge of E-learning resources and its delivery broadens vision and insight of management.
3. Knowledge of artificial intelligence and data analysis helps to diversify and grow business cutting across obstacles
4. Knowledge of existing national and international cyber laws makes communication and business easier.
5. Digital marketing and its application of social media channels and advertisements enhances changes and horizon of business.

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### **BCM3BO3: BUSINESS REGULATIONS**

**Course objectives:** To familiarize the students with various laws in force on establishment and running of business in the country and the legal aspects to be observed.

**Specific course objectives:**

1. To impart basic knowledge of various business law in force.
2. To understand in detail of Indian Contract Act and its application on business situations.
3. To Learn Sale of Goods Act 1930 and its application.
4. To study Consumer Protection Act and grievance handling mechanism.
5. To understand Limited Liability Partnership and its application of partnership business.

### **Syllabus**

**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 and indemnifier - Contract of Guarantee: Meaning - Nature - Rights and liabilities of surety - Discharge of surety from liability - Contract of Bailment and Pledge: Rights and duties of bailor and bailee, pledger and pledgee - Contract of Agency - Creation of agency - Delegation of authority - Duties and liabilities of principal and agent -Termination of agency. (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 of goods - 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:** The limited liability partnership Act 2008 – Salient features – Distinction with partnership and company – LLP agreement – partners and designated partners – incorporation document – Extent and limitation of liability of LLP and partners. (7 Hours, 10 marks)

**Specific outcomes:**

1. Helps to establish and run business as directed by the government.
2. Knowledge of Indian Contract Act 1872 helps to enter into valid contracts in life and business.
3. Learning of Sale of Goods Act helps to do business keeping all legal formalities.
4. Understanding of the privileges and rights of consumers helps to do legally standing business admitting the status of the customers; increases business and relationships in the long run.
5. Able to create LLP business with sound legal knowledge.

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## **BCM3BO4: CORPORATE ACCOUNTING**

**Course objectives:** To help the students to acquire conceptual and practical knowledge of the fundamentals of the corporate accounting and the techniques of preparing the financial statements.

**Specific course objectives:**

1. To learn to account for redemption of pref. shares, bonus shares, right shares and buy back of shares.
2. Construct the financial practices of banking companies and preparation of final accounts.
3. Develop accounting practices of life insurance companies and drafting final accounts.
4. Demonstrate the preparation of consolidated financial statements of group companies.
5. Develop important disclosure based accounting standards and interim financial reporting.

## **Syllabus**

**Module I:** a. Redemption of Debentures: Meaning- Writing off of Discount on issue and loss on issue of debenture- Methods of redemption- Annual drawings out of profit and capital (New regulation to be taught)- Debenture redemption reserve- Lump sum payment- Sinking funds and Insurance Policy(Theory only)- Purchase of own debentures- For cancellation, Investment and Reissue- Ex-interest and Cum-interest- Redemption by conversion- Journal Entries. b. Redemption of Preference Shares: Provisions for redemption- Sources used for redemption- Capital redemption reserve- Journal entries. c. Bonus Shares: Cash Bonus- Capital bonus- provisions for the issue of bonus shares- Sources of bonus issue- Advantages of bonus issue- Journal entries. d. Buy back of shares: Meaning- Provisions for issue- Sources of buyback- Advantages of buyback- Book building - Journal entries. e) Right Issue: Right of pre-emption – Calculation of value of right (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- Postacquisition 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)

### **Specific course outcomes:**

1. Becomes competent to prepare accounts related with redemption of preference shares, bonus shares, right issue of shares and buy back of shares.
2. Realizes the concept of preparation of final accounts of banking companies.
3. Develop the skill of preparation of final accounts of life insurance companies.
4. Able to prepare the final accounts of group companies.
5. Understand the concept of disclosure based accounting standard and interim reporting.

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## **BCM3C03: Human Resources Management**

**Course objectives:** To familiarize the students with the different aspects of managing human resources in an organization and to understand the different employment training, compensation and grievance handling procedure in an organization

### **Specific Course objectives:**

1. To impart understandings on human resource management.
2. To equip the students with basic knowledge and skills required for the acquisition, development and retention of human resources.
3. Develop the organizational practices of induction and organizational training practices.
4. Analyze the concept of performance appraisal and career planning.
5. Understand the compensation management and grievance redressal practices in the organization.

## **Syllabus**

**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)

### **Specific course outcomes:**

1. Knowledge of human resource management helps to run business effectively.
2. Understand the necessary skills required for the employment in an organization.
3. Familiarity with the induction and organizational training practices helps to have effective trained work force in the organisation..
4. Understand the concept of career planning and performance appraisal.
5. Insight on compensation and grievance management practices helps to take effective and appropriate decisions on time.

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## **BCM4A13: ENTREPRENEURSHIP DEVELOPMENT**

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

**Course Objectives:** It is intended to familiarize the students with the concept of entrepreneurship, to identify and develop the entrepreneurial talents of the students and to generate innovative business ideas in the emerging industrial scenario.

### **Specific Objectives:**

1. To understand the basic concepts of entrepreneurship
2. To learn the governmental support for entrepreneurs
3. To study the importance of MSMEs and supports available.
4. To give a glimpse of establishment and running of a business unit
5. To give an idea of preparing a project report.

### **Syllabus**

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 Entrepreneur – 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)

### **Specific Outcomes:**

1. It motivates the learner to become an entrepreneur
2. Knowledge of supports available helps to reap the benefits of easily
3. It is intended to trigger the mind set of youth to establish and run MSMEs in life
4. Knowledge of establishing industrial units helps to start with business units easily.
5. The learner can draft and finalise project report without external helps and supports.

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## **BCM4A14: BANKING AND INSURANCE**

Lecture Hours per week: 5, Credits: 4

Internal: 20, External: 80, Examination 2.5 Hours

**Course Objectives:** It is intended to enable the students to acquire knowledge about basics of Banking and Insurance and to familiarize the students with the modern trends in banking.

### **Specific Objectives:**

1. To provide a picture of the functions of banks and RBI
2. To understand the features of negotiable instruments and its formalities
3. To impart knowledge on modern banking facilities
4. To give a general idea of insurance business in India
5. To understand Life Insurance business in India and the role of IRDA

## **Syllabus**

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)

### **Specific Outcomes:**

1. Candidates get clear picture of the banking business India and he can plan accordingly.
2. Knowledge of negotiable instruments, features & formalities helps to deal with care.
3. This helps the candidate to be up-to-date in banking formalities and fund transfer.
4. Knowledge of insurance business helps to hedge, avoid, and reduce risk in business.
5. Knowledge of LIC and IRDA helps to move with Insurance people with confidence.

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## **BCM4B05: COST ACCOUNTING**

Lecturer Hours per week: 6, Credits: 4

Internal: 20, External: 80, Examination 2.5 Hours

**Course Objectives:** To familiarize the students with the various concepts and elements of cost and to create cost consciousness among the students.

### **Specific Objectives:**

1. Intended to impart basic knowledge of cost accounting and the terms associated with it.
2. It is designed to understand measures for materials control by Management.
3. To familiarize with the Labour and overhead cost control measures by Management
4. To learn the various methods of costing
5. To give an overview of budgeting and standard costing tools and techniques.

**Module I:** Introduction : Definition - Meaning and scope - Objectives - Functions -Merits and Demerits - Cost Accounting and Financial Accounting - Cost classification - Elements of cost - Costunits - 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. (18 Hours, 15 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. Overheads : Definition - Overhead Allocation - Apportionment - Re- Apportionment -Direct distribution - Step Ladder - Reciprocal Service methods – Repeated Distribution and Simultaneous Equation methods - Absorption of overheads - Methods of Absorption - Labour Hour Rate and Machine Hour Rate . (25 Hours, 20 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: A. Budgetary Control: – Budget – Budgeting – Budgetary control - Importance – Need for the preparation of budgets - Types of budgets –Preparation of Cash budget only – ZBB B. 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.)

### Specific Outcomes:

1. The learner gets insights into the costing and cost accounting tools and techniques.
2. The learner understands the scientific material cost control measures in use..
3. The scholar gets used to the scientific labour and overhead cost control measures.
4. Knowledge of various methods of costing helps the learner to practice in life.
5. Variance analysis helps to identify its causes and take corrective actions.

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## BCM4B06: CORPORATE REGULATIONS

Lectures Hours per week: 4, Credit – 4

Internal: 20, External: 80, Examination 2.5 Hours

**Course Objectives:** To familiarize the students with corporate law and to make them aware of the importance of corporate governance in the management of organizations. It is also intended to learn the formation, management and winding up of companies.

### Specific Objectives:

1. To study the Indian Companies Act 2013 and various provisions contained in it.
2. To learn the legal formalities in the formation of a company.
3. To know the clauses related to Shares and its transfer.
4. To seek the rights, duties and powers of directors and corporate governance.
5. To Understand the methods of winding up of a company

**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. (18 Hours, 20 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. (13 Hours, 17 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)

### **Specific Outcomes:**

1. Knowledge of Indian Companies Act gives the legislative backgrounds of a company.
2. The candidate knows the formalities for formation of a company which will help to form more corporates in life.
3. The knowledge of raising funds will help the candidate to choose between debt and equity easily
4. The candidate can easily manage a company as he knows the rights, duties and powers of all positions.
5. Knowledge of situations when a company may go for liquidation helps to run the business effectively.

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## **BCM4C04: QUANTITATIVE TECHNIQUES FOR BUSINESS**

Lecture Hours per week: 5, Credits: 4

Internal: 20, External: 80, Examination 2.5 Hours

**Course Objectives:** To familiarize student with the use quantitative techniques in managerial decision making.

### **Specific Objectives:**

1. To provide a basic idea of quantitative techniques used in business
2. To study the correlation and regression techniques
3. To learn probability theories
4. To understand theoretical distributions prominently in use
5. To learn linear programming methods.

## **Syllabus**

**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's Theorem. (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)

### **Specific Outcomes:**

1. Knowledge of QT broadens vision and outlook of the candidate to face business problems.
2. Understanding of correlation and regression analysis helps to predict with greater degree of accuracy.
3. Awareness of probability and other theories helps to have critical thinking and rational decisions.
4. Familiarity with theoretical distributions helps to correlate issues with standard theories and take decisions.
5. Knowledge of LPP and modeling will be of great help in decision making.

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## **BCM5B07: ACCOUNTING FOR MANAGEMENT**

Lectures Hours per week: 5, Credit – 4

Internal: 20, External: 80, Examination 2.5 Hours

**Course Objectives:** It is intended to enable the students to understand the concept and relevance of Management Accounting and to provide the students an understanding about the use of accounting and costing data for planning, control, and decision making.

### **Specific Objectives:**

1. To give an overview of Management Accounting
2. To study the methods of analysing financial statements
3. To learn Ratio analysis
4. To learn Fund Flow and Cash Flow analysis
5. To understand CVP analysis

**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 only). (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 marks)

**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).

**Specific Outcomes:**

1. To make the learner aware of the methodologies of Management Accounting
2. It is to make the candidate learn how to conceive and interpret financial statements
3. Ratios are very helpful tools for analysis and interpretations.
4. Knowledge of movements in working capital helps to check/control flow of funds/cash.
5. Knowledge of CVP analysis will be of great help for managerial decision making.

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## **BCM5B08: BUSINESS RESEARCH METHODS**

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

Internal: 20, External: 80, Examination 2.5 Hours

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

**Specific Objectives:**

1. To impart a general idea of research and types of research.
2. To study the fundamentals of research and measurement of reliability
3. To learn scientific data collection process
4. To understand scientific data processing techniques and testing of hypothesis
5. To study drafting of a research report and matters to be kept in mind.

**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)

**Specific Outcomes:**

1. The learner knows the primary matters of business research
2. The student know how to fix a research design, scaling checking validity etc
3. The candidate knows the method of data collection and its processing and validation.
4. The learner knows to process collected data, test hypothesis and arrive at conclusions
5. The student knows well how to write an academic report and present it

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## **BCM5B09: INCOMETAX LAW AND ACCOUNTS**

**Course Objectives:** It aims at providing a basic knowledge and equips students with the provisions of the Income Tax Act in India. It is intended to provide the candidate with basic knowledge of heads of income and computation of taxable income under various heads of income.

**Specific Objectives:**

- To learn taxation system in India, and to learn taxable income, exempted income, agricultural income, calculation of taxable income, residential status etc.
- To learn computation of taxable income under the head Salaries.
- To understand taxation of income under the head House Property.
- To study calculation of taxable profits and gains of business or profession.
- To seek provisions of taxing capital gains and other sources

## **Syllabus**

**Module I:** Basic Concepts: Income - Agricultural income - Person - Assessee - Assessment Year - Previous Year - Gross total income - Total income - Maximum marginal rate of tax - 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. (15 Hours, 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)

### **Specific Outcomes:**

1. To understand the method and methodology of taxation on income in India.
2. To learn the provisions related to computation of Taxable Salary Income.
3. Knowledge of taxing income from house property helps the learner to compute taxable income under the head House Property correctly.
4. Knowledge of computing income under the head profits and gains of business or profession helps the learner to do it effectively in life.
5. Knowledge of computing income under the head Capital Gains and other sources makes the learner self-confident and competent to practice income tax.

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## **BC6B12: INCOME TAX & GST**

**Course Objectives:** It is intended to equip students with specialized knowledge in the field of direct and indirect taxation system and inspire them for better employment opportunities and self-employment. It also aims to understand the importance of Income Tax and GST in the Indian and global economy and its contribution to the economic development.

### **Specific Objectives:**

1. To impart knowledge on the computation of total income and tax liability of individuals
2. To make students aware of Income Tax authorities, their powers and functions
3. To enable students to differentiate between Direct and Indirect tax and its structure.
4. To study the registration procedures, cancellation, payment and e-filing under GST.
5. To develop understanding on penalty recovery, audit procedures and power of CAG

## **Syllabus**

**Module I:** Income Tax: 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).

### **Specific Outcomes:**

1. Students will be able to Compute tax liability of individuals
2. The Learner can do filing of returns of income meeting statutory obligations
3. The scholars understand the concept of GST and e-filing procedures
4. The candidates understand the offences and penalties under the Acts.
5. The Learner learns the rights, duties and powers of CAG and tax authorities.

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## **BCM6B13: Auditing and Corporate Governance**

**Course Objectives:** It is intended to provide knowledge of auditing principles and techniques and to familiarise the students with the understanding of issues and practices of corporate governance in the Global and Indian context. It also envisages imparting knowledge on the framework of corporate governance in terms of codes and standards to be applied.

### **Specific Objectives:**

1. To familiarise the basic principles, techniques and classification of audit.
2. To study vouching, verification and valuation of assets and liabilities.
3. To learn internal control by way of internal check and internal audit.
4. To provide insight on the framework of corporate governance.
5. To discuss common governance problems noticed in various corporate failures.

## **Syllabus**

**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/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 failures - BCCI (UK) - Maxwell Communication (UK) – Enron (USA – Satyam Computer Services Ltd - TATA Finance - Kingfisher Airlines – Common Governance Problems Noticed in various Corporate Failures - Codes and Standards on Corporate Governance (10 hours, 10 marks)

### **Specific Objectives:**

- Knowledge of auditing helps gives newer insights and wide vision on the topic.
- Learns to do verification, vouching and valuation independently.
- Knows to set internal control system effectively to check frauds, errors and omissions.
- Solid understanding of the models and benefits of corporate governance.
- Evaluate different stakeholders’ roles and significance in corporate governance.

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## **A. Specialisation : Finance**

### **(A1) BCM5B10: FINANCIAL MARKETS AND SERVICES**

**Course Objectives:** To provide a thorough knowledge of the Financial Markets and Services in India. The candidate is intended to learn various terms in use, short terms and long term financial markets and products. It also envisaged learning the role of financial institutions and governing bodies in the field.

### **Specific Objectives:**

1. To study functions of financial markets and to evaluate feasibility of financial products
2. Intended to learn various terms used in Indian money market, players in it and their roles.
3. This is envisaged to learn composition of Indian Capital Market and Players in the Indian Capital Market, features, intermediaries, constructing Indices-important indices in use.
4. It is planned to study the NBFCs in India, roles, Leasing, Factoring and its importance.
5. To learn regulatory mechanism in India to regulate the financial markets and services offered. It is also intended to learn the role of regulatory agencies like RBI and SEBI,

## Syllabus

**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:** Regulatory Institutions - RBI - Role and Functions - The Securities and Exchange Board of India: Objectives - Functions - Powers - SEBI Guidelines for primary and secondary market. (5 Hours, 10 marks))

### Specific Objectives:

1. The; learner acquires thorough knowledge about the financial markets and products available
2. The scholar understands Indian Money Market, Players in the market, Instruments traded, and their functions.
3. The candidate gets clear idea of the composition Indian Capital Market, Who all are the major players in it, how indices are constructed and major indices in use. This will help the candidate to enter such a market with confidence.
4. The Student get acquainted with various NBFCs in playing in India, major instruments traded in the country, factoring, leasing etc.
5. The scholar gets clear idea of the regulatory mechanism in India and role of RBI and SEBI in enforcing transparent fair dealings. This will help the candidate to master the topic easily with confidence.

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## (A2) BCM5B11: FINANCIAL MANAGEMENT

Lecture Hours per week: 4, credits 4

Internal: 20, External: 80, Examination 2.5 Hours

**Course Objectives:** To familiarize the students with the concepts, tools and practices of financial management and to learn about the decisions and processes of financial management in a business firm.

### Specific Objectives:

1. To provide a general idea of financial management and time value of money
2. To impart knowledge on capital investment evaluation process
3. To study calculation of individual and overall Cost of capital
4. To Study dividend Policies
5. To learn working capital management tools and techniques

**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 - Capital budgeting under risk –Certainty Equivalent Approach and Risk Adjusted Discount Rate. (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)

### **Specific Outcomes:**

1. Knowledge of financial management and time of value money helps decisions making effective.
2. Understanding of capital investment evaluation techniques makes investment selection easier.
3. Familiarity with cost of capital helps to use capital judiciously
4. Knowledge of dividend policies helps to take appropriate decision on dividend
5. Helps to have effective working capital management.

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## **(A3) BCM6B14: Fundamentals of Investment**

**Course Objectives:** To understand the concepts of investment management, Investment analysis, valuation of securities, portfolio management, prominent theories in the subject and to acquire skills to redress issues with ease and become a professional in investment management.

### **Specific objectives:**

1. To study investment awareness, investment management and calculation of return on investment
2. To enable students to do valuation of fixed income securities and equity.
3. To learn approaches to security analysis, fundamental/technical analysis & theories thereof.
4. To understand the concept of portfolio, its diversification, models, Theories & portfolio return
5. To provide knowledge on the measures for investor protection & grievance redressal.

## **Syllabus**

**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: a) 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 ). b) Valuation of Equity- Dividend Yield Method- Dividend Yield plus growth method (singlestage 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&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)

### **Specific Outcomes:**

1. Develops a broad understanding of the concept of investment management
2. Learn security valuation of bonds, preference shares and equity shares
3. Study calculation of return on investment and expected return through examples
4. Understand analysis of securities, approaches, tools, stock charts, patterns and theories
5. Understands portfolio management, analysis and redress issues easily.

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## **(A4) BCM6B15: Financial Derivatives**

**Comprehensive Objectives:** To familiarize with capital market, financial instruments and raising of funds in secondary market through cheaper sources. It aims to provide an in-depth understanding of financial derivatives in terms of concepts, structure, types of instruments and their trading strategies.

### **Specific Objectives**

1. To study the financial derivatives and instruments traded on derivatives market.
2. To acquire knowledge on derivatives trading in India and its regulatory framework.
3. To understand the forward and future markets and their trading strategies.
4. To make students aware of Option trading, types of options and trading strategies.
5. To familiarize students with swaps and various types of swaps.

## **Syllabus**

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

**Module IV:** Options: Meaning – Definition – Need - Difference between options and futures – Fundamental option strategies – Types of options contracts - Call – Put – options – Intrinsic value Vs Time value of options - Trading strategies in stock options. (20 Hours, 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)

**Course Outcome:**

1. This helps to master capital market segment and derivatives market
2. This develops knowledge on derivatives trading and its legal framework
3. It helps to differentiate between various types of derivatives.
4. Understand the trading strategies adopted on option trading
5. It helps to learn forwards, futures, and swaps.

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## **B. Specialisation: Banking and Insurance**

### **(B.1) BCM5B10: BANKING SERVICES MANAGEMENT**

**Course Objectives:** The course is intended to impart knowledge on the banking system in India, legislations governing establishment and working of banking business in the country, different forms on banking, opening and maintenance of various types of accounts and to facilitate students to acquire a bird's eye view of the banking business in the country.

#### **Specific Objectives:**

1. To understand various terms in banking and legislations governing banking in India.
2. To learn innovative products, hire purchase and other forms of financing/ services.
3. To study the various kinds of loans and advances provided by banks in India.
4. To know the rights and privileges of consumers and obligation of banker.
5. To understand opening of accounts by different customers and their privileges.

### **Syllabus**

**Module I:** Banking Legislation and Reforms: Banking Regulation Act 1949 - Provision on capital liquidity - Powers of Reserve bank of India - Banking sector reforms in India –Classification of bank assets - Investment evaluation - Income recognition -Management of non-performing assets. (15 Hours, 15 marks)

**Module II:** Innovation in Banking Services: Innovative banking - Social banking - Lead bank scheme - Differential interest rate scheme - off shore banking - Hi-tech banking -Financial services - Venture capital financing - Housing finance - Agricultural Financing - Hire purchase - Packing credits - Deficiency in services - Ways to improve the services.(14 Hours, 20 marks)

**Module III:** Loans and Advances: Principles of lending - Safety - Liquidity - Profitability – Security - Repaying capacity - Project appraisal - Loan system - Advantages and limitations – Cash credit - Hypothecation - Pledge - Lien - Mortgages - Factors limiting advances - Recalling of advances - Consortium advances. (10 Hours, 15 marks)

**Module IV:** Banker and Customer: Meaning and definition - Relationship - Obligations of a banker - Garnishee Order - General and special rights of a customer to charge a bank under Consumer Protection Act. (10 Hours, 10 marks)

**Module V:** Opening and Operating of Accounts: Procedure for opening and closing an account – Savings Bank Account - Fixed Deposit Account - Current Account - NRE Account -Precautions taken by the banker to open and operate accounts for various types of customers: Minor – Married women - Agent - Joint accounts - Partnership firms - Joint stock companies - Trustees – Clubs and charitable societies - Pardanashin Women -Executors and administrators - Lunatics - Illiterate - Drunkard (15 Hours, 20 marks)

#### **Specific Outcomes:**

1. Students get acquainted with various terms used in banking industry and knowledge of legislative measures prevalent in the country, helps students to bank easily.
2. Helps students to equip with theoretical and practical knowledge in various banking service – and to create an awareness on hire purchase, housing finance, agricultural finance etc
3. Knowledge of various financial products offered by banks helps the needy to choose easily as to what is to be selected, its advantages and disadvantages.
4. Understanding of the rights and privileges of customers helps dealing with banker easy and knows well what to do once there is an issue.
5. Knowledge of the privileges of different category of entities helps to decide upon in whose name an account be opened to reap benefits in the long run.

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## (B.2) BCM5B11: INSURANCE MANAGEMENT

**Course Objectives:** The course aims to provide knowledge on Insurance business in India, major players in the field, major products offered, Pricing of Insurance Products, Regulatory mechanism, role of intermediaries and its management

### Specific Objectives:

1. To learn management of insurance business, types of insurance and its functions.
2. Describe the role of intermediaries in insurance business, functions and remuneration.
3. To study underwriting, evaluation of claims, claim settlements and methods used.
4. To learn investment management, analyse constraints of stock market and also to know the various investor protection measures.
5. To study the pricing strategies and accounting practices in insurance business.

### Syllabus

**Module I:** Insurance Organization and Management - Organisation forms in Life and Health insurance - Organizational structure - Life insurers' management and office administration – Insurance documentation - Publicity - Proposal forms - Policies contracts - Premium receipts - Endorsement - Renewals. (8 Hours, 13 marks)

**Module II:** Role of Insurance Intermediaries in Emerging Markets - Agency regulation - Prerequisites - Training procedures for becoming an agent - Remuneration and other benefits – Agency commission structures - Functions of an agent. (8 Hours, 10 marks)

**Module III:** Underwriting and Claims - Computation of premium and bonuses - Claims - Annuities - Pensions - Claim processing and settlement - Role of surveyors - Opportunity to appeal - Considerations in deriving gross premiums - Premium rate structure - Surplus and its distribution - Annual claim costs - Premium rate variables - Need for underwriting - Principles in underwriting - Features affecting insurability. (18 Hours, 22 marks)

**Module IV:** Investment Management - Objectives of investment policy - Nature of investments - Magnitude of funds - Investments of funds - Constraints of stock market- 'Non-Life' investments - Capital adequacy and capital management - Mobilising large resources - Investor or / Policyholder protection. (15 Hours, 15 marks)

**Module V:** Pricing of Insurance Products - Impact of legislation and competition on pricing -Taxation and policies - Market related policies - Cost consciousness - Accounting practices - Scale of operations - Factors having impact on the demand for insurance -Rigidities in the present pricing system - Getting out of a controlled price regime - Price behaviors in a deregulated market. (15 Hours, 20 marks)

### Specific Outcomes:

1. The scholar gets a clear idea of insurance business, how it set up, run and manages insurance business.
2. The learner gets clear idea of the role of intermediaries in insurance business and the advantages and disadvantages and he can very well take a decision in such cases.
3. The students get vivid picture of the underwriting process and the benefits attached to it. He also learns estimation of claims and claims settlements. This will help him to excel.
4. The candidate learns how to mobilise large funds, limitations of stock market, investor protection and capital management. This will help to cut across all these hurdles easily.
5. Knowledge of pricing of insurance products and accounting procedures makes students to acquire competitive edge over others.

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## **(B.3) BCM6B14: FOREIGN EXCHANGE MANAGEMENT**

Lecture Hours per week: 5, Credits: 4

Internal: 20, External: 80, Examination 2.5 Hours

**Course Objectives:** To enable the students to learn the theories of foreign exchange behavior and to help the students to understand the different types of exchange rate risks.

### **Specific Objectives:**

1. To give a brief account of foreign exchange control in India and legislative background.
2. To learn foreign exchange rate systems and role of IMF
3. To understand Balance of payments
4. To learn the working of foreign exchange market and settlements
5. To study the derivatives and exchange risks

### **Syllabus**

**Module I:** Exchange Rate - History of exchange control in India - Features of Foreign Exchange Regulation Act, 1973 (FERA) - Foreign Exchange Management Act, 1999 –Administrative set up of foreign exchange in India - Foreign Exchange Dealers' Association of India (FEDAI) - Functions of Foreign Exchange Department - Nostro Account - Vostro Account - Loro Account. (15 Hours, 15 marks)

**Module II:** International Exchange Systems - Fixed and floating exchange rate systems –Depreciation V/s Devaluation - Exchange rate system prior to IMF - Exchange rate systems under IMF - Smithsonian Agreement - Currency exchange rate regimes -External value of rupee – Current Account convertibility and Capital Account convertibility. (20 Hours, 20 marks)

**Module III:** Balance of Payments - Definition - Components of balance of payments -Disequilibrium in balance of payments - Corrections of disequilibrium. (10 Hours, 10 marks)

**Module IV:** Foreign Exchange Market - Features - Participants - Settlement of Transactions - Types of Transactions - Spot - Forward - Swap and Non - deliverable forwards - Quotations in Interbank Markets - American and European quotation - Factors determining spot exchange rates - Purchasing Power Parity Theory. (20 Hours, 20 marks)

**Module V:** Derivatives - Meaning and types - Forward Contracts - Features of Futures contract –Hedging with futures - currency options - Concept of interest rate risks - Exchange Risk –Transaction exposure - Translation and economic exposures. (15 Hours, 15 marks)

### **Specific Outcomes:**

1. It enhances the outlook of students
2. It helps to learn how exchange rate is fixed and the role of IMF in it
3. It helps to learn balance of payments, equilibrium, disequilibrium & corrective measures.
4. It provides change to learn the working of foreign exchange market and its settlements
5. Knowledge of derivatives and exchange rate helps to minimize loss.

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## **(B.4) BCM6B15: RISK MANAGEMENT AND INSURANCE**

Lecture Hours per week: 5, Credits: 5

Internal: 20 External: 80, Examination 2.5 Hours

**Course Objectives:** To enable the students to understand risk, risk management and risk financing decisions.

### **Specific Objectives:**

1. To impart knowledge on risk, its manifestations and management
2. To study business risk and Insurance policies available to hedge such risks
3. To learn the scope and application of derivatives as a risk management tool.
4. To study the scope and incidence of employee related risks in business
5. To learn the legislative background of insurance and role of IRDA.

### **Syllabus**

**Module I:** Risk: Meaning of risk - Degrees of risk - Cost of risk - Various elements of cost of risk - Sources of risk - Types of risk - Pure risk and speculative risk - Acceptable and non acceptable risks - Static and dynamic risk - Risk management - Characteristics of risk management - Significance - Principles of risk management - Objectives - Risk and risk management process - Risk identification - Evaluation - Risk management techniques - Selecting and implementing risk management techniques - Risk Management Information System - Organisation of risk management in business - Methods of risk management - Identification, measurement and control of risk - Evaluation, frequency and severity of losses - Pooling of risk - Insurance as risk pooling arrangements - Transferring of risks.(20 Hours, 20 marks)

**Module II:** Commercial Risk Management Applications - Property - Liability - Commercial property insurance -Different policies and contracts - Business liability and risk management insurance - Workers' compensation and risk financing. (15 Hours, 15 marks)

**Module III:** Derivatives as Risk Management Tools: Classification of derivatives - Features of hedging, forward, futures, options and swaps. (15 Hours, 15 marks)

**Module IV:** Risk Management Applications - Loss of life - Loss of health - Retirement planning and annuities - Employee benefits - Financial and estate planning. (15 Hours, 15 marks)

**Module V:** Risk Management Environment - Industry - Functions and organisation of insurers - Government regulation of insurance sector - IRDA - Privatisation of insurance business in India - Changes in Insurance Act - Insurance intermediaries - Insurance products pricing - Claim valuation - Foreign insurers in India. (15 Hours, 15 marks)

### **Specific Outcomes:**

1. Knowledge of risk and risk management helps to reduce risk
2. Understanding of available insurance policies to hedge risk reduces real heavy loss.
3. Derivatives can be used to minimize risk to a great extent.
4. Employee related risks of all kinds can be mitigated or reduced with insurance policies
5. Knowledge of Insurance Act and role IRDA helps to do business with dignity.

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## C. Specialisation: Cooperation

### (C.1) BCM5B10:CO-OPERATIVE THEORY AND PRACTICE

Lecture Hours per week: 4, Credits: 4

Internal: 20, External: 80, Examination 2.5 Hours

**Course Objectives:** To provide conceptual clarity and theoretical base in co-operation and to provide an overall idea about important types of co-operatives.

#### Specific Objectives:

1. To give a general idea of cooperative movement
2. To impart knowledge on cooperative movement and other economic systems
3. To learn cooperative education and trainings
4. To understand different types of cooperatives in India
5. To learn some of the successful big cooperative business houses

#### Syllabus

**Module I:** Co-operation and its Principles: Co-operation - Meaning - Definition - Features -Importance - Benefits - Principles of Co-operation: Rochdale (first stage) - Reformulated Co-operative Principles by ICA (2nd stage) - Karve Committee in Co-operative principles (3rd stage) and Principles at the 4th stage by ICA in 1995. (15 Hours, 20 marks)

**Module II:** Co-operation and Other Economic Systems, Organizations and Associations: Cooperation and economic systems: Capitalism, Socialism and Communism. (10 Hours, 15 marks)

**Module III:** Co-operative Education and Training: Meaning - Importance - ICA and Co –operative movement - NCUI, VAMNICOM, NCCT, ICM, State Co-operative Unions and their role in education and training - Co-operative week - Co- operative flag - Journals on cooperation.(10 Hours, 15 marks)

**Module IV:** Types of Co-operatives and Co-operative Credit: \_Agricultural credit societies – Non agricultural credit societies - Non agricultural non credit societies - PACS – Service Cooperative Banks - Farmers Banks - District Co-operative Banks - State Co-operative Banks - Primary Agricultural and Rural Development Banks - Kerala State Co-operative Agricultural and Rural Development Banks. (14 Hours, 15 marks)

**Module V:** NABARD and its role in co-operative movement - Consumer societies - Dairy societies - Marketing societies - SC/ST societies - Urban Cooperative Banks - Employee societies - IFFCO - KRIBCO - Fishery societies - Housing societies - Industrial societies (Weavers and Coir Societies) - NAFED - MILMA - HANTEX - MATSYAFED - MCAC - NHB and NCB - Types of Credit: Short, medium and long term - Two tier and Three tier credit structure. (15 Hours, 15 marks)

#### Specific Outcomes:

1. It helps to learn about cooperation, cooperative movement and its principles
2. It facilitates a comparative study of cooperation and other economic systems
3. It helps to learn cooperative training houses and methods of training.
4. Idea on different types of cooperatives helps to choose from as when needed.
5. History of successful business houses motivates to start new cooperative business houses.

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## (C.2) BCM5B11: LEGAL ENVIRONMENT FOR CO-OPERATIVES

Lecture Hours per week: 4, Credits: 4

Internal: 20, External: 80, Examination 2.5 Hours

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

### Specific Objectives:

1. To make a general study of the cooperative movement in India
2. To study the various legislations governing cooperative societies in India
3. To study the Kerala Cooperative Societies Act and its provisions
4. To understand the administrative set of cooperative department in Kerala
5. To study the features of Banking Regulation Act 1949.

### Syllabus

**Module I:** Cooperative Legislation: Features and important landmarks in the history of co-operative legislation in India - Genesis and growth of co-operative movement in India during pre-, post-independence and after 1991. (8 Hours, 10 marks)

**Module II:** Co-operative Legislations in India: Co-operative Credit Societies Act, 1904 - Features –Cooperative Societies Act, 1912 - Features - Kerala Co-operative Societies Act, 1969 -Features - Multistage Co-operative Societies Act, 1984 - Model Cooperative Societies Act, 1991 & 2002 - Features - Recent Trends and Developments - Vaidyanathan Committee Report. (18 Hours, 20 marks)

**Module III:** Kerala Co-operative societies Act 1969-Registration of Co-operative Societies : Formalities - Bye Law - Model and its amendment - Formalities - Change of name and liability - Formalities - Membership formalities - Qualifications and disqualifications -Associate or nominal member - Qualifications and disqualifications of members of Board - Election - Procedure - Settlement of disputes - Types and procedure - Enquiry -Inspection – Supervision - Surcharge - Liquidation and its formalities - Board of Directors' meeting - Annual General Body meeting - Minutes - Quorum for the meetings -Removal and expulsion of members - Restrictions on holding shares - Privileges of cooperatives. (18 Hours, 25 marks)

**Module IV:** Administrative Set-up of Co-operative Department in Kerala - Delegation of powers -Audit - Procedure - Audit Programme - Vouching - Audit classifications - Proceedings -State and the co-operative movement in India - Role of state in the development of cooperatives – De officialisation of the co-operative movement - Reconstructing cooperative administration. (12 Hours, 15 marks)

**Module V:** Salient Features of Banking Regulation Act 1949 (As applicable to co-operative societies) - Impact of Co-operative Law on co-operative management. (8 Hours, 10 marks)

### Specific Outcomes:

1. Knowledge of cooperative movement in India helps to form new cooperatives.
2. Knowledge of cooperative legislations helps to go by law and take valid decisions.
3. Learning of Kerala Cooperative Societies Act helps to run societies easily.
4. Administrative set up of Cooperatives helps to contact the right person at the right time.
5. Banking Regulation Act helps to have a comparative study of both the Acts.

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### **(C.3) BCM6B14: INTERNATIONAL CO-OPERATIVE MOVEMENT**

**Course Objectives:** To enable the students to acquire knowledge about the evolution and development of cooperative movement in the world. To familiarize with the international cooperative alliances, specialized organizations and the inter cooperative relations

#### **Specific Objectives:**

1. To give awareness about evolution of co-operative movement in foreign countries.
2. To give a picture of cooperation and to learn the contributions of Experts in the field.
3. To study international co-operative alliance and its specialized organisations.
4. To learn the role of international organizations in the development of International cooperative movement.
5. To make the students aware about the inter-cooperative relations in India.

### **Syllabus**

**Module I:** Co-operative Movement in Foreign Countries: Great Britain (Consumer) - Germany (Agricultural Credit) - Denmark (Dairy) - China (Induscos) - Japan (Multi-purpose societies) - USA (Marketing) - USSR (Collective Farms). (15 Hours, 15 marks)

**Module II:** Co-operatives and Employment in Africa: Cocoa - Co-operatives in Sierra Leone –African Confederation of Co-operatives Savings and Credit Associations, (Nairobi) Kenya - Kilimanjaro Native Co-operative Union (Tanzania) - Contribution of Robert Owen, Louis Blanc, Shri V. L. Mehta and D. R. Gadgil in the sphere of co-operation. (15 Hours, 15 marks)

**Module III:** International Co-operative Alliance: Objectives - Role - Membership - Governing Bodies - Regional offices - Sectoral organizations and functioning of ICA - Leading specialized organizations of ICA - International Co-operative Agricultural Organization (ICAO) - International Co-operative Banking Association (ICBA) - International Health Co-operative Organization (IHCO) - International Co-operative Fisheries Organization (ICFO) – Consumer Co-operative World-wide (CCW). (25 Hours, 25 marks)

**Module IV:** Role of International Organisations in the Development of Co-operative Movement: International Labour Organization - World Bank - World Assembly of Youth - Afro-Asian Rural Reconstruction Organization (15 Hours, 15 marks)

**Module V:** Inter Co-operative Relations: Indian Farmers Fertilizers Co-operatives (IFFCO) - Anand Milk Producers Union Limited (AMUL) - National Co-operative Union of India (NCUI). (10 Hours, 10 marks)

#### **Specific Outcomes**

- Acquire knowledge about the cooperative movement in the world,
- Understand the structure and aim of international alliances
- Be aware about the significance of international organizations.
- Impart knowledge on the inter-cooperative relations in the country.

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## **(C.4) BCM6B15: CO-OPERATIVE MANAGEMENT AND ADMINISTRATION**

**Course Objectives:** To provide the students a conceptual and practical understanding of the dimensions of cooperative management. To develop the knowledge on functions, rules, regulations and the benefits of the cooperative management and administration.

### **Specific Objectives:**

1. To study management and privileges of co-operatives and settlement of disputes
2. To learn the role of management in the development of co-operative organizations, features and principles of cooperation
3. To study the co-operative leadership, types, problems, theories and case studies.
4. To study the statutory Books of accounts and computerized accounting system.
5. To study co-operative audit, features, stages, verification and valuation of assets.

## **Syllabus**

**Module I:** Management of Societies: General body - Representative general body - Election - Supersession -Privileges of co-operative societies - State and co-operatives - Properties and funds of co-operatives - Disposal of net profit - Co-operative education fund - Audit – Inquiry and supersession - Disputes - Settlement of disputes - Winding up and cancellation of registration - Execution - Appeals - Revision and Review. (15 Hours, 15 marks)

**Module II:** Role of Management in the Development of Co-operative Organizations - Principles of management - Co-operative management - Unique features of co-operative management - Integrating the principles of co-operation and principles of management – Professional management for co-operatives - Meaning - Importance and evaluation criteria - Organizational structure of a co-operative - Designing organization structure for cooperatives. (18 Hours, 18 marks)

**Module III:** Co-operative Leadership - Meaning - Importance - Types - Problems of leadership in cooperative organization - Path-goal theory of leadership and case studies of Cooperative leadership - Nature of management leadership - Combination of management and leadership qualities. (12 Hours, 12 marks)

**Module IV:** Co-operative Accounting: Meaning - Definition - Special Features of co-operative accounting - Sources of funds - Owned and borrowed - State aid to co-operatives -Preparation of Trial Balance, Profit and Loss Account and Balance Sheet - Treatment of overdue interest – Books & registers maintained by the co-operatives – statutory requirements - Day book and subsidiary day book - Triple column cash book - Rough cash chitta - R&D statements - Computerized accounting system. (20 Hours, 20 marks)

**Module V:** Co-operative Audit - Features - Difference between co-operative audit and general audit, financial audit and administrative audit - Auditor - Duties, rights and responsibilities –Stages of audit work-Preparation of audit programs-Vouching - Verification &valuation of assets & liabilities - Auditing of reserves & provisions -Audit memorandum - Audit classification - Audit certificate - Audit fees. (15 Hours, 15 marks)

### **Course Outcomes:**

1. Understand the concepts and characteristics of cooperatives
- Understand the functional and management aspects of cooperatives
- 3 Develop an insight about cooperative leadership
- 4Equip students with preparation of documents and financial statements
- Develop skills do verification and valuation of assets and liabilities.

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## **D. Specialisation: Computer Applications**

### **(D.1) BCM5B10: COMPUTER APPLICATIONS IN BUSINESS**

**Course Objectives:** The course is intended to equip students with modern technologies, terminologies, facilities, avenues and application of computers in business. It aims to help students to in the process of adaptation modern technology in business and reap benefits.

#### **Specific Objectives:**

1. To examine various types of types of network – to evaluate the computer application in LAN, VAN and similar other networks.
2. To equip the students with the theoretical and practical knowledge in developing website and to understand the basic structure of HTML
3. To enable the student to develop websites for the business and equip them in modern technology relevant for the business survival.
4. To equip the student with various ecommerce platforms and enable them to evaluate the various pros and cons of digital payments
5. To keep the students learnt the threats associated with Computers and Internet and to learn the legislative background and support available.

### **Syllabus**

**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 standardsaudience requirement-Role of websites in a business-Cascading Style Sheet-Concept of CSSHTML- 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 siteworking 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, Mobile banking, 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 & epayments - IT Act, Major Provisions of IT Act. (10 Hours, 15 marks)

#### **Specific Outcomes:**

1. Knowledge of networking and its application business helps students to learn in a networked community much easily.
2. Knowledge of website creation and its updation and maintenance magnifies the identity and scope of business at much cheaper a cost.
3. This helps to grow business across borders easily.
4. Students become more competitive in this digital era for he knows these entire well.
5. Knowledge of the threats present in the Net helps to take preventive measures early and thereby could be avoided on time.

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## (D.2) BCM5B11: BUSINESS INFORMATION SYSTEMS

Lecture Hours per week: 4, Credits: 4

Internal: 20, External: 80, Examination 2.5 Hours

**Course Objectives:** To enable the students to acquire basic knowledge in the information technology and its relevance to the various areas of business.

### Specific Objectives:

1. To impart a general awareness on MIS
2. To learn types of MIS
3. To understand DBMS and types and models
4. To study ERP, benefits and drawbacks
5. To familiarise with Business Process Reengineering and merits and demerits

### Syllabus

**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)

### Specific Outcomes:

1. Knowledge of MIS helps to gather, process and take decisions easily.
2. It helps to provide right information at the right time at the right quantity
3. Knowledge of DBMS helps to process data scientifically keeping all manifestations.
4. Understanding of ERP helps easy automation and results in reduced costs.
5. Business Process Reengineering results in increased dignity in business and profits

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### (D.3) Course: BCM6B14: Office Automation Tools

**Course Objectives:** To familiarize the students on preparation of documents and presentations with office automation tools and its application in the various areas of business. To enable the students to craft professional word documents using the Microsoft suite of office tools.

#### Specific Objectives:

1. To make students aware on MS-Word basics, importing graphics, using templates, macros, data sources, mail merge and menu options
2. Applications of MS-Excel-creating worksheets, mathematical, statistical and financial functions, using charts, pivot table and sharing data
3. Using MS-PowerPoint, auto content wizard, blank presentation, design templates, importing images, transition and build effects
4. To study basics of Internet, distributed computing, client server computing
5. To know about different levels of domain names, IP addresses and applications of internet in business, education and governance.

### Syllabus

**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)

#### Course Outcome

1. Students understand how to prepare documents using MS-Word
2. Learner demonstrates excel spreadsheets and its applications.
3. The candidate knows Power Point Presentations and its use in business meetings.
4. Scholar acquires knowledge on distributed and client server computing.
5. Understand the applications of internet in the field of business education and governance.

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## (D.4) BCM6B15 Computerised Accounting with Tally

**Course Objectives:** To familiarize well rated accounting packages in use capable of recording accounting information as per Generally Accepted Accounting Principles (GAAP) and produce reports as per user requirements. It is also intended to provide an understanding on the computerized accounting and computation of GST using Tally and inspire students to build a career in the field of accounting.

### Specific Objectives

1. To provide a basic knowledge on Computerised accounting and introduction to Tally
2. To study inventory management with Tally and integration of accounting with inventory
3. To apply computation of GST in Tally and recent features.
4. Preparation of financial statements, budgets and other reports and highlights using Tally.
5. To study technology advantage of Tally, web enabled reporting and online support.

## Syllabus

**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 - f11 features - f12 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)

### Course Outcomes:

1. Helps to develop awareness on accounting concepts and principles
2. Aids to perform documentation, accounting and inventory operations using Tally
3. Assist preparation of financial statements, tax documents, budgets and presentations
4. Develop adequate knowledge on accounting information system and their application.
5. To excel in budgets, reporting and accounting using Tally.

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## **E. Specialization – Travel and Tourism**

### **(E.1) BCM5B10: TOURISM PRINCIPLES AND PRACTICES**

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

**Course Objectives:** Objectives: To enable the students to understand the basic concepts, principles and the current practices of tourism in India.

#### **Specific Objectives:**

1. To impart a general information about tourism
2. To study the components and economic impacts of tourism
3. To learn important knowledge on important tourism related organisations
4. To information to plan and develop tourism.
5. To learn new initiatives in tourism.

#### **Syllabus**

**Module I:** Tourism an Overview: Meaning and definition of tourism, traveler, visitor, excursionist and transit visitor - International and domestic tourist - Elements, nature and characteristics of tourism - Types and forms of tourism - Inter disciplinary approaches to tourism – Historical perspective of tourism - Major travel motivations - Tourism demand -Types of tourism demand - Evolution of tourism demand. (10 Hours, 15 marks)

**Module II:** Tourism Industry and Impacts: Structure and components of tourism industry- Tourism system - Positive and negative impacts of tourism - Economic, socio- cultural, and environmental impacts - Nature of impacts - Economic and socio-cultural measures for maximising benefits and minimising costs. (12 Hours, 15 marks)

**Module III:** Tourism Organizations: Role of different tourism organizations - UNWTO, WTTC, PATA, IATA, National Tourist Organizations (NTO) - Role and functions of Ministry of Tourism, Government of India, ITDC - Major public sector organizations in Kerala Tourism : DOT, Government of Kerala, KTDC and DTPCs. (12 Hours 15 marks,)

**Module IV:** Tourism Planning and Development: Concept of tourism planning - Evolution of tourism planning - Significance, levels and types of tourism planning - Process in tourism planning - Leadership and co-operation in tourism development plans - Role of Government, private sector and NGOs - Factors responsible for growth and development of tourism at the global and national levels - Factors inhibiting growth of tourism - Tourism scenario and future - Tourism trends at national and international levels - Five year plans and major tourism development initiatives - National and state tourism policies. (20 Hours, 20 marks)

**Module V:** Tourism and Environment: Concept and types of environment in tourism – Relationship between tourism & environment - Meaning and principles of sustainable tourism development - Steps in sustainable tourism development - Environment impact assessment - Types, importance and factors influencing carrying capacity - Role of tourist and community participation in sustainable tourism - Approaches to sustainable tourism -Eco-tourism - Responsible tourism - Responsible tourism initiatives in Kerala. (10 Hours, 15 marks)

#### **Specific Outcomes:**

1. Helps to have a clear idea of what, why and how tourism.
2. It assists to assess the positive and negative aspects of tourism.
3. Knowledge of intermediaries and agencies in tourism help to grow faster and wider.
4. It helps to have a planned growth over short, medium and long run.
5. Knowledge of new initiatives in tourism helps to reap the benefits of modern tourism opportunities.

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### **(E.2) BCM5B11: TOURISM PRODUCT AND PROMOTION**

**Course Objectives:** To enable the students to acquire knowledge about the tourism product and promotion.

**Specific Objectives:**

1. To impart an overall view of the various tourism products and its evaluation
2. To study natural tourism resources in the country
3. To learn the scope of various cultural tourism products and its potentials
4. To assess the potential of other tourism products.
5. To study the agencies engaged in promotion of tourism

## Syllabus

**Module I:** Tourism Product: Meaning and definition of tourism product - Salient features of tourism product - Components of tourism product - Tourism resources as products - Categories of tourism resources: Natural, cultural, events, activities - Peter's inventory of tourist attraction - Tourism resource audit - Resource inventory and evaluation - Concept of tourist destination - Tourist and tourism product - Classification of tourists. (12 Hours, 15 marks)

**Module II:** Natural Tourism Resource: Hill and mountain tourism - Himalayan and non Himalayan hill resorts in India - Role of desert, beaches, islands, rivers and lakes in Indian tourism - Wildlife tourism in India - Major wildlife circuits - Major wildlife sanctuaries and national parks in India. (12 Hours, 15 marks)

**Module III:** Culture and Tourism : Culture and tourism inter-relationship - Tourism culture Vs cultural tourism in India - Elements of culture - Socio cultural tourism resources in India - Architectural heritage of India - Historical monuments : museum, art galleries and libraries - Important shrines of the Hindus, Buddhist, Jain, Sikh, Muslim, Christians and others - Classical and folk dance forms and styles in India - Classical vocal music schools - Fairs and festivals of India - Cuisines, customs, costumes and handicrafts of India - Ayurveda, yoga and meditation - Conservation of cultural heritage of India. (18 Hours, 20 marks)

**Module IV:** Man made Resources: Relationships between leisure, recreation and tourism - Urban and rural recreation - Barriers to recreation - Gender and social constraints - Range of recreation businesses - Adventure sports - Commercial attractions - Amusement parks - Gaming - Shopping - Live entertainments - House boats - Tree houses - Home stays. (12 Hours, 15 marks)

**Module V:** Tourism Promotion: Concept of tourism promotion - Approaches to promote tourism product - Push and pull strategies - Dimensions of tourism promotion - Objectives - Advertisement - Process and tools - Public relation - Concept and tools - Sales promotion: Concept and techniques - Tourist publicity - Media and types - Tourist information centers - Tourist guides. (10 Hours, 15 marks)

**Specific Outcomes:**

1. Learner will be more competent to tap the potential tourism avenues.
2. Awareness of natural tourism spots helps to increase business and profit.
3. Understanding of the tourism potential of cultural events will be an added advantage.
4. The candidates have clear idea about the potential of each and every tourism activity.
5. Knowledge of agencies engaged in promotion of tourism helps to grow.

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## (E.3) BCM6B14: TOURIST TRANSPORT AND TOUR OPERATION

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

**Course Objectives:** To help the students to understand system of tourist transport and tour operation and to know current development and practices in these areas.

**Specific Objectives:**

1. To study the tourist transport system in the world
2. To study the merits and demerits of air travel
3. To study the functions of agencies in tourism
4. To study the agencies and persons engaged in tour operation and their role.
5. To understand the scope of Information Technology in Tourism

**Syllabus**

**Module I:** Tourist Transport System: Tourist transport systems in the world - Transportation and Travel evolution - Role of transport in tourism - Road, rail, water, and air transport - Role of Railways in tourism - Indian Railways and tourism - Major tourist trains in India - Concept of cruises - Road transportation - Major transcontinental, international and National Highways - Coach travel - Role of Government in road transport in India - Car rental agency operations. (20 Hours, 20 marks)

**Module II:** Air Travel - History of aviation - Airline terminology - Embarkation and disembarkation procedures - Major air travel routes - Airport codes - Codes of major airlines – Baggage handling - Airport security - freight - Guidelines for special handling of passengers - Role of IATA and ICAO History and growth of airlines in India - major airports, air routes and airlines in India – An overview of ticketing - Basic elements of air Fares - Air Ticketing process - Parts of a ticket - Types of tickets - Details of an automated ticket. (20 Hours, 20 marks)

**Module III:** Travel Agency: Travel agency business - Functions and types of travel agency - Linkages and integration with the principal service providers - Setting up a full-fledged travel agency - Sources of income of a travel agency - IATA and DOT rules for travel agency approval - Passport and visa - Types of visa - Preparing visa cases - Formalities required for various visas. (15 Hours, 15 marks)

**Module IV:** Tour Operation: Difference between travel agent and tour operator - Types of tour operators - Package tour and its components - Types of package tours - Formulation, designing, costing and selling a tour package - Tour itinerary - Meaning and its importance - Types of itineraries - Factors affecting in designing a tour itinerary- Role of UFTAA and TAAI. (15 Hours, 15 marks)

**Module V:** Information Technology in Tourism: Modern mass media techniques - Passenger reservation systems - Computer in airlines and railways - CRS Vs GDS - Use of IT in travel agency - Consumer access to travel information systems: Websites - Automated ticket machines - Information Kiosks. (10 Hours, 10 marks)

**Specific Objectives:**

1. Knowledge of tourist transport system in the world helps to do business in tourism
2. Understanding of the merits and demerits of air travel helps easy movement of tourist
3. An idea of the various agencies in tourism helps to do business easily
4. Knowledge of other professionals in tourism will be of great use.
5. Being modern and up-to-date is a great virtue and is sure to grow.

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**(E.4) BCM6B15: HOSPITALITY MANAGEMENT**



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

**Course Objectives:** To give the students a broad overview of the basic concepts of hospitality management and to help them to make use of the opportunities in this sector.

**Specific Objectives:**

1. To learn importance of hospitality in tourism.
2. To give a brief account of hospitality industry in India.
3. To learn the functions of front office and Housekeeping.
4. To study the importance of food and beverages in tourism.
5. To learn the importance of safety and security in tourism.

## Syllabus

**Module I:** Introduction to Hospitality Industry: Definition of hotel - History of hotel industry Economic significance - Linkage among hospitality, tourism and travel industry - Classification of hotels on the basis of size, location, clientele, duration of stay, level of service, ownership - Alternative accommodations. (15 Hours, 15 marks)

**Module II:** Hospitality Industry in India: Indian concept - History of hospitality establishments in India - Western impact - Development in the 20th century - Star rating of hotels - Major hotel chains in India - Types of ownership and management of hotels - Proprietary, franchise and management contract - Organizational structure and chart of a major hotel – Major departments of a hotel. (15 Hours, 15 marks)

**Module III:** Front Office and House Keeping Functions: Sections and layout of front office -Functions of front office - Attributes of front office personnel - Methods of hotel reservations – Recording the reservations - Complaint handling - Paging - Functions of information section - Role of lobby manager - Reception office equipment's - Hotel tariff plans - Types of guest rooms - Mode of settling bills of guests - Concept and areas of housekeeping - Staffing pattern of housekeeping department. (25 Hours, 25 marks)

**Module IV:** Food and Beverage: Concept of food and beverage preparation - Methods of cooking foods - Staffing in hotel kitchen - Style of food service - Indian styles of food service -Types of menu - Planning menu - Room service and buffet service - Guest reception in restaurant. (15 Hours, 15 marks)

**Module V:** Safety and Security in Hotel: Safety precautions - Major security considerations – Water quality defects and treatments - Handling of chemical hazards - Management of internal air quality of hotel. (10 Hours, 10 marks)

**Specific Outcomes:**

1. Scholars learn the importance of hospitality in tourism and thereby increased business.
2. Knowledge of hospitality industry and its dimensions give newer insights.
3. Understanding and fixation duties and responsibilities of front office and Housekeeping help to avoid clashes.
4. Knowledge of customer needs and taste helps to keep a group of satisfied customers..
5. Information on safety and security in tourism helps to have sustainable growth.

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## **F.Specialisation: Islamic Finance**

### **(F.1) BCM5B10: Introduction to Islamic Commercial Banking**

Lecture Hours per week: 4, Credits: 4

Internal: 20, External: 80, Examination 2.5 Hours

**Course Objective:** To provide the candidates with knowledge of Islamic commercial banking, its way of operations, financial products offered and functions,

#### **Specific Objectives:**

1. To provide a brief history of Islamic banking, its principles and prohibitions
2. To study the functioning of Islamic banks, deposits, accounts and differences
3. To study equity based financial products offered by Islamic banks
4. To learn debt based financial products offered by Islamic banks
5. To study the leasing business of these banks

#### **Syllabus**

**Module I:** The concept of Islamic Banking – Evolution and history of Islamic banking - development of interest free banks- Modern Islamic Banks. Principles of Islamic finance-- Prohibition of riba, gharar and mysir-rationale of prohibitions – trade and riba (10 Hours, 15 marks)

**Module II:** Functioning of Islamic banks- Deposit products in Islamic banks-current account, savings account and investment account- -al wadiah, qard and mudaraba principles- special investment account and general investment account- difference between conventional banking and Islamic banking (10 Hours, 15 marks)

**Module III:** Financing products- equity based products- mudaraba, musharaka and declining musharakavarious issues and merits of these techniques in finance operation- difference between conventional equity finance and participatory finance (15 Hours, 15 marks)

**Module IV:** Debt based financial products- murabaha- conditions and steps for murabaha practicemurabaha and musawama- bai, muajjal - Issues in product management and its area of application Forward sales- bai"salam and isthisnah- method of operation and practice of salam contract-parallel salam- Isthisnah –conditions for practice- difference between salam and isthisnah-area of application. (15 Hours, 20 marks)

**Module V:** Leasing contract-ijara-basic rules of leasing-leasing as a mode of financing- permanent leasing and ijara wa iqthinah –securitization of ijarah –Uses of ijara - Qard hasana, a"rahn, wakala , ju"alah and kafala based products - practicing of hisbah in Islamic banks and its conditions (14 Hours, 15 marks)

#### **Specific Outcomes:**

1. Learning of Islamic banking helps to get advances when needed
2. Understanding of Islamic Banking helps to open, operate & maintain accounts with them.
3. One can make use of the equity based financial products offered by Islamic banks
4. If interested one can make use of the debt based products offered by Islamic banks.
5. Islamic banks offer leasing also which can be made use of if needed.

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### **(F.2) BCM5B11: Fundamentals of Islamic Commercial law**

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

### Specific Objectives

1. To study the fundamentals of Islamic finance, objectives and perspectives
2. To study the Islamic economics main prohibitions and promotions
3. To learn Islamic law of contract, elements, validity and types
4. To understand Islamic commercial law
5. To learn Loan and debt, time value of money and debts

### Syllabus

**Module I:** Fundamentals of Islamic finance – Islamic Sharia- sources and Objectives of Islamic *shariah*- wealth and ownership in Islamic perspective. (10 Hours, 15 marks)

**Module II:** Goals of economic activities in Islamic perspective - Business ethics in Islamic economics and finance- fair dealing-justice-mutual co operation, fair pricing- The Main Prohibitions and promotions. (16 hours, 20 marks)

**Module III:** Islamic law of contract-evolution of Islamic commercial law – general framework of contract-elements of contracts - offer and acceptance - elements of subject matter-mutual consent- Prohibition of Two Mutually Contingent Contracts- rules for validity of a contract - Types of Contracts -Valid Contracts -Voidable (Fasid) Contracts and Void (Batil) Contracts- commutative and non-commutative contracts (18 hours, 20 marks)

**Module IV:** Trading in Islamic commercial law-legality of trading-requirements of a valid sale contract - conditional sales and two bargain in one sales- ethics of sale contract (12 hours, 15 marks)

**Module V:** Loan and debt in Islamic commercial law-rules of debt contract- the substance of loans-time value of money in loans and debts- termination of a loan contract- *Bai,, al Dayn* (8 hours, 10 marks)

### Specific Outcomes:

1. To use the knowledge of Islamic Finance for betterment of self and business.
2. To make use of Islamic economic, prohibitions and promotions for business.
3. Insights on Islamic law of contract help to have fair dealings with such organisations.
4. Knowledge of Islamic commercial law helps to enter into valid beneficial contracts.
5. Understanding of Loan, debt and time value of money helps to do business well.

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### **(F.3) BCM6B14: Foundations of Islamic Accounting Theory and Practice**

**Course objectives:** To enable the students to understand the basic concepts, principles and practices of Islamic accounting. It is intended to impart knowledge and expertise in the field of Islamic accounting system.

#### **Specific Objectives:**

1. To enable the students to acquire knowledge about the basics of Islamic accounting.
2. To study the Islamic Accounting Standards issued by AAOIFI.
3. To familiarise the students with Islamic accounting practices.
4. To learn accounting for *Musharakah*, *Mudarabah*, *Ijarah* etc.
5. To study the conceptual issues in measuring the Islamic finance in National Accounts.

#### **Syllabus**

**Module I:** Fundamentals of Islamic accounting-accounting objectives and Islamic world view-Islamic perspective of accounting- elements of financial statements- ethics in accounting (15 hours, 15 marks)

**Module II:** Financial statements of Islamic banks-principles of accounting- Islamic accounting standard important accounting standards issued by AAOIFI-general disclosure in the financial statements-statements of financial position (20 hours, 20 marks)

**Module III:** Financial reporting in Islamic financial institutions- Accounting for Islamic Deposit and Investment Account- Accounting for *Mudarabah* Financing and Accounting for *Musharakah* Financing (20 hours, 20 marks)

**Module IV:** Accounting for *Murabahah* Financing and Accounting for *Ijarah* Financing-*ijara wa iqthinah* (15 hours, 15 marks)

**Module V:** Accounting for securities financing-accounting measurement issues- accounting disclosure requirements- (10 hours, 10 marks)

#### **Specific Outcomes:**

1. The students will be able to understand the Islamic accounting framework.
2. Students become aware on the salient features of Islamic accounting standards.
3. Students knows the practice of accounting for *Musharakah*, *Mudarabah*, *Ijarah* etc.
4. Students get a clear idea on the practice of diminishing *Musharakah*.
5. It helps to identify accounting appropriate for Islamic business organisations.

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## (F.4) BCM6B15 - Islamic Investment Funds and Insurance

**Course Objectives:** To impart knowledge and expertise in the field of Islamic banking and finance and to enable the students to understand the basics of Islamic capital market.

### Specific objectives:

1. To familiarise the students about the concept of Islamic capital market
2. To make the students aware on the concepts, characteristics and models of *Takaful*.
3. To enable the students to acquire the knowledge about the concept of *Sukuk*.
4. To help the students to understand different kinds of investment funds.
5. Helps to learn how Islamic finance is converging to the global finance industry.
6. To provide knowledge on Islamic capital market era and Islamic Market Indices.

## Syllabus

**Module I:** Capital markets Islamic perspective- -Islamic appraisal of capital market- Sharia compliance shares-norms of *shariah* screening- business structure of an enterprise- indebtednessbusiness practices- earnings and cash receivables- qualitative and quantitative screening- Islamic Rating Systems — Factors affecting innovation in Islamic Banking and Capital Market. (20 Hours, 20 marks)

**Module II:** Islamic bonds (*Sukuk*)-Essential differences between conventional bonds and *sukuk*-Types of *sukuk*-*scope of sukuk in modern times*- AAOIFI Sukuk standards - Alternative Sukuk structure - Sukuk and the private sector - Rating Sukuk - Risks associated with Sukuk. (18 Hours, 18 marks)

**Module III:** Investment products in Islamic finance- Islamic Equity Market Funds - Real Estate Investment Trusts - Islamic Hedge Funds- real estate funds-venture capital finance- role and structure (17 hours, 17 marks)

**Module IV:** Islamic insurance (*Takaful*)-need for insurance- principles of insurance- Structure and models of insurance-Types of insurance-different models-difference between conventional insurance and Islamic insurance- different products in Islamic insurance-Reinsurance and *re-takaful* (15 hours, 15 marks)

**Module V:** Islamic Capital market and Insurance in modern era - Islamic Market Indices - Dow Jones Islamic Market index (DJIM) - FTSE Global Islamic Index Series- Islamic insurance companies (10 hours, 10 marks)

### Specific outcomes:

1. The students get an idea on the basic concepts of Islamic capital market.
2. The students learn the basic concepts and characteristics of *Takaful*.
3. It teaches students to list out *Takaful* being used by the Islamic banks today.
4. Students become knowledgeable on the concept of *Sukuk*.
5. The students will be aware on the different kinds of investment funds.
6. Learner gets knowledge on Islamic capital market and Islamic Market Indices.

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## **BCM6B16: PROJECT REPORT**

### **Course Objectives:**

1. To provide practical insight on one of the interested topics of learning.
2. To acquaint student with the practical knowledge of doing things.
3. To impart a self-esteem among students as to how to collect data on various topics, how to process it and how to interpret on it.
4. To provide students with the practical problems involved in executing a study as planned.
5. To nurture a culture of research, extension and publication among students.

### **Course Outcomes:**

1. Students get clear idea on idea generation, topic selection, factors to be considered before selection of a topic, drafting methodology, sampling, etc.
2. Gets insight on collection, tabulation, processing, analysis and interpretation of data clearly.
3. Students get clarity of expressions and judgments.
4. Students get acquitted with the forms, formalities and methodology of presenting an academic document.
5. It improves skill, enthusiasm and a spirit of inquisitiveness among younger generations to look further and further and elicit hidden facts before the academia.

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## **OPEN COURSE- B.Com**

### **BCM5D01: E-COMMERCE**

**COURSE OBJECTIVES:** It is intended to enable the students to know the basics of E-Commerce and to prepare them for E-Commerce in life. It is planned to provide a practical exposure to E-Commerce and E-Business management.

### **Syllabus**

**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)

**COURSE OUTCOMES:** At the end of the course students know the basics of E-Commerce and the various Business Models of E-Commerce. This enhances the students' skills for designing and developing websites. It helps them to use the emerging modes of E-payment. It also identifies the security issues on electronic payment system and solutions to various security issues relating to E-payment.

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## **BCM5D02: BASICS OF ENTREPRENEURSHIP AND MANAGEMENT**

**COURSE OBJECTIVES:** It is planned to familiarize the students with the basic principles and concepts of business and entrepreneurship. It is envisaged to provide the basics of management concepts and principles of management.

### **Syllabus**

**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)

**COURSE OUTCOMES:** At the end of the course students will have an understanding of the basic concepts of business and forms of business. It will also inculcate a spirit entrepreneurship and develop various entrepreneurial traits in students. This will help to develop an understanding of the basic concepts and principles of management.



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## **BCM5D03: BASIC ACCOUNTING**

**COURSE OBJECTIVES:** It is intended to enable the students to acquire the basic knowledge of Accounting Principles and Practice. This will help the students to equip themselves with the skill of preparing accounts, trial balance and the financial statements of sole trading concerns.

### **Syllabus**

**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)

**COURSE OUTCOMES:** At the end of the course students will be able to apply the Principles of Accounting while recording business transactions and preparing various ledger accounts and Prepare the final accounts of sole trading concerns to evaluate their performance.

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## **Specialisation: Taxation**

### **BCM5B10: Principles of Taxation**

Lecture Hours per week: 5: Credits 4

**Course Objectives:** It aims at providing a basic knowledge and equips students with the provisions of the Taxation in India. It is intended to provide the candidate with basic knowledge of Income, exempted income, foreign income, residence and tax liability etc.

#### **Specific Objectives:**

1. To impart basic knowledge of taxation system in India,
2. To learn direct and indirect taxes in India.
3. To understand the incidence of Tax in India.
4. To study the provisions related to double taxation and duplication of taxation.
5. To learn the rights and powers of taxation Authorities.

**Module I:** Principles of Taxation: Objectives of Taxation – Effects of taxation on Production – distribution and employment – Canons of Taxation – Tax- GDP Ratio: Meaning – Significance and determinants – Trends in Tax - GDP Ratio – Features of Good Taxation System – Tax equity: benefit Principles of Taxation – Ability to pay - Principles of Taxation – Tax capacity and Tax effort – Meaning of Taxable capacity – Absolute and Relative Capacity – Factors determining taxable capacity. (20 Hours)

**Module II:** Classification of Taxes: Direct and Indirect Taxes – Relative role of Direct and Indirect Taxes in Indian Economy – Advantages and disadvantages of Direct and Indirect taxes – OECD classification: Progressive, Proportional and Regressive Taxes – Advalorem and specific taxes – An overview of Direct and Indirect Taxes in India – Central and State Direct and Indirect Taxes - Distinction between direct and indirect taxes (15 hours).

**Module III:** Incidence of Taxation: Impact and incidence - Meaning – types of Tax incidence Factors determining extent of tax shifting- Taxation and efficiency - Excess burden of taxation – Distribution of Tax burden-Tax evasion in India-Causes and consequences of tax evasion - Methods to curb tax evasion - tax incentives-Rationale, benefits and cost of tax incentives-forms of tax incentives–tax holidays - investment allowance-Deductions and incentives. (15 Hours).

**Module IV:** International double taxation: Assignment rules of foreign income – Source Vs residence – methods to alleviate international tax duplication: Exemption – tax credit method - bilateral tax treaty – multilateral tax treaty – OECD Model & United Nations Model – Tax Convention – International tax avoidance and evasion – Transfer pricing – Tax Heavens – Tax Treaty Shopping – Anti avoidance measures - India Law on double Tax Relief (15 Hours).

**Module V:** Constitutional Provisions Relating to Taxes: Rationale for constitutional arrangements – Distribution of Taxation powers between the Centre and States in the constitution of India – Restriction on the Taxation Powers of the States – Sharing of Central Taxes – Recommendations of the Fourteenth Finance Commission. (10 Hours).

#### **Reference Books:**

1. Musgrave: Richard and Peggy Musgrave, Public Finance in Theory and Practice, Tata Mc Graw Hill Publishing Company Ltd, New Delhi.
2. Peerzode, Sayal Afsal, Economics of Taxation, Atlantic Publishers & Distributors Pvt. Ltd.
3. Tyagi BP, Public Finance, Jai Prakash Nath and Company Meerut.
4. Sury MM, Fiscal Policy Development in India 1947-2007, Indian Tax Foundation in Association with New Century Publications, New Delhi

5. Lekhi RK, Public Finance, Kalyani Publishers, New Delhi
6. Goode Richard Government Finance in Developing Countries, Tat Mc. Graw Hill Publishing Co. Ltd, New Delhi
7. Basic International Taxation Principles, Vol I & II, Roy Robotgi, Taxmann
8. Singhania Vinod K, Direct Taxes Law and Practices, Taxmann Publications (P) Ltd, New Delhi.

**Specific Outcomes:**

1. To understand the method and methodology of taxation on income in India.
2. To learn the provisions related to direct and indirect tax.
3. To knowledge of the incidence of tax in India will help to do business and career well.
4. Knowledge of alleviating double taxation effect will help to reduce tax burden.
5. Understanding of the powers and taxation authorities will help to cooperate with them easily.

**BCM5B11: Indirect Taxes Law and Practice**

Lecture Hours per week: 5 Credits: 4

**Course Objectives:** It aims at providing a basic knowledge and equips students with the provisions of the Indirect Taxation System in India. It is intended to provide the candidate with basic knowledge of taxation and assessment of tax burden.

**Specific Objectives:**

1. To impart basic knowledge of Indirect Taxation system in India,
2. To learn GST and provisions contained therein.
3. To understand the procedure and payment of indirect tax in India.
4. To study the salient features of Excise Duty and tax incidence in foreign trade..
5. To learn the procedures for international trade.

**Module I :** Introduction to Indirect Taxes: Taxation under Constitution – Direct and Indirect Taxes – Indirect Taxes – Concept and Features – Types of Indirect Taxes – Constitutional Provisions relating to Indirect Taxes – Merits and Demerits – Goods and Services Tax – Brief history behind the emergence of GST – Definitions an meaning – Need for GST in India – The scope of GST. (10 Hours)

**Module II:** Goods and Services Tax: 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 – Registration – Persons not liable for registration – compulsory registration in certain cases – procedure for registration - Deemed 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. (20 Hours)

**Module III:** Procedure and Payment of Tax: 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 – inspection, search, seizure and arrest – offences and penalties – Audit by tax authorities – special audit – Power of CAG to call for information. (15 Hours)

**Module IV:** Customs Duty: Introduction – Customs Act 1962 - Scope of Customs Law – Meaning of Customs Duty – important definitions – Customs Authorities – Functions of Customs Department – Taxable event of Import /Export of goods – types of Customs Duties – Classification and valuation of goods – Export Procedures – Import Procedures – Provisions governing import and export of goods – baggage rules – Assessment – Abatement and remission of duty – Exemptions from customs duties – penalty refund and recovery (20 Hours)

**Module V:** Arrival/Departure and Clearance of Goods: Arrival/Departure and Clearance of goods warehousing – duty drawback – clearance of EXIM goods and goods in transit – Transportation and warehousing provisions – special provisions regarding baggage, courier and post provision related to prohibited goods, notified goods, specified goods, illegal importation/exportation of goods (15 Hours).

**Reference Books:**

1. Central Goods and Services Tax 2017
2. The integrated Goods and Services Tax 2017
3. The Union Territory Goods and Service Tax 2017
4. Goods and Service Tax (Compensation to States) 2017
5. The Constitution (101st Amendment) Act 2016
6. Gupta SS (2017). How to meet your obligation India. Taxmann
7. Gupta SS (2017), Vastu and Sevakar. India, Taxmann
8. GST Manual (2018) (Ed), Taxmann
9. Mishra, SK (2017) Indirect Tax Laws: Centax

**Specific Outcomes:**

1. To understand the method and methodology of indirect taxation in India.
2. To learn the provisions related to GST.
3. To know the incidence of indirect tax procedure for assessment and payment of tax.
4. Knowledge of Excise Duty will help to reduce tax burden and clearance easier.
5. Understanding of the procedures and formalities for clearance of goods and services will help to do international business with easiness.

**BCM6B14: Income Tax Assessment**

Lecture Hours per week: 5, Credits: 4

**Course Objectives:** It aims at providing practical skills on computation of taxable income and tax liability of various assesses. It is also intended to familiarise the candidates with the procedure of filing returns.

**Specific Objectives:**

1. To learn to compute taxable income of assesseees.
2. To learn to assess and compute tax liability of Individuals and HUFs.
3. To understand the procedure assessment of Firms and AOPs.
4. To study the salient features of Assessment of Cooperatives and Trusts.
5. To learn the procedures for filing of returns, TDS, Appeals etc..

**Module I:** Computation of Taxable Income: Clubbing of incomes and aggregation of incomes – Set off and Carry forward of losses – Incomes exempt from tax – Agricultural income and its tax

treatment – Deductions from Gross Total Income – Rebate and Relief – Computation of Total Income (15 Hours)

**Module II:** Assessment of Various Entities:

1. Assessment of Individuals: Treatment of Income received from different institutions – Computation of Taxable Income and Tax Liability – Application of Alternate Minimum Tax (AMT) on Individuals – Tax Planning for Individuals with respect to all 5 heads of income, deductions, exemptions, rebate, relief, concessions and incentives.
2. Assessment of Hindu Undivided Family: Schools of Hindu Law – Residential Status of HUF – Income not to be treated as Family Income – Computation of Total Income of HUF and Tax Liability. (25 Hours)

**Module III:** Assessment of Firms and Association of Persons:

1. Assessment of Firms – Computation of Book Profit – Remuneration to Partners – Computation of Total Income and Tax Liability.
2. Assessment of AOP/BOI – Computation of Total Income of AOP/BOI – Tax liability of AOP/BOI – Treatment of Shares of income from AOP/BOI (15 Hours).

**Module IV:** Assessment of Cooperative Societies and Trusts: Cooperative Societies – Meaning – Deductions u/s. 80P – Other deductions – Computation of taxable income and tax liability. Trusts: Definition – Creation – Registration – Types of Trusts – Tax exemptions – Accumulation of income – income not exempted – Assessment of Trust. (10 Hours).

**Module V:** Procedure for Assessment: Filing of different types of Returns of Income – Types of Assessment – Deduction and Collection of Tax at Source – Advance Payment of Tax – Recovery of Tax – Income Tax Authorities – Appeals and Revisions – Penalties and Prosecutions. (10 Hours)  
(Theory and problems in the ratio of 40% and 60% respectively)

**References:**

1. Mehrotra HC, Goyal SP, Direct Taxes, Sahitya Bhavan, New Delhi.
2. Bhagavati Prasad, Direct Taxes Law and Practice, Wishwa Prakashan, New Delhi.
3. Vinod K Singhania and Kapil Singhania, Taxmann, Direct Taxes Laws and Practice.
4. Gaur VP, Narang, income Tax Law and Practice, Kalyani Publishers.
5. Lal BB, Direct Taxes, Konark Publishing House, New Delhi.

**Specific Outcomes:**

1. To understand the method and methodology of computing tax liability of assesseees.
2. Knowledge of assessment of Individuals and HUFs will help to reduce tax burden.
3. Understanding of the assessment of Firms and AOPs will help to get easy employment.
4. Knowledge of Cooperative assessment and Trust will also help to get better employment.
5. Understanding procedures and formalities for filing of returns and related issues will get better advantage to the candidate.

## **BCM6B15: Corporate Taxation and Tax Planning**

Lecture Hours per week: 5 Credit: 5

**Course Objectives:** It aims at providing practical skills on computation of taxable income and tax liability of Corporates. It is also intended to acquaint with the concept of tax planning and tax Management.

### **Specific Objectives:**

1. To learn the provisions related to types of companies, losses, deductions etc.
2. To learn to assess and compute tax liability of Companies.
3. To understand the provisions for tax planning and management.
4. To study the tax incidence of Bonus shares, owning or leasing make or buy etc
5. To learn the factors to be considered before setting up of new business.

**Module I:** Assessment of Companies: Definition of Company-Types of Companies-Residential Status and incidence of tax-carry forward and set off of losses in the case of companies deduction available to corporate assessee-Computation of Corporate Tax. (15 Hours).

**Module II:** Computation of Taxable Income and Tax liability: Special provisions applicable to assessment of Total Income of companies – Computation of total Income of Companies – Determination of amount of Corporate Tax liability- Minimum Alternate Tax – Tax on distributed profits of domestic companies – Tax on amount distributed to unit holders – Security Transaction Tax. (25 Hours).

**Module III:** Introduction to Tax Planning: Meaning of Tax Planning and Management, Tax evasion and Tax avoidance - nature and scope of tax planning and management in the corporate sector – justification of Corporate Tax Planning and Management (10 Hours).

**Module IV:** Tax Planning for Specific Management Decisions: Tax planning with capital structure decisions- dividend policy – bonus shares – investments and Capital Gains – Owning or Leasing of an asset- make or buy, repair/replace. Export or domestic sales, shut down or continue. (15 Hours).

**Module V:** Tax Planning for setting up of a new business: Implication of Tax Concessions and Incentives for Corporate Decision in respect of setting up of a new business, location, nature and form of business – Tax Planning relating to Special Economic Zones (SEZ), Export Processing Zones, Infrastructure Sector and backward areas – Tax Incentives for exports. (10 Hours). (Theory and problem may be in the ratio of 50%: 50% respectively).

### **References:**

1. Mehrotra HC, Goyal SP, Direct Taxes, Sahitya Bhavan, New Delhi.
2. Vinod K Singhania and Monica Singhania, Corporate Tax Planning and Business Tax procedures, Taxmann Publications Pvt Ltd. New Delhi.
3. Corporate Tax Planning and Management' Lakhotia Vision Publishers.
4. Agarwal PK, Tax Planning for Companies, Hind law Publishers, New Delhi.
5. Manmohan, Direct Taxes with Tax Planning
6. Bhagavati Prasad, Direct Taxes Law and Practice, Wishwa Prakashan, New Delhi.
7. Lal BB & N. Vashisht, Direct Taxes, Income Tax and Tax Planning, Konark Publishing House, New Delhi.

8. Girish Ahuja & Ravi Gupta, Direct Tax Law and Practice and Tax Planning, Bharat Law House Pvt. Ltd, New Delhi

**Specific Outcomes:**

1. To understand the method and methodology of computing tax liability of companies.
2. Knowledge of assessment of Companies will help to reduce tax burden.
3. Understanding of the provisions related to tax planning and management will help to reduce tax liability.
4. Knowledge of the tax incidence on buy or lease, make or buy etc will help the organisation in the long run.
5. Understanding of the factors to be considered before setting up of a business help to reap long run tax advantages.

# **University of Calicut**

## **Proposal for switching to Outcome Based Education in Commerce**

### **B.Com Programme**

#### **Programme Objectives:**

1. To bring up students with competitive edge with clear vision of concepts, skills for application of knowledge in all the areas of Commerce and Management.
2. To improve interdisciplinary thoughts and application in business decisions.
3. To improve innovative thinking, creative insights, analytical ability, methodological approach and critical judgments by students.
4. To provide a strong foundation for higher learning in commerce and management.
5. To improve communication skills to facilitate mobility of men, materials and knowledge.
6. To bring up young people with thorough knowledge of Business organisations, its establishment and conduct.
7. To equip students with latest information about the methods of accounting prevalent in the country and the refinements taking place in the world.
8. To equip students with up-to-date knowledge on basic economic principles, its significance and application in business and business decisions.
9. To equip students with thorough knowledge on the theory and application of descriptive, analytical and inferential statistics in business situations.
10. To bring up students with up-to-date knowledge on the principles, theories and practices of Management.
11. To provide students with information on the legal frame work of business organisations and various statutory requirements to be complied with.
12. To provide students with a provision to specialize in an area of their interest like Finance, Cooperation, Islamic Finance, Banking & Insurance, Marketing, Taxation, Travel & Tourism, Computer applications and Human Resource.
13. To provide young entrepreneurs with clear understanding of its Prospects and Possibilities capable of establishing and managing business units.
14. To provide students with clear understanding of direct and indirect taxation system in the country.



**Programme Outcomes:****On completion of the B.Com Programme, the Students will be capable of:**

1. The students will get new ideas, insights and thoughts. The mindset of students will change. They get new ideas and practical experience. Such students can face challenges with confidence and succeed in life.
2. The students will be thorough with the procedures and formalities of establishment and management of business units. As all aspects are well debated, it will be easy for them to establish and successfully run business units.
3. The students will be conversant with the various accounting principles and practices. All will be capable of recording, generating financial reports and arriving at conclusions and predictions.
4. The inter-disciplinary approach will help students to solve business issues easily and will emerge as successful entrepreneurs in future.
5. The multidisciplinary in-depth learning across all related topics of business and industry will definitely pave a strong foundation for higher learning in commerce and management.
6. In depth understanding of management principles will help to create managerial aptitude and skills in students will foster successful managers for future.
7. In depth understanding of Accounting principles and practices coupled with interdisciplinary learning will help to create newer ideas in accounting and will bring in innovative and creative professionals in Finance, Cost and Management.
8. The knowledge of direct and indirect taxation will open up a new area of living by students. Information on both direct and indirect taxation systems will cut open a wider area of employment and professionalism.
9. The improved communication skills and basic understanding of laws in force of the country will definitely add to the content level and level of interaction by students.
10. Students become more confident, self-reliant, competent and Competitive with practical insights and thorough learning.

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# University of Calicut

## Proposal for switching to Outcome Based Education in Commerce

### B.Com Programme

#### Programme Objectives:

1. To bring up students with competitive edge with clear vision of concepts, skills for application of knowledge in all the areas of Commerce and Management.
2. To improve interdisciplinary thoughts and application in business decisions.
3. To improve innovative thinking, creative insights, analytical ability, methodological approach and critical judgments by students.
4. To provide a strong foundation for higher learning in commerce and management.
5. To improve communication skills to facilitate mobility of men, materials and knowledge.
6. To bring up young people with thorough knowledge of Business organisations, its establishment and conduct.
7. To equip students with latest information about the methods of accounting prevalent in the country and the refinements taking place in the world.
8. To equip students with up-to-date knowledge on basic economic principles, its significance and application in business and business decisions.
9. To equip students with thorough knowledge on the theory and application of descriptive, analytical and inferential statistics in business situations.
10. To bring up students with up-to-date knowledge on the principles, theories and practices of Management.
11. To provide students with information on the legal frame work of business organisations and various statutory requirements to be complied with.
12. To provide students with a provision to specialize in an area of their interest like Finance, Cooperation, Islamic Finance, Banking & Insurance, Marketing, Taxation, Travel & Tourism, Computer applications and Human Resource.
13. To provide young entrepreneurs with clear understanding of its Prospects and Possibilities capable of establishing and managing business units.
14. To provide students with clear understanding of direct and indirect taxation system in the country.