



PONDICHERY UNIVERSITY

PUDUCHERRY

**B.Com
(General), (FT), (CM) & (CS)**

DEGREE PROGRAMME

SEMESTER PATTERN

REVISED SYLLBI & REGULATIONS UNDER CBCS

(For all affiliated colleges)

WITH EFFECT FROM

ACADEMIC YEAR 2017 – 2018

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1. CURRICULUM STRUCTURE

COURSE CURRICULUM FOR CHOICE BASED CREDIT SYSTEM

B.COM – GENERAL

To be implemented from 2017-18 onwards

| Course | Sub Code | Title of the Paper | Credits Allotted | | Teaching Hours |
|--------------------------------|-------------------------------------|--|-------------------|----------------|----------------|
| Semester-I | | | 20 Credits | | |
| Course | Sub Code | Title of the Paper | Lecture | Tutorial / Lab | Teaching Hours |
| MIL – 1 | LHIN/LTAM/LFRE/LMAL /LTEL/LBEN/LSAN | HINDI-I/ TAMIL –I //MALAYALAM - I/TELUGU-I / BENGALI – I/SANSKRIT-I | 3 | - | 4 |
| ENGL – 1 | ENGL 112 | ENGLISH – I | 3 | - | 5 |
| DSC – 1A | BCGN 111 | FINANCIAL ACCOUNTING | 4 | 2 | 9 |
| DSC – 2A | BCGN 112 | BUSINESS LAW | 4 | 2 | 9 |
| AECC - 1 | PADM 113 | PUBLIC ADMINISTRATION | 2 | - | 3 |
| Total | | | 16 | 4 | 30 |
| Semester-II | | | 20 Credits | | |
| MIL - 2 | LHIN/LTAM/LFRE/ LMAL/LTEL/LBEN/LSAN | HINDI-II/TAMIL –II /MALAYALAM -II/TELUGU-II/ BENGALI – II/ SANSKRIT-II | 3 | - | 4 |
| ENGL - 2 | ENGL 122 | ENGLISH – II | 3 | - | 5 |
| DSC – 1B | BCGN 121 | BUSINESS MANAGEMENT | 4 | 2 | 9 |
| DSC – 2B | BCGN 122 | COMPANY LAW | 4 | 2 | 9 |
| AECC - 2 | ENVS 123 | ENVIRONMENTAL STUDIES | 2 | - | 3 |
| Total | | | 16 | 4 | 30 |
| Semester-III | | | 20 Credits | | |
| DSC – 1C | BCGN 231 | GOODS AND SERVICES TAX | 4 | 2 | 9 |
| DSC – 2C | BCGN 232 | BUSINESS STATISTICS | 4 | 2 | 9 |
| DSC – 3C | BCGN 233 | MANAGEMENT ACCOUNTING- I | 4 | 2 | 9 |
| SEC - 1 | BCGN 234 | COMMUNICATIVE SKILLS | 2 | - | 3 |
| Total | | | 14 | 6 | 30 |
| Semester-IV | | | 20 Credits | | |
| DSC – 1D | BCGN 241 | MANAGEMENT ACCOUNTING - II | 4 | 2 | 9 |
| DSC – 2D | BCGN 242 | COST ACCOUNTING | 4 | 2 | 9 |
| DSC – 3D | BCGN 243 | INCOME TAX | 4 | 2 | 9 |
| SEC - 2 | BCGN 244 | ARITHMETIC SKILLS | 2 | - | 3 |
| Total | | | 14 | 6 | 30 |
| Semester-V | | | 20 Credits | | |
| SEC - 3 | BCGN 351 | COMPUTER APPLICATION SKILLS | 2 | - | 3 |
| DSE – 1A | BCGN 352 | FINANCIAL MANAGEMENT | 4 | 1 | 7 or 8 |
| DSE – 2A | BCGN 353 | FINANCIAL MARKET OPERATIONS | 4 | 1 | 7 or 8 |
| DSE – 3A | BCGN 354 | PRINCIPLES OF MARKETING | 4 | 1 | 7 or 8 |
| DSE – 4A | BCGN 355 | CONSUMER BEHAVIOUR | 4 | 1 | 7 or 8 |
| DSE – 5A | BCGN 356 | CORPORATE ACCOUNTING | 4 | 1 | 7 or 8 |
| GE - 1 | BCGN 357 | PRINCIPLES OF MICRO ECONOMICS | 3 | - | 5 |
| Total | | | 17 | 3 | 30 |
| Semester-VI | | | 20 Credits | | |
| SEC - 4 | BCGN 361 | ENTREPRENEURIAL SKILLS | 2 | - | 3 |
| DSE – 1B | BCGN 362 | BANK MANAGEMENT | 4 | 1 | 7 or 8 |
| DSE – 2B | BCGN 363 | ESSENTIALS OF E-COMMERCE | 4 | 1 | 7 or 8 |
| DSE – 3B | BCGN 364 | AUDITING | 4 | 1 | 7 or 8 |
| DSE – 4B | BCGN 365 | ORGANIZATIONAL BEHAVIOUR | 4 | 1 | 7 or 8 |
| DSE – 5B | BCGN 366 | HUMAN RESOURCE MANAGEMENT | 4 | 1 | 7 or 8 |
| GE - 2 | BCGN 367 | INDIAN ECONOMY | 3 | - | 5 |
| Total | | | 17 | 3 | 30 |
| Total Number of Credits | | | 94 | 26 | 180 |

COURSE CURRICULUM FOR CHOICE BASED CREDIT SYSTEM

B.COM – FOREIGN TRADE

To be implemented from 2017-18 onwards

| Course | Sub Code | Title of the Paper | Credits Allotted | | Teaching Hours |
|--------------------------------|-------------------------------------|---|-------------------|----------------|----------------|
| Semester-I | | | 20 Credits | | |
| Course | Sub Code | Title of the Paper | Lecture | Tutorial / Lab | Teaching Hours |
| MIL – 1 | LHIN/LTAM/LFRE/LMAL /LTEL/LBEN/LSAN | HINDI-I/TAMIL-I /MALAYALAM - I/TELUGU-I / BENGALI – I/SANSKRIT-I | 3 | - | 4 |
| ENGL – 1 | ENGL 112 | ENGLISH – I | 3 | - | 5 |
| DSC – 1A | BCFT 111 | FINANCIAL ACCOUNTING | 4 | 2 | 9 |
| DSC – 2A | BCFT 112 | BUSINESS LAW | 4 | 2 | 9 |
| AECC – 1 | PADM 113 | PUBLIC ADMINISTRATION | 2 | - | 3 |
| Total | | | 16 | 4 | 30 |
| Semester-II | | | 20 Credits | | |
| MIL - 2 | LHIN/LTAM/LFRE/LMAL /LTEL/LBEN/LSAN | HINDI-II/TAMIL –II /MALAYALAM -II/TELUGU-II/ BENGALI - II/SANSKRIT-II | 3 | - | 4 |
| ENGL - 2 | ENGL 122 | ENGLISH – II | 3 | - | 5 |
| DSC – 1B | BCFT 121 | BUSINESS MANAGEMENT | 4 | 2 | 9 |
| DSC – 2B | BCFT 122 | COMPANY LAW | 4 | 2 | 9 |
| AECC - 2 | ENVS 123 | ENVIRONMENTAL STUDIES | 2 | - | 3 |
| Total | | | 16 | 4 | 30 |
| Semester-III | | | 20 Credits | | |
| DSC – 1C | BCFT 231 | GOODS AND SERVICES TAX | 4 | 2 | 9 |
| DSC – 2C | BCFT 232 | BUSINESS STATISTICS | 4 | 2 | 9 |
| DSC – 3C | BCFT 233 | MANAGEMENT ACCOUNTING – I | 4 | 2 | 9 |
| SEC - 1 | BCFT 234 | COMMUNICATIVE SKILLS | 2 | - | 3 |
| Total | | | 14 | 6 | 30 |
| Semester-IV | | | 20 Credits | | |
| DSC – 1D | BCFT 241 | MANAGEMENT ACCOUNTING - II | 4 | 2 | 9 |
| DSC – 2D | BCFT 242 | COST ACCOUNTING | 4 | 2 | 9 |
| DSC – 3D | BCFT 243 | INCOME TAX | 4 | 2 | 9 |
| SEC - 2 | BCFT 244 | ARITHMETIC SKILLS | 2 | - | 3 |
| Total | | | 14 | 6 | 30 |
| Semester-V | | | 20 Credits | | |
| SEC - 3 | BCFT 351 | COMPUTER APPLICATION SKILLS | 2 | - | 3 |
| DSE – 1A | BCFT 352 | FUNDAMENTALS OF INTERNATIONAL TRADE | 4 | 1 | 7 or 8 |
| DSE – 2A | BCFT 353 | FOREIGN TRADE PROMOTION | 4 | 1 | 7 or 8 |
| DSE – 3A | BCFT 354 | GLOBAL RESOURCES | 4 | 1 | 7 or 8 |
| DSE – 4A | BCFT 355 | INTERNATIONAL ECONOMICS | 4 | 1 | 7 or 8 |
| DSE – 5A | BCFT 356 | EXIM FINANCE, SHIPPING & INSURANCE | 4 | 1 | 7 or 8 |
| GE - 1 | BCFT 357 | PRINCIPLES OF MICRO ECONOMICS | 3 | - | 5 |
| Total | | | 17 | 3 | 30 |
| Semester-VI | | | 20 Credits | | |
| SEC - 4 | BCFT 361 | ENTREPRENEURIAL SKILLS | 2 | - | 3 |
| DSE – 1B | BCFT 362 | INTERNATIONAL MARKETING | 4 | 1 | 7 or 8 |
| DSE – 2B | BCFT 363 | FOREIGN TRADE PROCEDURES & DOCUMENTATION | 4 | 1 | 7 or 8 |
| DSE – 3B | BCFT 364 | FOREX MANAGEMNET | 4 | 1 | 7 or 8 |
| DSE – 4B | BCFT 365 | LOGISTICS MANAGEMENT | 4 | 1 | 7 or 8 |
| DSE – 5B | BCFT 366 | INSTITUTIONAL TRAINING & REPORT | 4 | 1 | 7 or 8 |
| GE - 2 | BCFT 367 | INDIAN ECONOMY | 3 | - | 5 |
| Total | | | 17 | 3 | 30 |
| Total Number of Credits | | | 94 | 26 | 180 |

**CURRICULUM FOR CHOICE BASED CREDIT SYSTEM IN
B.COM – COOPERATE MANAGEMENT
To be implemented from 2017-18 onwards**

| Course | Sub Code | Title of the Paper | Credits Allotted | | Teaching Hours |
|--------------------------------|-------------------------------------|--|-------------------|----------------|----------------|
| Semester-I | | | 20 Credits | | |
| Course | Sub Code | Title of the Paper | Lecture | Tutorial / Lab | Teaching Hours |
| MIL - 1 | LHIN/LTAM/LFRE/LMAL /LTEL/LBEN/LSAN | HINDI-I/TAMIL-I /MALAYALAM - I/TELUGU-I / BENGALI – I/SANSKRIT-I | 3 | - | 4 |
| ENGL - 1 | ENGL 112 | ENGLISH – I | 3 | - | 5 |
| DSC – 1A | BCCM 111 | FINANCIAL ACCOUNTING | 4 | 2 | 9 |
| DSC – 2A | BCCM 112 | BUSINESS LAW | 4 | 2 | 9 |
| AECC - 1 | PADM 113 | PUBLIC ADMINISTRATION | 2 | - | 3 |
| Total | | | 16 | 4 | 30 |
| Semester-II | | | 20 Credits | | |
| MIL - 2 | LHIN/LTAM/LFRE/LMAL /LTEL/LBEN/LSAN | HINDI-II/TAMIL-II /MALAYALAM - II/TELUGU-I / BENGALI – I/SANSKRIT-II | 3 | - | 4 |
| ENGL - 2 | ENGL 122 | ENGLISH – II | 3 | - | 5 |
| DSC – 1B | BCCM 121 | BUSINESS MANAGEMENT | 4 | 2 | 9 |
| DSC – 2B | BCCM 122 | COMPANY LAW | 4 | 2 | 9 |
| AECC - 2 | ENVS 123 | ENVIRONMENTAL STUDIES | 2 | - | 3 |
| Total | | | 16 | 4 | 30 |
| Semester-III | | | 20 Credits | | |
| DSC – 1C | BCCM 231 | GOODS AND SERVICES TAX | 4 | 2 | 9 |
| DSC – 2C | BCCM 232 | BUSINESS STATISTICS | 4 | 2 | 9 |
| DSC – 3C | BCCM 233 | MANAGEMENT ACCOUNTING – I | 4 | 2 | 9 |
| SEC - 1 | BCCM 234 | COMMUNICATIVE SKILLS | 2 | - | 3 |
| Total | | | 14 | 6 | 30 |
| Semester-IV | | | 20 Credits | | |
| DSC – 1D | BCCM 241 | MANAGEMENT ACCOUNTING – II | 4 | 2 | 9 |
| DSC – 2D | BCCM 242 | COST ACCOUNTING | 4 | 2 | 9 |
| DSC – 3D | BCCM 243 | INCOME TAX | 4 | 2 | 9 |
| SEC - 2 | BCCM 244 | ARITHMETIC SKILLS | 2 | - | 3 |
| Total | | | 14 | 6 | 30 |
| Semester-V | | | 20 Credits | | |
| SEC - 3 | BCCM 351 | COMPUTER APPLICATION SKILLS | 2 | - | 3 |
| DSE – 1A | BCCM 352 | PRINCIPLES AND PRACTICE OF CO-OPERATION | 4 | 1 | 7 or 8 |
| DSE – 2A | BCCM 353 | CO-OPERATIVE CREDIT AND BANKING | 4 | 1 | 7 or 8 |
| DSE – 3A | BCCM 354 | CO-OPERATIVE ACCOUNTING | 4 | 1 | 7 or 8 |
| DSE – 4A | BCCM 355 | CO-OPERATIVE LAW | 4 | 1 | 7 or 8 |
| DSE – 5A | BCCM 356 | CO-OPERATIVE AUDITING | 4 | 1 | 7 or 8 |
| GE - 1 | BCCM 357 | PRINCIPLES OF MICRO ECONOMICS | 3 | - | 5 |
| Total | | | 17 | 3 | 30 |
| Semester-VI | | | 20 Credits | | |
| SEC - 4 | BCCM 361 | ENTREPRENEURIAL SKILLS | 2 | - | 3 |
| DSE – 1B | BCCM 362 | NON- CREDIT CO-OPERATIVES | 4 | 1 | 7 or 8 |
| DSE – 2B | BCCM 363 | CO-OPERATIVE MANAGEMENT & ADMINISTRATION | 4 | 1 | 7 or 8 |
| DSE – 3B | BCCM 364 | MARKETING MANAGEMENT IN CO-OPERATIVES | 4 | 1 | 7 or 8 |
| DSE – 4B | BCCM 365 | HUMAN RESOURCE MNGEMENT IN CO-OPERATIVES | 4 | 1 | 7 or 8 |
| DSE – 5B | BCCM 366 | COOPERATIVE INSTITUTIONAL TRAINING AND REPORT | 4 | 1 | 7 or 8 |
| GE - 2 | BCCM 367 | INDIAN ECONOMY | 3 | - | 5 |
| Total | | | 17 | 3 | 30 |
| Total Number of Credits | | | 94 | 26 | 180 |

COURSE CURRICULUM FOR CHOICE BASED CREDIT SYSTEM
B.COM – CORPORATE SECRETARYSHIP
To be implemented from 2017-18 onwards

| Course | Sub Code | Title of the Paper | Credits Allotted | | Teaching Hours |
|--------------------------------|-------------------------------------|---|-------------------|----------------|----------------|
| Semester-I | | | 20 Credits | | |
| Course | Sub Code | Title of the Paper | Lecture | Tutorial / Lab | Teaching Hours |
| MIL - 1 | LHIN/LTAM/LFRE/LMAL /LTEL/LBEN/LSAN | HINDI-I/TAMIL –I /MALAYALAM - I/TELUGU-I / BENGALI – I/SANSKRIT-I | 3 | - | 4 |
| ENGL - 1 | ENGL 112 | ENGLISH – I | 3 | - | 5 |
| DSC – 1A | BCCS 111 | FINANCIAL ACCOUNTING | 4 | 2 | 9 |
| DSC – 2A | BCCS 112 | BUSINESS LAW | 4 | 2 | 9 |
| AECC - 1 | PADM 113 | PUBLIC ADMINISTRATION | 2 | - | 3 |
| Total | | | 16 | 4 | 30 |
| Semester-II | | | 20 Credits | | |
| MIL - 2 | LHIN/LTAM/LFRE/LMAL /LTEL/LBEN/LSAN | HINDI-II/TAMIL–II /MALAYALAM- II/TELUGU-II/ BENGALI – II/ SANSKRIT-II | 3 | - | 4 |
| ENGL - 2 | ENGL 122 | ENGLISH – II | 3 | - | 5 |
| DSC – 1B | BCCS 121 | BUSINESS MANAGEMENT | 4 | 2 | 9 |
| DSC – 2B | BCCS 122 | COMPANY LAW | 4 | 2 | 9 |
| AECC - 2 | ENVS 123 | ENVIRONMENTAL STUDIES | 2 | - | 3 |
| Total | | | 16 | 4 | 30 |
| Semester-III | | | 20 Credits | | |
| DSC – 1C | BCCS 231 | GOODS AND SERVICES TAX | 4 | 2 | 9 |
| DSC – 2C | BCCS 232 | BUSINESS STATISTICS | 4 | 2 | 9 |
| DSC – 3C | BCCS 233 | MANAGEMENT ACCOUNTING - I | 4 | 2 | 9 |
| SEC - 1 | BCCS 234 | COMMUNICATIVE SKILLS | 2 | - | 3 |
| Total | | | 14 | 6 | 30 |
| Semester-IV | | | 20 Credits | | |
| DSC – 1D | BCCS 241 | MANAGEMENT ACCOUNTING - II | 4 | 2 | 9 |
| DSC – 2D | BCCS 242 | COST ACCOUNTING | 4 | 2 | 9 |
| DSC – 3D | BCCS 243 | INCOME TAX | 4 | 2 | 9 |
| SEC - 2 | BCCS 244 | ARITHMETIC SKILLS | 2 | - | 3 |
| Total | | | 14 | 6 | 30 |
| Semester-V | | | 20 Credits | | |
| SEC - 3 | BCCS 351 | COMPUTER APPLICATION SKILLS | 2 | - | 3 |
| DSE – 1A | BCCS 352 | SECRETARIAL PRACTICE | 4 | 1 | 7 or 8 |
| DSE – 2A | BCCS 353 | CORPORATE CONTROL SYSTEM | 4 | 1 | 7 or 8 |
| DSE – 3A | BCCS 354 | CORPORATE FINANCIAL MANAGEMENT | 4 | 1 | 7 or 8 |
| DSE – 4A | BCCS 355 | MONEY AND FINANCIAL SYSTEM | 4 | 1 | 7 or 8 |
| DSE – 5A | BCCS 356 | CORPORATE ACCOUNTING | 4 | 1 | 7 or 8 |
| GE - 1 | BCCS 357 | PRINCIPLES OF MICRO ECONOMICS | 3 | - | 5 |
| Total | | | 17 | 3 | 30 |
| Semester-VI | | | 20 Credits | | |
| SEC - 4 | BCCS 361 | ENTREPRENEURIAL SKILLS | 2 | - | 3 |
| DSE – 1B | BCCS 362 | CORPORATE AUDITING | 4 | 1 | 7 or 8 |
| DSE – 2B | BCCS 363 | CORPORATE GOVERNANCE | 4 | 1 | 7 or 8 |
| DSE – 3B | BCCS 364 | PRINCIPLES OF MARKETING | 4 | 1 | 7 or 8 |
| DSE – 4B | BCCS 365 | RESEARCH TECHNIQUES | 4 | 1 | 7 or 8 |
| DSE – 5B | BCCS 366 | INSTITUTIONAL TRAINING & REPORT | 4 | 1 | 7 or 8 |
| GE - 2 | BCCS 367 | INDIAN ECONOMY | 3 | - | 5 |
| Total | | | 17 | 3 | 30 |
| Total Number of Credits | | | 94 | 26 | 180 |

2. REGULATIONS & QUESTION PAPER

PONDICHERRY UNIVERSITY

**BACHELOR OF COMMERCE
(GENERAL, FOREIGN TRADE, COOPERATIVE MANAGEMENT &
CORPORATE SECRETARYSHIP)
DEGREE COURSE CBCS REGULATIONS**

(WITH EFFECT FROM ACADEMIC YEAR 2017 – 2018)

AIM OF THE COURSE:

The B. Com Degree programme provides ample exposure to courses from the fields of Commerce, Accountancy and Management. The course equips the students for entry level jobs in Industry, a key contributor to the economic development of the country.

DURATION OF THE COURSE:

The duration of the B.Com Degree programme shall be for three academic years of six semesters.

ELIGIBILITY FOR ADMISSION:

Candidates for admission to the first year of the B.Com Degree shall require to have passed the Higher Secondary Course examination (+2) of any board or equivalent recognized by the Pondicherry University, having commerce and / or accountancy as one of the courses.

For lateral entry, candidates who passed Diploma in Commerce or Diploma in Modern Office Practice (3 years course) awarded by Directorate of Technical Education of Tamil Nadu or other states shall be admitted to the second year of B.Com Degree Programme.

AGE LIMIT:

The rules are as applicable to other Under Graduate Courses as prevailing in Pondicherry University.

COURSE OF STUDY

The course of study for B.Com Degree shall comprise the following.

Part I - Language (Any one of the Part I language under the option of the candidate for first year only. This includes Hindi, Tamil, Malayalam, Sanskrit, Telugu and Bengali). The syllabus and text books for the Language courses are as prescribed by Pondicherry University from time to time.

Part II - English (for first year only). The syllabus and text books for the English courses are as prescribed by Pondicherry University from time to time.

Part III – Includes Discipline Specific Courses both Compulsory (DSC) and Electives (DSE) Skill Enhancement Courses (SEC) Ability Enhancement Compulsory Courses (AECC) and Generic Elective Courses (GE). The syllabus and text books for major courses are as prescribed for the Board of Studies (B.Com Degree Course) Pondicherry University from time to time.

EXAMINATION

There shall be examinations at the end of each semester i.e. December/April. A student who does not pass the examination in any course(s) shall be permitted to appear in such failed course(s) in the subsequent semester examinations. No student shall be permitted to register for a subsequent examination without having registered at the first appearance. In this regard, the rules and regulations prevailing in the University in respect of other courses will be followed. The results of all the examinations will be communicated to the students through the Principals of the respective Colleges.

SCHEME OF EXAMINATION:

All the theory/practical examinations will be of three hours duration. The maximum marks for each course shall be 100. Passing minimum for theory examinations is 40. For the Course Computer Application Skills - B.Com (General / Foreign Trade / Cooperative Management / Corporate Secretaryship) and for the Course E-Commerce courses - B.Com (General) 50 marks shall be for theory and 50 marks shall be for practical): Passing minimum shall be 20 marks each for theory and for practical components separately. (The internal assessment constitutes 25 marks for Practical only).

EVALUATION:

Theory/Practical examinations will be evaluated by Pondicherry University.

ATTENDANCE:

A Student shall be permitted to appear for the examination in a course of study only if

1. He/She secures not less than 75% attendance in the course concerned.
2. He/She may be allowed to appear for the examination under condonation category not below 60% of attendance.

CLASSIFICATION OF SUCCESSFUL CANDIDATES:

1. Students who pass in all the examinations in all the 3 years and secures an aggregate of not less than 60% of the total marks in the University examinations shall be declared to have passed the examination for the degree in First Class.
2. Students who pass in all the examinations in all the 3 years and secures an aggregate of not less than 50% of the total marks in the University examinations shall be declared to have passed the examination for the degree in Second Class.
3. All other successful Students who secure from 40% to 49% shall be declared to have passed the examination for the degree in Third Class.
4. For the purpose of declaring a Student to have qualified for the degree of B.Com in First Class/ Second Class / Third Class, marks obtained in Part III alone will be the criteria, provided he/she has secured the prescribed passing minimum in Part I and Part II.
5. There shall be no classification for Part I and Part II.

AWARD OF THE DEGREE:

The student should have undergone the prescribed course of study for a period of not less than 3 years and passed the prescribed examination course of study for a period not less than 3 years and passed the prescribed examinations in all the courses / years. Further, a Student will get a maximum of six years only from the year of admission to pass all the courses.

REVISION OF REGULATIONS AND CURRICULUM:

The University may, from time to time, revise, amend and change the Regulations and Curriculum, if found necessary.

PONDICHERRY UNIVERSITY

B.COM (General, FT, CM & CS) DEGREE COURSE

QUESTION PAPER PATTERN UNDER CBCS

(WITH EFFECT FROM ACADEMIC YEAR 2017 – 2018)

FOR QUANTITATIVE PAPERS

SECTION A: Answer any 5 out of 8 Questions (5 X 7 Marks = 35 Marks)

SECTION B: Answer any 2 out of 3 Questions (2 X 20 Marks = 40 marks)

FOR OTHER PAPERS

SECTION A: Answer all Questions (5 X 2 Marks = 10 Marks)

SECTION B: Answer any 5 out of 8 Questions (5 X 7 Marks = 35 Marks)

SECTION C: Answer any 2 out of 3 Questions (2 X 15 Marks = 30 Marks)

3. CHOICE BASED CREDIT SYSTEM GUIDELINES

CHOICE BASED CREDIT SYSTEM GUIDELINES

1. INTRODUCTION

The Choice Based Credit System (CBCS) is being introduced in affiliated colleges of Pondicherry University for select UG courses from the academic year 2017-2018 onwards in accordance with the directives of University Grants Commission (UGC). The system provides an opportunity to students to design curriculum to suit individual needs, mobility across related disciplines and institutions in both horizontal and vertical manner. This System enables a student to obtain a degree in a course by earning required number of credits prescribed for that degree. Number of credits earned by the student reflects knowledge or skill acquired and performance in each course is reflected in grades. The grade points earned for each course reflect the student's performance in that course. The students should study prescribed courses like Discipline Specific Core Courses, Ability Enhancement Compulsory Courses, Public Administration, Environment Awareness etc. They are allowed to exercise choices in selection of courses that are Discipline Specific Elective Courses, Skill Enhancement Courses, General Electives, and Modern Indian Language etc., out of those offered by departments within college or any other college/institution affiliated to Pondicherry University (PU) or any other PU recognized institutions. While allowing students to exercise choices, Pondicherry University notifies regulations by taking into account the practicality. Overall, CBCS is meant to promote student centric education instead of system centric education that is in vogue at present.

The following regulations for effective implementation of CBCS at the Under-graduate (UG) level in Arts, Science, and Commerce are adopted as per guidelines prescribed by UGC.

2. DEFINITIONS OF KEYWORDS

Programme: An educational program leading to award of a degree/ diploma/ certificate.

Programme Committee: Each Program of Study shall have a Programme Committee to oversee implementation of the program.

Course: Usually a course referred to as 'course' is a component of the Programme of Study. All courses need not carry the same weight. The courses should define learning objectives and

learning outcomes. A course may be designed to comprise lectures/ tutorials/laboratory work/ field work/ outreach activities/ project work/ vocational training/viva/ seminars/term courses/assignments/ presentations/ self-study etc., or a combination of some of these.

Core Course: There shall be Core Courses in the first four semesters. These courses shall be compulsorily studied by a student.

Elective Course: Elective Course is a course which can be chosen from a pool of courses. It may be:

- Supportive to the discipline of study
- Providing an expanded scope
- Enabling an exposure to some other discipline/domain
- Nurturing student's proficiency/skill.

An elective may be "Generic Elective" focusing on those courses which add generic proficiency to the students. An elective may be "Discipline Centric" or may be chosen from an unrelated discipline. It may be called an "Open Elective."

Foundation Course: The Foundation Courses may be of two kinds: Compulsory Foundation and Elective foundation. "Compulsory Foundation" courses are the courses based upon the content that leads to Knowledge enhancement. They are mandatory for all disciplines. Elective Foundation courses are value-based and are aimed at providing ethical and humanistic education.

Repeat Course: If a student gets (i) less than 40% in the internal assessment and fails in the course or (ii) fails to get the required attendance, the student shall repeat the course when offered.

Choice Based Credit System (CBCS): The CBCS provides choice for students to select from the prescribed courses (core, elective or minor or soft skill courses etc.). Under the CBCS, the requirement for awarding a degree / diploma / certificate is prescribed in terms of number of credits to be completed by the students.

Credit: It is a unit by which the course work is measured. It determines the number of hours of instructions required per week. One credit is equivalent to one hour of teaching (lecture or

tutorial) or two hours of practical work/field work per week.

Letter Grade: It is an index of the performance of students in a said course. Grades are denoted by letters O, A+, A, B+, B, C, P and F.

Grade Point: It is a numerical weight allotted to each letter grade on a 10-point scale.

Credit Point: It is the product of grade point and number of credits for a course.

Semester Grade Point Average (SGPA): It is a measure of performance of work done in a semester. SGPA is the ratio of total credit points secured by a student in various courses registered in a semester and the total course credits taken during that semester. It shall be expressed up to two decimal places.

Cumulative Grade Point Average (CGPA): It is a measure of overall cumulative performance of a student over all semesters. The CGPA is the ratio of total credit points secured by a student in various courses in all semesters and the sum of the total credits of all courses in all the semesters. It is expressed up to two decimal places.

Transcript or Grade Card or Certificate: Based on the grades earned, a grade certificate shall be issued to all the registered students after every semester. The grade certificate will display the course details (code, title, number of credits, grade secured) along with SGPA of that semester and CGPA earned till that semester.

Academic Year: Two consecutive (one odd + one even) semesters constitute one Academic year.

Semester: Each semester will consist of 15-18 weeks of academic work equivalent to 90 actual teaching days. The odd semester may be scheduled from July to December and even semester from January to June.

3. SCOPE AND COVERAGE

The CBCS is applicable to all full-time UG Programmes in Arts, Science, and Commerce approved by the Academic Council.

Teaching, learning and evaluation shall follow Semester pattern.

Students who have passed their Higher Secondary Examination under 10+2 system conducted by

the Government of Tamil Nadu or any other equivalent system recognized by the Government of Puducherry based on the admission criteria laid down by Pondicherry University are eligible to apply to appropriate UG Programme of Study. The exact eligibility criteria for each UG Programme will be as prescribed in the regulations approved by the Academic Council of Pondicherry University on the recommendation of the BOS of the respective Departments from time to time.

Prescribed Undergraduate studies in Arts, Science, and Commerce shall be of six consecutive semesters (three years). The maximum duration allowed for each student to acquire prescribed number of credits in order to complete the Programme of Study shall be twelve consecutive semesters (six years).

The academic year consists of two consecutive (one odd and one even) semesters.

The medium of instruction for all the courses, excepting Arabic, Bengali, French, Hindi, Malayalam, Sanskrit, Tamil, and Telugu, shall be English.

4. COURSE STRUCTURE

A course also referred to as ‘course’ is a component of a given Programme of Study. All the courses need not have same weightage in terms of credits allotted to them. Every Programme of Study has Discipline Specific Core (DSC) Courses, Discipline Specific Elective (DSE) Courses, Ability Enhancement Compulsory Courses (AECC), Skill Enhancement Courses (SEC), and Generic Elective (GE) courses apart from Modern Indian Language (MIL) and English. A course may be designed to cover lectures/tutorials/laboratory work/ field work/ outreach activities/ project work/vocational training/viva/seminars/term courses/ assignments/ presentations/self-study or a combination of some of these.

| Course | Course Name | Number of credits |
|-----------------------------|---------------------------------------|-------------------|
| MIL (2 or 4 Semesters) | Modern Indian Languages | 6-12 Credits |
| English (2 or 4 Semesters) | English | 6-12 Credits |
| DSC | Discipline Specific Core Course | 48-60 Credits |
| DSE | Discipline Specific Elective Course | 24-30 Credits |
| AECC (2 Semesters) | Ability Enhancement Compulsory Course | (2x2)=4 Credits |
| SEC (4 Semesters) | Skill Enhancement Course | (4x2)= 8 Credits |

| | | |
|-------------------|-------------------------|------------------|
| GE (2 Semesters) | Generic Elective Course | (2x3) =6 Credits |
|-------------------|-------------------------|------------------|

At least 60% (72 Credits) of the total minimum credit requirement must be earned by the student in DSC and DSE courses put together as defined by respective Boards of Studies (BOS) in order to obtain a degree in a specific discipline.

5. CREDITS

Every course (core/elective/foundation) is assigned certain credits. A credit is equated with one period of teaching for theory or two periods for laboratory/ practical course work per week in a Semester.

One teaching period shall be for 60 minutes duration.

One credit shall be assigned to one week of field training wherein the students spend the entire duration in the field and supervised by the faculty member(s).

Maximum two credits shall be assigned to one month of Internship undergone in Institutions / industry / company of high repute as approved by the Chairman of BOS.

Minimum number of credits to be earned by a student for the award of any UG Programme in Arts, Science, and Commerce disciplines is 120. Out of these, minimum 72credits are mandatory from Discipline Specific Core Courses (DSC) and Discipline Specific Elective Courses (DSE) put together for obtaining a degree in a particular discipline.

Minimum number of credit requirements as defined by respective BOS may go beyond 120 for certain Programmes of Study, but not less than 120 credits.

It is not mandatory that the total number of credits is evenly distributed among all the six semesters.

6. REGISTRATION

Every student will be assigned a Faculty Advisor after his/her completion of admission procedure. Based on the advice and consent of the Faculty Advisor the student shall register for a set of courses that he/she plans to take up in each semester from among those denoted by the Principal / HOD.

The student must take the consent of the course teacher offering course(s) for registration.

The student is permitted to register for courses not exceeding 30 credits per semester. However, registration for Repeat Courses is allowed in excess of this limit.

A student, in order to retain his/her status, should register for at least a minimum of 12 credits in a semester.

Students shall have to register for the courses within the first week of a semester.

The maximum number of students to be registered in each course shall depend upon the physical facilities available.

The information concerning the courses to be offered in every department in a semester with credits and pre-requisites, if any, along with the time-slot shall be made available by the respective Departments of the Institution.

In any department, a student shall not be denied registration for whom the courses are Discipline Specific Core Course (DSC) or Discipline Specific Elective (DSE).

The registration for all other courses shall be done in the spirit of accommodating as many students as possible in the interest of the students.

Dropping of courses may be allowed to enable students to opt for the courses of their choice within three weeks from the date of registration.

7. INTRODUCTION OF COURSES

The BOS shall define course structure, semester wise list of courses and total number of credits for every Programme of Study including theory, practical, field-work, project-work, and viva-voce examination, etc.

BOS shall prepare detailed syllabus for all the courses with specific number of units, details of text books and reference books. The college shall publish the document in its web-site and made

available to teachers and students.

Each course shall have a title and course code. The course code shall consist of four alphabets representing the discipline of study followed by three numerals. The first numeral '1' stands for level of the course (year of collegiate education, e.g., second year courses start with '2'). The second numeral stands for odd or even semester and the third numeral is for the serial number of the course.

The Course Structure and Syllabus for each UG programme shall be finalized and recommended by the Board of Studies (BOS) to be placed in the School Board, and then, in the Academic Council, for consideration and approval.

Any new course proposed by the college is to be first considered in the BOS and School Board and then the Academic Council.

The syllabi of each courses need to be revised at least once in three years, to keep in tune with recent developments in knowledge and innovations. Minor revisions in the already approved syllabus of a particular course may be approved by the Chairman of the Academic Council provided there is proper justification and recommendations by the Chairpersons of the BOS and School Board.

8. WORKLOAD OF TEACHERS

Every faculty member shall be assigned workload as per the UGC norms. In addition to regular handling of classes, teachers are required to participate in preparation of detailed syllabus, designing of the teaching plan, invigilation, course setting, evaluation of answer scripts during continuous assessment and any other duties as and when assigned by the Principal or University authorities.

Teachers shall associate with organizing practical lab sessions, field visits, industrial tours, and guided project work etc., as per directives of the Principal/ Head of the institution.

9. PATTERN OF EXAMINATION

The End-Semester examination for each course in a Programme of Study shall be conducted by

the Pondicherry University for a maximum of 75 marks and Internal Continuous Assessment for 25 marks.

Internal assessment for all theory courses shall be done on the basis of at least two Internal Assessment tests (15 marks), term courses/assignments/seminars/case demonstrations/ presentations/ write-ups/viva etc. (5 marks) and attendance (5 marks). The following weightage shall be given to attendance:

95% - 100% (5 marks)

90% - 94% (4 marks)

85% - 89% (3 marks)

80% - 84% (2 marks)

75% - 79% (1 mark)

Internal Assessment for practical courses involving Laboratory/Field work/Project work, appropriate distribution of marks for Practical Record/Project Report, Practical end-semester exam, Viva shall be decided by the BOS.

A schedule of Internal Assessment tests shall be prepared by each College commonly to all departments in the beginning of each semester. Internal Assessment marks shall be displayed a week before the commencement of end- semester examinations.

End-semester examination shall be conducted for all courses offered. The duration of the end-semester examination shall be 3 hours.

Every student has to pay examination fee per Credit basis as fixed by the University.

A schedule of end-semester examinations will be prepared and displayed by the University much in advance.

No student with less than 75% in any particular course shall be permitted to attend the end-semester examination and shall be given grade FA-failure due to lack of attendance. However, an overall condonation of 10% is permitted for valid reasons (NCC, NSS, and Swatch Bharat) or medical reasons. A student who has been awarded FA shall repeat the course when offered. The Principal/Head of the Department shall ensure that the candidate is informed about the lack of attendance before the commencement of end-semester examination and confirm that such candidates are not permitted to write the examination.

To pass a course the student must secure minimum of 40 out of 100 marks (40%) in the internal and the end-semester examination put together.

A student who has earned the required number of 120 credits by clearing all the required courses shall be declared as pass even if he/she could not clear optional courses which were taken in excess of the required number of courses.

Result Passing Board for each Programme of Study shall be constituted by the Pondicherry University from time to time.

Revaluation and re totaling of the answer scripts shall be allowed within the stipulated period of time as decided by the Controller of Examinations (COE) after paying the required amount of fee.

10. SUPPLEMENTARY EXAMINATION

A failed student who meets the attendance requirement may be permitted to register for the next end-semester examination in the following semester itself.

Students who have failed due to insufficient attendance and /or less than 40% Internal Assessment marks should repeat the course as and when offered.

11. PROGRAMME COMMITTEE

The Programme Committee (PC) of each department shall be chaired by the Principal / Head of the institution. The HOD all the faculty members offering DSC and DSE course and two students (one male and one female, where possible) from each class shall be Members of PC.

The PC shall meet at least once in a semester to discuss implementation of the program. The discussions and resolutions should be on adherence to time- table, proper syllabus coverage, introduction of new courses and all other issues concerning academic matters.

The minutes of the PCM must be communicated to the Chairman of BOS, Controller of Examinations and Dean, College Development Council of Pondicherry University.

12. BOARD OF STUDIES

The University shall constitute BOS as per its statues and ordinances. The BOS shall meet once

in a year or as per requirements.

Board of Studies prescribes syllabus, schemes of evaluation and monitors the implementation of CBCS guidelines for each programme.

BOS shall review and recommend infrastructure requirements for smooth conduct of teaching-learning activities in every discipline.

BOS provides an opportunity to introduce new courses, new methods of teaching, ICT implementation, etc.

Any other important item(s) pertinent to implementation of CBCS.

13. SCHOOL BOARD

The Dean, who is Chairperson of the respective School Board, is the overall in-charge of implementing CBCS in the concerned Departments of the Institutions affiliated to Pondicherry.

The Dean, being the Chairman of the School Board shall suggest certain uniform academic practices across the institutions that come under its purview.

The Dean of the respective School shall periodically review the Academic activities of the concerned disciplines in the colleges/institutions that come under his/her purview and resolve any issues in the conduct of academic Programmes under CBCS regulations.

14. GRADING AND GRADE CARD

Letter grades shall be used to assess the performance of students in each course by converting final marks (out of 100) into grades. In case of fractions the marks shall be rounded off to next integer. The following shall be used to convert marks into awarding grades:

| Range of Marks | Letter Grade | Grade Point |
|--------------------|--------------|-------------|
| 96-100 | O | 10 |
| 86-95 | A+ | 09 |
| 76-85 | A | 08 |
| 66-75 | B+ | 07 |
| 56-65 | B | 06 |
| 46-55 | C | 05 |
| 40-45 | P | 04 |
| Below 40 | F | 00 |
| Lack of attendance | FA | 00 |

The SGPA shall also be calculated by taking all courses taken by the student in the semester and CGPA shall also be calculated by taking all the courses taken by the student in all the semesters (refer 16 and 17).

The University shall award “class” to students who acquired 120 (or as prescribed by BOS, see 5.6) according to the following:

| CGPA | Class |
|--------------|---|
| 9.00 – 10.00 | First Class with Distinction (should not have failed in any course) |
| 7.00 – 8.99 | First Class |
| 5.50 – 6.99 | Second Class |
| 4.00 – 5.49 | Pass |

The Grade card shall be issued to the students containing grades obtained by the student in the previous semester Grade Point Average (SGPA) and Cumulative Grade Point Average (CGPA).

The Grade card shall list the following:

- a. Title of the course taken by the student
- b. Number of credits allotted to the course
- c. The grades secured by the student in each course
- d. Total number of credits earned by the student in that semester
- e. SGPA of the student
- f. Total number of credits earned by the student till that semester
- g. CGPA of the student

15. FAIRNESS IN ASSESSMENT

To ensure fairness of examination and evaluation following shall be followed.

In case of at least 50% of core courses offered in different programmes across the disciplines, the assessment of the theoretical component towards the end of the semester should be undertaken by external examiners from outside the university conducting examination, who may be appointed by the Controller of Examinations. In such courses, the question courses will be set as well as assessed by external examiners.

In case of the assessment of core practical courses, the team of examiners should be constituted on 50 – 50 % basis. i.e., half of the examiners in the team should be invited from outside the University for conducting examination.

In case of the assessment of project reports / thesis / dissertation etc. the work should be undertaken by internal as well as external examiners.

16. COMPUTATION OF SGPA AND CGPA

Following procedure to compute the Semester Grade Point Average (SGPA) and Cumulative Grade Point Average (CGPA) shall be followed:

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

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

where C_i is the number of credits of the i th course and G_i is the grade point scored by the student in the i th course.

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

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

Where S_i is the SGPA of the i th semester and C_i is the total number of credits in that semester.

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

17. ILLUSTRATION OF COMPUTATION OF SGPA AND CGPA AND FORMAT FOR TRANSCRIPTS

Computation of SGPA and CGPA

Illustration 1 for calculation of SGPA

The illustration is for a student who has taken six courses of given credits in a semester and performance is given in grade letter which carry certain grade point.

| Course | Credit | Grade letter | Grade point | Credit Point Credit x Grade |
|----------|--------|--------------|-------------|--------------------------------|
| Course 1 | 3 | A | 08 | 3x08 = 24 |
| Course 2 | 4 | B+ | 07 | 4x07 = 28 |
| Course 3 | 3 | B | 06 | 3x06 = 18 |
| Course 4 | 3 | O | 10 | 3x10 = 30 |
| Course 5 | 3 | C | 05 | 3x05 = 15 |
| Course 6 | 4 | B | 06 | 4x06 = 24 |
| | 20 | | | 139 |

$$\text{SGPA} = 139/20 = 6.95$$

Illustration 2 for calculation of SGPA

A student registered for 6 (six) courses in a semester. At the end of the semester the student got A grade in a 4 credit course, A grade in 2 credit course B+ in a 3 credit course another B+ in a 3 credit course, B in a 3 credit course and F grade in a 3 credit course. Calculation of SGPA of this student is:

$$\text{SGPA} = (8 \times 4 + 8 \times 2 + 7 \times 3 + 7 \times 3 + 6 \times 3 + 0 \times 3) / (4 + 2 + 3 + 3 + 3 + 3) = (32 + 16 + 21 + 21 + 18 + 0) / 18 = 108 / 18 = 6.00 \text{ Out of } 10.00.$$

SGPA of the student is 6.00.

Illustration for calculation of CGPA (Example)

The illustration is for calculation of CGPA of a student who studied six semesters in a UG program.

| Semester | Credits | SGPA |
|------------|-------------|------|
| Semester 1 | 20 | 6.95 |
| Semester 2 | 22 | 7.80 |
| Semester 3 | 18 | 5.65 |
| Semester 4 | 21 | 6.04 |
| Semester 5 | 19 | 7.21 |
| Semester 6 | 20 | 7.85 |
| | Total = 120 | |

CGPA =

| | |
|---|---|
| $(20 \times 6.95 + 22 \times 7.80 + 18 \times 5.65 + 21 \times 6.04 + 19 \times 7.21 + 20 \times 7.85)$ divided by 120 | $= 139.00 + 171.60 + 101.70 + 126.84 + 136.99 + 157.00 = 833.13/120 = 6.94275$ Rounded off to 6.94 |
|---|---|

CGPA = 6.94. The student has passed in the program and is placed in 2nd Class.

Transcript: the University shall issue a transcript for each semester as given in 14.7 and a consolidated transcript indicating the performance in all semesters.

18. POWER TO MODIFY AND REMOVE DIFFICULTIES

Notwithstanding anything 15.1 contained in the foregoing, the Chairman, Academic Council shall have the power to issue directions or orders to remove any difficulty.

Nothing in the foregoing limits the power of the Academic Council to amend, modify or repeal any or all of the above.

3. SEMESTER-WISE SYLLABI UNDER CBCS



PONDICHERY UNIVERSITY

PUDUCHERRY

B.Com (General)

DEGREE PROGRAMME

SEMESTER PATTERN

UNDER CBCS

REVISED SYLLBI & REGULATIONS

WITH EFFECT FROM

ACADEMIC YEAR 2017 – 2018

UNDER CBCS

COURSE CURRICULUM FOR CHOICE BASED CREDIT SYSTEM**B.COM – GENERAL****To be implemented from 2017-18 onwards**

| Course | Sub Code | Title of the Paper | Credits Allotted | | Teaching Hours |
|--------------------------------|-------------------------------------|--|-------------------|----------------|----------------|
| Semester-I | | | 20 Credits | | |
| Course | Sub Code | Title of the Paper | Lecture | Tutorial / Lab | Teaching Hours |
| MIL – 1 | LHIN/LTAM/LFRE/LMAL /LTEL/LBEN/LSAN | HINDI-I/ TAMIL –I /MALAYALAM - I/TELUGU-I / BENGALI – I/SANSKRIT-I | 3 | - | 4 |
| ENGL – 1 | ENGL 112 | ENGLISH – I | 3 | - | 5 |
| DSC – 1A | BCGN 111 | FINANCIAL ACCOUNTING | 4 | 2 | 9 |
| DSC – 2A | BCGN 112 | BUSINESS LAW | 4 | 2 | 9 |
| AECC - 1 | PADM 113 | PUBLIC ADMINISTRATION | 2 | - | 3 |
| Total | | | 16 | 4 | 30 |
| Semester-II | | | 20 Credits | | |
| MIL - 2 | LHIN/LTAM/LFRE/ LMAL/LTEL/LBEN/LSAN | HINDI-II/TAMIL –II /FRENCH-II/MALAYALAM -II/TELUGU-II/ BENGALI – II/ SANSKRIT-II | 3 | - | 4 |
| ENGL - 2 | ENGL 122 | ENGLISH – II | 3 | - | 5 |
| DSC – 1B | BCGN 121 | BUSINESS MANAGEMENT | 4 | 2 | 9 |
| DSC – 2B | BCGN 122 | COMPANY LAW | 4 | 2 | 9 |
| AECC - 2 | ENVS 123 | ENVIRONMENTAL STUDIES | 2 | - | 3 |
| Total | | | 16 | 4 | 30 |
| Semester-III | | | 20 Credits | | |
| DSC – 1C | BCGN 231 | GOODS AND SERVICES TAX | 4 | 2 | 9 |
| DSC – 2C | BCGN 232 | BUSINESS STATISTICS | 4 | 2 | 9 |
| DSC – 3C | BCGN 233 | MANAGEMENT ACCOUNTING- I | 4 | 2 | 9 |
| SEC - 1 | BCGN 234 | COMMUNICATIVE SKILLS | 2 | - | 3 |
| Total | | | 14 | 6 | 30 |
| Semester-IV | | | 20 Credits | | |
| DSC – 1D | BCGN 241 | MANAGEMENT ACCOUNTING - II | 4 | 2 | 9 |
| DSC – 2D | BCGN 242 | COST ACCOUNTING | 4 | 2 | 9 |
| DSC – 3D | BCGN 243 | INCOME TAX | 4 | 2 | 9 |
| SEC - 2 | BCGN 244 | ARITHMETIC SKILLS | 2 | - | 3 |
| Total | | | 14 | 6 | 30 |
| Semester-V | | | 20 Credits | | |
| SEC - 3 | BCGN 351 | COMPUTER APPLICATION SKILLS | 2 | - | 3 |
| DSE – 1A | BCGN 352 | FINANCIAL MANAGEMENT | 4 | 1 | 7 or 8 |
| DSE – 2A | BCGN 353 | FINANCIAL MARKET OPERATIONS | 4 | 1 | 7 or 8 |
| DSE – 3A | BCGN 354 | PRINCIPLES OF MARKETING | 4 | 1 | 7 or 8 |
| DSE – 4A | BCGN 355 | CONSUMER BEHAVIOUR | 4 | 1 | 7 or 8 |
| DSE – 5A | BCGN 356 | CORPORATE ACCOUNTING | 4 | 1 | 7 or 8 |
| GE - 1 | BCGN 357 | PRINCIPLES OF MICRO ECONOMICS | 3 | - | 5 |
| Total | | | 17 | 3 | 30 |
| Semester-VI | | | 20 Credits | | |
| SEC - 4 | BCGN 361 | ENTREPRENEURIAL SKILLS | 2 | - | 3 |
| DSE – 1B | BCGN 362 | BANK MANAGEMENT | 4 | 1 | 7 or 8 |
| DSE – 2B | BCGN 363 | ESSENTIALS OF E-COMMERCE | 4 | 1 | 7 or 8 |
| DSE – 3B | BCGN 364 | AUDITING | 4 | 1 | 7 or 8 |
| DSE – 4B | BCGN 365 | ORGANIZATIONAL BEHAVIOUR | 4 | 1 | 7 or 8 |
| DSE – 5B | BCGN 366 | HUMAN RESOURCE MANAGEMENT | 4 | 1 | 7 or 8 |
| GE - 2 | BCGN 367 | INDIAN ECONOMY | 3 | - | 5 |
| Total | | | 17 | 3 | 30 |
| Total Number of Credits | | | 94 | 26 | 180 |

PONDICHERRY UNIVERSITY

B.COM DEGREE COURSE (GENERAL)

QUESTION PAPER PATTERN UNDER CBCS

(WITH EFFECT FROM ACADEMIC YEAR 2017 – 2018)

FOR QUANTITATIVE PAPERS

SECTION A: Answer any 5 out of 8 Questions (5 X 7 Marks = 35 Marks)

SECTION B: Answer any 2 out of 3 Questions (2 X 20 Marks = 40 marks)

FOR OTHER PAPERS

SECTION A: Answer all Questions (5 X 2 Marks = 10 Marks)

SECTION B: Answer any 5 out of 8 Questions (5 X 7 Marks = 35 Marks)

SECTION C: Answer any 2 out of 3 Questions (2 X 15 Marks = 30 Marks)

SEMESTER I

BCGN 111 - FINANCIAL ACCOUNTING

OBJECTIVE: *To impart basic accounting knowledge as applicable to business*

- UNIT I Definition of accounting; Objectives of accounting. – Accounting Principles: Accounting standards in India, International accounting standards.
- UNIT II Accounting Transaction: Journal; Ledger; Trial balance; Final accounts; manufacturing account; trading account; Profit and loss account; Balance Sheet; Adjustment entries. Rectification of errors; Classification of errors; Location of errors; Suspense account; Effect on profit; Self balancing system.
- UNIT III Capital and Revenue: Classification of Income; Classification of expenditure; Classification of receipts. Accounting concept of income; accounting concepts and income measurement; expired cost and income measurement, Depreciation - Methods of depreciation – Problems.
- UNIT IV Hire – Purchase and Installment Purchase system - hire-purchase contract, legal provisions regarding hire – purchase contract; Accounting records for goods of substantial Value and accounting records for goods of small values, Installment purchase system.
- UNIT V Partnership Accounts: Essential characteristics of partnership; Final account Adjustments after closing the accounts; Admission of a partner; Retirement of a partner, Dissolution of Partnership firm - gradual realization of assets and piecemeal distribution.

(Problems: 80%, Theory: 20%)

Text Book

1. Shukla, M.C., Grewal, S. & Gupta S.C., Advanced Accounting, S. Chand & Co, New Delhi

Reference Books

1. Gupta, R.L. & Radhaswamy, M., Financial Accounting, Sultan Chand Sons, New Delhi
2. Compendium of Statement and standards of Accounting: The Institute of Chartered Accountants, New Delhi.
3. Jawarhar Lal., Advanced Accounts. Sultan Chand & Sons ,New Delhi
4. Gosh, T.P., Fundamentals of Accounting, Sultan Chand & Sons, New Delhi
5. Maheswari, S.N. & Maheshwary, S.K., Fundamentals of Accounting, Viikas Publishing, New Delhi

Note: Latest edition of text books shall be used.

SEMESTER I

BCGN 112- BUSINESS LAW

OBJECTIVE: *To acquaint the learners with the fundamental principles of business laws.*

- UNIT I Law of Contract (1872): Nature of contract; classification; Offer and Acceptance; Capacities of Parties to contract; Free consent; Consideration, Legality of object; Agreement declared void. -Performance of contract; Discharge of contract; Remedies for breach of contract.
- UNIT II Special contracts: Indemnity and Guarantee, Contract of Agency.
- UNIT III Sale of Goods Act 1930: Formation of Contracts of sale - goods and their classification; price - conditions and warranties – transfer of property in goods – performance of the contract of sale - Unpaid seller and his Rights – sale by auction – hire purchase agreement.
- UNIT IV Negotiable Instruments Act 1881: Definition of Negotiable Instruments – features – Promissory note; Bill of Exchange & Cheque; Holder and holder in the due course; crossing of a cheque, types of crossing; Negotiation; Dishonour and discharge of Negotiable Instrument.
- UNIT V Consumer Protection Act 1986: Salient Features – Definition of consumer – Grievance Redressal Machinery.

Text Book

1. Kapoor, N.D., Business Law, Sultan Chand & Sons, New Delhi.

Reference Books

1. Gulshan, S.S., Mercantile Law, Excel Books,
2. Kuchhal, M.C., Mercantile Law, Vikas Publishing Pvt. Ltd.,
3. Chadha, P.R., Business Law, 2/e, Galgotia Publishing,
4. Aggarwal, S.K., Business Law, Galgotia Publishing Company.
5. Maheshwari, S.N. & Maheshwari, S.K., Business Regulatory Framework, Himalaya Publishing House,

Note: Latest edition of text books shall be used.

SEMESTER II

BCGN 121 - BUSINESS MANAGEMENT

OBJECTIVE: *To orient the students the management principles and techniques that could achieve business success*

- UNIT I Introduction: Concept, nature, process, and significance of management: Management roles (Mintzberg) An overview of functional areas of management; Development of management thought; Classical and neo-classical system; Contingency approaches.
- UNIT II Planning: Concept, process, and types, decision making – concept and process; Bounded Rationality; Management by objective; Corporate planning; Environment analysis and diagnosis Strategy formulation.
- UNIT III Organizing Concept, nature, process, and significance; Authority and responsibility relationship - Centralization and decentralization - Departmentation - Organization Structure – forms and contingency factors.
- UNIT IV Motivating and Leading People at Work: Motivation-concept; Theories-Maslow, Herzberg, McGregor, and Ouchi; Financial and non-financial incentives. Leadership - concept and leadership styles; leadership theories (Tannenbaum and Schmidt) Likert System Management - Communication – nature, process, networks, and barriers; Effective communication.
- UNIT V Management Control: Concept and process; Effective control system; Techniques of Control - traditional and modern.

Text Books:

1. Koontz & Weirich. Management, Tata McGraw Hill, New Delhi
2. Gupta, C.B., Business Management by, Sultan Chand Publication

Reference Books:

1. Drucker Peter., Practice of Management, Pan Books, London
2. Stoner & Wankel., Management Prentice Hall, New Delhi
3. Maslow, A. H., Frager, R., & Cox, R., Motivation and Personality Harper & Row New York
4. Virmani, B.R., The Challenges of Indian Management, Response Books, New Delhi

Note: Latest edition of text books shall be used.

SEMESTER II

BCGN 122 - COMPANY LAW

OBJECTIVE: To enable the students get familiarize with the existing Companies Act 2013.

- UNIT I Introduction – Definition of a company – characteristics – Character of One Person Company; Lifting of Corporate Veil – Illegal Association – Kinds of Companies Formation of Company – Incorporation – Documents to be filed with the Registrar – Certificate of Incorporation – Effects of Registration – Promoter; Duties and Liabilities of Promoter – Preliminary contracts; Memorandum of Association – Articles of Association – contents – Alteration; Doctrine of constructive notice – Indore management – Ultra Vires ; Prospectus – Contents – Red herring prospectus – Shelf prospectus – misstatement in prospectus and their consequences - statement in lieu of prospectus – deemed prospectus – commencement of business.
- UNIT II Capital; share capital – meaning – kinds – certification of Shares- Calls on Shares – Forfeitures of shares – alteration of capital – reduction of capital – procedures for reduction of capital – application of premium received and prohibition on discount on shares – Right shares – guidelines for issue of fresh capital – Bonus shares - guidelines – Sweat Share – Issue and Redemption of Preference shares; buy back of shares - transfer and transmission (Including depository mode); dividend – Unpaid dividend account – Investor Education & Protection fund: Borrowing; Borrowing power; mortgages and charges; debentures – Kinds of Debentures – Procedures for issue of debentures.
- UNIT III Membership in a company ; Member and shareholder – Qualification – Cessation of membership- rights and liabilities of members – register and index of members; Directors; Board of Directors – Appointment of Directors – Selection of Independent Directors – Appointment of Additional Directors – Disqualification for appointment of directors- duties of directors – vacation of office, resignation and removal of directors; appointment of Managing Director, Whole time director or manager – rights and powers of MD – remuneration.
- UNIT IV Meetings; Statutory meeting – Annual General Meeting – Extra Ordinary General Meeting; Notice, Quorum, Agenda, Resolution, Minutes, Proxies; Meeting of Board: Powers of Board – Voting rights – Chairman of meeting – Audit committee.
- UNIT V Winding up of Companies: modes of winding up- appointment, duties and remuneration of company liquidator – removal and replacement of company liquidator – appointment of official liquidator – effect of winding up order – procedures for liquidation.

Text Book

1. Kappor, N.D., Company Law – Incorporating the Provisions of the Companies Amendment Act, 2000, Sullen Chand & Sons, New Delhi

Reference Books

1. Ramaiya, A., Guide to the Companies Act; Wadhawa & Co, Nagpur
2. Singh Avatar., Company Law Easter Book Co Luchnow.
3. Kuchhal, M.C., Modern India Company Law Shri Mahavir Books Nolda
4. Kappor, N.D., Company Law – Incorporating the Provisions of the Companies Amendment Act, Sullen Chand & Sons, New Delhi
5. Bagrial, A.K., Company Law; Vikas Publishing House New Delhi

Note: Latest edition of text books shall be used.

SEMESTER III

BCGN 231 GOODS AND SERVICES TAX (GST)

OBJECTIVE: *To enable the students get familiarize with the existing Companies Act 2013.*

- Unit I GST - scope – Benefits – salient features – GST council – Important Terms - Minimal Interface – Input Tax Credit – Refund – Demands – Alternate Dispute Resolution Mechanism.
- Unit II GST Act – CGST Act – SGST Act – IGST Act - UTGST Act- GST (compensation to the State) Act – features and provisions.
- Unit III GST - Levy & Collection of tax – Time and Value of Supply – Input Tax Credit – Registration – Tax Invoice _ Debt Credit Notes.
- Unit IV Administration – GST Accounts and Records – Returns – Payment of tax – Refunds- Assessment – Audit – Inspection, Search, Seizure and arrest.
- Unit V Demand and recovery – Liability to pay tax – Advance Ruling – Appeals and revisions – offences and penalties.

Text Book:

1. GST Manual 2017 by Taxmann Publications
2. GST Laws Manual: Acts, Rules and Forms - May 2017 by Rakesh Garg, Sandeep Garg

Reference Books:

1. GST Law and Analysis with Conceptual Procedures by "Bimal Jain", "Isha Bansal"
2. GST in India -- Impact, Management and Way Forward by RBKEZGCTGNQJMKUA
3. GST Made Easy-Answers to All Your Queries on GST by CA Arpit Haldia

Note: Latest edition of text books shall be used.

SEMESTER III

BCGN 232 - BUSINESS STATISTICS

OBJECTIVE: *To provide a theoretical appreciation and use of the science of statistics to make better business decisions.*

UNIT I Introduction – Statistics as a subject – Descriptive statistics – compared to Inferential Statistics – Types of data – Summation operation - Rule of Sigma operations.

UNIT II Construction of a frequency distribution – Measures of Central Tendency and dispersion and their measures - Measures of relation - correlation and regression.

UNIT III Analysis of Time Series: Causes of variation in time series data – Components of a time series - Decomposition – Additive and multiplicative models – Determination of trend – Moving averages methods and method of least squares (including linear, second degree, Parabolic and exponential trend) – Computational of seasonal, indices by simple average, Ratio – trend, ratio –to –moving average and link relative methods.

UNIT IV Index Number – Meaning, Types and uses - Methods of Construction price and quantity Indices (simple and aggregate): Tests of adequacy; Chain – basis index number base shifting, splicing, and deflating problems in constructing index numbers; Consumer price index.

UNIT V Theory of Probability and Theoretical Distribution: Definition of Probability – Importance – Calculation – Theorems – Theoretical distribution, Binomial, Poisson and Normal.

(Problems: 80%, Theory: 20%)

Text Books

1. Gupta, S.P., Statistical Methods, Sultan Chand & Co, New Delhi

Reference Books

1. Hooda, R.P., Statistics for Business and Economics; Macmillan, New Delhi
2. Lewin and Rubin., Statistics for Management, Prentice Hall of India New Delhi
3. Arora & Arora., Statistics for Management, S.Chand & Co, New Delhi
4. Kothari, C.R., Quantitative Techniques, Vikas publications, New Delhi

Note: Latest edition of text books shall be used.

SEMESTER III

BCGN 233 - MANAGEMENT ACCOUNTING – I

OBJECTIVE: *To analyze and interpret financial statements from the point of view of managers and outsiders*

UNIT I Management Accounting: Meaning, nature, scope, and functions, Role of management accounting in decision making; management accounts Vs. financial accounting, Tools and techniques of management accounting.

UNIT II Financial Statement: Meaning and types of financial statement; Limitations of financial Statement analysis; Comparative Statement Analysis.

UNIT III Ratio analysis; Classification of ratios – Profitability ratios, turnover ratios, Advantages of ratio analysis, Limitations of accounting ratios.

UNIT IV Funds Flow Statement as per Indian Accounting Standards 3- need - objectives – sources and utility of funds – preparation of fund flow statement.

UNIT V Cash Flow Statement - need - objectives – classification – calculation of cash flow.

(Problems: 80%, Theory: 20%)

Text Book

1. Jawahar Lal., Advanced Management Accounting Text and Cases, S. Chand & Co., New Delhi

Reference Books

1. Horngren, C. T., Sundem, G. L., Stratton, W. O., Burgstahler, D., & Schatzberg, J., Introduction to management accounting, Prentice Hall, New Delhi
2. Garrison H., Ray & Eric W. Noreen, *Managerial Accounting*, McGraw Hill., Delhi.
3. Khan, M.Y., & Jain, P.K., *Management Accounting*, Tata McGraw Hill Publishing Co., New Delhi.

Note: Latest edition of text books shall be used.

SEMESTER III

BCGN 234 - COMMUNICATIVE SKILLS

OBJECTIVE: *To develop effective business communication skills among the students*

- UNIT I Meaning and Definition – Need – Objective and Principles – Communication Media – Types - Process – Interpersonal and Business Communication – Characteristics – Verbal and Non Verbal Communication – Barriers to Communication.
- UNIT II Business Letters: Functions and kinds – Essentials of an effective Business Letter – Layout – Appearance – Size – Style – Form and punctuation, Kinds of letters – Routine request letters – Responses to letters – Refusal letters – Claims letters – Collection letters- Kinds of Letters- Enquiries - Quotations – Orders – follow up letter – refusal letters – complaint and adjustment letters –Sales letters. Bank correspondence; Insurance Correspondence.
- UNIT III Intra organisational communication – memos – office orders – office notes – circulars – meeting communications; notice – agenda – resolutions – minutes – Reports: Types - Characteristics– Preparing and Organization of a Report: modern forms of communication: Fax, Email – videoconferencing, Internet - website.

Text Books

1. Rajendra Pal Korahill, Essentials of Business Communication, Sultan Chand & Sons, New Delhi,

Reference Books

1. Kaul., Effective Business Communication, Prentice Hall, New Delhi
2. Ramesh, M.S., & Pattanshetti, C. C., Business Communication, R.Chand&Co, New Delhi,
3. Rodriquez, M. V., Effective Business Communication Concept, Vikas Publishing Company
4. Munter Mary., Effective Business Communication, PHI, New Delhi

Note: Latest edition of text books shall be used.

SEMESTER IV

BCGN 241 - MANAGEMENT ACCOUNTING – II

OBJECTIVE: *To analyze and interpret financial statements from the point of view of managers and outsiders.*

- UNIT I Absorption and Marginal Costing: Marginal and differential costing as a tool for decision – make or buy decision - Change of product mix.
- UNIT II Pricing - Break-even analysis; Exploring new markets; Shutdown decisions.
- UNIT III Budgeting for Profit Planning and Control: Meaning of Budget and budgetary control - Objectives; Merits and limitations; Types of budgets; Fixed and flexible budgets- cash budgets- Control ratios;
- UNIT IV Standard Costing and Variance Analysis; Meaning of standard cost - Advantages and application; Variance analysis – Material; Labour, Sales and Overhead (two-way analysis) Variances.
- UNIT V Zero Base Budgeting - Responsibility Accounting- Performance Budgeting.

(Problems: 80%, Theory: 20%)

Text Book

1. Lal Jawahar., Advanced Management Accounting Text and Cases, S. Chand & Co., New Delhi

Reference Books

1. Horngren, C. T., Sundem, G. L., Stratton, W. O., Burgstahler, D. & Schatzberg., Introduction to Management Accounting, Prentice Hall, Delhi
2. Garrison, R. H., Noreen, E. W., & Brewer, P. C., *Managerial accounting*, McGraw-Hill, New York.
3. Khan, M.Y., and Jain, P.K., Management Accounting, Tata McGraw Hill Publishing Co., New Delhi.

Note: Latest edition of text books shall be used.

SEMESTER IV

BCGN 242 - COST ACCOUNTING

OBJECTIVE: To enable the students to take decisions using costing techniques.

UNIT I Cost Accounting: Introduction – meaning of cost, costing and cost accounting – comparison between financial accounts and cost accounts – application of cost accounting – cost concepts and classification of costs – cost unit – cost center – elements of costs – preparation of cost sheet – tenders and quotations – problems.- Reconciliation of Cost and Financial Accounts: Need for reconciliation – Reasons for difference in profits – Problems on preparation of Reconciliation statements including Memorandum Reconciliation account.

UNIT II Material Costing: Classification of materials – Material Control – Purchasing procedure – store keeping – techniques of Inventory control – Setting of stock levels – EOQ – Methods of pricing materials issues – LIFO – FIFO – Weighted Average Method – Simple Average Method – Problems.

UNIT III Labour Costing: Control of labour cost – Labour Turnover- Causes and effects of labour turnover – Meaning of Time and Motion Study, Merit Rating, Job Analysis, Time keeping and time booking – idle time, causes and treatment – overtime – methods of wage payment – Time Rate and Piece Rate – Incentive Schemes – Halsey Premium Plan – Rowan Bonus Plan – Taylors and Merricks differential piece rate systems – Problems.

UNIT IV Overhead Costing: Definition – Classification of overheads – Procedure for accounting and control of overheads – Allocation of overheads – Apportionment of overheads – Apportionment of Service department costs to production departments – Repeated Distribution method – Simultaneous equation method – absorption of OH's – Methods of Absorption – Percentage of direct material cost – Direct Labour Cost – Prime Cost, Direct Labour Hour Rate and Machine Hour Rate – Problems.

UNIT V Costing Methods: Introduction – Job Costing – Batch Costing – Contract Costing – Transport Costing – Process Costing – Principles – distinction between Process and Job – Preparation of Process Accounts – treatment of normal loss – abnormal loss – abnormal gain – Joint and By- products – apportionment of joint costs.

(Problems: 80%, Theory 20%)

Text Book:

1. Jawahar Lal., Cost accounting, Tata McGraw Hill,

Reference Books:

1. Nigam & Jai., Cost Accounting Principles and Practices, Prentice Hall of India Publishers
2. Blocher, I. & Lin., Cost Management : A Managerial Emphasis, Pearson education, Mumbai
3. Maheshwari, S.N., Cost Accounting, Vikas Publishing House, New Delhi
4. Jain, S.P. & Narang, K.L., Cost Accounting: Principles and Methods.
5. Iyengar, S.P., Cost Accounting, Sultan Chand & Sons, New Delhi

Note: Latest edition of text books shall be used.

SEMESTER IV

BCGN 243 - INCOME TAX

OBJECTIVE: *To provide basic knowledge and equip students with application of principles and provisions of Income Tax Act 1961 and the relevant Rules*

UNIT I **Introduction:** Basic concepts: Income, agricultural income, Person, Assessee, assessment year, previous year, Gross total income, Total Income, Maximum Marginal Rate of Tax; PAN. **Residential Status;** Scope of total income on the basis of residential status, Exempted Income under Section

UNIT II **Computation of Income under** salary, Income from house Property.

UNIT III **Computation of Income under** Profits and gains of business or Profession, Capital gains and Income from other Sources.

UNIT IV **Computation of total income and tax liability**
Income of other persons including in assessee total income, aggregation of income and set off and carry forward of losses; deduction from gross total income; rebates and reliefs - computation of total income of individual and firms; tax liability of an individual and a firm (5 leading cases decided by the Supreme Court).

UNIT V **Return of Income:** Filing of returns; manually, online filing TDS: provisions and procedures of compulsory online filing of returns for specified assesses.

(Problems: 60%, Theory: 40%)

Text book

1. Singhania V.K., Students Guide to Income Tax, Taxmann, Delhi.
2. Girish Ahuja and Ravi Gupta, Systematic Approach to Income Tax, Sahitya Bhawan Publications, New Delhi.

Reference Books

1. Vinod kumar singhania, e-filing of income tax return and computation of tax, Taxmann publication Pvt Ltd, New Delhi,
2. Excel utility available at incometaxindiaefiling.gov.in.

Note: Latest edition of text books shall be used.

SEMESTER IV

BCGN 244 - ARITHMETIC SKILLS

OBJECTIVE: To enable students to gain understanding of mathematical applications to business activities.

- UNIT I** Ratio, Proportion and Percentage: Ratio: Definition – Continued Ratio – inverse Ratio. Proportion – Continued Proportion – Direct Proportion – Inverse Proportion – Variation – Inverse Variation – Joint Variation – Percentage: Meaning and computation of percentage. Interest: Simple interest – compound interest (reducing balance and flat interest rate) – equated monthly installments (EMI) – Problems.
- UNIT II** Matrices and Determinates (up-to order 3 only): Multivariable data - Definition of a Matrix; Types of matrices; Algebra of matrices; Determinates – Ad-joint of a matrix – Inverse of a matrix via ad-joint matrix – homogeneous system – Solution of non-homogeneous system of linear equations (not more than three variables) – Conditions for existence and uniqueness of solution – Solution using inverse of the coefficient matrix – Problems..
- UNIT III** Functions: (To identify and define the relationships that exist among the business variables) Definition of function, constants, variables, continuous real variable, domain or interval – Types of functions – one valued function – Explicit function – Algebraic functions – Polynomial functions – Absolute value function – Inverse function – Rational and irrational function – Monotone function – Even and odd function – Supply/demand function – Cost function – Total revenue function – Profit function – Production function – Utility function – Consumption function.

(Problems: 80%, Theory: 20%)

Text Books

1. Kappor, V.K., Business Mathematics, Sultan Chand & Sons, New Delhi

Reference Books

1. Agarwal, B.M., Basic Mathematics & Statistics, Sultan Chand & Sons, New Delhi
2. Rajagopalan, S. & Sattanathan., R., Business mathematics, McGraw-Hill, New Delhi
3. Bari, Business Mathematics, New Literature Publishing Company, Mumbai.

Note: Latest edition of text books shall be used.

SEMESTER V

BCGN 351 - COMPUTER APPLICATION SKILLS

OBJECTIVE: *To provide an exposure to the use of office automation software and accounting package software in making business decisions.*

UNIT I Introduction to Computer Concepts – Elements of computer – Characteristics of a Computer – Classification of Computers – Basic Computer Architecture – Input-output Devices - Software Concepts: Types of software – Software: its nature and qualities - Windows Operating System Functions.

UNIT II Application of MS Office- Application of MS Word in Business Correspondence: letters, tables, mail merge, labels. Applications of MS Excel: Graphs and Charts – Calculation of various financial functions - Ms Access: Tables and Queries. Applications of MS Power Point: Introduction – Toolbar, their Icons and Commands
– Navigating in Power point - Creation of slides, animation, and templates - Designing Presentations – Slide show controls.

UNIT III Applications of Accounting Software Tally (Ver. 9. ERP): Characteristics of the Software Creation of a Company – Accounts Information – Creation of Ledgers – Vouchers – P& L a/c – Balance Sheet – Inventory Handling – Creation of Stock Groups – Creation of Stock Categories – Creation of Stock Items – Accounts of Banking and Departmental Accounting

(Theory – 50% and Practical – 50%)

Text Book

1. Rajagopalan, S.P., Computer Application in Business, Vikas Publishing House, New Delhi.

Reference books

1. Deepak Bharihoke., Fundamentals of IT, Excel Books, New Delhi.
2. Dhiraj Sharma., Foundation of IT, Excel Books, New Delhi.
3. Bhatnagar, S.C. & Ramani, K.V., *Computers and Information Management*, Prentice Hall of India, New Delhi.
4. Martin, *Principles of Data Base Management*, Prentice Hall of India, New Delhi.
5. Sulochana, M., Kameswara Rao, K. & Kishore Kumar, R., *Accounting Systems*, Kalyani Publishers, Hyderabad.
6. Parameswaran, R., *Computer Application in Business*, S.Chand & Co, New Delhi.

Note: Latest edition of text books shall be used.

LIST OF PRACTICAL

Window OS

Practice in settings and search options

MS – Word

Formatting – text documents

Table manipulation

Sorting – Table of Content

Developing a letter and a resume

Practice of mail-merge option

MS –Excel

Formatting – Features

Functions

Chart – Features

MS – Access

Creation of Tables

Manipulating Queries

MS – Power Point

Organisational Structure using Slides

Graphical representation

Tally Programmes

Voucher and Invoice

Stock summary

Final Accounts

BCGN 352 - FINANCIAL MANAGEMENT

OBJECTIVE: *To help students to understand the conceptual framework of financial management.*

- UNIT I Financial Management: Financial goals; Profit vs. Wealth maximization, Financial functions – Investment, financing, and dividend decisions; financial planning.
- UNIT II Cost of Capital: Significance of cost of capital; Calculating cost of debt; Preference share, equity capital and retained earnings; combined (weighted) cost of capital. Operating and Financial Leverage: Their measure; Effects on profit, analyzing alternate financial plans, And combined financial and operating leverage - Capital Structure: Theories and determinants.
- UNIT III Capital Budgeting: Nature of investment decisions - evaluation criteria, pay-back period - accounting rate of return, net present value, internal rate of return - profitability index - NPV and IRR Comparison.
- UNIT IV Management of Working Capital: Nature of working capital, significance of working capital, Operation cycle and factors determining working capital requirements - Management of Working capital – cash, receivables, and inventories.
- UNIT V Dividend Policies: Issues in dividend policies; Welters model; Gordon's model M.M. Hypothesis, forms of dividends and stability in dividends, determinants.

(Problems-60% & Theory 40%)

Text Book:

Pandey, I.M., Financial Management, Vikas Publishing House, New Delhi.

Reference Books:

1. Van Home, J.C., Financial Management and Policy, Prentice Hall of India, New Delhi.
2. Khan, M.Y. & Jain P.K., Financial Management, Text and Problems, Tata McGraw Hill, New Delhi.
3. Prasanna Chandra., Management Theory and practice, Tata McGraw Hill, New Delhi.
4. Bhalla, V.K., Modern working Capital Management, Anmol Publishers, Delhi.

Note: Latest edition of text books shall be used.

SEMESTER V

BCGN 353 - FINANCIAL MARKET OPERATIONS

OBJECTIVE: To enable the students to understand the operations of financial markets

- UNIT I An overview of financial markets in India. Money Market: Indian money markets composition and structure; (a) Acceptance house, (b) Discount house, and (c) Call money market; Recent trends in Indian money market.
- UNIT II Capital Market: Security market – (a) New issue market, (b) Secondary market; Functions and role stock exchange; Listing procedures and legal requirements; Public issue – Pricing and Marketing - Stock exchange – National Stock Exchange and Over – the – Counter Exchange of India .
- UNIT III Securities Contract and Regulations Act: Main provisions. - Investors Protection: Grievances concerning stock exchange dealing and their removal; Grievance cells in stock exchanges; SEBI; Company Law Board; Press; Remedy through courts.
- UNIT IV Functionaries of Stock Exchange: Brokers, sub brokers, market, jobbers, portfolio consultants, institutional investors, and NRIs.
- UNIT V Financial Services: Merchant Banking – Functions and roles; SEBI guidelines; Credit rating – Concept, functions, and types.

Text Book

1. Bhole, L.M., Financial Markets and institutions, Tata McGraw – Hill, New Delhi.

Reference Books.

1. Gupta Suraj, B., Monetary economics, S Chand and Co., New Delhi.
2. Hooda, R.P., Indian Securities Market – investors view point, Excell Books, New Delhi.
3. R.B.I Report on Currency and Finance.
4. R.B.I Report on the Committee to Review the Working of the Monetary System: Chakravarty Committee.
5. R.B.I Report of the Committee on the Financial System, Narsimham Committee.
6. Economic Survey, Government of India, Ministry of Finance, Latest issues.
7. Machiraju, H.R, Indian Financial System, Vikas, Delhi.
8. Khan, M.Y., Indian Financial System, Tata McGraw Hill, New Delhi.
9. Sengupta, A.K., & Agarwal, M.K., Money Market Operations in India, Skylark Publications, New Delhi

Note: Latest edition of text books shall be used.

SEMESTER V

BCGN 354 - PRINCIPLES OF MARKETING

OBJECTIVE: *To facilitate students to understand the conceptual framework of marketing and process of decision making under various environmental constraints*

- UNIT I Nature and Scope of Marketing: Importance of Marketing as a business functions in the economy; Marketing concepts - traditional and modern; selling vs. marketing - Marketing mix; Marketing environment. - Market Segmentation; Consumer Behavior: Nature, Scope, and significance of consumer Behavior and market segmentations - concept and importance - Bases for market segmentation.
- UNIT II Product: Concept of Product, Consumer, and industrial goods, Product Planning and development – Packaging - role and functions; Brand and trade mark; after sale service; product life cycle concept.
- UNIT III Pricing Importance of price in the marketing mix; Factors affecting price of a products/service; Discounts and rebates.
- UNIT IV Distribution Channels and Physical Distribution: Distribution Channels – Concept and Role - type of distribution channels - Factors affecting choice of a distribution channel; Retailer and wholesaler; Physical distribution of goods Transportation; Warehousing; inventory control - Order Processing.
- UNIT V Methods of Promotion: Promotion mix - Advertising media –their relative merits and limitations, Characteristics of an effective advertisement, Personal Selling: selling as a career, characteristics of a successful sales personal- Functions of salesman.

Text Book

1. Phillip Kotler, Marketing Management, Englewood cliffs, Prentice Hall, NJ

Reference Books

1. Wilson, R. M. & Gilligan, C., *Strategic marketing management*. Routledge.
2. Walker, O. C., Boyd, H. W. & Larreche, J. C., *Marketing Strategies – Planning Implementations*, TataMacgraw Hill.
3. Neelamegam, S., *Marketing in India : Cases and Readings*, Vikas, New Delhi

Note: Latest edition of text books shall be used.

SEMESTER V

BCGN 355 - CONSUMER BEHAVIOUR

OBJECTIVE: *To make students to understand the behavioural aspects of consumers as a basis for marketing promotion.*

- UNIT I Consumer Behaviour theory and its applications to Marketing strategy- Consumer buying process - Extensive, limited and routine problem solving behaviours.
- UNIT II Internal Determinants of Consumer Behaviour: Needs, Motivation and involvement, Information Processing and consumer perception, learning, attitudes and attitude change, personality, Psychographs, values and life cycle.
- UNIT III External determinants of Buying Behaviour: Family and household influences; reference groups - Social class; influence of culture; sub-cultural aspects of consumer behaviour.
- UNIT IV Opinion Leadership and Innovation Diffusion: Opinion leadership – process, measurement, Profile, Opinion leadership and firm's promotional strategy, Innovation, diffusion and adoption Process, innovator as opinion leader.
- UNIT V Models of Consumer Buying Behaviour: Concept of Economic Man, passive man, cognitive man and emotional man - Models of consumer decision making

Text Book

1. Ragu, M.S. Dominique Xardel, Consumer Behaviour, Vikas, Delhi

Reference Books

1. Bennett, P.D. & Kassrijon, H.H., Consumer Behaviour, Prentice Hill, New Delhi.
2. Howard, J., & Sheth, J. N., The theory of Buyer Behaviour, John Wiley, New York.
3. Leon, G. & Schiffman, L.K., Consumer behaviour, Prentice Hall, New Delhi
4. Solomon, Consumer Behaviour, Pearson Education, Mumbai.

Note: Latest edition of text books shall be used.

BCGN 356 - CORPORATE ACCOUNTING

OBJECTIVE: *To enable the students to acquire the basic knowledge of the corporate accounting and to learn the techniques of preparing the financial statement*

- UNIT I Accounting for share Capital & Debentures**
Issue, Forfeiture and Reissue of forfeited shares: concept & process of book building; Issue of rights and bonus shares; Buy back of shares redemption of Preference shares; Issues and redemption of Debentures.
- UNIT II Final Accounts**
Preparation of Profit and Loss account and balance sheet of corporate entities (excluding calculation of managerial remuneration) Disposal of Company Profit.
- UNIT III Valuation of Goodwill and Valuation Shares**
Concepts and calculation: simple problems only
- UNIT IV Amalgamation of Companies:**
Accounting for Merger, Amalgamation – Absorption and External Reconstruction.
- UNIT V Accounts of Holding Companies/Parent Companies**
Preparation of consolidated balance sheet with one subsidiary company;
Relevant provisions of Accounting Standard: 21 (ICAI)
(Problems - 80%, Theory - 20%)

Text Book

1. Shukla, M.C., Grewal T.S. & Gupta S.L., Advanced Accountancy, S. Chand & Co., New Delhi

Reference Books

1. Jain, S.P. & Narang, K.L., Advanced Accounting, Kalyani Publications, New Delhi.
2. Gupta, R.L. & Radhaswamy, M., Corporate Accounts Theory Method and Application, Sultan Chand & Co., New Delhi.
3. Arulanandam, M.A. & Raman, K.S., Advanced Accountancy, Part-I, Himalaya Publications, New Delhi.
4. Reddy & Murthy, Corporate Accounting, Margham Publications, Chennai.

Note: Latest edition of text books shall be used.

SEMESTER V
BCGN 357 - PRINCIPLES OF MICRO ECONOMICS

Unit I: Demand and Supply

- (a). **Demand and Supply:** Determinants of demand, movements vs. shift in demand curve, Determinants of Supply, Movement along a supply curve vs. shift in supply curve; - Market equilibrium and price determination.
- (b). Elasticity of demand and supply. (c). Application of demand and supply.

Unit II: Consumer Theory: Ordinal Utility Theory: (Indifference curve approach): Consumer's preferences; Indifference curves; Budget line; Consumer's equilibrium; Income and substitution effect; Price consumption curve and the derivation of demand curve for a commodity; Criticisms of the law of demand.

Unit III: Production and Cost

- (a). Concepts of Production function: Law of variable proportions; Isoquants; Return to scale. Economics and Dis-economies of scale.
- (b). Costs: Costs in the short run. Costs in the long run, Profit maximization and cost minimization. Equilibrium of the firm, Technological Change: the very long run.

Unit IV: Market Structure

- (a). **Perfect Competition:** Assumption; Theory of a firm under perfect competition; Demand and Revenue; Equilibrium of the firm in the short run and long run, The long run industry supply curve: increasing, decreasing and constant cost industry. Allocation efficiency under perfect competition
- (b). **Monopoly:** Short-run and long-run equilibrium of monopoly firm; Concept of supply curve under monopoly; Allocation inefficiency and dead-weight loss monopoly; Price discrimination.
- (c). **Imperfect Competition:** Difference between perfect competitions, monopoly and imperfect competition;
- (i) Monopolistic Competition: Assumption; Short – run Equilibrium; Long run Equilibrium; Concepts of excess capacity; Empirical relevance.
- (ii) Oligopoly: Causes for the existence of oligopolistic firms in the market rather than perfect Competition; Cooperative vs. Non cooperative Behaviour and dilemma of oligopolistic firms.

Unit V: Income Distribution and Factor Pricing: Demand for factors. Supply of factor, backward bending supply curve for labour concepts of economic rent; Functional Distribution of Income.

Text Book:

1. Pindyck, R.S., Rubinfeld, D. L. & Mehta, P. L., Microeconomics, Pearson Education

Reference book:

1. Gregory Mankiw, N., Principles of Micro Economics, Cengage Learning
2. Maddala, G.S. & Miller, E., Microeconomics: Theory and Applications, McGraw, Hill Education
3. Salvatore, D. Schaum's Outline: Microeconomic Theory, McGraw-Hill, Education.
4. Case and Fair, Principles of Micro Economics, Pearson Education

Note: Latest edition of text books shall be used.

SEMESTER VI

BCGN 361 - ENTREPRENEURIAL SKILLS

Objective: The purpose of the paper is to orient the learner toward entrepreneurship as a career option and creative thinking and behavior.

UNIT I Introduction - Meaning, elements, determinants and importance of entrepreneurship and creative behavior; Entrepreneurship and creative response to the society' problems and at work; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, ecopreneurship, and social entrepreneurship.

UNIT II Sources of Business Ideas and Tests of Feasibility - Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions.

UNIT III Mobilising Resources Mobilizing resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems.

Text Book:

1. Kuratko & Rao, Entrepreneurship: A South Asian Perspective, Cengage Learning.

Reference Books:

1. Robert Hisrich, Michael Peters & Dean Shepherd, Entrepreneurship, McGraw-Hill Education
2. Desai, V., Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House, Mumbai
3. Dollinger, Mare J., Entrepreneurship: Strategies and Resources, Illinois, Irwin.
4. Holt, David H., Entrepreneurship: New Venture Creation, Prentice-Hall of India, New Delhi.
5. Plsek, Paul E., Creativity, Innovation and Quality. (Eastern Economic Edition), Prentice-Hall of India, New Delhi:

Note: Latest edition of text books may be used.

SEMESTER VI

BCGN 362 - BANK MANAGEMENT

OBJECTIVE: *This course aims at to acquaint the students with the basics of commercial bank management*

- UNIT I Principles of Banking: Definition of bank - Creation of money - Present Structure of commercial banking system in India; Functions; Working during 1947 1990 and thereafter.
- UNIT II Management Principles in Banks: Managerial functions in banks - Hierarchy, individual and group behavior; Management of personnel-Functions of manager, inspector, local advisory committee, Recruitment; selection; Training Promotion Control of staff.
- UNIT III Management of Deposits and Advances: Deposit Mobilization; Classification and nature of deposit accounts; Advanced; Lending practice; Types of advances; principles of sound bank lending - Preparation of reports - Credit plans; Planning customers; Limits of credit; Security.
- UNIT IV Investment Management: Nature of bank investment; Liquidity and Profitability; Preparation of cheque; Bills Endorsement; Government Securities; Documents of title to goods - railway receipt; Bill of lading; Book debts; Securities – Government and commercial.
- UNIT V Management of Finance Bank Accounts; Records; Reports; Statement of advances; Evaluation of loan applications; Profit and loss account; Balance sheet and statutory reports regarding cash revenue.

Text Book:

1. Tannan, M.L., Banking – Law and Practice in India, Law House, New Delhi.

Reference Books:

1. Radhaswami M. & Basudevan, A., Textbook of banking, S Chand & Co., New Delhi.
2. Panikar, K.K., Banking Theory & System, S. Chand & Co., New Delhi.
3. Vinayakan, N., Banking, Kanishka Publishers, Delhi.

Note: Latest edition of text books shall be used.

SEMESTER VI

BCGN 363 - ESSENTIALS OF E-COMMERCE

OBJECTIVE: To enable the students gain knowledge about e-commerce and its various components.

- UNIT I Internet and Commerce: Business operations; E-Commerce practices vs. traditional business practices; Concept b2b c2c, g2g, g2c, Benefits of e-commerce to organization, consumers, and society; and society; Limitations of e-commerce; Management issues relating to e-commerce. - Operations of E-Commerce: Credit card transaction; Secure Hypertext Transfer Protocol (SHTTP) - Electronic payment systems; secure electronic transaction (SET) SET's encryption; Process; Cybercast; Smart cards - India payment mode.
- UNIT II Applications in B2C: Consumers' shopping procedure on the internet; Impact on disintermediation and re-intermediation; Global market; Strategy of traditional department stores; Products in b2c model; Success factor of e-brokers - Broker-based services online; Online travel tourism service Benefits and impact of E-Commerce on travel industry; Real estate market - Online stock trading and its benefits; Online banking and its benefits; Online financial services and their future; E-auctions-benefits, implementation, and impact.
- UNIT III Application in B2B: Applications of b2b - Key technologies for b2b Architectural models of b2b -Characteristics of the supplier-oriented marketplace, buyer-oriented marketplace, and intermediary – ordinate marketplace; Benefits of b2b on procurement reengineering, Just in Time delivery in 2b2 Internet – based EDI from traditional EDI; integrating EC with back-end information systems; Marketing issues in 2b2.
- UNIT IV Applications in Governance: EDI in governance; E-government; E- governance-applications of the internet; Concept of government-to-business, business-to-government and citizen to-governance; E- governance models; Private sector interface in e-governance.
- UNIT V Emerging Business Models: Retail model; Media model; advisory model, made-to-order manufacturing model; Do-it-yourself model; information service model; information service model; Emerging hybrid models; Emerging models in India.

(Practicals-50% & Theory 50%)

Text Book

1. Parag Diwan, & Sunil Sharma., E-Commerce A Managers Guide to E-Business, Excel Book, NewDelhi

Reference Books

1. Agarwala Kamles.N. & Agarwala Deeksha., Bridge to Online Store front, Macmillan India, New Delhi.
2. Agarwala Kamles.N. & Agarwala Deeksha., Business on the Net-Introduction to the E-Commerce, Macmillan Indian, New Delhi.
3. Agarwala Kamlesh .N. & Agarwala Deeksha, Bulls Bears and the Mouse: An Introduction to the Online stock Market Trading, Macmillan India, NewDelhi.

Note: Latest edition of text books shall be used.

BCGN 364 - AUDITING

OBJECTIVE: *To impart knowledge about the principles and methods of auditing and their applications.*

- UNIT I Introduction: Meaning and objectives of auditing - Types of audit - Internal audit - Internal Check Systems - Internal Control
- UNIT II Audit Process: Audit Programme; Audit and books; working papers and evidences, Consideration of commencing and audit; routine checking and test checking.
- UNIT III Audit Procedures: Vouching - Verification of assets and liabilities.
- UNIT IV Audit to limited Companies:
- Company auditor-Appointment, powers, duties, and liabilities.
 - Divisible profits and dividend
 - Auditor's report-standard reports and qualified report.
 - Special audit of banking companies
 - Audit of insurance companies
- UNIT V Investigations; Audit of nonprofit companies:
- i Where fraud is suspected, and
 - ii When running a business is proposed

Text Book:

1. Tandon B.N., Principles of Auditing, S. Chand & Co., New Delhi

Reference Books:

1. Gupta Kamal., Contemporary Auditing, Tata McGraw-Hill, New Delhi
2. Pagare Dinkar., Principles and Practice of Auditing, Sultan Chand, New Delhi.
3. Sharma T.R. Auditing Principles and Problem, Sahitya Bhawan, Agra.

Note: Latest edition of text books shall be used.

SEMESTER VI

BCGN 365 ORGANISATIONAL BEHAVIOUR

OBJECTIVE: *To make the students to understand the behavioural pattern of people in the organization to manage manpower.*

UNIT I Organizational Behaviour: Focus and Purpose of Organization – Meaning, Need and Importance of Organization – Classification – Organization Goals, Prospects of Formal Organization – Organizational Behaviour (OB) – Nature and Scope – Contributions – OB models - Features of Modern OB model.

UNIT II Individual Behaviour, Personality, Learning and Attitudes – Personality – Definition – Biological, Cultural, Family, Social and Situational; Factors - Theories of Personality – Meaning of learning – Learning Process – Learning Theory and OB – Organizational Behaviour Modification – Meaning, steps, Process and practices, Attitudes – Characteristics – Components – Formation – Measurement of Attitude.

UNIT III Group Behaviour and Group Dynamics: Group Dynamics – Meaning – Types – Groups in an organization – Group size and Status – Influences – Emergence of informal Leaders – Role – Relationship and Group Behaviour – Characteristics – Behaviour Problems – Group Behaviour – Characteristics – Behaviour Problems – Group Norms – Cohesiveness – Features – Effects – Group thinking – Symptom, Consequences and Remedy – Group Decision Techniques.

UNIT IV Dynamics of Organizational Behavior: Organizational changes and Development - Organizational Change – Meaning – Nature of Work – Change – Stability Vs. Change - Proactive Vs. reactive change – Pressure of change – changes in managerial personnel – change process – organizational resistance to change – Management of change process.

UNIT V Organizational Development – Definitions – Characteristics - Objectives – Team Building – Survey Feed Back – Four System of Management.

Text Book

1. Dwivedi, R. S., Human Relations and Organizational Behaviour, Macmillan Indian Limited

Reference Books

1. Gangadhara Rao, M., Rao, V.P.S. & Narayana P.S., Organizational Behaviour Text & Cases.
2. Fred Luthans, Organizational Behaviour, Tata McGraw Hill
3. Robinson, Organisational Behaviour, Prentice Hill

Note: Latest edition of text books shall be used.

SEMESTER VI

BCGN 366 - HUMAN RESOURCE MANAGEMENT

OBJECTIVE: *To provide the students to understand the functions, process and task of human resource management.*

UNIT I Human Resource Management – Nature and Scope – Objectives – Nature of people and organizations – Personnel Policies and Principles – Environment of Human Resource Management – Social Systems – Human Resource accounting and audit.

UNIT II Human Resource Planning – Human resource / manpower planning – meaning – process of HR Planning – Job analysis – Recruitment and selection – Orientation and Placement – Orientation Programmes.

UNIT III Employee and Reward Systems – Training of personnel – Job evaluation – Job satisfaction – Appraising and rewarding performance – money as means of rewarding – economic incentives systems – Wage incentives – Wage administration – Benefits and services – Profit and production sharing.

UNIT IV Motivation – Human needs – Theories of motivation – Maslows Hierarchy needs – Herzberg's two factor model – Other theories – Behavioral modification – Motivational Patterns – Expectancy model – Application of motivation concepts.

UNIT V Leadership, Communication and counseling – Nature of leadership behavior – Leadership Style – Employee Participation – Nature, Scope, Programmes and benefits of Participation – Employee Communication Process – Communication System – Employee counseling and types.

Text Book

1. Michael V.P., Human Resource Management and Human Relations, Himalaya Publishing House, New Delhi.

Reference Books

1. Rudrabasavaraj, M.N., Cases in Human Resource Management, Himalaya Publishing House, New Delhi,
2. Bernardin, H. J., & Beatty, R. W., Performance Appraisal: Assessing human Behavior at work, Kent Publication, Boston,
3. Milkovich, G. T., & Boudreau, J. W., Personnel / Human Resources Management: A Diagnostic Approach, Business Publications,

Note: Latest edition of text books shall be used.

SEMESTER VI
BCGN 367- INDIAN ECONOMY

Objectives: To enable the students to grasp the major economic problems in India and their solutions. It also seeks to provide an understanding of modern tools of macro-economic analysis and policy framework.

Unit I: Basic Issues and Features of Indian Economy: Concept and Measures of Development and Underdevelopment; Human Development; Composition of national income and occupational structure.

Unit II: Policy Regimes:

- a) The Evolution of planning and import substituting industrialization.
- b) Economic Reforms since 1991.
- c) Monetary and Fiscal policies with their implications on economy

Unit III: Growth, Development and Structural Change

- a) The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions.
- b) The Institutional Framework: Patterns of assets ownership in agriculture and industry; Policies for restructuring agrarian relations and for regulating concentration of economic power;
- c) Changes in policy perspectives on the role of institutional framework after 1991.
- d) Growth and Distribution; Unemployment and Poverty; Human Development; Environmental concerns.
- e) Demographic Constraints: Interaction between population change and economic development.

Unit IV: Sectoral Trends and Issues

- a) *Agriculture Sector:* Agrarian growth and performance in different phases of policy regimes i.e. pre green revolution and the two phases of green revolution; Factors influencing productivity and growth; the role of technology and institutions; price policy, the public distribution system and food security.
- b) *Industry and Services Sector:* Phases of Industrialisation – the rate and pattern of industrial growth across alternative policy regimes; Public sector – its role, performance and reforms; the small scale sector; Role of Foreign capital.
- c) *Financial Sector:* Structure, Performance and Reforms. Foreign Trade and Balance of Payments: Structural Changes and Performance of India's Foreign Trade and Balance of Payments; Trade Policy Debate; Export policies and performance; Macro-Economic Stabilisation and Structural Adjustment; India and the WTO, Role of FDI, Capital account convertibility,

Unit VI: Inflation, Unemployment and Labour Market: Inflation: Causes of rising and falling inflation, inflation and interest rates, social costs of inflation; Unemployment – natural rate of unemployment, frictional and wait unemployment. Labour market and its interaction with production system; Phillips curve, the trade-off between inflation and unemployment, sacrifice ratio, role of expectations adaptive and rational.

Text Book:

1. Mishra & Puri, Indian Economy, Himalaya Publishing House

Reference Books:

1. Dhingra, I. C., Indian Economy, Sultan Chand & Sons
2. Gaurav, D. & Sundarum, K.P.M., Indian Economy, S. Chand & Company
3. Uma Kapila, Indian Economy since Independence, Relevant articles
4. Bhagwati, J. & Desai, P., India: Planning for industrialization, OUP, Ch 2
5. Patnaik, Prabhat. Some Indian Debates on Planning. T. J. Byres (ed.). The Indian Economy: Major Debates since Independence, OUP
6. Ahluwalia, Montek, S. State-level Performance under Economic Reforms in India in A. O. Krueger. (ed.). Economic Policy Reforms and the Indian Economy, The University of Chicago Press

Note: Latest edition of text books may be used.



PONDICHERY UNIVERSITY

PUDUCHERRY

B.Com (Foreign Trade)

DEGREE PROGRAMME

SEMESTER PATTERN

UNDER CBCS

REVISED SYLLBI & REGULATIONS

WITH EFFECT FROM

ACADEMIC YEAR 2017 – 2018

UNDER CBCS

COURSE CURRICULUM FOR CHOICE BASED CREDIT SYSTEM
B.COM – FOREIGN TRADE
To be implemented from 2017-18 onwards

| Course | Sub Code | Title of the Paper | Credits Allotted | | Teaching Hours |
|--------------------------------|-------------------------------------|--|-------------------|----------------|----------------|
| Semester-I | | | 20 Credits | | |
| Course | Sub Code | Title of the Paper | Lecture | Tutorial / Lab | Teaching Hours |
| MIL – 1 | LHIN/LTAM/LFRE/LMAL /LTEL/LBEN/LSAN | HINDI-I/TAMIL-I /FRENCH-I/MALAYALAM - I/TELUGU-I / BENGALI – I/SANSKRIT-I | 3 | - | 4 |
| ENGL – 1 | ENGL 112 | ENGLISH - I | 3 | - | 5 |
| DSC – 1A | BCFT 111 | FINANCIAL ACCOUNTING | 4 | 2 | 9 |
| DSC – 2A | BCFT 112 | BUSINESS LAW | 4 | 2 | 9 |
| AECC – 1 | PADM 113 | PUBLIC ADMINISTRATION | 2 | - | 3 |
| Total | | | 16 | 4 | 30 |
| Semester-II | | | 20 Credits | | |
| MIL - 2 | LHIN/LTAM/LFRE/LMAL /LTEL/LBEN/LSAN | HINDI-II/TAMIL –II/FRENCH-II/MALAYALAM -II/TELUGU-II/ BENGALI - II/SANSKRIT-II | 3 | - | 4 |
| ENGL - 2 | ENGL 122 | ENGLISH - II | 3 | - | 5 |
| DSC – 1B | BCFT 121 | BUSINESS MANAGEMENT | 4 | 2 | 9 |
| DSC – 2B | BCFT 122 | COMPANY LAW | 4 | 2 | 9 |
| AECC - 2 | ENVS 123 | ENVIRONMENTAL STUDIES | 2 | - | 3 |
| Total | | | 16 | 4 | 30 |
| Semester-III | | | 20 Credits | | |
| DSC – 1C | BCFT 231 | GOODS AND SERVICES TAX | 4 | 2 | 9 |
| DSC – 2C | BCFT 232 | BUSINESS STATISTICS | 4 | 2 | 9 |
| DSC – 3C | BCFT 233 | MANAGEMENT ACCOUNTING - I | 4 | 2 | 9 |
| SEC - 1 | BCFT 234 | COMMUNICATIVE SKILLS | 2 | - | 3 |
| Total | | | 14 | 6 | 30 |
| Semester-IV | | | 20 Credits | | |
| DSC – 1D | BCFT 241 | MANAGEMENT ACCOUNTING - II | 4 | 2 | 9 |
| DSC – 2D | BCFT 242 | COST ACCOUNTING | 4 | 2 | 9 |
| DSC – 3D | BCFT 243 | INCOME TAX | 4 | 2 | 9 |
| SEC - 2 | BCFT 244 | ARITHMETIC SKILLS | 2 | - | 3 |
| Total | | | 14 | 6 | 30 |
| Semester-V | | | 20 Credits | | |
| SEC - 3 | BCFT 351 | COMPUTER APPLICATION SKILLS | 2 | - | 3 |
| DSE – 1A | BCFT 352 | FUNDAMENTALS OF INTERNATIONAL TRADE | 4 | 1 | 7 or 8 |
| DSE – 2A | BCFT 353 | FOREIGN TRADE PROMOTION | 4 | 1 | 7 or 8 |
| DSE – 3A | BCFT 354 | GLOBAL RESOURCES | 4 | 1 | 7 or 8 |
| DSE – 4A | BCFT 355 | INTERNATIONAL ECONOMICS | 4 | 1 | 7 or 8 |
| DSE – 5A | BCFT 356 | EXIM FINANCE, SHIPPING & INSURANCE | 4 | 1 | 7 or 8 |
| GE - 1 | BCFT 357 | PRINCIPLES OF MICRO ECONOMICS | 3 | - | 5 |
| Total | | | 17 | 3 | 30 |
| Semester-VI | | | 20 Credits | | |
| SEC - 4 | BCFT 361 | ENTREPRENEURIAL SKILLS | 2 | - | 3 |
| DSE – 1B | BCFT 362 | INTERNATIONAL MARKETING | 4 | 1 | 7 or 8 |
| DSE – 2B | BCFT 363 | FOREIGN TRADE PROCEDURES & DOCUMENTATION | 4 | 1 | 7 or 8 |
| DSE – 3B | BCFT 364 | FOREX MANAGEMNET | 4 | 1 | 7 or 8 |
| DSE – 4B | BCFT 365 | LOGISTICS MANAGEMENT | 4 | 1 | 7 or 8 |
| DSE – 5B | BCFT 366 | INSTITUTIONAL TRAINING & REPORT | 4 | 1 | 7 or 8 |
| GE - 2 | BCFT 367 | INDIAN ECONOMY | 3 | - | 5 |
| Total | | | 17 | 3 | 30 |
| Total Number of Credits | | | 94 | 26 | 180 |

PONDICHERRY UNIVERSITY

B.COM DEGREE COURSE (FOREIGN TRADE)

QUESTION PAPER PATTERN UNDER CBCS

(WITH EFFECT FROM ACADEMIC YEAR 2017 – 2018)

FOR QUANTITATIVE PAPERS

SECTION A: Answer any 5 out of 8 Questions (5 X 7 Marks = 35 Marks)

SECTION B: Answer any 2 out of 3 Questions (2 X 20 Marks = 40 marks)

FOR OTHER PAPERS

SECTION A: Answer all Questions (5 X 2 Marks = 10 Marks)

SECTION B: Answer any 5 out of 8 Questions (5 X 7 Marks = 35 Marks)

SECTION C: Answer any 2 out of 3 Questions (2 X 15 Marks = 30 Marks)

SEMESTER I

BCFT 111 - FINANCIAL ACCOUNTING

OBJECTIVE: *To impart basic accounting knowledge as applicable to business*

UNIT I Definition of accounting; Objectives of accounting. – Accounting Principles: Accounting standards in India, International accounting standards.

UNIT II Accounting Transaction: Journal; Ledger; Trial balance; Final accounts; manufacturing account; trading account; Profit and loss account; Balance Sheet; Adjustment entries. Rectification of errors; Classification of errors; Location of errors; Suspense account; Effect on profit; Self balancing system.

UNIT III Capital and Revenue: Classification of Income; Classification of expenditure; Classification of receipts. Accounting concept of income; accounting concepts and income measurement; expired cost and income measurement, Depreciation - Methods of depreciation – Problems.

UNIT IV Hire – Purchase and Installment Purchase system - hire-purchase contract, legal provisions regarding hire – purchase contract; Accounting records for goods of substantial Value and accounting records for goods of small values, Installment purchase system.

UNIT V Partnership Accounts: Essential characteristics of partnership; Final account Adjustments after closing the accounts; Admission of a partner; Retirement of a partner, Dissolution of Partnership firm - gradual realization of assets and piecemeal distribution.

(Problems: 80%, Theory: 20%)

Text Book

1. Shukla, M.C., Grewal, S. & Gupta S.C., Advanced Accounting, S. Chand & Co, New Delhi

Reference Books

1. Gupta, R.L. & Radhaswamy, M., Financial Accounting, Sultan Chand Sons, New Delhi
2. Compendium of Statement and standards of Accounting: The Institute of Chartered Accountants, New Delhi.
3. Jawarhar Lal., Advanced Accounts. Sultan Chand & Sons ,New Delhi
4. Gosh, T.P., Fundamentals of Accounting, Sultan Chand & Sons, New Delhi
5. Maheswari, S.N. & Maheshwary, S.K., Fundamentals of Accounting, Viikas Publishing, New Delhi

Note: Latest edition of text books shall be used.

SEMESTER I

BCFT 112- BUSINESS LAW

OBJECTIVE: *To acquaint the learners with the fundamental principles of business laws.*

UNIT I Law of Contract (1872): Nature of contract; classification; Offer and Acceptance; Capacities of Parties to contract; Free consent; Consideration, Legality of object; Agreement declared void. - Performance of contract; Discharge of contract; Remedies for breach of contract.

UNIT II Special contracts: Indemnity and Guarantee, Contract of Agency.

UNIT III Sale of Goods Act 1930: Formation of Contracts of sale - goods and their classification; price - conditions and warranties – transfer of property in goods – performance of the contract of sale - Unpaid seller and his Rights – sale by auction – hire purchase agreement.

UNIT IV Negotiable Instruments Act 1881: Definition of Negotiable Instruments – features – Promissory note; Bill of Exchange & Cheque; Holder and holder in the due course; crossing of a cheque, types of crossing; Negotiation; Dishonour and discharge of Negotiable Instrument.

UNIT V Consumer Protection Act 1986: Salient Features – Definition of consumer – Grievance Redressal Machinery.

Text Book

1. Kapoor, N.D., Business Law, Sultan Chand & Sons, New Delhi.

Reference Books

1. Gulshan, S.S., Mercantile Law, Excel Books,
2. Kuchhal, M.C., Mercantile Law, Vikas Publishing Pvt. Ltd.,
3. Chadha, P.R., Business Law, 2/e, Galgotia Publishing,
4. Aggarwal, S.K., Business Law, Galgotia Publishing Company.
5. Maheshwari, S.N. & Maheshwari, S.K., Business Regulatory Framework, Himalaya Publishing House,

Note: Latest edition of text books shall be used.

SEMESTER II

BCFT 121 - BUSINESS MANAGEMENT

OBJECTIVE: *To orient the students the management principles and techniques that could achieve business success*

UNIT I Introduction: Concept, nature, process, and significance of management: Management roles (Mintzberg) An overview of functional areas of management; Development of management thought; Classical and neo-classical system; Contingency approaches.

UNIT II Planning: Concept, process, and types, decision making – concept and process; Bounded Rationality; Management by objective; Corporate planning; Environment analysis and diagnosis Strategy formulation.

UNIT III Organizing Concept, nature, process, and significance; Authority and responsibility relationship - Centralization and decentralization - Departmentation - Organization Structure – forms and contingency factors.

UNIT IV Motivating and Leading People at Work: Motivation-concept; Theories- Maslow, Herzberg, McGregor, and Ouchi; Financial and non-financial incentives. Leadership - concept and leadership styles; leadership theories (Tannenbaum and Schmidt) Likert System Management - Communication – nature, process, networks, and barriers; Effective communication.

UNIT V Management Control: Concept and process; Effective control system; Techniques of Control - traditional and modern.

Text Books:

1. Koontz & Weirich, Management, Tata McGraw Hill, New Delhi
2. Gupta, C.B., Business Management by, Sultan Chand Publication

Reference Books:

1. Drucker Peter., Practice of Management, Pan Books, London
2. Stoner & Wankel., Management Prentice Hall, New Delhi
3. Maslow, A. H., Frager, R., & Cox, R., Motivation and Personality Harper & Row New York
4. Virmani, B.R., The Challenges of Indian Management, Response Books, New Delhi

Note: Latest edition of text books shall be used.

SEMESTER II

BCFT 122 - COMPANY LAW

OBJECTIVE: *To enable the students get familiarize with the existing Companies Act 2013.*

UNIT I Introduction – Definition of a company – characteristics – Character of One Person Company; Lifting of Corporate Veil – Illegal Association – Kinds of Companies Formation of Company – Incorporation – Documents to be filed with the Registrar –Certificate of Incorporation – Effects of Registration – Promoter; Duties and Liabilities of Promoter – Preliminary contracts; Memorandum of Association – Articles of Association – contents – Alteration; Doctrine of constructive notice – Indore management – Ultra Vires ; Prospectus – Contents – Red herring prospectus – Shelf prospectus – misstatement in prospectus and their consequences - statement in lieu of prospectus – deemed prospectus – commencement of business.

UNIT II Capital; share capital – meaning – kinds – certification of Shares- Calls on Shares – Forfeitures of shares – alteration of capital – reduction of capital – procedures for reduction of capital – application of premium received and prohibition on discount on shares – Right shares – guidelines for issue of fresh capital – Bonus shares - guidelines – Sweat Share – Issue and Redemption of Preference shares; buy back of shares - transfer and transmission (Including depository mode); dividend – Unpaid dividend account – Investor Education & Protection fund: Borrowing; Borrowing power; mortgages and charges; debentures – Kinds of Debentures – Procedures for issue of debentures.

UNIT III Membership in a company ; Member and shareholder – Qualification – Cessation of membership- rights and liabilities of members – register and index of members; Directors; Board of Directors – Appointment of Directors – Selection of Independent Directors – Appointment of Additional Directors – Disqualification for appointment of directors- duties of directors – vacation of office, resignation and removal of directors; appointment of Managing Director, Whole time director or manager – rights and powers of MD – remuneration.

UNIT IV Meetings; Statutory meeting – Annual General Meeting – Extra Ordinary General Meeting; Notice, Quorum, Agenda, Resolution, Minutes, Proxies; Meeting of Board: Powers of Board – Voting rights – Chairman of meeting – Audit committee.

UNIT V Winding up of Companies: modes of winding up- appointment, duties and remuneration of company liquidator – removal and replacement of company liquidator – appointment of official liquidator – effect of winding up order – procedures for liquidation.

Text Book

1. Kappor, N.D., Company Law – Incorporating the Provisions of the Companies Amendment Act, 2000, Sullen Chand & Sons, New Delhi.

Reference Books

1. Ramaiya, A., Guide to the Companies Act; Wadhawa & Co, Nagpur.
2. Singh Avatar., Company Law Easter Book Co Luchnow.
3. Kuchhal, M.C., Modern India Company Law Shri Mahavir Books Nolda.
4. Bagrial, A.K., Company Law; Vikas Publishing House New Delhi.

Note: Latest edition of text books shall be used.

SEMESTER III

BCFT 231 GOODS AND SERVICES TAX (GST)

OBJECTIVE: *To enable the students get familiarize with the provisions of GST.*

- Unit I GST - scope – Benefits – salient features – GST council – Important Terms - Minimal Interface – Input Tax Credit – Refund – Demands – Alternate Dispute Resolution Mechanism.
- Unit II GST Act – CGST Act – SGST Act – IGST Act - UTGST Act- GST (compensation to the State) Act – features and provisions.
- Unit III GST - Levy & Collection of tax – Time and Value of Supply – Input Tax Credit – Registration – Tax Invoice _ Debt Credit Notes.
- Unit IV Administration – GST Accounts and Records – Returns – Payment of tax – Refunds- Assessment – Audit – Inspection, Search, Seizure and arrest.
- Unit V Demand and recovery – Liability to pay tax – Advance Ruling – Appeals and revisions – offences and penalties.

Text Book:

1. GST Manual 2017 by Taxmann Publications
2. GST Laws Manual: Acts, Rules and Forms - May 2017 by Rakesh Garg, Sandeep Garg

Reference Books:

1. GST Law and Analysis with Conceptual Procedures by "Bimal Jain", "Isha Bansal"
2. GST in India -- Impact, Management and Way Forward by RBKEZGCTGNQJMKUA
3. GST Made Easy-Answers to All Your Queries **on GST** by CA Arpit Haldia

Note: Latest edition of text books shall be used.

SEMESTER III

BCFT 232 - BUSINESS STATISTICS

OBJECTIVE: *To provide a theoretical appreciation and use of the science of statistics to make better business decisions.*

UNIT I Introduction – Statistics as a subject – Descriptive statistics – compared to Inferential Statistics – Types of data – Summation operation - Rule of Sigma operations.

UNIT II Construction of a frequency distribution – Measures of Central Tendency and dispersion and their measures - Measures of relation - correlation and regression.

UNIT III Analysis of Time Series: Causes of variation in time series data – Components of a time series - Decomposition – Additive and multiplicative models – Determination of trend – Moving averages methods and method of least squares (including linear, second degree, Parabolic and exponential trend) – Computational of seasonal, indices by simple average, Ratio – trend, ratio –to –moving average and link relative methods.

UNIT IV Index Number – Meaning, Types and uses - Methods of Construction price and quantity Indices (simple and aggregate): Tests of adequacy; Chain – basis index number base shifting, splicing, and deflating problems in constructing index numbers; Consumer price index.

UNIT V Theory of Probability and Theoretical Distribution: Definition of Probability – Importance – Calculation – Theorems – Theoretical distribution, Binomial, Poisson and Normal.

(Problems: 80%, Theory: 20%)

Text Books

1 Gupta, S.P., Statistical Methods, Sultan Chand & Co, New Delhi

Reference Books

1. Hooda, R.P., Statistics for Business and Economics; Macmillan, New Delhi
2. Lewin and Rubin., Statistics for Management, Prentice Hall of India New Delhi
3. Arora & Arora., Statistics for Management, S.Chand & Co, New Delhi
4. Kothari, C.R., Quantitative Techniques, Vikas publications, New Delhi

Note: Latest edition of text books shall be used.

SEMESTER III

BCFT 233 - MANAGEMENT ACCOUNTING – I

OBJECTIVE: *To analyze and interpret financial statements from the point of view of managers and outsiders*

UNIT I Management Accounting: Meaning, nature, scope, and functions, Role of management accounting in decision making; management accounts Vs. financial accounting, Tools and techniques of management accounting.

UNIT II Financial Statement: Meaning and types of financial statement; Limitations of financial Statement analysis; Comparative Statement Analysis.

UNIT III Ratio analysis; Classification of ratios – Profitability ratios, turnover ratios , Advantages of ratio analysis, Limitations of accounting ratios.

UNIT IV Funds Flow Statement as per Indian Accounting Standards 3- need - objectives – sources and utility of funds – preparation of fund flow statement.

UNIT V Cash Flow Statement - need - objectives – classification – calculation of cash flow.

(Problems: 80%, Theory: 20%)

Text Book

1. Jawahar Lal., Advanced Management Accounting Text and Cases, S. Chand & Co., New Delhi

Reference Books

1. Horngren, C. T., Sundem, G. L., Stratton, W. O., Burgstahler, D., & Schatzberg, J., Introduction to management accounting, Prentice Hall, New Delhi
2. Garrison H., Ray & Eric W. Noreen, *Managerial Accounting*, McGraw Hill., Delhi.
3. Khan, M.Y., & Jain, P.K., *Management Accounting*, Tata McGraw Hill Publishing Co., New Delhi.

Note: Latest edition of text books shall be used.

BCFT 234 - COMMUNICATIVE SKILLS

OBJECTIVE: *To develop effective business communication skills among the students*

UNIT I Meaning and Definition – Need – Objective and Principles – Communication Media – Types - Process – Interpersonal and Business Communication – Characteristics – Verbal and Non Verbal Communication – Barriers to Communication.

UNIT II Business Letters: Functions and kinds – Essentials of an effective Business Letter – Layout – Appearance – Size – Style – Form and punctuation, Kinds of letters – Routine request letters – Responses to letters – Refusal letters – Claims letters – Collection letters- Kinds of Letters- Enquiries - Quotations – Orders – follow up letter – refusal letters – complaint and adjustment letters –Sales letters. Bank correspondence; Insurance Correspondence.

UNIT III Intra organisational communication – memos – office orders – office notes – circulars – meeting communications; notice – agenda – resolutions – minutes – Reports: Types - Characteristics– Preparing and Organization of a Report: modern forms of communication: Fax, Email – videoconferencing, Internet - website.

Text Books

1. Rajendra Pal Korahill., Essentials of Business Communication, Sultan Chand & Sons, New Delhi,

Reference Books

1. Kaul., Effective Business Communication, Prentice Hall, New Delhi
2. Ramesh, M.S., & Pattanshetti, C. C., Business Communication, R.Chand&Co, New Delhi,
3. Rodriquez, M. V., Effective Business Communication Concept, Vikas Publishing Company
4. Munter Mary., Effective Business Communication, PHI, New Delhi

Note: Latest edition of text books shall be used.

SEMESTER IV

BCFT 241 - MANAGEMENT ACCOUNTING – II

OBJECTIVE: *To analyze and interpret financial statements from the point of view of managers and outsiders.*

UNIT I Absorption and Marginal Costing: Marginal and differential costing as a tool for decision – make or buy decision - Change of product mix.

UNIT II Pricing - Break-even analysis; Exploring new markets; Shutdown decisions.

UNIT III Budgeting for Profit Planning and Control: Meaning of Budget and budgetary control - Objectives; Merits and limitations; Types of budgets; Fixed and flexible budgets- cash budgets- Control ratios;

UNIT IV Standard Costing and Variance Analysis; Meaning of standard cost Advantages and application; Variance analysis – Material; Labour, Sales and Overhead (two-way analysis) Variances.

UNIT V Zero Base Budgeting - Responsibility Accounting- Performance Budgeting.

(Problems: 80%, Theory: 20%)

Text Book

1. Lal Jawahar., Advanced Management Accounting Text and Cases, S. Chand & Co., New Delhi

Reference Books

1. Horngren, C. T., Sundem, G. L., Stratton, W. O., Burgstahler, D. & Schatzberg., Introduction to Management Accounting, Prentice Hall, Delhi
2. Garrison, R. H., Noreen, E. W., & Brewer, P. C., *Managerial accounting*, McGraw-Hill, New York.
3. Khan, M.Y., and Jain, P.K., Management Accounting, Tata McGraw Hill Publishing Co., New Delhi.

Note: Latest edition of text books shall be used.

SEMESTER IV

BCFT 242 - COST ACCOUNTING

OBJECTIVE: *To enable the students to take decisions using costing techniques.*

UNIT I Cost Accounting: Introduction – meaning of cost, costing and cost accounting – comparison between financial accounts and cost accounts – application of cost accounting – cost concepts and classification of costs – cost unit – cost center – elements of costs – preparation of cost sheet – tenders and quotations – problems.- Reconciliation of Cost and Financial Accounts: Need for reconciliation – Reasons for difference in profits – Problems on preparation of Reconciliation statements including Memorandum Reconciliation account.

UNIT II Material Costing: Classification of materials – Material Control – Purchasing procedure – store keeping – techniques of Inventory control – Setting of stock levels – EOQ – Methods of pricing materials issues – LIFO – FIFO – Weighted Average Method – Simple Average Method – Problems.

UNIT III Labour Costing: Control of labour cost – Labour Turnover- Causes and effects of labour turnover – Meaning of Time and Motion Study, Merit Rating, Job Analysis, Time keeping and time booking – idle time, causes and treatment – overtime – methods of wage payment – Time Rate and Piece Rate – Incentive Schemes – Halsey Premium Plan – Rowan Bonus Plan – Taylors and Merricks differential piece rate systems – Problems.

UNIT IV Overhead Costing: Definition – Classification of overheads – Procedure for accounting and control of overheads – Allocation of overheads – Apportionment of overheads – Apportionment of Service department costs to production departments – Repeated Distribution method – Simultaneous equation method – absorption of OH's – Methods of Absorption – Percentage of direct material cost – Direct Labour Cost – Prime Cost, Direct Labour Hour Rate and Machine Hour Rate – Problems.

UNIT V Costing Methods: Introduction – Job Costing – Batch Costing – Contract Costing – Transport Costing – Process Costing – Principles – distinction between Process and Job – Preparation of Process Accounts – treatment of normal loss – abnormal loss – abnormal gain – Joint and By- products – apportionment of joint costs.

(Problems: 80%, Theory 20%)

Text Book:

1. Jawahar Lal., Cost accounting, Tata McGraw Hill,

Reference Books:

1. Nigam & Jai., Cost Accounting Principles and Practices, Prentice Hall of India Publishers
2. Blocher, I. & Lin., Cost Management : A Managerial Emphasis, Pearson education, Mumbai
3. Maheshwari, S.N., Cost Accounting, Vikas Publishing House, New Delhi
4. Jain, S.P. & Narang, K.L., Cost Accounting: Principles and Methods.
5. Iyengar, S.P., Cost Accounting, Sultan Chand & Sons, New Delhi

Note: Latest edition of text books shall be used.

SEMESTER IV

BCFT 243 - INCOME TAX

OBJECTIVE: *To provide basic knowledge and equip students with application of principles and provisions of Income Tax Act 1961 and the relevant Rules*

UNIT I Introduction: **Basic concepts:** Income, agricultural income, Person, Assessee, assessment year, previous year, Gross total income, Total Income, Maximum Marginal Rate of Tax; PAN. **Residential Status;** Scope of total income on the basis of residential status, Exempted Income under Section

UNIT II **Computation of Income under** salary, Income from house Property.

UNIT III **Computation of Income under** Profits and gains of business or Profession, Capital gains and Income from other Sources.

UNIT IV **Computation of total income and tax liability**
Income of other persons including in assessee total income, aggregation of income and set off and carry forward of losses; deduction from gross total income; rebates and reliefs - computation of total income of individual and firms; tax liability of an individual and a firm (5 leading cases decided by the Supreme Court).

UNIT V **Return of Income:** Filing of returns; manually, online filing TDS: provisions and procedures of compulsory online filing of returns for specified assesses.

(Problems: 60%, Theory: 40%)

Text book

1. Singhanian V.K., Students Guide to Income Tax, Taxmann, Delhi.
2. Girish Ahuja and Ravi Gupta, Systematic Approach to Income Tax, Sahitya Bhawan Publications, New Delhi.

Reference Books

1. Vinod kumar singhanian, e-filing of income tax return and computation of tax, Taxmann publication Pvt Ltd, New Delhi,
2. Excel utility available at incometaxindiaefiling.gov.in.

Note: Latest edition of text books shall be used.

BCFT 244 - ARITHMETIC SKILLS

OBJECTIVE: *To enable students to gain understanding of mathematical applications to business activities.*

UNIT I Ratio, Proportion and Percentage: Ratio: Definition – Continued Ratio – inverse Ratio. Proportion – Continued Proportion – Direct Proportion – Inverse Proportion – Variation – Inverse Variation – Joint Variation – Percentage: Meaning and computation of percentage. Interest: Simple interest – compound interest (reducing balance and flat interest rate) – equated monthly installments (EMI) – Problems.

UNIT II Matrices and Determinates (up-to order 3 only): Multivariable data - Definition of a Matrix; Types of matrices; Algebra of matrices; Determinates – Ad-joint of a matrix – Inverse of a matrix via ad-joint matrix – homogeneous system – Solution of non-homogeneous system of linear equations (not more than three variables) – Conditions for existence and uniqueness of solution – Solution using inverse of the coefficient matrix – Problems..

UNIT III Functions: (To identify and define the relationships that exist among the business variables) Definition of function, constants, variables, continuous real variable, domain or interval – Types of functions – one valued function – Explicit function – Algebraic functions – Polynomial functions – Absolute value function – Inverse function – Rational and irrational function – Monotone function – Even and odd function – Supply/demand function – Cost function – Total revenue function – Profit function – Production function – Utility function – Consumption function.

(Problems: 80%, Theory: 20%)

Text Books

1. Kappor, V.K., Business Mathematics, Sultan Chand & Sons, New Delhi

Reference Books

1. Agarwal, B.M., Basic Mathematics & Statistics, Sultan Chand & Sons, New Delhi
2. Rajagopalan, S. & Sattanathan., R., Business mathematics, McGraw-Hill, New Delhi
3. Bari, Business Mathematics, New Literature Publishing Company, Mumbai.

Note: Latest edition of text books shall be used.

SEMESTER V

BCFT 351 - COMPUTER APPLICATION SKILLS

OBJECTIVE: *To provide an exposure to the use of office automation software and accounting package software in making business decisions.*

UNIT I Introduction to Computer Concepts – Elements of computer – Characteristics of a Computer – Classification of Computers – Basic Computer Architecture – Input- output Devices - Software Concepts: Types of software – Software: its nature and qualities - Windows Operating System Functions.

UNIT II Application of MS Office- Application of MS Word in Business Correspondence: letters, tables, mail merge, labels. Applications of MS Excel: Graphs and Charts – Calculation of various financial functions - MS Access: Tables and Queries. Applications of MS Power Point: Introduction – Toolbar, their Icons and C o m m a n d s – Navigating in Power point - Creation of slides, animation, and templates - Designing Presentations – Slide show controls.

UNIT III Applications of Accounting Software Tally (Ver. 9. ERP): Characteristics of the Software Creation of a Company – Accounts Information – Creation of Ledgers – Vouchers – P& L a/c – Balance Sheet – Inventory Handling – Creation of Stock Groups – Creation of Stock Categories – Creation of Stock Items – Accounts of Banking and Departmental Accounting
(Theory – 50% and Practical – 50%)

Text Book

1. Rajagopalan, S.P., Computer Application in Business, Vikas Publishing House, New Delhi.

Reference books

1. Deepak Bharihoke., Fundamentals of IT, Excel Books, New Delhi.
2. Dhiraj Sharma., Foundation of IT, Excel Books, New Delhi.
3. Bhatnagar, S.C. & Ramani, K.V., *Computers and Information Management*, Prentice Hall of India, New Delhi.
4. Martin, *Principles of Data Base Management*, Prentice Hall of India, New Delhi.
5. Sulochana, M., Kameswara Rao, K. & Kishore Kumar, R., *Accounting Systems*, Kalyani Publishers, Hyderabad.
6. Parameswaran, R., *Computer Application in Business*, S.Chand & Co, New Delhi.

Note: Latest edition of text books shall be used.

LIST OF PRACTICAL

Window OS

Practice in settings and search options

MS – Word

Formatting – text documents

Table manipulation

Sorting – Table of Content

Developing a letter and a resume

Practice of mail-merge option

MS –Excel

Formatting – Features

Functions

Chart – Features

MS – Access

Creation of Tables

Manipulating Queries

MS – Power Point

Organisational Structure using Slides

Graphical representation

Tally Programmes

Voucher and Invoice

Stock summary

Final Accounts

SEMESTER V

BCFT 352 - FUNDAMENTALS OF INTERNATIONAL TRADE

Objective: To introduce the students to an overall view of International Trade and Elements of Trade Environment.

| | |
|----------|--|
| UNIT I | Trade: Domestic Vs. International - Advantages of International Trade - International Business Environment (IBE) - Elements of IBE - Importance of understanding IBE - Trade in Services. |
| UNIT II | Free Trade Vs. Protection: Barriers to Trade - Tariff & Non-tariff barriers -GATT and WTO – Origin, objectives, structure and functions - GATS & TRIPS – UNCTAD - Objectives, structure and functions - GSP & GSTP. |
| UNIT III | International Economic Groupings: Stages and evolution - Regional Trading Agreements - Important economic groupings - EU, NAFTA, SAFTA, BIMSTEC, ASEAN - objectives and functions - Cartels: Its impact on World Trade. |
| UNIT IV | Multinational Corporations (MNCs): Stages in Internationalisation of a firm - Emergence, definition, characteristics & classification of MNCs - merits & demerits of MNCs - Regulation of MNCs - MNCs and International Trade. |
| UNIT V | Globalisation and Knowledge Economy: Concept of Intellectual Property -IPRs and - forms of IPRs: Patents, Trademarks, Copyrights, Designs & Geographical Indications - World Intellectual Property Organisation (WIPO) - Developments in India in the field of IPRs. |

Text Book

1. Francis Cherunilam, International Business Text & Cases, Prentice Hall of India, New Delhi.

Reference Books:

1. International Business, P. Subba Rao, Himalaya Publishing House, Mumbai.
2. Rakesh Mohan Joshi, International Marketing, Oxford University Press, New Delhi.
3. Francis Cherunilam, A Concise Text Book of International Trade, Himalaya Publishing House, Mumbai.
4. V. Neelamegam, International Trade, Vrinda Publications, New Delhi.

Note: Latest edition of text books shall be used

SEMESTER V

BCFT 353 - FOREIGN TRADE PROMOTION

Objective: *To expose the students to the operation of different agencies in India, involved in Export Promotion.*

UNIT I External trade of India: Before and after Independence - Trends-Commodity composition - Present major trading partners: USA, EU, Japan –Features of these markets - Future of trade: Direction and Commodities - Problems of India's Export sector.

UNIT II Institutional support for Export Promotion in India: Ministry of Commerce & Industry - Board of Trade - Commodity Boards and Export Promotion Councils: Objectives and functions – Financial Service Agencies: ECGC, EXIM Bank, RBI and Commercial Banks.

UNIT III Service Institutions: FIEO, ITPO, CII, ICA, IIFT, IIP, EIA - State Trading and Canalisation: Meaning and purpose - STC and its subsidiaries – MMTC, TTC, PEC - Objectives and Functions.

UNIT IV Foreign Trade Policy: Major provisions and Evaluation of the current FTP - Foreign Investment Policy: Past and Present - FDI and FII – Role of FIPB - Financial and non-financial incentives to promote Export trade – Recognition of Export Firms - 100% EOUs: Benefits.

UNIT V Concept of Quality and its importance in Foreign Trade: Pre-shipment inspection: Types - Compulsory & Voluntary - Features of a good inspection system - Inspection by EIAs - Quality Standards - Meaning and Examples – ISO series.

Text Book:

1. P.K. Khurana, Export Management, Edition, Galgotia Publishing Company, New Delhi.

Reference Books:

1. Francis Cherunilam, International Business, Himalaya Publishing House, Mumbai.
2. Badi N V, International Business, Vrinda Publications, New Delhi.
3. T A S Balagopal, Export Management, Himalaya Publishing House, Mumbai.
4. Publications, Ministry of Commerce & Industry, GOI from time to time

Note: Latest edition of text books shall be used

SEMESTER V

BCFT 354 - GLOBAL RESOURCES

Objective: *To provide an idea on the global distribution of various resources, acting as a fundamental reason for nations engaging in Foreign Trade.*

UNIT I Introduction to World Geography: Earth: Basic structure – Continents of the world – Major countries - Oceans – Atmosphere: Layers - Climatic zones – Time zones.

UNIT II Resources: Meaning & Nature – Resource mapping - Industrial resources: Importance – Commercial crops (Cotton, Tea, Coffee, Rubber, Sugarcane) – Leading Countries of production and conditions - Mineral resources (Iron, Manganese, Bauxite, Uranium) – Fuel resources (Crude Oil, Natural gases and Coal) – Regions with deposits of mineral and fuel resources.

UNIT III International Agrarian resources: Cereals (Wheat, Rice, Rye) – Major producers of cereals - Livestock: Beef, Sheep, Poultry, Milk – Leading livestock producers – Fisheries – Forest resources – Types of Forests - Importance of Forests: Lumbering – Water resources – Major Rivers of the World.

UNIT IV Global Energy Resources: Conventional Sources of Energy - Problems of conventional energy resources - Alternative energy resources: Need – Solar energy, wind energy, energy from waves and waste – Major nations that generate alternate energy - Difficulties in developing alternative energy sources.

UNIT V Human Resources: Significance – Races – Skilled & unskilled man power - Technical and Managerial manpower – Migration: meaning – Factors influencing International mobility of Human Resource.

Text Book

1. P. K. Roy, Economic Geography (A Study of Resources), New Central Book Agency Pvt. Ltd.

References

1. S. K. Sadhukhan, Economic Geography (An Appraisal of Resources), S. Chand & Co. Ltd.
2. V A Janaki, Economic Geography, Concept Publishing.
3. Edward Carter and Kersey Gonner, Commercial Geography, General Books.
4. M. A. Bangash, Economic Geography, Anmol Publications.

Note: Latest edition of text books shall be used.

SEMESTER V

BCFT 355 - INTERNATIONAL ECONOMICS

Objective: *To provide theoretical framework of international economics and international monetary system.*

UNIT I Internal and International Trade – Distinction - Theories of International trade: Classical theories - Adam Smith's theory of Absolute Advantage – Ricardo's Comparative cost theory - Modern theories of International Trade: Haberler's Opportunity Cost theory – Heckscher–Ohlin's Modern theory – International trade and factor price – Leontiff Paradox - International trade and economic growth: Immiseration of growth.

UNIT II Balance of Payments – Components of Balance of Payments: Current account, Capital account & Official settlement accounts - Disequilibrium in BOP - Methods of correcting Disequilibrium - Balance of Payments Theory: Adjustment theory, Marshall Lerner mechanism - Balance of Trade – Terms of Trade.

UNIT III Foreign Exchange Rate: Theories - Mint Parity Theory, Purchasing Power Parity Theory - Foreign Exchange Rate Policy: Fixed Exchange rate system, Floating Exchange rate System.

UNIT IV International Monetary System: Bretton Woods Conference – IMF - Objectives, Organizational structure – Membership – Quotas – Borrowing and Lending programme of IMF – SDRs – India and IMF.

UNIT V International Financial Institutions: IBRD, IFC, International Development Association (IDA) - Multilateral Investment Guarantee Agency (MIGA) International Centre for Settlement of Investment Disputes - Regional Development Financial Institution: ADB – IBRD Group and India.

Text Book

1. Jhingan M.L., International Economics, Vrinda Publications, New Delhi.

Reference Books:

1. Mittal & Agarwal, International Economics, Sangeeva Prakashan, U. P, India
2. Rakesh Mohan Joshi, International Marketing, Oxford University Press, New Delhi.
3. D. M. Mithani, Economics of Global Trade and Finance, H P H, Mumbai.
4. Francis Cherunilam, International Economics, Tata-Mc Graw Hill Publishing Company Ltd, New Delhi.

Note: Latest edition of text books shall be used.

SEMESTER V

BCFT 356 - EXIM FINANCE, SHIPPING AND INSURANCE

Objective: *To familiarise the students with the sources of Export – Import Finance. Also to elaborate the process of sea transportation and marine insurance.*

UNIT I EXIM financing: Need and importance - Guidelines to Banks for Export financing - Calculation of MPBF – Classification of Export finance: Pre-Shipment finance - Types - Packing Credit: Eligibility, Criteria & Period – Documentation requirements – Processing and sharing of packing credit - FCPC - Export Credit Refinancing.

UNIT II Post Shipment Credit: Need & Nature – Classification: Negotiation of documents under L/C - Discounting of documents under confirmed orders – Advances against export bills – Exports on consignment basis, un drawn balances, Receivables from government, Retention money related to exports - Documentation & Scrutiny.

UNIT III EXIM Bank – Objectives – Various lending & rediscounting Programmes for Indian exporters, Overseas Customers and Commercial Banks – ECGC – objectives – Export Credit Risk – covers offered by ECGC – Standard Policies – Specific Policies – Financial Guarantees and Special Schemes.

UNIT IV Shipping: its importance in World Trade – Kinds of Shipping Types of ships and their uses – Major ports in the world – factors influencing freight determination – merits & demerits of Sea transportation – Sea piracy

UNIT V Marine Insurance – Contract of Insurance – Fundamental elements of insurance - Marine Perils - Voyage – Warranties in a contract of marine insurance – Deviation of voyage - Losses under marine insurance: Total loss – Abandonment – Partial loss – Contribution.

Text Book

1. Francis Cherunilam, International Trade & Export Management, Himalaya Publishing House, Mumbai.

Reference Books:

1. Gupta and Gupta, Indian Economy, Atlantic Publications.
2. T A S Balagopal, Export Management, Himalaya Publishing House, Mumbai.
3. N Kumar, Export Management, Anmol Publications.
4. M. N. Mishra, Insurance Principles and Practice, S. Chand & Company Ltd, New Delhi.

Note: Latest edition of text books shall be used.

SEMESTER V

BCFT 357 - PRINCIPLES OF MICRO ECONOMICS

Unit I: Demand and Supply

(a). Demand and Supply: Determinants of demand, movements vs. shift in demand curve, Determinants of Supply, Movement along a supply curve vs. shift in supply curve; - Market equilibrium and price determination.

(b). Elasticity of demand and supply. (c). Application of demand and supply.

Unit II: Consumer Theory

Ordinal Utility Theory: (Indifference curve approach): Consumer's preferences; Indifference curves; Budget line; Consumer's equilibrium; Income and substitution effect; Price consumption curve and the derivation of demand curve for a commodity; Criticisms of the law of demand.

Unit III: Production and Cost

(a). Concepts of Production function: Law of variable proportions; Isoquants; Return to scale. Economics and Dis-economies of scale.

(b). Costs: Costs in the short run. Costs in the long run, Profit maximization and cost minimization. Equilibrium of the firm, Technological Change: the very long run.

Unit IV: Market Structure

(a). Perfect Competition: Assumption; Theory of a firm under perfect competition; Demand and Revenue; Equilibrium of the firm in the short run and long run, The long run industry supply curve: increasing, decreasing and constant cost industry. Allocation efficiency under perfect competition

(b). Monopoly: Short-run and long-run equilibrium of monopoly firm; Concept of supply curve under monopoly; Allocation inefficiency and dead-weight loss monopoly; Price discrimination.

(c). Imperfect Competition: Difference between perfect competitions, monopoly and imperfect competition;

(i) Monopolistic Competition: Assumption; Short – run Equilibrium; Long run Equilibrium; Concepts of excess capacity; Empirical relevance.

(ii) Oligopoly: Causes for the existence of oligopolistic firms in the market rather than perfect Competition; Cooperative vs. Non cooperative Behaviour and dilemma of oligopolistic firms.

Unit V: Income Distribution and Factor Pricing

Demand for factors. Supply of factor, backward bending supply curve for labour concepts of economic rent; Functional Distribution of Income.

Text Book:

1. Pindyck, R.S., Rubinfeld, D. L. & Mehta, P. L., Microeconomics, Pearson Education

Reference book:

1. Gregory Mankiw, N., Principles of Micro Economics, Cengage Learning
2. Maddala, G.S. & Miller, E., Microeconomics: Theory and Applications, McGraw, Hill Education
3. Salvatore, D. Schaum's Outline: Microeconomic Theory, McGraw-Hill, Education.
4. Case and Fair, Principles of Micro Economics, Pearson Education

Note: Latest edition of text books shall be used.

SEMESTER VI

BCFT 361 - ENTREPRENEURIAL SKILLS

Objective: *The purpose of the paper is to orient the learner toward entrepreneurship as a career option and creative thinking and behavior.*

Unit I Introduction - Meaning, elements, determinants and importance of entrepreneurship and creative behavior; Entrepreneurship and creative response to the society' problems and at work; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, ecopreneurship, and social entrepreneurship.

Unit II Sources of Business Ideas and Tests of Feasibility - Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions.

UNIT III Mobilising Resources - Mobilizing resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems.

Text Book:

1. Kuratko & Rao, Entrepreneurship: A South Asian Perspective, Cengage Learning.

Reference Books:

1. Robert Hisrich, Michael Peters & Dean Shepherd, Entrepreneurship, McGraw-Hill Education
2. Desai, V., Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House, Mumbai
3. Dollinger, Mare J., Entrepreneurship: Strategies and Resources, Illinois, Irwin.
4. Holt, David H., Entrepreneurship: New Venture Creation, Prentice-Hall of India, New Delhi.
5. Plsek, Paul E., Creativity, Innovation and Quality. (Eastern Economic Edition), Prentice-Hall of India, New Delhi:

Note: Latest edition of text books may be used.

SEMESTER VI

BCFT 362 - INTERNATIONAL MARKETING

Objective: Introduces the application of marketing concepts in the global arena

UNIT I Marketing: Definition & Importance – Selling Vs. Marketing –International Marketing Vs Domestic Marketing - Marketing Mix – Market Segmentation – Bases for Segmentation – Marketing Research – Importance – Steps – Problems of Overseas Research – Entry strategies in International Marketing.

UNIT II Product: Meaning and Classification – New Product Development: Stages - Product Life Cycle: Stages & Strategies – Packaging– Functions and Types - Packing: Need and Types – Marking of Export Boxes – Branding: Meaning – Type of Brands.

UNIT III Pricing: Meaning of Price - Factors influencing Price – Pricing methods & approaches – Pricing Tactics – International price quotations and INCO Terms.

UNIT IV Physical Distribution: Marketing Channels: Types and levels - Factors affecting Channel choice – Retailers and Wholesalers – Transportation: Role of C & F Agents – Sea, Air and Road Transportation: Merits and Demerits - Containerisation – ICD's – Advantages of containers – Warehousing.

UNIT V Promotion: Meaning and Importance – Promotion mix – Advertising – Copy – Media: Types – International Advertising: Problems – Personal selling – Stores Promotion – Trade fairs and exhibitions – Sales promotion: Tools – Public relations.

Text Book:

1. Varshney & Bhattacharya, International Marketing Management an Indian Perspective, Sultan Chand & Sons, New Delhi.

Reference Book:

1. Radebaugh, Daniels D J, International Business, Addison Wesley Longman.
2. Philip Kotler, Marketing Management Analysis, Planning, Implementation and Control, Millennium Edition, Prentice-Hall of India, New Delhi.
3. Yuvaraj. S, International Marketing, Reprint, Vrinda Publications, New Delhi.
4. N. Kumar, International Marketing, Anmol Publications.

Note: Latest edition of text books shall be used.

SEMESTER VI

BCFT 363 - FOREIGN TRADE PROCEDURES AND DOCUMENTATION

Objective: *To provide a detailed sketch of Export Import Documentation and procedures as practiced in India.*

UNIT I Export Documentation – Need - Classification of export documents: Commercial documents & Regulatory documents – differences – Aligned Documentation System (ADS) – Advantages – Master Documents I & II.

UNIT II Auxiliary Commercial Documents – Proforma Invoice – Shipping Instruction Insurance Declaration – Shipping Order – Mate’s Receipt - Application for certificate of origin – letter to bank for negotiations.

UNIT III Principal Commercial Documents : Commercial Invoice – Packing List – Certificate of Inspection – Insurance Policy - Bill of Lading - Air Way Bill – Certificate of Origin – Bill of Exchange – Shipment Advice – L/C – Contents of L/C - Types of L/C.

UNIT IV Regulatory documents – GR form – AR-4 form – Shipping Bill / Bill of Export Dock Challan – Freight Payment Certificate – Insurance Premium Payment Certificate – Receipt for payment of port charges – Vehicle Ticket – other certificates.

UNIT V Export Procedure: - Steps – Import Procedure - Documents used for Import – Bill of entry – Steps in electronic processing of export documentation – EDI.

Text Book

1. Jain Khushpat. S, Export Import Documentation and Procedure, Himalaya Publishing Company, Mumbai.

Reference Book:

1. P.K. Khurana, Export Management, Galgotia Publishing Company, New Delhi.
2. Rakesh Mohan Joshi, International Marketing, Oxford University Press, New Delhi.
3. T A S Balagopal, Export Management, Himalaya Publishing House, Mumbai.
4. Francis Cherunilam, International Marketing, Himalaya Publishing House, Mumbai.

Note: Latest edition of text books shall be used.

SEMESTER VI

BCFT 364 - FOREX MANAGEMENT

Objective: *To brings out the theoretical as well as technical aspects of Foreign Exchange transaction as an integral part of export trade.*

UNIT I Foreign Exchange: Meaning & need - Foreign Exchange market - Structure & Participants – FEDAI - Organization of FOREX division in Commercial Banks – Correspondent Relationship - NOSTRO, VOSTRO & LORO accounts and their operations.

UNIT II Foreign Exchange Transactions: Purchase & Sale Transactions - Merchant Transactions - Cash, Tom, Spot, Forward Transactions - Inter-Bank (IB) Transactions - Cover Deal, SWAP Deal - Hedging & Arbitrage operations.

UNIT III Exchange Rate: Fixed Exchange Rate Vs. Floating Exchange Rate - Factors affecting Exchange Rate –Types - Principal types of Ready Merchant rates – Quotations – Types - Forward Rate - Forward Margins - Factors determining Forward margins.

UNIT IV Exchange Risk Management: Exposure & Risk types - Currency Derivatives - Forward Exchange Contracts – Execution, Cancellation and Extension - Currency Futures – Currency Options - Currency Derivatives in India.

UNIT V Legal framework of FOREX operations in India: Foreign Exchange Management Act, 1999 (FEMA) – Features - Rules under FEMA - Role of Reserve Bank of India (RBI) - Exchange Control – Tools of Control.

Text Book:

1. Jeevanandam. C, Foreign Exchange: Practice, Concepts, and Control, Sultan Chand & Sons, New Delhi.

References

1. Choudhari and Agarwal, A Text Book of Foreign Trade and Foreign Exchange, Himalaya Publishing House, Mumbai.
2. Sharan. V, International Financial Management, Prentice-Hall of India, New Delhi.
3. Publications, RBI from time to time.

Note: Latest edition of text books shall be used.

SEMESTER VI

BCFT 365 - LOGISTICS MANAGEMENT

UNIT I Logistics Role in the Economy/Organization - Definition - Objectives - Functions. Logistics and Customer Service - Definition of Customer Service Elements of Customer Service-Phases in Customer Service-Customer Retention.

UNIT II Procurement and Outsourcing - Definition - Benefits of Logistics Outsourcing - Critical Issues in Logistics Outsourcing - Inventory - Role and Importance - Functions - Costs for holding Inventory - Reasons for Carrying Inventories - Inventory Levels - Inventory Control. Inventory Management - Characteristics - Importance of Inventory Management in Supply Chain-Types of Inventory-Types of Selective Inventory Control Techniques- Inventory Planning Models-Improvement Inventory Management.

UNIT III Materials Management - Objectives of materials management-Materials Planning-Purchasing - Basic Materials - Material Handling-Types of Material Handling Equipment-LASH Transportation - Participants in Transportation Decisions-Modes of Transportation-Factors Influencing Transport Economics- Documents in Transport Decision Making. Warehousing - Distribution - Functions of Warehouse-Benefits of Warehouse-Service-Warehousing Alternatives-Warehouse Site Selection- Factors while initiating Warehouse Operations-Warehouse Management Systems.

UNIT IV Packing and Materials Handling - Functions of Packaging-Communication-Packaging Cost - Types of Packaging Material-Unitization-Containerization-Designing a Package-Factors affecting choice of Packaging Materials.

UNIT V Global Logistics - Global Supply Chain-Organizing for Global Logistics-Strategic Issues in Global Logistics-Forces driving Globalization-Modes of Transportation in Global Logistics - Barriers to Global Logistics-Markets and Competition. Logistics Strategy - Requirements for an Effective Logistics Strategy - Strategic Logistics Planning -Implementation of Strategy. Logistics Information Systems - Functions of Logistics Information System (LIS)-LIS FlowRFID - Principles of Logistics Information - Organization for Effective Logistics Performance - Centralized and Decentralized Structures-Stages of Functional Aggregation in Organization. Financial Issues in Logistics Performance - Supply Chain Performance Measures-Steps in ABC Costing-Financial Gap Analysis. Integrated Logistics - Need for Integration-Activity Centers in Integrated Logistics. Role of 3PL&4PL - Principles of LIS

Text Books:

1. Fundamentals of Logistics Management (The Irwin/Mcgraw-Hill Series in Marketing),
2. Douglas Lambert, James R Stock, Lisa M. Ellram, McGraw-hill/Irwin, First Edition.

Reference Books:

1. Vinod V. Sople Logistic Management Pearson Limited.
2. Sudalaimuthu & S. Anthony Raj, Logistics Management for International Business: Text and Cases, PHI Learning.
3. David Grant, Douglas M. Lambert, James R. Stock, Lisa M. Ellram, Fundamentals of Logistics Management, McGraw Hill Higher Education.

Note: Latest edition of text books shall be used.

SEMESTER VI

BCFT 366 - INSTITUTIONAL TRAINING AND REPORT

This paper comprises of two elements viz. Institutional Training (50 Marks) and Report (50 Marks)

The Rationale behind the institutional training is to

- Expose the students to the various functions of an organization especially those involved in international trade.
- Help the Students to sharpen their written communication skills
- Provide a better understanding of the Students for application of concepts that have been learned through the course.

Instructions to the students

- The students may choose any organization of their choice for the purpose of training: small, medium or large, preferably engaged in foreign trade.
- The Students should try to learn the various operations of the organisation by visiting, interacting with the personnel and taking part in the field activities if possible. They may collect all information published and otherwise related to the unit.
- The collected information should be presented in an organized and structured way in the form of a report neatly typed (one side only) on A4 paper and submitted to the respective department in hard bound/spiral bound form.
- Students should avail the assistance of the faculty guide allotted to them for any help and guidance required to complete the institutional training reports.
- The period of institutional training would be a minimum of three weeks (21 days) and it is to be undertaken at the end of the second year of the course (end of fourth semester i.e., during summer vacation), monitored by the respective guide.
- The report must be submitted to the department during the sixth semester before the commencement of the end semester examination. Based on the report and other criteria mentioned below, internal and external marks will be awarded to each student at the end of sixth semester by the faculty guides and the external marks.
- The allotment of Marks for the Institutional Training and reports will be based on the following distribution.

EVALUATION PROCEDURE:

| Evaluation elements | Internal | External | Total |
|----------------------------|-----------------|-----------------|--------------|
| Report | 20 | 30 | 50 |
| Viva – Voce | 20 | 30 | 50 |
| Total | 40 | 60 | 100 |

SEMESTER VI

BCFT 367- INDIAN ECONOMY

Objectives: *To enable the students to grasp the major economic problems in India and their solutions. It also seeks to provide an understanding of modern tools of macro-economic analysis and policy framework*

Unit I: Basic Issues and Features of Indian Economy: Concept and Measures of Development and Underdevelopment; Human Development; Composition of national income and occupational structure.

Unit II: Policy Regimes:

- a) The Evolution of planning and import substituting industrialization.
- b) Economic Reforms since 1991.
- c) Monetary and Fiscal policies with their implications on economy

Unit III: Growth, Development and Structural Change

- a) The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions.
- b) The Institutional Framework: Patterns of assets ownership in agriculture and industry; Policies for restructuring agrarian relations and for regulating concentration of economic power;
- c) Changes in policy perspectives on the role of institutional framework after 1991.
- d) Growth and Distribution; Unemployment and Poverty; Human Development; Environmental concerns.
- e) Demographic Constraints: Interaction between population change and economic development.

Unit IV: Sectoral Trends and Issues

- a) Agriculture Sector: Agrarian growth and performance in different phases of policy regimes i.e. pre green revolution and the two phases of green revolution; Factors influencing productivity and growth; the role of technology and institutions; price policy, the public distribution system and food security.
- b) Industry and Services Sector: Phases of Industrialisation – the rate and pattern of industrial growth across alternative policy regimes; Public sector – its role, performance and reforms; The small scale sector; Role of Foreign capital.
- c) Financial Sector: Structure, Performance and Reforms. Foreign Trade and Balance of Payments: Structural Changes and Performance of India's Foreign Trade and Balance of Payments; Trade Policy Debate; Export policies and performance; Macro-Economic Stabilisation and Structural Adjustment; India and the WTO, Role of FDI, Capital account convertibility,

Unit V: Inflation, Unemployment and Labour Market: Inflation: Causes of rising and falling inflation, inflation and interest rates, social costs of inflation; Unemployment – natural rate of unemployment, frictional and wait unemployment. Labour market and its interaction with production system; Phillips curve, the trade-off between inflation and unemployment, sacrifice ratio, role of expectations adaptive and rational.

Text Book:

1. Mishra & Puri, Indian Economy, Himalaya Publishing House

Reference Books:

1. Dhingra, I. C., Indian Economy, Sultan Chand & Sons
2. Gaurav, D. & Sundarum, K.P.M., Indian Economy, S. Chand & Company
3. Uma Kapila, Indian Economy since Independence, Relevant articles
4. Bhagwati, J. & Desai, P., India: Planning for industrialization, OUP, Ch 2
5. Patnaik, Prabhat. Some Indian Debates on Planning. T. J. Byres (ed.). The Indian Economy: Major Debates since Independence, OUP
6. Ahluwalia, Montek, S. State-level Performance under Economic Reforms in India in A. O. Krueger. (ed.). Economic Policy Reforms and the Indian Economy, The University of Chicago Press

Note: Latest edition of text books may be used.



PONDICHERY UNIVERSITY

PUDUCHERRY

B.Com (Cooperative Management)

DEGREE PROGRAMME

SEMESTER PATTERN

UNDER CBCS

REVISED SYLLBI & REGULATIONS

WITH EFFECT FROM

ACADEMIC YEAR 2017 – 2018

UNDER CBCS

**CURRICULUM FOR CHOICE BASED CREDIT SYSTEM IN
B.COM – CO-OPERATE MANAGEMENT
To be implemented from 2017-18 onwards**

| Course | Sub Code | Title of the Paper | Credits Allotted | | Teaching Hours |
|--------------------------------|-------------------------------------|--|-------------------|----------------|----------------|
| Semester-I | | | 20 Credits | | |
| Course | Sub Code | Title of the Paper | Lecture | Tutorial / Lab | Teaching Hours |
| MIL - 1 | LHIN/LTAM/LFRE/LMAL /LTEL/LBEN/LSAN | HINDI-I/TAMIL-I /FRENCH-I/MALAYALAM - I/TELUGU-I / BENGALI – I/SANSKRIT-I | 3 | - | 4 |
| ENGL - 1 | ENGL 112 | ENGLISH – I | 3 | - | 5 |
| DSC – 1A | BCCM 111 | FINANCIAL ACCOUNTING | 4 | 2 | 9 |
| DSC – 2A | BCCM 112 | BUSINESS LAW | 4 | 2 | 9 |
| AECC - 1 | PADM 113 | PUBLIC ADMINISTRATION | 2 | - | 3 |
| Total | | | 16 | 4 | 30 |
| Semester-II | | | 20 Credits | | |
| MIL - 2 | LHIN/LTAM/LFRE/LMAL /LTEL/LBEN/LSAN | HINDI-I/TAMIL-I /FRENCH-I/MALAYALAM - I/TELUGU-I / BENGALI – I/SANSKRIT-II | 3 | - | 4 |
| ENGL - 2 | ENGL 122 | ENGLISH – II | 3 | - | 5 |
| DSC – 1B | BCCM 121 | BUSINESS MANAGEMENT | 4 | 2 | 9 |
| DSC – 2B | BCCM 122 | COMPANY LAW | 4 | 2 | 9 |
| AECC - 2 | ENVS 123 | ENVIRONMENTAL STUDIES | 2 | - | 3 |
| Total | | | 16 | 4 | 30 |
| Semester-III | | | 20 Credits | | |
| DSC – 1C | BCCM 231 | GOODS AND SERVICES TAX | 4 | 2 | 9 |
| DSC – 2C | BCCM 232 | BUSINESS STATISTICS | 4 | 2 | 9 |
| DSC – 3C | BCCM 233 | MANAGEMENT ACCOUNTING – I | 4 | 2 | 9 |
| SEC - 1 | BCCM 234 | COMMUNICATIVE SKILLS | 2 | - | 3 |
| Total | | | 14 | 6 | 30 |
| Semester-IV | | | 20 Credits | | |
| DSC – 1D | BCCM 241 | MANAGEMENT ACCOUNTING – II | 4 | 2 | 9 |
| DSC – 2D | BCCM 242 | COST ACCOUNTING | 4 | 2 | 9 |
| DSC – 3D | BCCM 243 | INCOME TAX | 4 | 2 | 9 |
| SEC - 2 | BCCM 244 | ARITHMETIC SKILLS | 2 | - | 3 |
| Total | | | 14 | 6 | 30 |
| Semester-V | | | 20 Credits | | |
| SEC - 3 | BCCM 351 | COMPUTER APPLICATION SKILLS | 2 | - | 3 |
| DSE – 1A | BCCM 352 | PRINCIPLES AND PRACTICE OF CO-OPERATION | 4 | 1 | 7 or 8 |
| DSE – 2A | BCCM 353 | CO-OPERATIVE CREDIT AND BANKING | 4 | 1 | 7 or 8 |
| DSE – 3A | BCCM 354 | CO-OPERATIVE ACCOUNTING | 4 | 1 | 7 or 8 |
| DSE – 4A | BCCM 355 | CO-OPERATIVE LAW | 4 | 1 | 7 or 8 |
| DSE – 5A | BCCM 356 | CO-OPERATIVE AUDITING | 4 | 1 | 7 or 8 |
| GE - 1 | BCCM 357 | PRINCIPLES OF MICRO ECONOMICS | 3 | - | 5 |
| Total | | | 17 | 3 | 30 |
| Semester-VI | | | 20 Credits | | |
| SEC - 4 | BCCM 361 | ENTREPRENEURIAL SKILLS | 2 | - | 3 |
| DSE – 1B | BCCM 362 | NON- CREDIT CO-OPERATIVES | 4 | 1 | 7 or 8 |
| DSE – 2B | BCCM 363 | CO-OPERATIVE MANAGEMENT & ADMINISTRATION | 4 | 1 | 7 or 8 |
| DSE – 3B | BCCM 364 | MARKETING MANAGEMENT IN CO-OPERATIVES | 4 | 1 | 7 or 8 |
| DSE – 4B | BCCM 365 | HUMAN RESOURCE MNGEMENT IN CO-OPERATIVES | 4 | 1 | 7 or 8 |
| DSE – 5B | BCCM 366 | COOPERATIVE INSTITUTIONAL TRAINING AND REPORT | 4 | 1 | 7 or 8 |
| GE - 2 | BCCM 367 | INDIAN ECONOMY | 3 | - | 5 |
| Total | | | 17 | 3 | 30 |
| Total Number of Credits | | | 94 | 26 | 180 |

PONDICHERRY UNIVERSITY

B.COM DEGREE COURSE (COOPERATIVE MANAGEMENT)

QUESTION PAPER PATTERN UNDER CBCS

(WITH EFFECT FROM ACADEMIC YEAR 2017 – 2018)

FOR QUANTITATIVE PAPERS

SECTION A: Answer any 5 out of 8 Questions (5 X 7 Marks = 35 Marks)

SECTION B: Answer any 2 out of 3 Questions (2 X 20 Marks = 40 marks)

FOR OTHER PAPERS

SECTION A: Answer all Questions (5 X 2 Marks = 10 Marks)

SECTION B: Answer any 5 out of 8 Questions (5 X 7 Marks = 35 Marks)

SECTION C: Answer any 2 out of 3 Questions (2 X 15 Marks = 30 Marks)

SEMESTER I

BCCM 111 - FINANCIAL ACCOUNTING

OBJECTIVE: *To impart basic accounting knowledge as applicable to business*

- UNIT I Definition of accounting; Objectives of accounting. – Accounting Principles: Accounting standards in India, International accounting standards.
- UNIT II Accounting Transaction: Journal; Ledger; Trial balance; Final accounts; manufacturing account; trading account; Profit and loss account; Balance Sheet; Adjustment entries. Rectification of errors; Classification of errors; Location of errors; Suspense account; Effect on profit; Self balancing system.
- UNIT III Capital and Revenue: Classification of Income; Classification of expenditure; Classification of receipts. Accounting concept of income; accounting concepts and income measurement; expired cost and income measurement, Depreciation - Methods of depreciation – Problems.
- UNIT IV Hire – Purchase and Installment Purchase system - hire-purchase contract, legal provisions regarding hire – purchase contract; Accounting records for goods of substantial Value and accounting records for goods of small values, Installment purchase system.
- UNIT V Partnership Accounts: Essential characteristics of partnership; Final account Adjustments after closing the accounts; Admission of a partner; Retirement of a partner, Dissolution of Partnership firm - gradual realization of assets and piecemeal distribution.

(Problems: 80%, Theory: 20%)

Text Book

1. Shukla, M.C., Grewal, S. & Gupta S.C., Advanced Accounting, S. Chand & Co, New Delhi

Reference Books

1. Gupta, R.L. & Radhaswamy, M., Financial Accounting, Sultan Chand Sons, New Delhi
2. Compendium of Statement and standards of Accounting: The Institute of Chartered Accountants, New Delhi.
3. Jawarhar Lal., Advanced Accounts. Sultan Chand & Sons ,New Delhi
4. Gosh, T.P., Fundamentals of Accounting, Sultan Chand & Sons, New Delhi
5. Maheswari, S.N. & Maheshwary, S.K., Fundamentals of Accounting, Viikas Publishing, New Delhi

Note: Latest edition of text books shall be used.

SEMESTER I

BCCM 112- BUSINESS LAW

OBJECTIVE: *To acquaint the learners with the fundamental principles of business laws.*

- UNIT I Law of Contract (1872): Nature of contract; classification; Offer and Acceptance; Capacities of Parties to contract; Free consent; Consideration, Legality of object; Agreement declared void. -Performance of contract; Discharge of contract; Remedies for breach of contract.
- UNIT II Special contracts: Indemnity and Guarantee, Contract of Agency.
- UNIT III Sale of Goods Act 1930: Formation of Contracts of sale - goods and their classification; price - conditions and warranties – transfer of property in goods – performance of the contract of sale - Unpaid seller and his Rights – sale by auction – hire purchase agreement.
- UNIT IV Negotiable Instruments Act 1881: Definition of Negotiable Instruments – features – Promissory note; Bill of Exchange & Cheque; Holder and holder in the due course; crossing of a cheque, types of crossing; Negotiation; Dishonour and discharge of Negotiable Instrument.
- UNIT V Consumer Protection Act 1986: Salient Features – Definition of consumer – Grievance Redressal Machinery.

Text Book

1. Kapoor, N.D., Business Law, Sultan Chand & Sons, New Delhi.

Reference Books

1. Gulshan, S.S., Mercantile Law, Excel Books,
2. Kuchhal, M.C., Mercantile Law, Vikas Publishing Pvt. Ltd.,
3. Chadha, P.R., Business Law, 2/e, Galgotia Publishing,
4. Aggarwal, S.K., Business Law, Galgotia Publishing Company.
5. Maheshwari, S.N. & Maheshwari, S.K., Business Regulatory Framework, Himalaya Publishing House,

Note: Latest edition of text books shall be used.

SEMESTER II

BCCM 121 - BUSINESS MANAGEMENT

OBJECTIVE: *To orient the students the management principles and techniques that could achieve business success*

- UNIT I Introduction: Concept, nature, process, and significance of management: Management roles (Mintzberg) An overview of functional areas of management; Development of management thought; Classical and neo-classical system; Contingency approaches.
- UNIT II Planning: Concept, process, and types, decision making – concept and process; Bounded Rationality; Management by objective; Corporate planning; Environment analysis and diagnosis Strategy formulation.
- UNIT III Organizing Concept, nature, process, and significance; Authority and responsibility relationship - Centralization and decentralization - Departmentation - Organization Structure – forms and contingency factors.
- UNIT IV Motivating and Leading People at Work: Motivation-concept; Theories-Maslow, Herzberg, McGregor, and Ouchi; Financial and non-financial incentives. Leadership - concept and leadership styles; leadership theories (Tannenbaum and Schmidt) Likert System Management - Communication – nature, process, networks, and barriers; Effective communication.
- UNIT V Management Control: Concept and process; Effective control system; Techniques of Control - traditional and modern.

Text Books:

1. Koontz & Weirich., Management, Tata McGraw Hill, New Delhi
2. Gupta, C.B., Business Management by, Sultan Chand Publication

Reference Books:

1. Drucker Peter., Practice of Management, Pan Books, London
2. Stoner & Wankel., Management Prentice Hall, New Delhi
3. Maslow, A. H., Frager, R., & Cox, R., Motivation and Personality Harper & Row New York
4. Virmani, B.R., The Challenges of Indian Management, Response Books, New Delhi

Note: Latest edition of text books shall be used.

SEMESTER II
B.Com (Cooperative Management) under CBCS
BCCM 122 - COMPANY LAW

OBJECTIVE: *To enable the students get familiarize with the existing Companies Act 2013.*

- UNIT I Introduction – Definition of a company – characteristics – Character of One Person Company; Lifting of Corporate Veil – Illegal Association – Kinds of Companies Formation of Company – Incorporation – Documents to be filed with the Registrar –Certificate of Incorporation – Effects of Registration – Promoter; Duties and Liabilities of Promoter – Preliminary contracts; Memorandum of Association – Articles of Association – contents – Alteration; Doctrine of constructive notice – Indore management – Ultra Vires ; Prospectus – Contents – Red herring prospectus – Shelf prospectus – misstatement in prospectus and their consequences - statement in lieu of prospectus – deemed prospectus – commencement of business.
- UNIT II Capital; share capital – meaning – kinds – certification of Shares- Calls on Shares – Forfeitures of shares – alteration of capital – reduction of capital – procedures for reduction of capital – application of premium received and prohibition on discount on shares – Right shares – guidelines for issue of fresh capital – Bonus shares - guidelines – Sweat Share – Issue and Redemption of Preference shares; buy back of shares - transfer and transmission (Including depository mode); dividend – Unpaid dividend account – Investor Education & Protection fund: Borrowing; Borrowing power; mortgages and charges; debentures – Kinds of Debentures – Procedures for issue of debentures.
- UNIT III Membership in a company ; Member and shareholder – Qualification – Cessation of membership- rights and liabilities of members – register and index of members; Directors; Board of Directors – Appointment of Directors – Selection of Independent Directors – Appointment of Additional Directors – Disqualification for appointment of directors- duties of directors – vacation of office, resignation and removal of directors; appointment of Managing Director, Whole time director or manager – rights and powers of MD – remuneration.
- UNIT IV Meetings; Statutory meeting – Annual General Meeting – Extra Ordinary General Meeting; Notice, Quorum, Agenda, Resolution, Minutes, Proxies; Meeting of Board: Powers of Board – Voting rights – Chairman of meeting – Audit committee.
- UNIT V Winding up of Companies: modes of winding up- appointment, duties and remuneration of company liquidator – removal and replacement of company liquidator – appointment of official liquidator – effect of winding up order – procedures for liquidation.

Text Book

1. Kappor, N.D., Company Law – Incorporating the Provisions of the Companies Amendment Act, 2000, Sullen Chand & Sons, New Delhi

Reference Books

1. Ramaiya, A., Guide to the Companies Act; Wadhawa & Co, Nagpur
2. Singh Avatar., Company Law Easter Book Co Luchnow.
3. Kuchhal, M.C., Modern India Company Law Shri Mahavir Books Nolda
4. Bagrial, A.K., Company Law; Vikas Publishing House New Delhi

Note: Latest edition of text books shall be used.

SEMESTER III

BCCM 231 GOODS AND SERVICES TAX (GST)

OBJECTIVE: *To enable the students get familiarize with the provisions of GST.*

- Unit I** GST - scope – Benefits – salient features – GST council – Important Terms - Minimal Interface – Input Tax Credit – Refund – Demands – Alternate Dispute Resolution Mechanism.
- Unit II** GST Act – CGST Act – SGST Act – IGST Act - UTGST Act- GST (compensation to the State) Act – features and provisions.
- Unit III** GST - Levy & Collection of tax – Time and Value of Supply – Input Tax Credit – Registration – Tax Invoice _ Debt Credit Notes.
- Unit IV** Administration – GST Accounts and Records – Returns – Payment of tax – Refunds- Assessment – Audit – Inspection, Search, Seizure and arrest.
- Unit V** Demand and recovery – Liability to pay tax – Advance Ruling – Appeals and revisions – offences and penalties.

Text Book:

1. GST Manual 2017 by Taxmann Publications
2. GST Laws Manual: Acts, Rules and Forms - May 2017 by Rakesh Garg, Sandeep Garg

Reference Books:

1. GST Law and Analysis with Conceptual Procedures by "Bimal Jain", "Isha Bansal"
2. GST in India -- Impact, Management and Way Forward by BKEZGCTGNQJMKUA
3. GST Made Easy-Answers to All Your Queries on GST by CA Arpit Haldia

Note: Latest edition of text books shall be used.

SEMESTER III

BCCM 232 - BUSINESS STATISTICS

OBJECTIVE: *To provide a theoretical appreciation and use of the science of statistics to make better business decisions.*

- UNIT I Introduction – Statistics as a subject – Descriptive statistics – compared to Inferential Statistics – Types of data – Summation operation - Rule of Sigma operations.
- UNIT II Construction of a frequency distribution – Measures of Central Tendency and dispersion and their measures - Measures of relation - correlation and regression.
- UNIT III Analysis of Time Series: Causes of variation in time series data – Components of a time series - Decomposition – Additive and multiplicative models – Determination of trend – Moving averages methods and method of least squares (including linear, second degree, Parabolic and exponential trend) – Computational of seasonal, indices by simple average, Ratio – trend, ratio –to – moving average and link relative methods.
- UNIT IV Index Number – Meaning, Types and uses - Methods of Construction price and quantity Indices (simple and aggregate): Tests of adequacy; Chain – basis index number base shifting, splicing, and deflating problems in constructing index numbers; Consumer price index.
- UNIT V Theory of Probability and Theoretical Distribution: Definition of Probability – Importance – Calculation – Theorems – Theoretical distribution, Binomial, Poisson and Normal.

(Problems: 80%, Theory: 20%)

Text Books

1. Gupta, S.P., Statistical Methods, Sultan Chand & Co, New Delhi

Reference Books

1. Hooda, R.P., Statistics for Business and Economics; Macmillan, New Delhi
2. Lewin and Rubin., Statistics for Management, Prentice Hall of India New Delhi
3. Arora & Arora., Statistics for Management, S.Chand & Co, New Delhi
4. Kothari, C.R., Quantitative Techniques, Vikas publications, New Delhi

Note: Latest edition of text books shall be used.

SEMESTER III

BCCM 233 - MANAGEMENT ACCOUNTING – I

OBJECTIVE: *To analyze and interpret financial statements from the point of view of managers and outsiders*

- UNIT I Management Accounting: Meaning, nature, scope, and functions, Role of management accounting in decision making; management accounts Vs. financial accounting, Tools and techniques of management accounting.
- UNIT II Financial Statement: Meaning and types of financial statement; Limitations of financial Statement analysis; Comparative Statement Analysis.
- UNIT III Ratio analysis; Classification of ratios – Profitability ratios, turnover ratios, Advantages of ratio analysis, Limitations of accounting ratios.
- UNIT IV Funds Flow Statement as per Indian Accounting Standards 3- need - objectives – sources and utility of funds – preparation of fund flow statement.
- UNIT V Cash Flow Statement - need - objectives – classification – calculation of cash flow.

(Problems: 80%, Theory: 20%)

Text Book

1. Jawahar Lal., Advanced Management Accounting Text and Cases, S. Chand & Co., New Delhi

Reference Books

1. Horngren, C. T., Sundem, G. L., Stratton, W. O., Burgstahler, D., & Schatzberg, J., Introduction to management accounting, Prentice Hall, New Delhi
2. Garrison H., Ray & Eric W. Noreen, *Managerial Accounting*, McGraw Hill., Delhi.
3. Khan, M.Y., & Jain, P.K., *Management Accounting*, Tata McGraw Hill Publishing Co., New Delhi.

Note: Latest edition of text books shall be used.

SEMESTER III

BCCM 234 - COMMUNICATIVE SKILLS

OBJECTIVE: *To develop effective business communication skills among the students*

UNIT I Meaning and Definition – Need – Objective and Principles – Communication Media – Types - Process – Interpersonal and Business Communication – Characteristics – Verbal and Non Verbal Communication – Barriers to Communication.

UNIT II Business Letters: Functions and kinds – Essentials of an effective Business Letter – Layout – Appearance – Size – Style – Form and punctuation, Kinds of letters – Routine request letters – Responses to letters – Refusal letters – Claims letters – Collection letters- Kinds of Letters- Enquiries - Quotations – Orders – follow up letter – refusal letters – complaint and adjustment letters –Sales letters. Bank correspondence; Insurance Correspondence.

UNIT III Intra organisational communication – memos – office orders –office notes – circulars – meeting communications; notice – agenda – resolutions – minutes – Reports: Types - Characteristics– Preparing and Organization of a Report: modern forms of communication: Fax, Email – videoconferencing, Internet - website.

Text Books

1. Rajendra Pal Korahill., Essentials of Business Communication, Sultan Chand & Sons, New Delhi,

Reference Books

1. Kaul., Effective Business Communication, Prentice Hall, New Delhi
2. Ramesh, M.S., & Pattanshetti, C. C., Business Communication, R.Chand&Co, New Delhi,
3. Rodriquez, M. V., Effective Business Communication Concept, Vikas Publishing Company
4. Munter Mary., Effective Business Communication, PHI, New Delhi

Note: Latest edition of text books shall be used.

SEMESTER IV

BCCM 241 - MANAGEMENT ACCOUNTING – II

OBJECTIVE: *To analyze and interpret financial statements from the point of view of managers and outsiders.*

- UNIT I Absorption and Marginal Costing: Marginal and differential costing as a tool for decision – make or buy decision - Change of product mix.
- UNIT II Pricing - Break-even analysis; Exploring new markets; Shutdown decisions.
- UNIT III Budgeting for Profit Planning and Control: Meaning of Budget and budgetary control - Objectives; Merits and limitations; Types of budgets; Fixed and flexible budgets- cash budgets- Control ratios;
- UNIT IV Standard Costing and Variance Analysis; Meaning of standard cost - Advantages and application; Variance analysis – Material; Labour, Sales and Overhead (two-way analysis) Variances.
- UNIT V Zero Base Budgeting - Responsibility Accounting- Performance Budgeting.

(Problems: 80%, Theory: 20%)

Text Book

1. Lal Jawahar., Advanced Management Accounting Text and Cases, S. Chand & Co., New Delhi

Reference Books

1. Horngren, C. T., Sundem, G. L., Stratton, W. O., Burgstahler, D. & Schatzberg., Introduction to Management Accounting, Prentice Hall, Delhi
2. Garrison, R. H., Noreen, E. W., & Brewer, P. C., *Managerial accounting*, McGraw-Hill, New York.
3. Khan, M.Y., and Jain, P.K., Management Accounting, Tata McGraw Hill Publishing Co., New Delhi.

Note: Latest edition of text books shall be used.

SEMESTER IV

BCCM 242 - COST ACCOUNTING

OBJECTIVE: *To enable the students to take decisions using costing techniques.*

UNIT I Cost Accounting: Introduction – meaning of cost, costing and cost accounting – comparison between financial accounts and cost accounts – application of cost accounting – cost concepts and classification of costs – cost unit – cost center – elements of costs – preparation of cost sheet – tenders and quotations – problems.- Reconciliation of Cost and Financial Accounts: Need for reconciliation – Reasons for difference in profits – Problems on preparation of Reconciliation statements including Memorandum Reconciliation account.

UNIT II Material Costing: Classification of materials – Material Control – Purchasing procedure – store keeping – techniques of Inventory control – Setting of stock levels – EOQ – Methods of pricing materials issues – LIFO – FIFO – Weighted Average Method – Simple Average Method – Problems.

UNIT III Labour Costing: Control of labour cost – Labour Turnover- Causes and effects of labour turnover – Meaning of Time and Motion Study, Merit Rating, Job Analysis, Time keeping and time booking – idle time, causes and treatment – overtime – methods of wage payment – Time Rate and Piece Rate – Incentive Schemes – Halsey Premium Plan – Rowan Bonus Plan – Taylors and Merricks differential piece rate systems – Problems.

UNIT IV Overhead Costing: Definition – Classification of overheads – Procedure for accounting and control of overheads – Allocation of overheads – Apportionment of overheads – Apportionment of Service department costs to production departments – Repeated Distribution method – Simultaneous equation method – absorption of OH's – Methods of Absorption – Percentage of direct material cost – Direct Labour Cost – Prime Cost, Direct Labour Hour Rate and Machine Hour Rate – Problems.

UNIT V Costing Methods: Introduction – Job Costing – Batch Costing – Contract Costing – Transport Costing – Process Costing – Principles – distinction between Process and Job – Preparation of Process Accounts – treatment of normal loss – abnormal loss – abnormal gain – Joint and By- products – apportionment of joint costs.

(Problems: 80%, Theory 20%)

Text Book:

1. Jawahar Lal., Cost accounting, Tata McGraw Hill,

Reference Books:

1. Nigam & Jai., Cost Accounting Principles and Practices, Prentice Hall of India Publishers
2. Blocher, I. & Lin., Cost Management : A Managerial Emphasis, Pearson education, Mumbai
3. Maheshwari, S.N., Cost Accounting, Vikas Publishing House, New Delhi
4. Jain, S.P. & Narang, K.L., Cost Accounting: Principles and Methods.
5. Iyengar, S.P., Cost Accounting, Sultan Chand & Sons, New Delhi

Note: Latest edition of text books shall be used.

SEMESTER IV

BCCM 243 - INCOME TAX

OBJECTIVE: *To provide basic knowledge and equip students with application of principles and provisions of Income Tax Act 1961 and the relevant Rules*

- UNIT I **Introduction: Basic concepts:** Income, agricultural income, Person, Assessee, assessment year, previous year, Gross total income, Total Income, Maximum Marginal Rate of Tax; PAN. **Residential Status;** Scope of total income on the basis of residential status, Exempted Income under Section
- UNIT II **Computation of Income under** salary, Income from house Property.
- UNIT III **Computation of Income under** Profits and gains of business or Profession, Capital gains and Income from other Sources.
- UNIT IV **Computation of total income and tax liability**
Income of other persons including in assessee total income, aggregation of income and set off and carry forward of losses; deduction from gross total income; rebates and reliefs - computation of total income of individual and firms; tax liability of an individual and a firm (5 leading cases decided by the Supreme Court).
- UNIT V **Return of Income:** Filing of returns; manually, online filing TDS: provisions and procedures of compulsory online filing of returns for specified assesses.

(Problems: 60%, Theory: 40%)

Text book

1. Singhania V.K., Students Guide to Income Tax, Taxmann, Delhi.
2. Girish Ahuja and Ravi Gupta, Systematic Approach to Income Tax, Sahitya Bhawan Publications, New Delhi.

Reference Books

1. Vinod kumar singhania, e-filing of income tax return and computation of tax, Taxmann publication Pvt Ltd, New Delhi,
2. Excel utility available at incometaxindiaefiling.gov.in.

Note: Latest edition of text books shall be used.

SEMESTER IV

BCCM 244 - ARITHMETIC SKILLS

OBJECTIVE: *To enable students to gain understanding of mathematical applications to business activities.*

UNIT I Ratio, Proportion and Percentage: Ratio: Definition – Continued Ratio – inverse Ratio. Proportion – Continued Proportion – Direct Proportion – Inverse Proportion – Variation – Inverse Variation – Joint Variation – Percentage: Meaning and computation of percentage. Interest: Simple interest – compound interest (reducing balance and flat interest rate) – equated monthly installments (EMI) – Problems.

UNIT II Matrices and Determinates (up-to order 3 only): Multivariable data - Definition of a Matrix; Types of matrices; Algebra of matrices; Determinates – Ad-joint of a matrix
– Inverse of a matrix via ad-joint matrix – homogeneous system – Solution of non- homogeneous system of linear equations (not more than three variables) – Conditions for existence and uniqueness of solution – Solution using inverse of the coefficient matrix – Problems..

UNIT III Functions: (To identify and define the relationships that exist among the business variables) Definition of function, constants, variables, continuous real variable, domain or interval – Types of functions – one valued function – Explicit function – Algebraic functions – Polynomial functions – Absolute value function – Inverse function – Rational and irrational function – Monotone function – Even and odd function – Supply/demand function – Cost function – Total revenue function – Profit function – Production function – Utility function – Consumptionfunction.

(Problems: 80%, Theory: 20%)

Text Books

1. Kappor, V.K., Business Mathematics, Sultan Chand & Sons, New Delhi

Reference Books

1. Agarwal, B.M., Basic Mathematics & Statistics, Sultan Chand & Sons, New Delhi
2. Rajagopalan, S. & Sattanathan., R., Business mathematics, McGraw-Hill, New Delhi
3. Bari, Business Mathematics, New Literature Publishing Company, Mumbai.

Note: Latest edition of text books shall be used.

SEMESTER V

BCCM 351 - COMPUTER APPLICATION SKILLS

OBJECTIVE: *To provide an exposure to the use of office automation software and accounting package software in making business decisions.*

UNIT I Introduction to Computer Concepts – Elements of computer – Characteristics of a Computer – Classification of Computers – Basic Computer Architecture – Input- output Devices - Software Concepts: Types of software – Software: its nature and qualities - Windows Operating System Functions.

UNIT II Application of MS Office- Application of MS Word in Business Correspondence: letters, tables, mail merge, labels. Applications of MS Excel: Graphs and Charts – Calculation of various financial functions - MS Access: Tables and Queries. Applications of MS Power Point: Introduction – Toolbar, their Icons and Commands – Navigating in Power point - Creation of slides, animation, and templates - Designing Presentations – Slide show controls.

UNIT III Applications of Accounting Software Tally (Ver. 9. ERP): Characteristics of the Software Creation of a Company – Accounts Information – Creation of Ledgers – Vouchers – P& L a/c – Balance Sheet – Inventory Handling – Creation of Stock Groups – Creation of Stock Categories – Creation of Stock Items – Accounts of Banking and Departmental Accounting

(Theory – 50% and Practical – 50%)

Text Book

1. Rajagopalan, S.P., Computer Application in Business, Vikas Publishing House, New Delhi.

Reference books

1. Deepak Bharihoke., Fundamentals of IT, Excel Books, New Delhi.
2. Dhiraj Sharma., Foundation of IT, Excel Books, New Delhi.
3. Bhatnagar, S.C. & Ramani, K.V., *Computers and Information Management*, Prentice Hall of India, New Delhi.
4. Martin, *Principles of Data Base Management*, Prentice Hall of India, New Delhi.
5. Sulochana, M., Kameswara Rao, K. & Kishore Kumar, R., *Accounting Systems*, Kalyani Publishers, Hyderabad.
6. Parameswaran, R., *Computer Application in Business*, S.Chand & Co, New Delhi.

Note: Latest edition of text books shall be used.

LIST OF PRACTICAL

Window OS

Practice in settings and search options

MS – Word

Formatting – text documents

Table manipulation

Sorting – Table of Content

Developing a letter and a resume

Practice of mail-merge option

MS –Excel

Formatting – Features

Functions

Chart – Features

MS – Access

Creation of Tables

Manipulating Queries

MS – Power Point

Organisational Structure using Slides

Graphical representation

Tally Programmes

Voucher and Invoice

Stock summary

Final Accounts

SEMESTER V

BCCM 352 - PRINCIPLES AND PRACTICE OF COOPERATION

OBJECTIVE: To enable the students to understand the basics of cooperation and development of cooperatives in India

- UNIT I Cooperation: Definition, salient features, and Economic, Social and Moral aspects – Economic system: meaning and objectives, functions – Capitalistic, Socialistic & Cooperative ideologies.
- UNIT II Cooperative Thoughts: Cooperative thoughts of Robert Owen – Dr. William King – Charles Fourier – Rochdale Model – Raiffeisen's and Schulz's Model
- UNIT III Principles of Cooperation: Meaning – Evolution of Cooperative Principles and experimentation, ICA Commission on Cooperative Principles 1937, 1966 and 1995 – Analysis of Principles reformulated in 1995.
- UNIT IV Cooperative Development: Pre-independence Era: Nicholson Report, 1904 and 1912 Acts, Maclagan Committee 1914, Royal Commission on Agriculture 1928, Cooperative Planning Committee 1945 - Place of Co-operation in Indian Five Year Plans - Recommendations of important committees: All India Rural Credit Survey Committee(AIRCSC), All India Rural Credit Review Committee(AIRCRC), CRAFTICARD, ACRC, Task force on Short term and Long term Co-operative credit structure- National Policy on Co-operation - State and Cooperation: State's role-various forms of State Assistance -Pros and Cons of State Assistance – Issues in Cooperation
- UNIT V Cooperative Education and Training: meaning and significance of member education -Need and importance of cooperative training – Institutional arrangements for cooperativetraining.

Text Book

1. Ravichandran, K and Nakkiran, S, *Cooperation: Theory and Practice*, Abijit Publications, Delhi.

Reference Books

1. Hajela T.N. *Principles, Problems and Practice of Cooperation*, Konark Publishing House, New Delhi.
2. Mathur B.S. *Cooperation in India*, Sahithya Bhavan Publishers, Agra.
3. Krishnaswami O.R. & Kulandaisamy, V. *Cooperation: Concept and Theory*, Arudra Publications, Coimbatore.
4. Saradha V. *Theory of Cooperation*, Himalaya Publishing House, Mumbai.
5. John A. Winfred & Kulandaisamy. V. *History of Cooperative Thought*, Rainbow Publications, Coimbatore.

Note: Latest edition of text books shall be used.

SEMESTER V

BCCM 353 - COOPERATIVE CREDIT AND BANKING

OBJECTIVE: *To enable the students to understand the basic concepts of cooperative credit and banking system in India*

- UNIT I Cooperative Credit: Evolution and structure of cooperative credit movement in India - Agricultural cooperative credit and non-agricultural cooperative credit.
- UNIT II Agricultural Cooperative Credit: Primary Agricultural Cooperative Banks, FSS, LAMPS - District and State Cooperative Banks: Constitution and management, structure, resource mobilization, lending and recovery management - Business Development Plan.
- UNIT III Long Term Credit: Features of long term credit - Need for separate agency - Primary Cooperative Agriculture and Rural Development Banks: Objectives, constitution, sources of funds - loaning procedures – State Cooperative Agriculture and Rural Development Banks: Objectives, constitution, source of funds, issue of debentures -diversified lending.
- UNIT IV Non-Agricultural Cooperative Credit: Urban Cooperative Banks – Employees Cooperative Credit Societies - Industrial Cooperative Banks: Constitution, objectives and functions
- UNIT V Banking Regulations Act 1949: Salient features of Provisions of the Banking Regulations Act (As Applicable to Cooperative Societies) - Management of Cooperative Credit and Banking Institutions: Viability Norms, NPA, and Recovery Management

Text Book

1. Abdul Kuddus. K.A and A.K. Zakir Hussain. Cooperative Credit and Banking, Limra Publications, Chennai.

Reference Books

1. Hajela, T.N. *Cooperation: Principles, Problems and Practice*, Konark Publishers, New Delhi.
2. Mathur, B.S. *Cooperation in India*, Sahitya Bhavan Publishers, Agra.
3. Ravichandran K and S.Nakkiran, *Cooperation: Theory and Practice*, Abijit Publications, Delhi.
4. Karmaker K.G., *Rural Credit and Self Help Groups*, Sage Publications, New Delhi.
5. Nakkiran, S. and John Winfred, A, *Cooperative Banking In India*, Rainbow Publications, Coimbatore.

Note: Latest edition of text books shall be used.

SEMESTER V

BCCM 354 - COOPERATIVE ACCOUNTING

OBJECTIVE: *To enable the students to be thorough with various aspects of cooperative accounting.*

- UNIT I Fundamentals of Cooperative Account Keeping: Evolution – distinctive features -Difference between Cooperative Account Keeping System and Double entry book keeping system and Single entry system.
- UNIT II Book Keeping in Cooperatives: Day Book - Meaning, Different types, Day book and Cash Book – Treatment of Suspense Account - Postings from Day book into Ledgers.
- UNIT III Ledgers in Cooperatives: General Ledger and Special Ledgers for different Cooperatives – Reconciliation of Special Ledger with General Ledger balance –Preparation of Statement of Receipt and Disbursement.
- UNIT IV Final Account in Cooperatives: Forms - Preparation of Trading, Profit and Loss Account and Balance Sheet.
- UNIT V Profit and Loss Appropriation Account: Book Profit Vs. Net Divisible Profit – Distribution of net profit- Provision in the Act and By-laws - Branch Account: Kinds of Branch account – adjustments and reconciliation of branch and head office accounts- branch control.

(Problems: 60%, Theory: 40%)

Text Book:

1. Krishnasamy O.R. *Cooperative Account Keeping*, Oxford IBH Co, Ltd., New Delhi,

Reference Books

1. Manikavasagam. P. *A Treatise on Cooperative Account Keeping*, Rainbow Publications, Coimbatore.
2. Samiuddin, Mahfoozur Rahman and Hifzur Rehman, *Cooperative Accounting and Auditing*, Himalaya Publishing House, New Delhi.
3. Jain.S.P and K.L.Narang, *Advanced Accountancy*, Kalyani Publishers, New Delhi.

Note: Latest edition of text books shall be used.

SEMESTER V

BCCM 355 - COOPERATIVE LAW

OBJECTIVE: *To enable the students to understand the cooperative law governing cooperatives in Pondicherry and Andaman & Nichobar*

- UNIT I History of Cooperative Legislations in India: Need for Law for cooperatives - Cooperative Credit Societies Act of 1904 - Cooperative Societies Act of 1912 – Model Cooperative Societies Bill of 1991 – Andhra Pradesh Mutually Aided Cooperative Societies Act of 1995 – Multi State Cooperative Societies Act of 2002
- UNIT II Provisions contained in the respective State Cooperative Societies Act & Rules: Detailed study of provisions relating to registration, amendment of byelaws, and management of cooperatives.
- UNIT III Provisions contained in the respective State Cooperative Societies Act & Rules: Detailed study of provisions relating to management of funds and properties, and net profit distribution in cooperatives.
- UNIT IV Provisions contained in the respective State Cooperative Societies Act & Rules: Detailed study of provisions relating to Audit, Inquiry, Inspection, Supervision, and Surcharge – Supersession of the Board – Settlement of Disputes - Winding up and cancellation of Cooperatives.
- UNIT V Provisions contained in the respective State Cooperative Societies Act & Rules: Detailed study of provisions relating to Employees of Cooperatives: Common Cadre, Recruitment Bureau - Selection, Placement- Rewarding - Offences and Penalties to Employees – Provisions relating to Appeal, Review and Revision - Cooperative Tribunal.

Text Book

1. Government of Puducherry, *The Pondicherry Cooperative Societies Act*, and Rules.

Reference Books

1. Government of Puducherry, *The Pondicherry Cooperative Societies Rules*.
2. Government of Andaman & Nichobar, *The Andaman & Nichobar Cooperative Societies Act*.
3. Government of Andaman & Nichobar, *The Andaman & Nichobar Cooperative Societies Rules*.
4. Government of India, *The Multi State Cooperative Societies Act*.
5. Government of India, *The Multi State Cooperative Societies Rules*.

Note: Latest edition of text books shall be used.

SEMESTER V

BCCM 356 - COOPERATIVE AUDITING

OBJECTIVE: *To enable the students be thorough with various aspects of cooperative auditing*

- UNIT I Cooperative Audit: Definition – objectives – need, kinds – department setup of cooperative audit – duties and powers of cooperative auditors
- UNIT II Audit Programme: Meaning – stages of audit work – audit classification – preparation of audit memorandum and its enclosures - Vouching and Routine Checking: Steps in vouching of receipts and payments – vouching of trading transactions – checking of ledgers, receipts and disbursement statement – vouching of final adjustments.
- UNIT III Verification and Valuation: Meaning and steps in verification and valuation of various kinds of assets and liabilities.
- UNIT IV Financial Statement Audit: Audit of trading account, profit and loss account and balance sheet – misappropriation of funds: misappropriation of cash, defalcation of accounts.
- UNIT V Audit in Cooperatives: Audit of credit cooperative societies, consumer cooperative stores, weavers' cooperative societies, cooperative milk societies.

Text Book

1. Kapoor, D.R. *Hand Book of Co-operative Audit*, Anmol Publications, New Delhi.

Reference Books

1. Krishnaswami O.R. *Principles of Cooperative Audit*, Oxford and IBH Pub. Co, New Delhi.
2. Samiuddin, Mahfoozur Rahman and Hifzur Rehman. *Cooperative Accounting and Auditing*, Himalaya Publishing House, New Delhi.
3. Kameswara Rao, Y. *Principles and Practice of Cooperative Audit*, Sri Meheresh Publications, Hyderabad.
4. Saxena, R.G. *Principles and Practice of Auditing*, Himalaya Publishing House.
5. Tandan, BN. Sudharsanan, S. and S.Sundhra Babu, *A Hand Book of Practical Auditing*, S.Chand & Co, New Delhi.

Note: Latest edition of text books shall be used.

SEMESTER V

BCCM 357 - PRINCIPLES OF MICRO ECONOMICS

Unit I: Demand and Supply

- (a). **Demand and Supply:** Determinants of demand, movements vs. shift in demand curve, Determinants of Supply, Movement along a supply curve vs. shift in supply curve; - Market equilibrium and price determination.
- (b). Elasticity of demand and supply. (c). Application of demand and supply.

Unit II: Consumer Theory: Ordinal Utility Theory: (Indifference curve approach): Consumer's preferences; Indifference curves; Budget line; Consumer's equilibrium; Income and substitution effect; Price consumption curve and the derivation of demand curve for a commodity; Criticisms of the law of demand.

Unit III: Production and Cost

- (a). Concepts of Production function: Law of variable proportions; Isoquants; Return to scale. Economics and Dis-economies of scale.
- (b). Costs: Costs in the short run. Costs in the long run, Profit maximization and cost minimization. Equilibrium of the firm, Technological Change: the very long run.

Unit IV: Market Structure

- (a). **Perfect Competition:** Assumption; Theory of a firm under perfect competition; Demand and Revenue; Equilibrium of the firm in the short run and long run, The long run industry supply curve: increasing, decreasing and constant cost industry. Allocation efficiency under perfect competition
- (b). **Monopoly:** Short-run and long-run equilibrium of monopoly firm; Concept of supply curve under monopoly; Allocation inefficiency and dead-weight loss monopoly; Price discrimination.
- (c). **Imperfect Competition:** Difference between perfect competitions, monopoly and imperfect competition;
- (i) Monopolistic Competition: Assumption; Short – run Equilibrium; Long run Equilibrium; Concepts of excess capacity; Empirical relevance.
- (ii) Oligopoly: Causes for the existence of oligopolistic firms in the market rather than perfect Competition; Cooperative vs. Non cooperative Behaviour and dilemma of oligopolistic firms.

Unit V: Income Distribution and Factor Pricing: Demand for factors. Supply of factor, backward bending supply curve for labour concepts of economic rent; Functional Distribution of Income.

Text Book:

1. Pindyck, R.S., Rubinfeld, D. L. & Mehta, P. L., Microeconomics, Pearson Education

Reference book:

1. Gregory Mankiw, N., Principles of Micro Economics, Cengage Learning
2. Maddala, G.S. & Miller, E., Microeconomics: Theory and Applications, McGraw, Hill Education
3. Salvatore, D. Schaum's Outline: Microeconomic Theory, McGraw-Hill, Education.
4. Case and Fair, Principles of Micro Economics, Pearson Education

Note: Latest edition of text books shall be used.

SEMESTER VI

BCCM 361 - ENTREPRENEURIAL SKILLS

Objective: The purpose of the paper is to orient the learner toward entrepreneurship as a career option and creative thinking and behavior.

Unit I: Introduction

Meaning, elements, determinants and importance of entrepreneurship and creative behavior; Entrepreneurship and creative response to the society's problems and at work; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, ecopreneurship, and social entrepreneurship.

Unit II: Sources of Business Ideas and Tests of Feasibility.

Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions.

Unit III: Mobilising Resources

Mobilizing resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems.

Text Book:

1. Kuratko & Rao, Entrepreneurship: A South Asian Perspective, Cengage Learning.

Reference Books:

1. Robert Hisrich, Michael Peters & Dean Shepherd, Entrepreneurship, McGraw-Hill Education
2. Desai, V., Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House, Mumbai
3. Dollinger, Mare J., Entrepreneurship: Strategies and Resources, Illinois, Irwin.
4. Holt, David H., Entrepreneurship: New Venture Creation, Prentice-Hall of India, New Delhi.
5. Plsek, Paul E., Creativity, Innovation and Quality. (Eastern Economic Edition), Prentice-Hall of India, New Delhi:

Note: Latest edition of text books may be used.

SEMESTER VI

BCCM 362 - NON CREDIT COOPERATIVES

OBJECTIVE: *To familiarize the students on the functioning of non-credit cooperatives*

- UNIT I Production Cooperatives: Types of production Cooperatives – their significance –constitution and working of Cooperative Sugar Factories, Cooperative Spinning Mills, Tea Factories - their problems and suggestions.- Industrial Cooperatives: Types of Industrial Cooperatives – Weavers Cooperatives: constitution, functions, structure, progress, and problems.
- UNIT II Dairy Cooperatives: Importance, structure, Amul pattern, Operation flood, functions, problems and suggestions, latest trends.
- UNIT III Consumer Cooperatives: Importance, structure, constitution, working performance and latest trends - Housing Cooperatives: Importance – types – Structure - constitution, working progress – problems.
- UNIT IV Cooperative Marketing: Problems of agricultural marketing - importance, structure, and working progress – regulated markets – warehousing corporations.
- UNIT V Miscellaneous Cooperatives: Working of Rural Electrification - IFFCO – Labour Cooperatives – Fisheries Cooperatives – Cooperative Hospitals.

Text Book

1. Ravichandran K and S.Nakkiran, *Cooperation: Theory and Practice*, Abijit Publications, Delhi.

Reference Books

1. Hajela, T.N. *Cooperation: Principles, Problems and Practice*, Konark Publishers, New Delhi.
2. Mathur, B.S. *Cooperation in India*, Sahthya Bhavan Publishers, Agra, 2001.
3. Kulandaisamy.V. *Cooperative Dairying in India*, Rainbow Publication, Coimbatore.
4. Kamat, G.S. *Managing Cooperative Marketing*, Himalaya Publishing house, New Delhi.
5. Sing.L.P. *Cooperative Marketing in India and Abroad*, Himalaya Publishing house, New Delhi.

Note: Latest edition of text books shall be used.

SEMESTER VI

BCCM 363 - COOPERATIVE MANAGEMENT AND ADMINISTRATION

OBJECTIVE: *To enable the students to understand the fundamentals of management decision making and execution in cooperative enterprises*

UNIT I Cooperative Management: Definition, objectives and features – Principles of Management and Principles of cooperation – Management in Public, Private and Cooperative Sectors.

UNIT II Management Structure of Cooperatives: Democratic Management Structure - General Body, The Board and Chief Executives – Committees – Relationship between the Board and the Chief Executives – Co-operative Leadership.

UNIT III Functions and Functional Areas of Management in Co-operatives: Management functions applied to cooperatives – Materials, Production, Marketing, Finance, Human Resources and Office Management applied to cooperatives.

UNIT IV Issues in Cooperative Management: Professionalisation – Management Development Programmes – Common Cadre – De-officialization of Cooperative Management - Evaluation of Performance of Co-operatives: Key Result Areas, Performance Evaluation – Operational Efficiency Measurement Criteria for Co-operatives.

UNIT V Cooperative Administration: Cooperative Departmental set up – Legal provisions and administrative powers of the Registrar of Cooperative Societies affecting the cooperatives - Functional Registrars and their powers.

Text Book:

1. Nakkiran. S. A, *Treatise on Co-operative Management*, Rainbow Publication, Coimbatore.

Reference Books

1. *Readings in Cooperative Management and Administration*, ICA & ILO.
2. Kulandaisamy V, *Text Book of Co-operative Management*, Arudra Academy, Coimbatore.
3. Kamat. G.S. *New Dimensions of Cooperative Management*, Himalaya Publishing House, New Delhi.
4. Sah. A.K, *Professional Management for the cooperatives*, Vikas Publishing House, New Delhi.
5. Sinha S.K. & R. Sahaya, *Management of Cooperative Enterprises*, NCCT, New Delhi.

SEMESTER VI

BCCM 364 – MARKETING MANAGEMENT IN CO-OPERATIVES

- UNIT-1 Marketing - meaning- traditional and modern concepts- marketing mix- elements of marketing mix- marketing of cooperatives- features and basic concepts of marketing for cooperatives.
- UNIT-2 Marketing Segmentation: Importance, bases, selection of segments by cooperatives, product policy and planning- what is a product- product mix and product line decision - new product decision - packaging and brand decision in cooperatives- product life cycle-distinct stages in PLC-PLC concept and tool in marketing strategy in cooperatives.
- UNIT-3 Pricing-meaning –objectives- setting the price- objectives- pricing methods in cooperatives- marketing information system in cooperatives- marketing research- meaning- purpose and scope- steps- needs and practices in cooperatives.
- UNIT-4 Distribution and its strategy- introduction- channels of introduction - planning and designing the distribution channel- steps involved in developing the channel design- selecting an appropriate channel in cooperatives- promotion- introduction- decision in promotional mix- advertising decision- sales promotion strategy- publicity and sales in cooperatives.
- UNIT-5 Marketing strategy for cooperatives- formulating marketing strategy for cooperatives in different sectors like agriculture product marketing, handloom products, handicrafts and cooperative (service marketing) etc. - practices in agriculture produce and inputs marketing- procurement- grading- processing- warehousing-transportation-distribution-export marketing-concepts and procedures- opportunities for cooperatives.

Text Book:

1. Nakkiran.S.A, Treatise on Co-operative Management, Rainbow publication, Coimbatore.

Reference books:

1. Kulandaisamy.V, Text Book of Co-operative Management, Arudra Academy, Coimbatore
2. Kamat.G.S, New Dimensions of Co-operative Management, Himalaya Publishing House, New Delhi.
3. Philip Kotler and Kevin Lane Keller, Marketing Management, Prentice Hall of India/ Pearson Education, New Delhi.
4. Ramasawami V.J and S. Namakumari, Marketing Management, Macmillan Business Books, Delhi.
5. Jayachandaran S, Marketing Management, Text and Cases, Excel Publications.

Note: Latest edition of text books shall be used.

SEMESTER VI

BCCM 365 - HUMAN RESOURCES MANAGEMENT IN COOPERATIVES

OBJECTIVE: *To enable the students to understand the fundamentals of human resources management in cooperatives*

- UNIT I Human Resource Management - Definition, Objectives, Scope and functions of HRM- Evolution and Development of HRM – Difference between HRM and Personnel Management – Need for HRM in cooperatives
- UNIT II Human Resource Planning - Objectives, Tools, and Techniques – Need for HR Planning - HR Planning in cooperatives – Job description, Job analysis, Job Specification and Job evaluation
- UNIT III Recruitment and selection - Selection Techniques – Interview Technique – recruitment and selection in cooperatives - Training: Meaning and Definition – Training in cooperatives – Promotion: Definition –Promotion in cooperatives – Wage and salary policy – Motivation – Theories of Motivation: Maslow, Herberg and Mc Gregor Theories – Motivation in cooperatives.
- UNIT IV Performance Appraisal - Definition and Objectives – Performance Appraisal in cooperatives – Employer Employee relationship in cooperatives: Need – Trends in cooperatives – causes for strained relationship – suggestions – Labours’ Participation: Factors – Labour participationincooperatives.
- UNIT V Human Resources Accounting - Definition – objections, methods of computations of HRA – Quality Circle: Meaning, features, QC in cooperatives – Consultancy in cooperatives: need, areas and present position.

Text Book

1. Nakkiran. S. *A Treatise on Co-operative Management*, Rainbow Publication, Coimbatore.

Reference Books

1. Kulandaiswamy. V, *Text Book of Cooperative Management*, Arudra Academy, Coimbatore.
2. Kamat. G.S. *New Dimensions of Cooperative Management*, Himalaya Publishing House, New Delhi.
3. Decenzo and Robbins, *Human Resource Management*, Printice Hall of India.
4. Khanka, S.S. *Human Resource Management*, S.Chand & Co., New Delhi.
5. John H. Bernardian and Joyce E.A. Russell, *Human Resource Management – An Experimental Approach*, McGraw Hill, New York.

Note: Latest edition of text books shall be used.

SEMESTER VI

BCCM 366 – COOPERATIVE INSTITUTIONAL TRAINING & REPORT

This paper comprises of two elements viz. Institutional Training (50 Marks) and Report (50 Marks)

The Rationale behind the institutional training is to

- Expose the students to the various functions of an organization especially those involved in Cooperatives.
- Help the Students to sharpen their written communication skills
- Provide a better understanding of the Students for application of concepts that have been learned through the course.

Instructions to the students

- The students may choose any organization of their choice for the purpose of training: small, medium or large, preferably engaged in Cooperatives.
- The Students should try to learn the various operations of the Cooperatives organisation by visiting, interacting with the personnel and taking part in the field activities if possible. They may collect all information published and otherwise related to the unit.
- The collected information should be presented in an organized and structured way in the form of a report neatly typed (one side only) on A4 paper and submitted to the respective department in hard bound/spiral bound form.
- Students should avail the assistance of the faculty guide allotted to them for any help and guidance required to complete the institutional training reports.
- The period of institutional training would be a minimum of three weeks (21 days) and it is to be undertaken at the end of the second year of the course (end of fourth semester i.e., during summer vacation), monitored by the respective guide.
- The report must be submitted to the department during the sixth semester before the commencement of the end semester examination. Based on the report and other criteria mentioned below, internal and external marks will be awarded to each student at the end of sixth semester by the faculty guides and the external marks.
- The allotment of Marks for the Institutional Training and reports will be based on the following distribution.

Assessment of the Training and Report: Training and Report will be assessed by a committee consisting of the Head of the Department of Cooperative Management [internal examiner], one faculty [staff - in charge] of the training programme and the external examiner. The Assessment will be made on the basis of the following:

- A. Report: The Report will contain all the information, the student has gathered during the observational study visit. The Report will be assessed on the basis of the following criteria.
1. Whether Practical working is recorded well.

2. Whether the observations have been presented well (sequence of ideas, clarity, use of tables and diagrams, etc.)
3. Whether the student actively participated in the study (keep observation, interview, discussion, meeting etc.)
4. Whether key problems have been identified and analyzed.
5. Whether conclusion and recommendations are appropriate and practical.

B. Viva-Voce: The Viva-voce examination will be conducted by a Committee consisting of one faculty [Staff - in charge] of the training programme, internal examiner, and one external examiner on the basis of the following criteria in presence of HOD concern.

- 1) Factual information about the cooperatives
- 2) Knowledge of the problems and solutions
- 3) Clarity and Presentation.

| Evaluation elements | Internal | External | Total |
|---------------------|----------|----------|-------|
| Report | 20 | 30 | 50 |
| Viva – Voce | 20 | 30 | 50 |
| Total | 40 | 60 | 100 |

Mode of Institutional Training: The training will be observational study visit to various Cooperatives from primary to apex levels and to various offices of the Government Department of Cooperation. This has to be done under the guidance and supervision of a faculty [staff - in charge] who will accompany the student. The students are expected to maintain a record of the observational study visit in which they shall record all the information they have gathered during the visit. The department will facilitate the students in identifying the cooperative institutional and getting permission to make visit. The students may be allowed to involve from the end of fourth semester i.e summer vacation at the end of second year.

Method: For the purpose of the institutional training, the students will be taken individually or divided into batches as decided by the department. Each individual/batch shall be attached with one faculty in-charge who will serve as supervisor/guide. Each individual/batch shall consult and fix the suitable title for the report with the consent of the respective guides. Each individual/batch of students is to be assigned for data collection for the period of two weeks during summer vacation at the end of IV semester, i.e. at the end of second year but before commencement of III year in cooperative institution/offices

During the stay at institution/office, the students should learn and collect necessary data for the report. Within ten days since the completion of the data collection, she/he/they have to submit a report in not less than 40 pages as per the format evolved by the Department.

SEMESTER VI

BCCM 367- INDIAN ECONOMY

Objectives: *To enable the students to grasp the major economic problems in India and their solutions. It also seeks to provide an understanding of modern tools of macro-economic analysis and policy framework.*

Unit I: Basic Issues and Features of Indian Economy: Concept and Measures of Development and Underdevelopment; Human Development; Composition of national income and occupational structure.

Unit II: Policy Regimes:

- a) The Evolution of planning and import substituting industrialization.
- b) Economic Reforms since 1991.
- c) Monetary and Fiscal policies with their implications on economy

Unit III: Growth, Development and Structural Change

- a) The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions.
- b) The Institutional Framework: Patterns of assets ownership in agriculture and industry; Policies for restructuring agrarian relations and for regulating concentration of economic power;
- c) Changes in policy perspectives on the role of institutional framework after 1991.
- d) Growth and Distribution; Unemployment and Poverty; Human Development; Environmental concerns.
- e) Demographic Constraints: Interaction between population change and economic development.

Unit IV: Sectoral Trends and Issues

- a) *Agriculture Sector:* Agrarian growth and performance in different phases of policy regimes i.e. pre green revolution and the two phases of green revolution; Factors influencing productivity and growth; the role of technology and institutions; price policy, the public distribution system and food security.
- b) *Industry and Services Sector:* Phases of Industrialisation – the rate and pattern of industrial growth across alternative policy regimes; Public sector – its role, performance and reforms; The small scale sector; Role of Foreign capital.
- c) *Financial Sector:* Structure, Performance and Reforms. Foreign Trade and Balance of Payments: Structural Changes and Performance of India's Foreign Trade and Balance of Payments; Trade Policy Debate; Export policies and performance; Macro-Economic Stabilisation and Structural Adjustment; India and the WTO, Role of FDI, Capital account convertibility,

Unit VI: Inflation, Unemployment and Labour Market: Inflation: Causes of rising and falling inflation, inflation and interest rates, social costs of inflation; Unemployment – natural rate of unemployment, frictional and wait unemployment. Labour market and its interaction with production system; Phillips curve, the trade-off between inflation and unemployment, sacrifice ratio, role of expectations adaptive and rational.

Text Book:

1. Mishra & Puri, Indian Economy, Himalaya Publishing House

Reference Books:

1. Dhingra, I. C., Indian Economy, Sultan Chand & Sons
2. Gaurav, D. & Sundarum, K.P.M., Indian Economy, S. Chand & Company
3. Uma Kapila, Indian Economy since Independence, Relevant articles
4. Bhagwati, J. & Desai, P., India: Planning for industrialization, OUP, Ch2
5. Patnaik, Prabhat. Some Indian Debates on Planning. T. J. Byres (ed.). The Indian Economy: Major Debates since Independence, OUP
6. Ahluwalia, Montek, S. State-level Performance under Economic Reforms in India in A. O. Krueger. (ed.). Economic Policy Reforms and the Indian Economy, The University of Chicago Press

Note: Latest edition of text books may be used.



PONDICHERY UNIVERSITY

PUDUCHERRY

B.Com (Corporate Secretaryship)

DEGREE PROGRAMME

SEMESTER PATTERN

UNDER CBCS

REVISED SYLLBI & REGULATIONS

WITH EFFECT FROM

ACADEMIC YEAR 2017 – 2018

UNDER CBCS

COURSE CURRICULUM FOR CHOICE BASED CREDIT SYSTEM
B.COM – CORPORATE SECRETARYSHIP
To be implemented from 2017-18 onwards

| Course | Sub Code | Title of the Paper | Credits Allotted | | Teaching Hours |
|--------------------------------|-------------------------------------|--|-------------------|----------------|----------------|
| Semester-I | | | 20 Credits | | |
| Course | Sub Code | Title of the Paper | Lecture | Tutorial / Lab | Teaching Hours |
| MIL - 1 | LHIN/LTAM/LFRE/LMAL /LTEL/LBEN/LSAN | HINDI-I/TAMIL –I /FRENCH-/MALAYALAM - I/TELUGU-I / BENGALI – I/SANSKRIT-I | 3 | - | 4 |
| ENGL - 1 | ENGL 112 | ENGLISH – I | 3 | - | 5 |
| DSC – 1A | BCCS 111 | FINANCIAL ACCOUNTING | 4 | 2 | 9 |
| DSC – 2A | BCCS 112 | BUSINESS LAW | 4 | 2 | 9 |
| AECC - 1 | PADM 113 | PUBLIC ADMINISTRATION | 2 | - | 3 |
| Total | | | 16 | 4 | 30 |
| Semester-II | | | 20 Credits | | |
| MIL - 2 | LHIN/LTAM/LFRE/LMAL /LTEL/LBEN/LSAN | HINDI-II/TAMIL–II /FRENCH-II/MALAYALAM-II/TELUGU-II/ BENGALI – II/ SANSKRIT-II | 3 | - | 4 |
| ENGL - 2 | ENGL 122 | ENGLISH – II | 3 | - | 5 |
| DSC – 1B | BCCS 121 | BUSINESS MANAGEMENT | 4 | 2 | 9 |
| DSC – 2B | BCCS 122 | COMPANY LAW | 4 | 2 | 9 |
| AECC - 2 | ENVS 123 | ENVIRONMENTAL STUDIES | 2 | - | 3 |
| Total | | | 16 | 4 | 30 |
| Semester-III | | | 20 Credits | | |
| DSC – 1C | BCCS 231 | GOODS AND SERVICES TAX | 4 | 2 | 9 |
| DSC – 2C | BCCS 232 | BUSINESS STATISTICS | 4 | 2 | 9 |
| DSC – 3C | BCCS 233 | MANAGEMENT ACCOUNTING - I | 4 | 2 | 9 |
| SEC - 1 | BCCS 234 | COMMUNICATIVE SKILLS | 2 | - | 3 |
| Total | | | 14 | 6 | 30 |
| Semester-IV | | | 20 Credits | | |
| DSC – 1D | BCCS 241 | MANAGEMENT ACCOUNTING - II | 4 | 2 | 9 |
| DSC – 2D | BCCS 242 | COST ACCOUNTING | 4 | 2 | 9 |
| DSC – 3D | BCCS 243 | INCOME TAX | 4 | 2 | 9 |
| SEC - 2 | BCCS 244 | ARITHMETIC SKILLS | 2 | - | 3 |
| Total | | | 14 | 6 | 30 |
| Semester-V | | | 20 Credits | | |
| SEC - 3 | BCCS 351 | COMPUTER APPLICATION SKILLS | 2 | - | 3 |
| DSE – 1A | BCCS 352 | SECRETARIAL PRACTICE | 4 | 1 | 7 or 8 |
| DSE – 2A | BCCS 353 | CORPORATE CONTROL SYSTEM | 4 | 1 | 7 or 8 |
| DSE – 3A | BCCS 354 | CORPORATE FINANCIAL MANAGEMENT | 4 | 1 | 7 or 8 |
| DSE – 4A | BCCS 355 | MONEY AND FINANCIAL SYSTEM | 4 | 1 | 7 or 8 |
| DSE – 5A | BCCS 356 | CORPORATE ACCOUNTING | 4 | 1 | 7 or 8 |
| GE - 1 | BCCS 357 | PRINCIPLES OF MICRO ECONOMICS | 3 | - | 5 |
| Total | | | 17 | 3 | 30 |
| Semester-VI | | | 20 Credits | | |
| SEC - 4 | BCCS 361 | ENTREPRENEURIAL SKILLS | 2 | - | 3 |
| DSE – 1B | BCCS 362 | CORPORATE AUDITING | 4 | 1 | 7 or 8 |
| DSE – 2B | BCCS 363 | CORPORATE GOVERNANCE | 4 | 1 | 7 or 8 |
| DSE – 3B | BCCS 364 | PRINCIPLES OF MARKETING | 4 | 1 | 7 or 8 |
| DSE – 4B | BCCS 365 | RESEARCH TECHNIQUES | 4 | 1 | 7 or 8 |
| DSE – 5B | BCCS 366 | INSTITUTIONAL TRAINING & REPORT | 4 | 1 | 7 or 8 |
| GE - 2 | BCCS 367 | INDIAN ECONOMY | 3 | - | 5 |
| Total | | | 17 | 3 | 30 |
| Total Number of Credits | | | 94 | 26 | 180 |

PONDICHERRY UNIVERSITY

B.COM DEGREE COURSE (CORPORATE SECRETARYSHIP)

QUESTION PAPER PATTERN UNDER CBCS

(WITH EFFECT FROM ACADEMIC YEAR 2017 – 2018)

FOR QUANTITATIVE PAPERS

SECTION A: Answer any 5 out of 8 Questions (5 X 7 Marks = 35 Marks)

SECTION B: Answer any 2 out of 3 Questions (2 X 20 Marks = 40 marks)

FOR OTHER PAPERS

SECTION A: Answer all Questions (5 X 2 Marks = 10 Marks)

SECTION B: Answer any 5 out of 8 Questions (5 X 7 Marks = 35 Marks)

SECTION C: Answer any 2 out of 3 Questions (2 X 15 Marks = 30 Marks)

SEMESTER I

BCCS 111 - FINANCIAL ACCOUNTING

OBJECTIVE: *To impart basic accounting knowledge as applicable to business*

- UNIT I Definition of accounting; Objectives of accounting. – Accounting Principles: Accounting standards in India, International accounting standards.
- UNIT II Accounting Transaction: Journal; Ledger; Trial balance; Final accounts; manufacturing account; trading account; Profit and loss account; Balance Sheet; Adjustment entries. Rectification of errors; Classification of errors; Location of errors; Suspense account; Effect on profit; Self balancing system.
- UNIT III Capital and Revenue: Classification of Income; Classification of expenditure; Classification of receipts. Accounting concept of income; accounting concepts and income measurement; expired cost and income measurement, Depreciation - Methods of depreciation – Problems.
- UNIT IV Hire – Purchase and Installment Purchase system - hire-purchase contract, legal provisions regarding hire – purchase contract; Accounting records for goods of substantial Value and accounting records for goods of small values, Installment purchase system.
- UNIT V Partnership Accounts: Essential characteristics of partnership; Final account Adjustments after closing the accounts; Admission of a partner; Retirement of a partner, Dissolution of Partnership firm - gradual realization of assets and piecemeal distribution.

(Problems: 80%, Theory: 20%)

Text Book

1. Shukla, M.C., Grewal, S. & Gupta S.C., Advanced Accounting, S. Chand & Co, New Delhi

Reference Books

1. Gupta, R.L. & Radhaswamy, M., Financial Accounting, Sultan Chand Sons, New Delhi
2. Compendium of Statement and standards of Accounting: The Institute of Chartered Accountants, New Delhi.
3. Jawarhar Lal., Advanced Accounts. Sultan Chand & Sons ,New Delhi
4. Gosh, T.P., Fundamentals of Accounting, Sultan Chand & Sons, New Delhi
5. Maheswari, S.N. & Maheshwary, S.K., Fundamentals of Accounting, Viikas Publishing, New Delhi

Note: Latest edition of text books shall be used.

SEMESTER I

BCCS 112- BUSINESS LAW

OBJECTIVE: *To acquaint the learners with the fundamental principles of business laws.*

- UNIT I Law of Contract (1872): Nature of contract; classification; Offer and Acceptance; Capacities of Parties to contract; Free consent; Consideration, Legality of object; Agreement declared void. -Performance of contract; Discharge of contract; Remedies for breach of contract.
- UNIT II Special contracts: Indemnity and Guarantee, Contract of Agency.
- UNIT III Sale of Goods Act 1930: Formation of Contracts of sale - goods and their classification; price - conditions and warranties – transfer of property in goods – performance of the contract of sale - Unpaid seller and his Rights – sale by auction – hire purchase agreement.
- UNIT IV Negotiable Instruments Act 1881: Definition of Negotiable Instruments – features – Promissory note; Bill of Exchange & Cheque; Holder and holder in the due course; crossing of a cheque, types of crossing; Negotiation; Dishonour and discharge of Negotiable Instrument.
- UNIT V Consumer Protection Act 1986: Salient Features – Definition of consumer – Grievance Redressal Machinery.

Text Book

1. Kapoor, N.D., Business Law, Sultan Chand & Sons, New Delhi.

Reference Books

1. Gulshan, S.S., Mercantile Law, Excel Books,
2. Kuchhal, M.C., Mercantile Law, Vikas Publishing Pvt. Ltd.,
3. Chadha, P.R., Business Law, 2/e, Galgotia Publishing,
4. Aggarwal, S.K., Business Law, Galgotia Publishing Company,.
5. Maheshwari, S.N. & Maheshwari, S.K., Business Regulatory Framework, Himalaya Publishing House,

Note: Latest edition of text books shall be used.

SEMESTER II

BCCS 121 - BUSINESS MANAGEMENT

OBJECTIVE: *To orient the students the management principles and techniques that could achieve business success*

- UNIT I Introduction: Concept, nature, process, and significance of management: Management roles (Mintzberg) An overview of functional areas of management; Development of management thought; Classical and neo-classical system; Contingency approaches.
- UNIT II Planning: Concept, process, and types, decision making – concept and process; Bounded Rationality; Management by objective; Corporate planning; Environment analysis and diagnosis Strategy formulation.
- UNIT III Organizing Concept, nature, process, and significance; Authority and responsibility relationship - Centralization and decentralization - Departmentation - Organization Structure – forms and contingency factors.
- UNIT IV Motivating and Leading People at Work: Motivation-concept; Theories-Maslow, Herzberg, McGregor, and Ouchi; Financial and non-financial incentives. Leadership - concept and leadership styles; leadership theories (Tannenbaum and Schmidt) Likert System Management - Communication – nature, process, networks, and barriers; Effective communication.
- UNIT V Management Control: Concept and process; Effective control system; Techniques of Control - traditional and modern.

Text Books:

1. Koontz & Weirich, Management, Tata McGraw Hill, New Delhi
2. Gupta, C.B., Business Management by, Sultan Chand Publication

Reference Books:

1. Drucker Peter., Practice of Management, Pan Books, London
2. Stoner & Wankel., Management Prentice Hall, New Delhi
3. Maslow, A. H., Frager, R., & Cox, R., Motivation and Personality Harper & Row New York
4. Virmani, B.R., The Challenges of Indian Management, Response Books, New Delhi

Note: Latest edition of text books shall be used.

SEMESTER II

BCCS 122 - COMPANY LAW

OBJECTIVE: *To enable the students get familiarize with the existing Companies Act 2013.*

- UNIT I Introduction – Definition of a company – characteristics – Character of One Person Company; Lifting of Corporate Veil – Illegal Association – Kinds of Companies Formation of Company – Incorporation – Documents to be filed with the Registrar – Certificate of Incorporation – Effects of Registration – Promoter; Duties and Liabilities of Promoter – Preliminary contracts; Memorandum of Association – Articles of Association – contents – Alteration; Doctrine of constructive notice – Indore management – Ultra Vires ; Prospectus – Contents – Red herring prospectus – Shelf prospectus – misstatement in prospectus and their consequences - statement in lieu of prospectus – deemed prospectus – commencement of business.
- UNIT II Capital; share capital – meaning – kinds – certification of Shares- Calls on Shares – Forfeitures of shares – alteration of capital – reduction of capital – procedures for reduction of capital – application of premium received and prohibition on discount on shares – Right shares – guidelines for issue of fresh capital – Bonus shares - guidelines – Sweat Share – Issue and Redemption of Preference shares; buy back of shares - transfer and transmission (Including depository mode); dividend – Unpaid dividend account – Investor Education & Protection fund: Borrowing; Borrowing power; mortgages and charges; debentures – Kinds of Debentures – Procedures for issue of debentures.
- UNIT III Membership in a company ; Member and shareholder – Qualification – Cessation of membership- rights and liabilities of members – register and index of members; Directors; Board of Directors – Appointment of Directors – Selection of Independent Directors – Appointment of Additional Directors – Disqualification for appointment of directors- duties of directors – vacation of office, resignation and removal of directors; appointment of Managing Director, Whole time director or manager – rights and powers of MD – remuneration.
- UNIT IV Meetings; Statutory meeting – Annual General Meeting – Extra Ordinary General Meeting; Notice, Quorum, Agenda, Resolution, Minutes, Proxies; Meeting of Board: Powers of Board – Voting rights – Chairman of meeting – Audit committee.
- UNIT V Winding up of Companies: modes of winding up- appointment, duties and remuneration of company liquidator – removal and replacement of company liquidator – appointment of official liquidator – effect of winding up order – procedures for liquidation.

Text Book

1. Kappor, N.D., Company Law – Incorporating the Provisions of the Companies Amendment Act, 2000, Sullen Chand & Sons, New Delhi

Reference Books

1. Ramaiya, A., Guide to the Companies Act; Wadhawa & Co, Nagpur
2. Singh Avatar., Company Law Easter Book Co Luchnow.
3. Kuchhal, M.C., Modern India Company Law Shri Mahavir Books Nolda
4. Kappor, N.D., Company Law – Incorporating the Provisions of the Companies Amendment Act, Sullen Chand & Sons, New Delhi
5. Bagrial, A.K., Company Law; Vikas Publishing House New Delhi

Note: Latest edition of text books shall be used.

SEMESTER III

BCCS 231 GOODS AND SERVICES TAX (GST)

OBJECTIVE: *To enable the students get familiarize with the provisions of GST.*

- Unit I GST - scope – Benefits – salient features – GST council – Important Terms - Minimal Interface – Input Tax Credit – Refund – Demands – Alternate Dispute Resolution Mechanism.
- Unit II GST Act – CGST Act – SGST Act – IGST Act - UTGST Act- GST (compensation to the State) Act – features and provisions.
- Unit III GST - Levy & Collection of tax – Time and Value of Supply – Input Tax Credit – Registration – Tax Invoice _ Debt Credit Notes.
- Unit IV Administration – GST Accounts and Records – Returns – Payment of tax – Refunds- Assessment – Audit – Inspection, Search, Seizure and arrest.
- Unit V Demand and recovery – Liability to pay tax – Advance Ruling – Appeals and revisions – offences and penalties.

Text Book:

1. GST Manual 2017 by Taxmann Publications
2. GST Laws Manual: Acts, Rules and Forms - **May 2017** by Rakesh Garg, Sandeep Garg

Reference Books:

1. GST Law and Analysis with Conceptual Procedures by "Bimal Jain", "Isha Bansal"
2. GST in India -- Impact, Management and Way Forward by RBKEZGCTGNQJMKUA
3. GST Made Easy-Answers to All Your Queries on GST by CA Arpit Haldia

Note: Latest edition of text books shall be used.

SEMESTER III

BCCS 232 - BUSINESS STATISTICS

OBJECTIVE: *To provide a theoretical appreciation and use of the science of statistics to make better business decisions.*

- UNIT I Introduction – Statistics as a subject – Descriptive statistics – compared to Inferential Statistics – Types of data – Summation operation - Rule of Sigma operations.
- UNIT II Construction of a frequency distribution – Measures of Central Tendency and dispersion and their measures - Measures of relation - correlation and regression.
- UNIT III Analysis of Time Series: Causes of variation in time series data – Components of a time series - Decomposition – Additive and multiplicative models – Determination of trend – Moving averages methods and method of least squares (including linear, second degree, Parabolic and exponential trend) – Computational of seasonal, indices by simple average, Ratio – trend, ratio –to –moving average and link relative methods.
- UNIT IV Index Number – Meaning, Types and uses - Methods of Construction price and quantity Indices (simple and aggregate): Tests of adequacy; Chain – basis index number base shifting, splicing, and deflating problems in constructing index numbers; Consumer price index.
- UNIT V Theory of Probability and Theoretical Distribution: Definition of Probability – Importance – Calculation – Theorems – Theoretical distribution, Binomial, Poisson and Normal.

(Problems: 80%, Theory: 20%)

Text Books

1 Gupta, S.P., Statistical Methods, Sultan Chand & Co, New Delhi

Reference Books

1. Hooda, R.P., Statistics for Business and Economics; Macmillan, New Delhi
2. Lewin and Rubin., Statistics for Management, Prentice Hall of India New Delhi
3. Arora & Arora., Statistics for Management, S.Chand & Co, New Delhi
4. Kothari, C.R., Quantitative Techniques, Vikas publications, New Delhi

Note: Latest edition of text books shall be used.

SEMESTER III

BCCS 233 - MANAGEMENT ACCOUNTING – I

OBJECTIVE: To analyze and interpret financial statements from the point of view of managers and outsiders

- UNIT I Management Accounting: Meaning, nature, scope, and functions, Role of management accounting in decision making; management accounts Vs. financial accounting, Tools and techniques of management accounting.
- UNIT II Financial Statement: Meaning and types of financial statement; Limitations of financial Statement analysis; Comparative Statement Analysis.
- UNIT III Ratio analysis; Classification of ratios – Profitability ratios, turnover ratios, Advantages of ratio analysis, Limitations of accounting ratios.
- UNIT IV Funds Flow Statement as per Indian Accounting Standards 3- need - objectives – sources and utility of funds – preparation of fund flow statement.
- UNIT V Cash Flow Statement - need - objectives – classification – calculation of cash flow.
(Problems: 80%, Theory: 20%)

Text Book

1. Jawahar Lal., Advanced Management Accounting Text and Cases, S. Chand & Co., New Delhi

Reference Books

1. Horngren, C. T., Sundem, G. L., Stratton, W. O., Burgstahler, D., & Schatzberg, J., Introduction to management accounting, Prentice Hall, New Delhi
2. Garrison H., Ray & Eric W. Noreen, *Managerial Accounting*, McGraw Hill., Delhi.
3. Khan, M.Y., & Jain, P.K., *Management Accounting*, Tata McGraw Hill Publishing Co., New Delhi.

Note: Latest edition of text books shall be used.

SEMESTER III

BCCS 234 - COMMUNICATIVE SKILLS

OBJECTIVE: *To develop effective business communication skills among the students*

- UNIT I Meaning and Definition – Need – Objective and Principles – Communication Media – Types - Process – Interpersonal and Business Communication – Characteristics – Verbal and Non Verbal Communication – Barriers to Communication.
- UNIT II Business Letters: Functions and kinds – Essentials of an effective Business Letter – Layout – Appearance – Size – Style – Form and punctuation, Kinds of letters – Routine request letters – Responses to letters – Refusal letters – Claims letters – Collection letters- Kinds of Letters- Enquiries - Quotations – Orders – follow up letter – refusal letters – complaint and adjustment letters –Sales letters. Bank correspondence; Insurance Correspondence.
- UNIT III Intra organisational communication – memos – office orders – office notes – circulars – meeting communications; notice – agenda – resolutions – minutes – Reports: Types - Characteristics– Preparing and Organization of a Report: modern forms of communication: Fax, Email – videoconferencing, Internet - website.

Text Books

1. Rajendra Pal Korahill, Essentials of Business Communication, Sultan Chand & Sons, New Delhi,

Reference Books

1. Kaul., Effective Business Communication, Prentice Hall, New Delhi
2. Ramesh, M.S., & Pattanshetti, C. C., Business Communication, R.Chand&Co, New Delhi,
3. Rodriquez, M. V., Effective Business Communication Concept, Vikas Publishing Company
4. Munter Mary., Effective Business Communication, PHI, New Delhi

Note: Latest edition of text books shall be used.

SEMESTER IV

BCCS 241 - MANAGEMENT ACCOUNTING – II

OBJECTIVE: *To analyze and interpret financial statements from the point of view of managers and outsiders.*

- UNIT I Absorption and Marginal Costing: Marginal and differential costing as a tool for decision – make or buy decision - Change of product mix.
- UNIT II Pricing - Break-even analysis; Exploring new markets; Shutdown decisions.
- UNIT III Budgeting for Profit Planning and Control: Meaning of Budget and budgetary control - Objectives; Merits and limitations; Types of budgets; Fixed and flexible budgets- cash budgets- Control ratios;
- UNIT IV Standard Costing and Variance Analysis; Meaning of standard cost - Advantages and application; Variance analysis – Material; Labour, Sales and Overhead (two-way analysis) Variances.
- UNIT V Zero Base Budgeting - Responsibility Accounting- Performance Budgeting.

(Problems: 80%, Theory: 20%)

Text Book

1. Lal Jawahar., Advanced Management Accounting Text and Cases, S. Chand & Co., New Delhi

Reference Books

1. Horngren, C. T., Sundem, G. L., Stratton, W. O., Burgstahler, D. & Schatzberg., *Introduction to Management Accounting*, Prentice Hall, Delhi
2. Garrison, R. H., Noreen, E. W., & Brewer, P. C., *Managerial accounting*, McGraw-Hill, New York.
3. Khan, M.Y., and Jain, P.K., *Management Accounting*, Tata McGraw Hill Publishing Co., New Delhi.

Note: Latest edition of text books shall be used.

SEMESTER IV

BCCS 242 - COST ACCOUNTING

OBJECTIVE: *To enable the students to take decisions using costing techniques.*

UNIT I Cost Accounting: Introduction – meaning of cost, costing and cost accounting – comparison between financial accounts and cost accounts – application of cost accounting – cost concepts and classification of costs – cost unit – cost center – elements of costs – preparation of cost sheet – tenders and quotations – problems.- Reconciliation of Cost and Financial Accounts: Need for reconciliation – Reasons for difference in profits – Problems on preparation of Reconciliation statements including Memorandum Reconciliation account.

UNIT II Material Costing: Classification of materials – Material Control – Purchasing procedure – store keeping – techniques of Inventory control – Setting of stock levels – EOQ – Methods of pricing materials issues – LIFO – FIFO – Weighted Average Method – Simple Average Method – Problems.

UNIT III Labour Costing: Control of labour cost – Labour Turnover- Causes and effects of labour turnover – Meaning of Time and Motion Study, Merit Rating, Job Analysis, Time keeping and time booking – idle time, causes and treatment – overtime – methods of wage payment – Time Rate and Piece Rate – Incentive Schemes – Halsey Premium Plan – Rowan Bonus Plan – Taylors and Merricks differential piece rate systems – Problems.

UNIT IV Overhead Costing: Definition – Classification of overheads – Procedure for accounting and control of overheads – Allocation of overheads – Apportionment of overheads – Apportionment of Service department costs to production departments – Repeated Distribution method – Simultaneous equation method – absorption of OH's – Methods of Absorption – Percentage of direct material cost – Direct Labour Cost – Prime Cost, Direct Labour Hour Rate and Machine Hour Rate – Problems.

UNIT V Costing Methods: Introduction – Job Costing – Batch Costing – Contract Costing – Transport Costing – Process Costing – Principles – distinction between Process and Job – Preparation of Process Accounts – treatment of normal loss – abnormal loss – abnormal gain – Joint and By- products – apportionment of joint costs.

(Problems: 80%, Theory 20%)

Text Book:

1. Jawahar Lal., Cost accounting, Tata McGraw Hill,

Reference Books:

1. Nigam & Jai., Cost Accounting Principles and Practices, Prentice Hall of India Publishers
2. Blocher, I. & Lin., Cost Management : A Managerial Emphasis, Pearson education, Mumbai
3. Maheshwari, S.N., Cost Accounting, Vikas Publishing House, New Delhi
4. Jain, S.P. & Narang, K.L., Cost Accounting: Principles and Methods.
5. Iyengar, S.P., Cost Accounting, Sultan Chand & Sons, New Delhi

Note: Latest edition of text books shall be used.

SEMESTER IV

BCCS 243 - INCOME TAX

OBJECTIVE: *To provide basic knowledge and equip students with application of principles and provisions of Income Tax Act 1961 and the relevant Rules*

UNIT I Introduction: **Basic concepts:** Income, agricultural income, Person, Assessee, assessment year, previous year, Gross total income, Total Income, Maximum Marginal Rate of Tax; PAN. **Residential Status;** Scope of total income on the basis of residential status, Exempted Income under Section

UNIT II **Computation of Income under** salary, Income from house Property.

UNIT III **Computation of Income under** Profits and gains of business or Profession, Capital gains and Income from other Sources.

UNIT IV **Computation of total income and tax liability**
Income of other persons including in assessee total income, aggregation of income and set off and carry forward of losses; deduction from gross total income; rebates and reliefs - computation of total income of individual and firms; tax liability of an individual and a firm (5 leading cases decided by the Supreme Court).

UNIT V **Return of Income:** Filing of returns; manually, online filing TDS: provisions and procedures of compulsory online filing of returns for specified assesses.

(Problems: 60%, Theory: 40%)

Text book

1. Singhania V.K., Students Guide to Income Tax, Taxmann, Delhi.
2. Girish Ahuja and Ravi Gupta, Systematic Approach to Income Tax, Sahitya Bhawan Publications, New Delhi.

Reference Books

1. Vinod kumar singhania, e-filing of income tax return and computation of tax, Taxmann publication Pvt Ltd, New Delhi,
2. Excel utility available at incometaxindiaefiling.gov.in.

Note: Latest edition of text books shall be used.

SEMESTER IV

BCCS 244 - ARITHMETIC SKILLS

OBJECTIVE: *To enable students to gain understanding of mathematical applications to business activities.*

- UNIT I Ratio, Proportion and Percentage: Ratio: Definition – Continued Ratio – inverse Ratio. Proportion – Continued Proportion – Direct Proportion – Inverse Proportion – Variation – Inverse Variation – Joint Variation – Percentage: Meaning and computation of percentage. Interest: Simple interest – compound interest (reducing balance and flat interest rate) – equated monthly installments (EMI) – Problems.
- UNIT II Matrices and Determinates (up-to order 3 only): Multivariable data - Definition of a Matrix; Types of matrices; Algebra of matrices; Determinates – Ad-joint of a matrix – Inverse of a matrix via ad-joint matrix – homogeneous system – Solution of non-homogeneous system of linear equations (not more than three variables) – Conditions for existence and uniqueness of solution – Solution using inverse of the coefficient matrix – Problems..
- UNIT III Functions: (To identify and define the relationships that exist among the business variables) Definition of function, constants, variables, continuous real variable, domain or interval – Types of functions – one valued function – Explicit function – Algebraic functions – Polynomial functions – Absolute value function – Inverse function – Rational and irrational function – Monotone function – Even and odd function – Supply/demand function – Cost function – Total revenue function – Profit function – Production function – Utility function – Consumptionfunction.

(Problems: 80%, Theory: 20%)

Text Books

1. Kappor, V.K., Business Mathematics, Sultan Chand & Sons, New Delhi

Reference Books

1. Agarwal, B.M., Basic Mathematics & Statistics, Sultan Chand & Sons, New Delhi
2. Rajagopalan, S. & Sattanathan., R., Business mathematics, McGraw-Hill, New Delhi
3. Bari, Business Mathematics, New Literature Publishing Company, Mumbai.

Note: Latest edition of text books shall be used.

SEMESTER V

BCCS 351 - COMPUTER APPLICATION SKILLS

OBJECTIVE: *To provide an exposure to the use of office automation software and accounting package software in making business decisions.*

UNIT I Introduction to Computer Concepts – Elements of computer – Characteristics of a Computer – Classification of Computers – Basic Computer Architecture – Input-output Devices - Software Concepts: Types of software – Software: its nature and qualities - Windows Operating System Functions.

UNIT II Application of MS Office- Application of MS Word in Business Correspondence: letters, tables, mail merge, labels. Applications of MS Excel: Graphs and Charts – Calculation of various financial functions – MS Access: Tables and Queries. Applications of MS Power Point: Introduction – Toolbar, their Icons and Commands
– Navigating in Power point - Creation of slides, animation, and templates - Designing Presentations – Slide show controls.

UNIT III Applications of Accounting Software Tally (Ver. 9. ERP): Characteristics of the Software Creation of a Company – Accounts Information – Creation of Ledgers – Vouchers – P&L a/c – Balance Sheet – Inventory Handling – Creation of Stock Groups – Creation of Stock Categories – Creation of Stock Items – Accounts of Banking and Departmental Accounting

(Theory – 50% and Practical – 50%)

Text Book

1. Rajagopalan, S.P., Computer Application in Business, Vikas Publishing House, New Delhi.

Reference books

1. Deepak Bharihoke., Fundamentals of IT, Excel Books, New Delhi.
2. Dhiraj Sharma., Foundation of IT, Excel Books, New Delhi.
3. Bhatnagar, S.C. & Ramani, K.V., *Computers and Information Management*, Prentice Hall of India, New Delhi.
4. Martin. *Principles of Data Base Management*, Prentice Hall of India, New Delhi.
5. Sulochana, M., Kameswara Rao, K. & Kishore Kumar, R., *Accounting Systems*, Kalyani Publishers, Hyderabad.
6. Parameswaran, R., *Computer Application in Business*, S.Chand & Co, New Delhi.

Note: Latest edition of text books shall be used.

LIST OF PRACTICAL

Window OS

Practice in settings and search options

MS – Word

Formatting – text documents

Table manipulation

Sorting – Table of Content

Developing a letter and a resume

Practice of mail-merge option

MS –Excel

Formatting – Features

Functions

Chart – Features

MS – Access

Creation of Tables

Manipulating Queries

MS – Power Point

Organisational Structure using Slides

Graphical representation

Tally Programmes

Voucher and Invoice

Stock summary

Final Accounts

SEMESTER V

BCCS 352 - SECRETARIAL PRACTICE

OBJECTIVE: *To provide the students basic knowledge with regard to the procedural aspects of implementing company law in the corporate governess vested with the company secretary*

UNIT-I Company Secretary – kinds of secretary, qualifications, appointment - duties, functions, role & responsibilities, liabilities and removal of company secretary (Appointment and Remuneration of managerial personnel) Rules, 2014, Incorporations and Conversions of Companies - Procedure for incorporation of private/public limited companies, companies limited by guarantee and unlimited companies and their conversions/reconversions; commencement of business; issue of certificate of incorporation and commencement of business; specimen resolution - duties of secretaries; problems at the promotion stage; industrial license.

UNIT-II Alterations, Changes and Modifications: Procedures followed by the secretary for alterations in Memorandum and Articles of Association i.e. change of name, objects, situation of registered office, share capital, articles of the company; specimen resolution therefor.

UNIT-III Allotment/Change in Share Capital and Transfer and Transmission -Procedure for allotment, consolidation/sub-division of shares, conversion of shares into stock/warrants, cancellation of shares, transfer/ transmission of shares, dematerialization of shares - Preparation of Annual Reports, Balance sheet, profit and loss account/ income and expenditure statement, auditor's report, directors' report, statement on corporate governance, directors' responsibility statement, compliance certificate, chairman's statement – Secretarial duties.

UNIT-IV Appointment, Removal and Other Changes: Procedures for appointment, reappointment, removal and varying terms of appointment, fixation/revisions of remuneration of directors including managing and whole-time directors, managers, company secretary, compliance officer, secretary in whole-time practice, auditors, cost auditors, sole selling agents; specimen resolutions.

UNIT-V Membership in a Company: Procedure for induction of members, expulsion of a member, variation of members' rights; procedure for making application to the Court/Company Law Board; specimen resolutions - Meetings: Calling and conducting meetings of Board, its committees, shareholders and others - post-meeting formalities including of minutes; specimen notices and resolutions.

Text Book:

1. N.D.Kapoor, Company Law & Secretarial Practice, Sultan chand, New Delhi.

Reference Books

1. P.K. Ghose & V.Balachander, Company Law & Secretarial Practice.
2. A.Ramaiya, Guide to Companies Act, Wadhwa & Co., Nagpur.
3. Manual of Companies Act, Corporate Laws and SEBI Guidelines: Bharat Law House, New Delhi.
4. Dr.P.N.Reddy and H.R.Appanaiah: Essentials of Company Law and Secretarial Practice, Himalaya Publications.

Note: Latest edition of text books shall be used.

SEMESTER V

BCCS 353 – CORPORATE CONTROL SYSTEM

Objective: To provide the students about understanding the contributions from all functional management of an organization for achieving a high level of quality, productivity an innovation

- UNIT I Management Control System – Meaning - process - importance - strategic planning- strategic formulation - goals and objectives – profitability - goals and economic goals-social goals.
- UNIT II Responsibility Center- Essential elements of responsibility center- measurement of inputs and outputs- expense center- revenue center- profit center – performance - profit center boundaries- economic transfer price-measurement of contribution profit- incentive compensation- cost center- marginal costing and profit planning- cost profit analysis- break even chart- margin of safety- activity based costing-responsibility accounting-control in manufacturing activities- control in distribution activities-control in human resources activities.
- UNIT III Control Process- standard costing and budgetary control- responsibility budgeting-performance budgeting- management by objectives- key variables and financial goal setting-identifying key variables- measures of financial goals- techniques of financial analysis.
- UNIT IV Management Control Information- management control information-MIS-reporting format-Mathematic models of management control- quantities approaches- control of operations- just in time technique (JIT) - total quality management (TQM) - computer aided manufacturing process
- UNIT V Auditing- operational auditing- financial auditing- difference between financial and management auditing-controlling non-value practice in organization:

Text Books:

1. Subhash Chandra Das, Management Control System, PHI Learning Pvt. Ltd. New Delhi

Reference Books:

1. Robert J. Mockler: readings in Management Control: D.B. Taraporvela Sons & Co. Pvt. Ltd.
2. N. Gosh: Management Control System: PHI Learning Pvt. Ltd. New Delhi.

Note: Latest edition of text books shall be used.

SEMESTER V

BCCS 354 - CORPORATE FINANCIAL MANAGEMENT

OBJECTIVE: *To enable students understand the conceptual framework of corporate financial management.*

Unit I Basics of Financial Management- Finance function – Meaning and significance - Goals of financial management – Factors affecting financial decisions.

Unit II Capital Structure: Meaning – Factors affecting capital structure – Capital Structure theories: Traditional and M.M hypotheses- with taxes and without taxes; determining capital structure in practice - Leverages: Measurement of leverage; Meaning and types – Operating leverage, Financial leverage and Combined leverage.

Unit III: Cost of Capital: Meaning and significance of cost of capital – Computation of cost of capital: cost of debt, preference, equity capital and retained earnings – Weighted Average Cost of Capital – Marginal Cost of Capital.

Unit IV: Capital Budgeting : Meaning and Significance – Capital Budgeting Process – Various Project Appraisal techniques : Average Rate of Return; Pay Back Period; DCF Methods –NPV- IRR and Profitability Index; Merits and demerits of appraisal methods; Selection Process under Capital Rationing.

Unit V: Dividend Policy – Factors affecting Dividend Policy – Dividend Payout Methods – Dividend Theories – Walter’s models, Gordon’s models and MM theory.

(Problems: 60%, Theory: 40%)

Text Books:

1. Khan, M.Y. & Jain, P.K, Financial Management Tata McGraw Hill, N Delhi,

Reference Books:

1. M Ravi Kishore, Financial Management, Taxman Publication New Delhi.
2. Chandra, Prasana: Financial Management (Tata McGraw Hill, N. Delhi,)
3. J. C. Vanhorma, Financial Management and Policy, Tata Mac Graw Hill.
4. I. M. Pandey, Financial Management, Vikas Publication New Delhi.

Note: Latest edition of text books shall be used.

SEMESTER V

BCCS 355 - MONEY AND FINANCIAL SYSTEM

OBJECTIVE: *To expose the students to the working of money and financial system prevailing in India.*

UNIT I Money: Functions; Alternative measures to money supply in India – their different Components; Meaning and changing relative importance of each; High powered money - Meaning and uses; Sources of changes in high powered money.

UNIT II Finance: Role of finance in an economy; kinds of finance; Financial System; Companies - Financial intermediaries; Markets and instruments, and their functions.

UNIT III Indian Banking System: Definition of bank; Commercial banks-importance and functions; Structure of commercial banking-importance and Meaning - importance of main liabilities and assets; Regional rural banks; Co-operative banking in India.

UNIT IV Process of Credit Creation By Bank: Credit creation process; Determination of money supply and total bank credit; Interest Rates: Various rates in India (viz., bond rate, bill rate, deposit rates etc.) – impact of inflation and inflationary expectations.

UNIT V The Reserve Bank of India - Functions - Instruments of monetary and credit control; Main features of monetary policy since independence - Development Bank and Other Non-Banking Financial Institutions: their main features; unregulated credit markets in India – main features.

Text Book:

Gupta S.B. Monetary Planning of India S.Chand, New Delhi.

Reference books

1. Khan M.Y, India Financial System – Theory and Practice; Tata McGraw Hill New Delhi.
2. Modern Money & Banking, Roger Miller, McGraw Hill New Delhi
3. Banking Commission: Reports
4. Reserve Bank of India Bulletins

Note: Latest edition of text books shall be used.

SEMESTER V

BCCS 356 - CORPORATE ACCOUNTING

OBJECTIVE: *To enable the students to acquire the basic knowledge of the corporate accounting and to learn the techniques of preparing the financial statement*

- UNIT I **Accounting for share Capital & Debentures**
Issue, Forfeiture and Reissue of forfeited shares: concept & process of book building; Issue of rights and bonus shares; Buy back of shares redemption of Preference shares; Issues and redemption of Debentures.
- UNIT II **Final Accounts**
Preparation of Profit and Loss account and balance sheet of corporate entities (excluding calculation of managerial remuneration) Disposal of Company Profit.
- UNIT III **Valuation of Goodwill and Valuation Shares**
Concepts and calculation: simple problems only
- UNIT IV **Amalgamation of Companies:**
Accounting for Merger, Amalgamation – Absorption and External Reconstruction.
- UNIT V **Accounts of Holding Companies/Parent Companies**
Preparation of consolidated balance sheet with one subsidiary company;
Relevant provisions of Accounting Standard: 21 (ICAI)
(Problems - 80%, Theory - 20%)

Text Book

1. Shukla, M.C., Grewal T.S. & Gupta S.L., Advanced Accountancy, S. Chand & Co., New Delhi

Reference Books

1. Jain, S.P. & Narang, K.L., Advanced Accounting, Kalyani Publications, New Delhi.
2. Gupta, R.L. & Radhaswamy, M., Corporate Accounts Theory Method and Application, Sultan Chand & Co., New Delhi.
3. Arulanandam, M.A. & Raman, K.S., Advanced Accountancy, Part-I, Himalaya Publications, New Delhi.
4. Reddy & Murthy, Corporate Accounting, Margham Publications, Chennai.

Note: Latest edition of text books shall be used.

SEMESTER V

BCCS 357 - PRINCIPLES OF MICRO ECONOMICS

Unit I: Demand and Supply

- (a). **Demand and Supply:** Determinants of demand, movements vs. shift in demand curve, Determinants of Supply, Movement along a supply curve vs. shift in supply curve; - Market equilibrium and price determination.
- (b). Elasticity of demand and supply. (c). Application of demand and supply.

Unit II: Consumer Theory

Ordinal Utility Theory: (Indifference curve approach): Consumer's preferences; Indifference curves; Budget line; Consumer's equilibrium; Income and substitution effect; Price consumption curve and the derivation of demand curve for a commodity; Criticisms of the law of demand.

Unit III: Production and Cost

- (a). Concepts of Production function: Law of variable proportions; Isoquants; Return to scale. Economics and Dis-economies of scale.
- (b). Costs: Costs in the short run. Costs in the long run, Profit maximization and cost minimization. Equilibrium of the firm, Technological Change: the very long run.

Unit IV: Market Structure

- (a). **Perfect Competition:** Assumption; Theory of a firm under perfect competition; Demand and Revenue; Equilibrium of the firm in the short run and long run, The long run industry supply curve: increasing, decreasing and constant cost industry. Allocation efficiency under perfect competition
- (b). **Monopoly:** Short-run and long-run equilibrium of monopoly firm; Concept of supply curve under monopoly; Allocation inefficiency and dead-weight loss monopoly; Price discrimination.
- (c). **Imperfect Competition:** Difference between perfect competitions, monopoly and imperfect competition;
 - (i) Monopolistic Competition: Assumption; Short – run Equilibrium; Long run Equilibrium; Concepts of excess capacity; Empirical relevance.
 - (ii) Oligopoly: Causes for the existence of oligopolistic firms in the market rather than perfect Competition; Cooperative vs. Non cooperative Behaviour and dilemma of oligopolistic firms.

Unit V: Income Distribution and Factor Pricing

Demand for factors. Supply of factor, backward bending supply curve for labour concepts of economic rent; Functional Distribution of Income.

Text Book:

1. Pindyck, R.S., Rubinfeld, D. L. & Mehta, P. L., Microeconomics, Pearson Education

Reference book:

1. Gregory Mankiw, N., Principles of Micro Economics, Cengage Learning
2. Maddala, G.S. & Miller, E., Microeconomics: Theory and Applications, McGraw, Hill Education
3. Salvatore, D. Schaum's Outline: Microeconomic Theory, McGraw-Hill, Education.
4. Case and Fair, Principles of Micro Economics, Pearson Education

Note: Latest edition of text books shall be used.

SEMESTER VI

BCCS 361 - ENTREPRENEURIAL SKILLS

Objective: The purpose of the paper is to orient the learner toward entrepreneurship as a career option and creative thinking and behavior.

Unit I: Introduction

Meaning, elements, determinants and importance of entrepreneurship and creative behavior; Entrepreneurship and creative response to the society's problems and at work; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, ecopreneurship, and social entrepreneurship.

Unit II: Sources of Business Ideas and Tests of Feasibility.

Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions.

Unit III: Mobilising Resources

Mobilizing resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems.

Text Book:

1. Kuratko & Rao, Entrepreneurship: A South Asian Perspective, Cengage Learning.

Reference Books:

1. Robert Hisrich, Michael Peters & Dean Shepherd, Entrepreneurship, McGraw-Hill Education
2. Desai, V., Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House, Mumbai
3. Dollinger, Mare J., Entrepreneurship: Strategies and Resources, Illinois, Irwin.
4. Holt, David H., Entrepreneurship: New Venture Creation, Prentice-Hall of India, New Delhi.
5. Plsek, Paul E., Creativity, Innovation and Quality. (Eastern Economic Edition), Prentice-Hall of India, New Delhi:

Note: Latest edition of text books may be used.

SEMESTER VI

BCCS 362 - CORPORATE AUDITING

OBJECTIVE: *To impart knowledge about the principles and methods of auditing and their applications*

- UNIT I Introduction Meaning and objectives of auditing Types of audit Internal audit - Internal Check Systems Internal Control
- UNIT II Audit Process: Audit Programme; Audit and books; working papers and evidences, Consideration of commencing and audit; routine checking and test checking.
- UNIT III Audit Procedure: Vouching Verification of assets and liabilities
- UNIT IV Audit to limited Companies:
- Company auditor-Appointment, powers, duties, and liabilities.
 - Divisible profits and dividend
 - Auditor's report-standard reports and qualified report.
 - Special audit of banking companies.
 - Audit of insurance companies
- UNIT V Investigations; Audit of nonprofit companies,
- ii. Where fraud is suspected, and
 - iii. When a running a business is proposed

Text book:

1. Tandon B.N., Principles of Auditing S. Chand & Co., New Delhi

Reference Books

1. Gupta Kamal., Contemporary Auditing; Tata McGraw-Hill New Delhi
2. Pagare Dinkar., Principles and Practice of Auditing; Sultan Chand New Delhi.
3. Sharma T.R, Auditing Principles and Problem; Sahitya Bhawan, Agra.

Note: Latest edition of text books shall be used.

SEMESTER VI

BCCS 363 CORPORATE GOVERNANCE

OBJECTIVES: *To enable the students to understand the concept of corporate governance and impart knowledge of corporate social responsibility and accountability.*

- UNIT I Corporate Governance- concept and issues- history of corporate governance- principles of corporate governance- globalization and corporate governance- Corporate governance practices/codes in India, UK, Japan, Germany and USA.
- UNIT II Legislative Framework of corporate governance in India- clause 49 of Listing Agreement-SEBI guidelines for growth of corporate governance- tools ensuring corporate governance- cost audit methodology and corporate governance- internal audit for corporate governance- nature- scope-functions- planning process- investigation of fraud- internal audit reports-statutory audit for corporate governance- audit committee as per Companies Act-2013.
- UNIT III Board effectiveness- types of board of directors - role of board of directors- responsibility and duties of directors- role of independent directors-role of chairman - functions of Chairman - role of CEO - functions of CEO - relationship between directors and executives.
- UNIT IV Corporate Governance and shareholders' rights - rights of shareholders- responsibility of shareholders - minority shareholders protection-role of investor association in securing shareholders rights- role of institutional investors in corporative governance- Corporate governance and other stakeholders viz employees, lenders, vendors, government, society- stakeholder protection.
- UNIT V Corporate Social Responsibility- nature of activities- evaluation of CSR projects- corporate social responsibility methods- CSR as per Companies Act, 2013 - corporate governance and business ethics - concepts and importance- benefits of ethics- corporate philosophy and culture- managing ethics and legal compliance.

Text Book:

1. Business Ethics and Corporate Governance, C.S.V Murthy.HPH

Reference books:

1. Corporate Governance, Fernando, Pearson
2. Corporate Governance & Business Ethics, U.C. Mathur, MacMillan
3. Gupta, L.C. Corporate Boards and Nominee Directors, Oxford University press.
4. N. Gopalamay, Corporate Governance, Wheeler Publishing.

Note: Latest edition of text books shall be used.

SEMESTER VI

BCCS 364 - PRINCIPLES OF MARKETING

OBJECTIVE: *To enable students to understand the conceptual framework of marketing and process of decision making under various environmental constraints*

- UNIT I Introduction: Nature and scope of marketing - Importance of Marketing as a business function in the economy; Marketing concepts - traditional and modern; selling vs. marketing - Marketing mix; Marketing environment - Consumer Behavior and Market Segmentation; Nature, Scope, and significance of consumer behaviour and market segmentation - concept and importance Bases for market segmentation.
- UNIT II Product: Concept of Product, Consumer, and industrial goods, Product Planning and development - Packaging - role and functions; Brand and trade mark; After sale service; product life cycle concept.
- UNIT III Price: Importance of price in marketing mix; Factors affecting price of a product/service; Discounts and rebates – pricing methods.
- UNIT IV Distribution Channels and Physical Distribution: Distribution Channels – Concept and Role - types of distribution channels - Factors affecting choice of a distribution channel; Retailer and wholesaler; Physical distribution of goods Transportation; Warehousing; inventory control - Order Processing.
- UNIT V Promotion: Methods of Promotion Optimum promotion mix Advertising media – their Relative merits and limitations, Characteristics of an effective advertisement, Personal Selling: selling as a career, Classification of a successful sales personal Functions of salesman.

Text Book

1. Phillip Kotler. Marketing Management, Englewood cliffs, Prentice Hall, NJ

Reference Books

1. Richard M. S Wilson, Colin gilligan, Strategic Marketing Management, Viva BooksPvt. Ltd.
2. Walker – Boyd, Larreche, Marketing Strategies – Planning Implementations, TataMacgraw Hill.
3. Neelamegam, S. Marketing in India: Cases and Readings, Vikas, New Delhi

Note: Latest edition of text books shall be used.

SEMESTER VI

BCCS 365 - RESEARCH TECHNIQUES

OBJECTIVE: *To give an understanding about the formulation of research objectives to determine the scope, depth and overall direction of the research.*

UNIT I Research Methodology - An introduction – Meaning of research – objectives – types of research – criteria of good research.

UNIT II Research Problems - Research problem – sources of research problems – selecting the problem – research design – types.

UNIT III Methods of Data Collection - Primary data, Secondary data, Questionnaire, Schedule, Observation, Interview.

UNIT IV Analysis of Data - Analysis – Types of Analysis – Standard Deviation – Correlation – Regression - Chi-square Test – Parametric and Non-Parametric techniques.

UNIT V Report Writing - Definition of Report Writing – Types of Report – Components of Reports – Precautions.

Text Book:

1. Research Methodology – C.R. Kothari – Wishwa Prakashan.

Reference Books:

1) Gideon Sjoberg & Roger Nett; A methodology for a social Research, Rowat Publication, New Delhi.

2) Roa KV, Research Methodology; Himalaya, Bombay.

3) D.Amarchand (Ed), Research Methods in commerce, Emerald, Madras.

4) Anderson. T.W, Introduction to Multivariate statistical analysis, Wileyestern, New York.

5) Hajek, Jaroslav, A course in Non- Parametric Statisitics, Holden day, San Francisco.

6) Daniel, Wagne W, Biostatistics, Wiley & Sais, Taranto.

Note: Latest edition of text books shall be used.

SEMESTER VI

BCCS 366 - INSTITUTIONAL TRAINING AND REPORT

This paper comprises of two elements viz. Institutional Training (50 Marks) and Report (50 Marks).

The Rationale behind the institutional training is to

- Expose the students to the various functions of an organization especially those involved in corporate entity.
- Help the Students to sharpen their written communication skills
- Provide a better understanding of the Students for application of concepts that have been learned through the course.

Instructions to the students

- The students may choose any organization of their choice for the purpose of training: small, medium or large, preferably engaged in Corporate entity.
- The Students should try to learn the various operations of the organisation by visiting, interacting with the personnel and taking part in the field activities if possible. They may collect all information published and otherwise related to the unit.
- The collected information should be presented in an organized and structured way in the form of a report neatly typed (one side only) on A4 paper and submitted to the respective department in hard bound/spiral bound form.
- Students should avail the assistance of the faculty guide allotted to them for any help and guidance required to complete the institutional training reports.
- The period of institutional training would be a minimum of three weeks (21 days) and it is to be undertaken at the end of the second year of the course (end of fourth semester i.e., during summer vacation), monitored by the respective guide.
- The report must be submitted to the department during the sixth semester before the commencement of the end semester examination. Based on the report and other criteria mentioned below, internal and external marks will be awarded to each student at the end of sixth semester by the faculty guides and the external marks.
- The allotment of Marks for the Institutional Training and reports will be based on the following distribution.

EVALUATION PROCEDURE:

| Evaluation elements | Internal | External | Total |
|----------------------------|-----------------|-----------------|--------------|
| Report | 20 | 30 | 50 |
| Viva – Voce | 20 | 30 | 50 |
| Total | 40 | 60 | 100 |

SEMESTER VI

BCCS 367- INDIAN ECONOMY

Objectives: *To enable the students to grasp the major economic problems in India and their solutions. It also seeks to provide an understanding of modern tools of macro-economic analysis and policy framework.*

Unit I: Basic Issues and Features of Indian Economy: Concept and Measures of Development and Underdevelopment; Human Development; Composition of national income and occupational structure.

Unit II: Policy Regimes:

- a) The Evolution of planning and import substituting industrialization.
- b) Economic Reforms since 1991.
- c) Monetary and Fiscal policies with their implications on economy

Unit III: Growth, Development and Structural Change

- a) The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions.
- b) The Institutional Framework: Patterns of assets ownership in agriculture and industry; Policies for restructuring agrarian relations and for regulating concentration of economic power;
- c) Changes in policy perspectives on the role of institutional framework after 1991.
- d) Growth and Distribution; Unemployment and Poverty; Human Development; Environmental concerns.
- e) Demographic Constraints: Interaction between population change and economic development.

Unit IV: Sectoral Trends and Issues

- a) *Agriculture Sector:* Agrarian growth and performance in different phases of policy regimes i.e. pre green revolution and the two phases of green revolution; Factors influencing productivity and growth; the role of technology and institutions; price policy, the public distribution system and food security.
- b) *Industry and Services Sector:* Phases of Industrialisation – the rate and pattern of industrial growth across alternative policy regimes; Public sector – its role, performance and reforms; The small scale sector; Role of Foreign capital.
- c) *Financial Sector:* Structure, Performance and Reforms. Foreign Trade and Balance of Payments: Structural Changes and Performance of India's Foreign Trade and Balance of Payments; Trade Policy Debate; Export policies and performance; Macro-Economic Stabilisation and Structural Adjustment; India and the WTO, Role of FDI, Capital account convertibility,

Unit VI: Inflation, Unemployment and Labour Market: Inflation: Causes of rising and falling inflation, inflation and interest rates, social costs of inflation; Unemployment – natural rate of unemployment, frictional and wait unemployment. Labour market and its interaction with production system; Phillips curve, the trade-off between inflation and unemployment, sacrifice ratio, role of expectations adaptive and rational.

Text Book:

1. Mishra & Puri, Indian Economy, Himalaya Publishing House

Reference Books:

1. Dhingra, I. C., Indian Economy, Sultan Chand & Sons
2. Gaurav, D. & Sundarum, K.P.M., Indian Economy, S. Chand & Company
3. Uma Kapila, Indian Economy since Independence, Relevant articles
4. Bhagwati, J. & Desai, P., India: Planning for industrialization, OUP, Ch 2
5. Patnaik, Prabhat. Some Indian Debates on Planning. T. J. Byres (ed.). The Indian Economy: Major Debates since Independence, OUP
6. Ahluwalia, Montek, S. State-level Performance under Economic Reforms in India in A. O. Krueger. (ed.). Economic Policy Reforms and the Indian Economy, The University of Chicago Press.

Note: Latest edition of text books may be used.