

**MODEL II BCOM COMPUTER APPLICATION**

**Courses and Duration of Examinations**

**Total credits: 120**

**Semesters- 6**

**Working Days per Semester : 90**

**Working Hours per Semester: 450**

**Examination:-**

**External Evaluation - 80%**

**Internal evaluation - 20%**

**B.Com Degree Programme Model-II Course Structure**

**COMMON COURSES**

| <b>SI No</b> | <b>Course Name</b>   | <b>Credit</b> | <b>Hours per week</b> |
|--------------|--|---------------|-----------------------|
| <b>1</b>     | Language- English-I Fine Tune Your English   | 4             | 5                     |
| <b>2</b>     | Second Language – I Malayalam: Kadha, Kavitha, Nadakam<br>Hindi : Prose, Commercial Correspondence and Translation | 4             | 5                     |
| <b>3</b>     | Language- English-II Issues That Matter  | 4             | 5                     |
| <b>4</b>     | Second Language – II : Malayalam – Gadhyam, Yathravivaranam  | 4             | 5                     |
| <b>5</b>     | Language – English -III : Literature and/as Identity   | 4             | 5                     |
| <b>6</b>     | Language – English IV - : Illuminations  | 4             | 5                     |
|              | <b>TOTAL</b>   | <b>8</b>      |                       |

### Complementary Courses

| <b>Sl No</b> | <b>Course Name</b>   | <b>Credit</b>        | <b>Hours per week</b> |
|--------------|--|----------------------|-----------------------|
| <b>1</b>     | Banking and Insurance  | <b>3</b>             | <b>3</b>              |
| <b>2</b>     | Principles of Business Decisions   | <b>3</b>             | <b>3</b>              |
| <b>3</b>     | Programming in 'c' (Theory)<br>Programming in 'c'(Practical)                 | <b>3</b><br><b>1</b> | <b>3</b><br><b>2</b>  |
| <b>4</b>     | Database Management System (Theory)<br>Database Management System(Practical) | <b>3</b><br><b>1</b> | <b>3</b><br><b>2</b>  |
|              | <b>TOTAL</b>   | <b>14</b>            | <b>16</b>             |

### Core Courses

| Sl No     | Course Name   | Credit    | Hours<br>per week |
|-----------|---|-----------|-------------------|
| <b>1</b>  | Dimensions and Methodology of Business Studies      | <b>2</b>  | <b>3</b>          |
| <b>2</b>  | Financial Accounting I                              | <b>4</b>  | <b>5</b>          |
| <b>3</b>  | Corporate Regulations and Administration            | <b>3</b>  | <b>4</b>          |
| <b>4</b>  | Financial Accounting II                             | <b>4</b>  | <b>5</b>          |
| <b>5</b>  | Business Regulatory Framework                       | <b>3</b>  | <b>4</b>          |
| <b>6</b>  | Business Management                                 | <b>3</b>  | <b>3</b>          |
| <b>7</b>  | Corporate Accounts I                                | <b>4</b>  | <b>4</b>          |
| <b>8</b>  | Quantitative Techniques for Business- 1             | <b>4</b>  | <b>4</b>          |
| <b>9</b>  | Financial Markets and Operations                    | <b>3</b>  | <b>4</b>          |
| <b>10</b> | Marketing Management                                | <b>3</b>  | <b>3</b>          |
| <b>11</b> | Optional –1-Information Technology for Business     | <b>4</b>  | <b>5</b>          |
| <b>12</b> | Corporate Accounts II                               | <b>4</b>  | <b>5</b>          |
| <b>13</b> | Quantitative Techniques for Business- II            | <b>4</b>  | <b>5</b>          |
| <b>14</b> | Entrepreneurship Development and Project Management | <b>4</b>  | <b>5</b>          |
| <b>15</b> | Optional –2-Information Technology for Office       | <b>4</b>  | <b>5</b>          |
| <b>16</b> | Cost Accounting – 1                                 | <b>4</b>  | <b>6</b>          |
| <b>17</b> | Environment Management and Human Rights             | <b>4</b>  | <b>5</b>          |
| <b>18</b> | Optional – 3 – Computerized Accounting              | <b>4</b>  | <b>5</b>          |
| <b>19</b> | Cost Accounting - 2                                 | <b>4</b>  | <b>6</b>          |
| <b>20</b> | Advertisement and Sales Management                  | <b>3</b>  | <b>4</b>          |
| <b>21</b> | Management Accounting                               | <b>4</b>  | <b>5</b>          |
| <b>22</b> | Optional – 4 – Software for Business and Research   | <b>4</b>  | <b>5</b>          |
| <b>23</b> | <b>Project and Viva</b>                             | <b>1</b>  | <b>-</b>          |
|           | <b>TOTAL</b>  | <b>81</b> |                   |

### Details of Optional Courses

|   |                                     |   |   |
|---|-------------------------------------|---|---|
| 1 | Information Technology for Business | 4 | 5 |
| 2 | Information Technology for Office   | 4 | 5 |
| 3 | Computerized Accounting             | 4 | 5 |
| 4 | Software for Business and Research  | 4 | 5 |

### OPEN COURSES OFFERED

| Sl No | Course Name                         | Credit   | Hours per week |
|-------|-------------------------------------|----------|----------------|
| 1     | EC5OPT01- Fundamentals of Economics | 3        | 4              |
|       | <b>TOTAL</b>                        | <b>3</b> | <b>4</b>       |

### Semester-wise details

#### Semester- 1

| Sl No | Course Code             | Course Name   | Credit    | Hours per week |
|-------|-------------------------|---|-----------|----------------|
| 1     | EN1CCT01                | English- Fine Tune Your English   | 4         | 5              |
| 2     | MA01ABB03/<br>HI01ABB03 | Second Language I : Malayalam – Kadha, Kavitha, Nadakam<br>Hindi – Prose, Commercial Correspondence and Translation | 4         | 5              |
| 3     | CO1CRT01                | Dimensions and Methodology of Business  | 2         | 3              |
| 4     | CO1CRT02                | Financial Accounting I  | 4         | 5              |
| 5     | CO1CRT03                | Corporate Regulations and Administration  | 3         | 4              |
| 6     | CO1CMT01                | Banking and Insurance   | 3         | 4              |
|       |                         | <b>TOTAL</b>  | <b>20</b> | <b>25</b>      |

### Semester- 2

| SI No | Course Code             | Course Name  | Credit    | Hours per week |
|-------|-------------------------|--|-----------|----------------|
| 1     | EN2CCT03                | English – Issues That Matter   | 4         | 5              |
| 2     | MA02ABB03/<br>HI02ABB03 | Second Language II : Malayalam –<br>Gadhyam, Yathra vivaranam<br>Hindi – Poetry And Mass Communication | 4         | 5              |
| 3     | CO2CRT04                | Financial Accounting II  | 4         | 5              |
| 4     | CO2CRT05                | Business Regulatory Framework  | 3         | 4              |
| 5     | CO2CRT06                | Business Management  | 3         | 3              |
| 6     | CO2CMT02                | Principles of Business Decisions   | 3         | 3              |
|       |                         | <b>TOTAL</b>   | <b>21</b> | <b>25</b>      |

### Semester 3

| SI No | Course Code | Course Name  | Credit    | Hours per week |
|-------|-------------|--|-----------|----------------|
| 1     | EN03CCT05   | Language – English III : Literature and/as<br>Identity | 3         | 5              |
| 2     | CO3CRT07    | Corporate Accounts I                                   | 4         | 4              |
| 3     | CO3CRT08    | Quantitative Techniques for Business- 1                | 4         | 4              |
| 4     | CO3CRT09    | Financial Markets and Operations                       | 3         | 4              |
| 5     | CO3CRT10    | Marketing Management                                   | 3         | 3              |
|       |             | Optional – 1   |           |                |
| 6     | CO3OCT02    | Information Technology for Business (Theory )          | 4         | 5              |
|       |             | <b>TOTAL</b>   | <b>21</b> | <b>25</b>      |

### Semester- 4

| <b>Sl No</b> | <b>Course Code</b> | <b>Course Name</b>   | <b>Credit</b> | <b>Hours per week</b> |
|--------------|--------------------|--|---------------|-----------------------|
| <b>1</b>     | EN04CCT06          | Language – English IV : Illuminations                      | <b>3</b>      | <b>5</b>              |
| <b>2</b>     | CO4CRT11           | Corporate Accounts II                                      | <b>4</b>      | <b>5</b>              |
| <b>3</b>     | CO4CRT12           | Quantitative Techniques for Business- II                   | <b>4</b>      | <b>5</b>              |
| <b>4</b>     | CO4CRT13           | Entrepreneurship Development and Project Management        | <b>4</b>      | <b>5</b>              |
| <b>5</b>     | CO4OCT01           | Optional –II-Information Technology for Office(Theory)     | <b>3</b>      | <b>3</b>              |
|              |                    | Information Technology for Business and Office (Practical) |               | <b>2</b>              |
|              |                    | <b>TOTAL</b>   | <b>19</b>     | <b>25</b>             |

### Semester- 5

| <b>Sl No</b> | <b>Course Code</b> | <b>Course Name</b>                      | <b>Credit</b> | <b>Hours per week</b> |
|--------------|--------------------|---|---------------|-----------------------|
| <b>1</b>     | CO5CRT14           | Cost Accounting - 1                     | <b>4</b>      | <b>6</b>              |
| <b>2</b>     | CO5CRT15           | Environment Management and Human Rights | <b>4</b>      | <b>5</b>              |
| <b>3</b>     | CO5CMT08           | Programming in ‘C’(Theory)              | <b>3</b>      | <b>3</b>              |
|              |                    | Programming in ‘C’(Practical)           |               | <b>2</b>              |
| <b>4</b>     | CO5OCT02           | Optional III<br>Computerized Accounting | <b>3</b>      | <b>3</b>              |
|              |                    | Computerized Accounting                 |               | <b>2</b>              |
| <b>5</b>     |                    | Open Course - Fundamentals Of Economics | <b>3</b>      | <b>4</b>              |
|              |                    | <b>TOTAL</b>                            | <b>17</b>     | <b>25</b>             |

### Semester- 6

| Sl No | Course Code    | Course Name  | Credit    | Hours per week |
|-------|----------------|--|-----------|----------------|
| 1     | CO6CRT17       | Cost Accounting - 2  | 4         | 6              |
| 2     | CO6CRT18       | Advertisement and Sales Management                         | 3         | 4              |
| 3     | CO6CMT10       | Database Management System(Theory)                         | 3         | 3              |
|       |                | Database Management System(Practical)                      |           | 2              |
| 4     |                | Practical examination for programming in C and DBMS        | 2         |                |
| 5     | CO6CRT20       | Management Accounting                                      | 4         | 5              |
| 6     | CO6OCT02       | Optional IV<br>Software for Business and Research (theory) | 3         | 3              |
|       |                | Software for Business and Research (practical)             |           | 2              |
| 7     |                | Practical examination for spss & computerized accounting   | 2         |                |
| 8     | <b>CO6PR01</b> | <b>Project and Viva</b>                                    | <b>1</b>  | <b>-</b>       |
|       |                | <b>TOTAL</b>   | <b>22</b> | <b>25</b>      |

## **SEMESTER 1**

### **Core Course 1 : DIMENSIONS AND METHODOLOGY OF BUSINESS STUDIES**

**Instructional Hours: 54**

**Credit: 2**

#### **Objectives**

- *To understand business and its role in society*
- *To have an understanding of Business ethics and CSR*
- *To comprehend the business environment and various dimensions*
- *To familiarise Technology integration in business*
- *To introduce the importance and fundamentals of business research*

#### **Module I**

**Business and Environment** Business- Functions - Scope - Significance of business - Objectives of business - Business and development - Forms of business organisations- Stake holders of business- Business Environment – Definition - Features- Importance - Components of business environment- Internal environment and external environment - Micro environment and macro environment- Global business environment **(10 Hours)**

#### **Module II**

**Business in India**- Stages and developments of business in the Indian economy since independence - Role of public, private, co-operative sectors - Liberalization, Privatization and Globalization – Disinvestment – Outsourcing –Recent economic initiatives - Niti Ayog - Make in India initiative **(10 Hours)**

#### **Module III**

**Technology integration in business**- E Commerce- Meaning- Functions - Operation of E-commerce - Types of E-Commerce -B2C-B2B-C2C- C2B- B2E- B2G- P2P- E-Commerce and E-Business – M-Commerce- Meaning- Advantages- Challenges – E-Payment systems (brief study) Debit/Credit card payment, Net banking, Digital wallet, e-cheque, e-cash – Payment gateway. **(14 Hours)**

#### **Module IV**

**Business Ethics** – Importance - Principles of business ethics - Factors influencing Business Ethics - Arguments in favour and against business ethics - Social responsibility of business – objectives and principles - Arguments in favour and against social responsibility. Corporate Governance – Meaning and importance – Objectives – Principles **(10 Hours)**

#### **Module V**

**Business Research** – Research- Meaning and Definition- Importance of research- Quantitative and qualitative approach to research-Inductive and deductive reasoning- Major Types of Research (Pure-Applied - Exploratory- Descriptive- Empirical- Analytical) - Business Research- Elements of Business Research-Management Research- -Objectives- Research Methods vs Research Methodology -Research Process(brief outline only) –Research report **( 10 Hours)**



## Core Course 2 : FINANCIAL ACCOUNTING– I

**Instructional Hours: 90**

**Credit: 4**

**Objective:** *To equip the students with the skill of preparing accounts and financial statements of various types of business units other than corporate undertakings*

### **Module – I**

**Preparation of Financial Statements** –Conceptual framework- Accounting Principles - Accounting Concepts - Accounting Conventions- - Capital and Revenue Expenditure - Capital and Revenue Receipts - Capital and Revenue Losses - Deferred Revenue Expenditure–Accounting Standards- Objectives -Final Accounts of Sole Trader - Trading Account - Manufacturing Account - Profit and Loss Account - Balance Sheet - Adjusting entries - Closing Entries- Practical Problems with all Adjustments. **(26 Hours)**

### **Module -II**

**Accounting of Incomplete Records** - Single Entry System - Features - Advantages - Disadvantages - Distinction between Single Entry and Double Entry System- Ascertainment of Profit/loss - Statement of Affairs Method - Conversion Method - Steps for Conversion of Single Entry into Double Entry - Preparation of Trading and Profit and Loss Account and Balance Sheet. **(20 Hours)**

### **Module - III**

**Royalty Accounts** – Meaning – Minimum Rent – Short Working – Recovery– Journal Entries in the books of Lessor and Lessee – Preparation of Minimum Rent Account – Short Working Account – Royalty Account (Excluding Sublease)– Special Circumstances :Adjustment of Minimum Rent in the event of Strike and Lock - outs - Govt. Subsidy in case of Strikes/Lockouts **(18 Hours)**

### **Module - IV**

**Accounting for Consignment** - Meaning – Important Terms – Journal Entries in the books of Consignor and Consignee – Preparation of Consignment Account – Consignee’s Account – Goods Sent at Cost or Invoice Price Delcredre commission- Valuation of Stock – Normal and Abnormal Loss **(18 Hours)**

### **Module – V**

**Farm Accounts-** Meaning- Characteristics- Objectives and advantages- Recording of farm transactions- Preparation of farm account, crop account, dairy account, livestock account etc- Preparation of final accounts of farming activities- **(8 Hours)**

## **Core Course 3 :CORPORATE REGULATIONS AND ADMINISTRATION**

**Instructional Hours: 72**

**Credit: 3**

***Objective:** To familiarise the students with the management and administration of joint stock companies in India as per Companies Act, 2013*

### **Module 1**

**Company** - Definition – Characteristics – Classifications –History and framework of Company Law In India - Companies Act 2013 - one person company, small company, associate company, dormant company, producer company; association not for profit; illegal association **(10 Hours)**

### **Module 2**

**Promotion and formation of a company-** Body Corporate - promoter- legal position-duties-remuneration - Memorandum of Association – Articles of Association - Contents and alteration Incorporation of Company - On-line registration of a company – CIN - Companies With Charitable Objects - Doctrines of Indoor Management, Constructive Notice, Ultra-Vires - Lifting up of Corporate veil - Conversion Of Companies **(12 Hours)**

### **Module 3**

**Share Capital** – Types - Public Offer - Private Placement - Prospectus - Contents of Prospectus – Types of prospectus – Deemed prospectus - Shelf Prospectus - Red Herring Prospectus - Abridged prospectus- Liability for Misstatements in Prospectus – Issue and Allotment of Securities – Types - Voting Rights – DVR- Application of Premiums - Sweat Equity Shares - Issue and Redemption of Preference Shares- Transfer and Transmission of Securities- Punishment for impersonation of Shareholder - Further Issue of Share Capital- Bonus Shares- Debenture Issue - **(15 Hours)**

### **Module 4**

**Membership in company and meetings-** modes of acquiring membership-rights and liabilities of members- Control -cessation of membership- Register of Members - Company meetings – Annual General Meeting - Extraordinary General Meeting- Notice of Meeting - Quorum - Chairman - Proxies - Voting - Show Of Hands – E-Voting - Poll- Postal Ballot- Motions - Resolutions - Types - Minutes - Books of accounts - Annual Return- Directors - Types - legal position – Appointment - Duties - Disqualifications - DIN - Vacation of Office - Resignation - Removal - Meetings Of Board - Resolutions And Proceedings - Powers of Board - Key Managerial Personnel- CEO- CFO - Audit and Audit Committee - related party- transactions - Corporate Social Responsibility. **(20 Hours)**

### **Module 5**

**Winding up** - Contributory – Modes of winding up - Winding Up by Tribunal - Petition for Winding Up - Powers of Tribunal- Liquidators - Appointments- Submission of Report - Powers and Duties - Effect of Winding Up Order- Voluntary Winding Up - Circumstances - Declaration of Solvency - Meeting of Creditors- Commencement of Voluntary Winding Up- Appointment of Company Liquidator- Final Meeting and Dissolution of Company Official Liquidators –Appointment -Powers - Functions - Winding up of unregistered companies. **(15 Hours)**

## Complementary Course 1 : BANKING AND INSURANCE

**Instructional Hours: 72**

**Credit:3**

*Objective: To familiarize the students with the basic concepts and practice of banking and the principles of Insurance*

### **Module I**

**Introduction to Banking-** Origin and Evolution of Banks - Meaning and Definition-Classification of Banks – Functions of Commercial Banks- Primary and Secondary- Credit Creation-Reserve Bank of India-Functions of RBI-Banking Ombudsman Scheme. **(15 Hours)**

### **Module II**

**Innovations and Reforms in Banking** – E-banking – ATM – CDM - telephone/ Mobile Banking –ECS – EFT – NEFT – RTGS – SWIFT - CORE Banking - Cheque Truncation System - Credit and Debit Cards – CIBIL – KYC - Banking Sector Reforms-Prudential Norms- Capital Adequacy Norms - NPA – NBA - Basel norms - Small Finance Banks - Payment Banks - Financial Inclusion - PMJDY. **(18 Hours)**

### **Module III**

**Banker and Customer-** Meaning and Definition- Relationship- General and Special- Different Types of Accounts- Cheque- dishonour of cheque – payment in due course – Crossing - Endorsement. **(15 Hours)**

### **Module IV**

**Insurance** - Introduction- Concept of Risk- Insurance - Need and Importance - Principles of Insurance contract Insurance Industry in India- IRDA - Insurance Sector Reforms – Bancassurance. **(9 Hours)**

### **Module V**

**Types of insurance** - Life Insurance– Features - Classification of Policies - Policy Conditions - Application and Acceptance- Assignments - Nomination - -Surrender-Foreclosure- Marine Insurance – Features- Policy Conditions - Clauses - Fire Insurance- Motor vehicle insurance - Health Insurance- Burglary insurance-personal accident insurance- Re-Insurance- Group insurance. **(15 Hours)**

## **SEMESTER 2**

### **Core Course : FINANCIAL ACCOUNTING – II**

**Instructional Hours: 90**

**Credit: 4**

***Objective:** To acquaint the students with the preparation of books of accounts of various types of business activities and application of important accounting standards*

#### **Module I**

**Accounting for Hire Purchase** – Meaning and Features of Hire Purchase System – Hire purchase Agreement – Hire purchase and Sale - Hire Purchase and Installment – Interest Calculation – Recording Transactions in the Books of both the Parties – Default and Repossession- Complete repossession- Partial repossession- **(25 Hours)**

#### **Module II**

**Branch Accounts** – Objectives- Features – Types – Accounting for Branches keeping full system of accounting – Debtors System – Stock and Debtors System – Independent Branches and Incorporation of Branch Accounts in the Books of H.O – Cash in Transit and Goods in Transit – Consolidated Balance Sheet.(accounting for foreign branches excluded) **(20 Hours)**

#### **Module III**

**Departmental Accounts** – Meaning – Objectives – Advantages – Distinction between branch and department- Accounting Procedure – Allocation of Expenses and Income- Inter Departmental Transfers – Provision for Unrealized Profits. **(10 Hours)**

#### **Module IV**

**Accounting for Dissolution of partnership firm**- Dissolution of a firm- Settlement of Accounts on dissolution- - Insolvency of a partner-Application of decision of Garner Vs Murray Case - Settlement of accounts when all partners are insolvent- Piecemeal distribution- Highest Relative Capital Method- Maximum Possible Loss method **(25 Hours)**

#### **Module V**

**Accounting Standards**- Importance- Accounting Standards Board- Applicability of Accounting Standards – Brief learning of AS1, AS2, AS9, AS10 and AS 19(Theory only) **(10 Hours)**

## Core Course : BUSINESS REGULATORY FRAMEWORK

**Instructional Hours: 72**

**Credit: 3**

*Objective: The course is intended to familiarise the students with the legal framework influencing business decisions.*

### **Module I**

**Introduction to Mercantile Law** -Law of Contract - Definition - Kinds of Contracts - Valid – Void - Voidable - Contingent and Quasi Contract - E-Contract - Essentials of a Valid Contract - Offer and Acceptance - Communication of Offer - Acceptance and its Revocation - Agreement - Consideration - Capacity to Contract - Free Consent - Legality of Object and Consideration - Performance of Contract - Discharge of Contract -Breach of Contract - Remedies for Breach of Contract. **(25 Hours)**

### **Module II**

**Special Contract I**-Bailor and Bailee - Finder of Lost Goods - Pledge - Essentials - Rights and Duties of Pawner and Pawnee **(15 Hours)**

### **Module III**

**Special Contract II**- Indemnity and Guarantee- Indemnity - Meaning and Definition - Contract of Guarantee - Kinds of Guarantee - Rights and Liabilities of Surety - Discharge of Surety. **(10 Hours)**

### **Module IV**

**Law of Agency** - Essentials, kinds of agents, rights and duties of agent and principal, creation of agency, termination of agency-Sub agents and substituted agents- Relationship **(12 Hours)**

### **Module V**

**Sale of Goods Act, 1930** -Essentials of Contract of Sale Goods - Classification of Goods - Condition and Warranties - Transfer of Property in Goods - Right of Unpaid Seller - Buyer's Right Against Seller - Auction Sale. **(10 Hours)**

## Core Course : BUSINESS MANAGEMENT

**Instructional Hours: 54**

**Credit: 3**

*Objectives: To familiarise the students with concepts and principles of management.*

### **Module 1**

**Introduction to Management** - Meaning , Nature, Scope and Functional Areas of Management - Management as a Science, Art and Profession - Management & Administration - Principles of Management- Managerial roles: Mintzberg Model - Functions of Management - Contributions of F.W.Taylor and Henry Fayol.

**(12 Hours)**

### **Module II**

**Planning** - Planning - Meaning - Nature - Importance - Types of Plans - Planning Process- Barriers to Effective Planning - M.B.O - Features – Steps - Coordination - Meaning and Importance - Techniques for Effective Coordination

**(10 Hours)**

### **Module III**

**Organizing** - Meaning - Nature - Importance - Principles of Organisation - Types of Organisation - Organisation Chart - Organisation Manual - Centralization – Decentralization- Authority - Delegation of Authority -Responsibility and Accountability.

**(10 Hours)**

### **Module IV**

**Direction and Control** – Principles of direction- Leadership: Concept and Styles; Trait and Situational Theory of Leadership, Managerial Grid by Blake and Mouton , Likert's Four System Model - Motivation: Concept and Importance; Maslow's Need Hierarchy Theory; Herzberg's Two Factors Theory. Control: Concept and Process-Control Techniques.

**(12 Hours)**

### **Module V**

**Management Techniques** – (Brief Study) Quality circle-Total Quality Management - Business Process Reengineering (BPR)- Six sigma-Kaizen

**(10 Hours)**

## **Complementary Course -4 – PRINCIPLES OF BUSINESS DECISIONS**

**Instructional Hours: 72**

**Credit: 3**

***Objective:** The course is intended to familiarise the students with the economic concepts and principles underlying business decision making*

### **Module I**

**Introduction** –Decision making- Definition of decision and decision making- Importance of decision making- Steps in decision making- Types of decisions- Decision making environment- Elements of a decision- Application of economic theories in decision making- Areas where economic theories can be applied for business decision making - Important Economic concepts and theories applied in decision making- – Incremental Reasoning – Time Perspective – Discounting Principle – Opportunity Cost – Equi- marginal Principle **(10 Hours)**

### **Module II**

**Demand Theory** –Demand–Meaning- Law of Demand – Reasons for Law of demand – Exceptions to the Law –Demand determinants- Movements Vs Shift in Demand- Demand distinctions- Elasticity of Demand – Price elasticity- Importance of price elasticity- Income elasticity-Advertisement elasticity – Cross elasticity – Measurement of elasticity - Demand Forecasting –Short Term and Long Term Forecasting – Methods of Forecasting(theory only) -Forecasting demand for new products- Characteristics of a good forecasting technique. **(20 Hours)**

### **Module III**

**Production Analysis– Production-** Production Function –Assumptions and uses of production function- Cobb Douglas Production Function – Laws of Production – Law of Diminishing Returns or variable proportions- –Law of Returns to Scale – Economies And Diseconomies of Scale – Isoquant Curve-Isocost Curve – Optimum Combination of Inputs **(12 Hours)**

### **Module IV**

Cost Analysis-Cost concepts- Determinants of cost- Cost output relationship in the short run and long run- Optimum firm **(8 Hours)**

### **Module V**

**Pricing in Different Markets** –Price theory and price mechanism- objectives of pricing- Various market forms and pricing- Perfect Competition –Features- Price determination- Equilibrium of a firm under perfect competition- Monopoly- Features and kinds of monopoly- Price and output determination- Price Discrimination- Types- conditions- degree of price discrimination- Monopolistic competition- features- Price-output determination- - Oligopoly—features- Kinked Demand Curve- Price Leadership – Pricing under Collusion **(22 Hours)**

## **SEMESTER 3**

### **Core Course CORPORATE ACCOUNTS - I**

**Instructional Hours: 90**

**Credit: 4**

***Objective:** To make the students familiarise with corporate accounting procedures and to understand the accounting for banking companies.*

#### **Module 1**

**Accounting for Shares**– Redemption of Preference Shares– ESOP-Rights Issue – Bonus Issue – Buyback of Shares **(20 Hours)**

#### **Module II**

**Underwriting of Shares and Debentures** – Marked and Unmarked Applications – Firm Underwriting– Determining the Liability of Underwriters in respect of an Underwriting Contract – Complete Underwriting – Partial Underwriting – Firm Underwriting **(10 Hours)**

#### **Module III**

**Final Accounts of Joint Stock Companies (Vertical form- As per provisions of Companies Act2013)**  
– Preparation of Company Final Accounts including Balance Sheet – Calculation of Managerial Remuneration- Profit (Loss) Prior to Incorporation **(30 Hours)**

#### **Module IV**

**Investment Account** – Cum-interest- Ex-interest- Cum-dividend- Ex-dividend- Accounting entries- Preparation of Investment Accounts- Treatment of Bonus Share and Right Shares – Preparation of Investment Accounts **(15 Hours)**

#### **Module V**

**Insurance claims-** Loss of stock- computation of claim for loss of stock- Application of average clause- elimination of abnormal/defective items – Loss of profit policy- Calculation of claim- **(15 Hours)**



## **Core Course : QUANTITATIVE TECHNIQUES FOR BUSINESS - I**

**Instructional Hours: 90**

**Credit: 4**

***Objective:** To make the students understand the role of statistics and quantitative techniques in business and familiarize them with basic tools applied*

### **Module I**

**Introduction to Statistics-** Origin and Growth- Meaning- definition- Statistics as data- Statistics as methods- Empirical and quantitative analysis- Descriptive statistics and Inferential statistics- Functions of statistics-, Planning and Business- Limitations of Statistics- Distrust of Statistics **(8 Hours)**

### **Module II**

**Statistical Survey-** Planning and design of enquiry- Statistical units- Executing a survey- Business Data Sources- Primary and Secondary Data-Methods of collecting Primary data— Drafting a questionnaire- Collection of secondary data- Census method and Sampling – Sampling Methods Probability Sampling and Non- Probability Sampling- Theoretical base of sampling: Law of Statistical regularity and Law of Inertia of Large Numbers- Statistical errors- Editing and Coding of data- Classification- Types of classification- Tabulation of Data- Objectives of tabulation- Classification Vs Tabulation- Types of tabulation- Cross tabulation- Parts of a table- Statistical Series **(25 Hours)**

### **Module III**

**Uni-Variate Data Analysis I** -Measures of Central Tendency – Concept –Functions of an average- Characteristics- Arithmetic Mean –Simple mean- Weighted mean- Combined mean- Properties of mean- Median –Quartiles and other partition values- Mode- Empirical relation between mean, median and mode- Graphical location of median and mode- Geometric Mean-Harmonic Mean-relation between Arithmetic mean, Geometric mean and Harmonic Mean Application of various measures- Merits and Demerits of various measures of central tendency - **(20 Hours)**

### **Module IV**

**Uni-Variate Data Analysis II-** Measures of dispersion - Concept-Properties of a good measure of dispersion- Absolute and Relative Measure-Range-Inter Quartile Range- Quartile Deviation-Mean

Deviation-Standard Deviation-Lorenz curve- Merits and Demerits of various measures-Relevance and Applications in Business-Mathematical properties of standard deviation - Variance and Co-efficient of Variation–Measures of Skewness –Definition of skewness- types- Test of skewness- Relatives measures of skewness- Moments- Central moments- Raw moments- Conversion of raw moments into central moments- Skewness based on moments- Kurtosis-meaning and types **(25 Hours)**

### **Module V**

**Interpolation and Extrapolation-** Meaning of interpolation and extrapolation- Significance and utility- Assumptions- Methods of Interpolation- (a) Newton’s Method of Advancing differences (b) Binomial Expansion method (c) Lagrange’s method – Extrapolation- Forecasting using extrapolation **(12 Hours)**

## **Core Course: FINANCIAL MARKETS AND OPERATIONS**

**Instructional Hours: 72**

**Credit: 3**

*Objective: The course is intended to familiarise the students with financial market operations in India*

### **Module I**

**Indian Financial System-** Savings and Investment – The Indian Financial System-Components - Role and Functions-Interactions among the Components- Recent Developments in the Indian Financial System- Financial Markets-Classification- Capital Market and Money Market Instruments- Indian Money Market- Role of RBI in Money Market- SEBI-Establishment-Objectives-Powers and functions.

**(16 Hours)**

### **Module II**

**Primary Market-** Functions of New Issue Market - Methods of New Issue - IPO - FPO - ASBA- Green Shoe Option- Public Issue - Bonus Issue- Right Issue- Private Placement-Book Building - ESOP-Indian Depository Receipts - Intermediaries in the New Issue Market-Registrars to the Issue-Brokers to the Issue-Bankers to the Issue - Underwriters-Qualified Institutional Placement and Qualified Institutional Buyers- Innovative Financial Instruments.

**(14 Hours)**

### **Module III**

**Secondary Market-** Role and Functions of Stock Exchanges - Listing of Securities - Stock Exchanges in India - Members of the Stock Exchanges- Methods of Trading in a Stock Exchange- Online Trading- Depositories – Role - Mark to Market System - Stock Market Indices - Methodology for Calculating Index.- Type of Speculators- Speculative Transactions in Stock Exchanges - Insider trading - SEBI regulations- Foreign Institutional Investors in Securities market- Foreign Portfolio Investment- Private Equity

**(18 Hours)**

### **Module IV**

**Mutual Funds** -Meaning- Objectives- Advantages - Classification of Mutual Funds–Exchange Traded Fund- Constitution and Management of Mutual Funds in India- AMFI- Concept of Net Asset Value – Advantages and limitations of Mutual Funds-

**(12 Hours)**

### **Module V**

**Derivatives (Brief study only)-** Features of Derivatives -Types of Derivatives– Forwards – Futures- Options-Swaps- Commodity Futures – Major Commodity Exchanges in India

**(12 Hours)**

## Core Course: **MARKETING MANAGEMENT**

**Instructional Hours:54**

**Credit: 3**

*Objective: The objective of this course is to provide a sound understanding of the basic principles of marketing management and their applications in the business and industry.*

### **Module I**

**Marketing Management**–Market and Marketing- Meaning- Definition of marketing- Marketing Concepts – Marketing environment- Functions of marketing-Marketing Management- Marketing Mix- 4Ps and 4Cs- Importance of marketing mix- Factors affecting marketing mix- Market Segmentation – Concept – Need – Basis-benefits- Market Targeting- Market Positioning- differentiated and undifferentiated marketing ( 12 Hours)

### **Module II**

**Product Mix**- Product – Meaning- Classification of products- -Product Line and Product Mix-New Product development- Steps- Reasons for failure of new products- - Product Life Cycle- – Branding- Types of brand- Brand Equity- Brand Loyalty- Trade Mark- Packaging-Role of packaging- Essentials of good packaging- Product Labelling- Marketing of services- Pricing of Products- Factors Influencing Pricing- Pricing Policies and Strategies -Types of Pricing (12 Hours)

### **Module III**

**Price Mix** – Pricing-Factors affecting pricing decision- Role of pricing in marketing strategy- Steps in formulating pricing- Pricing methods and strategies- Pricing of a new product- Resale Price Maintenance (12 Hours)

### **Module IV**

**Physical Distribution Mix**- - Logistic and Supply Chain Management – Elements- Channels of Distribution –Types- Factors Affecting the Choice of a Channel of Distribution-Functions of various Intermediaries – retailing- Types of retailing- Direct Marketing- Merits and demerits (12 Hours)

### **Module V**

**Recent Trends in Marketing (Overview Only)**-Relationship Marketing - Social Marketing -Online Marketing- -Green Marketing-Tele Marketing -Viral Marketing- Relationship Marketing-De-marketing- Remarketing- Guerilla marketing – Ambush Marketing. (6 Hours)

**Optional Core I**  
**INFORMATION TECHNOLOGY FOR BUSINESS**

**Instructional Hours: 90 ( 54 theory and 36 practical)**

**Credit: 4**

**Objectives:** *To make the students aware of the role of information technology in business and make them capable of developing web pages for business*

**Module I**

Introduction to Information Technology -Informatics - Information Technology - E-World -Information Systems–Hardware and Software: Input, Processing, Storage, Output and Communication Hardware– Software: System Software and Application Software – Operating System: WINDOWS, UNIX and LINUX – Versions. Free Software Movement – Futuristic IT – Artificial Intelligence – Virtual Reality. **(16 Hours)**

**Module II**

Social Informatics - IT and Society –IT Applications in Commerce, Business and Industry – IT Applications in Education, Teaching and Learning – Computer and Health Issues – Proper Usage of Computers and Internet – Cyber Ethics - Cyber Addiction –Cyber Crime -E-waste and Green Computing. **(12 Hours)**

**Module III**

Network and Communications - Computer Networks – Types of Networks: WAN, MAN, LAN, PAN, CANBenefits of Networks, Network Topology –Work Group Computing & Groupware - Telecommuting & Virtual Offices - Network Security – Firewalls. Communication Medium: Wired and Wireless – Generations in Communication. **(15 Hours)**

**Module IV**

HTML and Webpage - Introduction to HTML – Essentials- Static & Dynamic Web Pages - Structure of a Web Page - Designing Web Pages- HTML Tags -Text Formats- Working with Text- Presenting and Arranging Text-Paragraphs- Animated Effects: Marquee – using White Space - Tables in HTMLWorking with Links, E-mail Links, Lists, Images, Thumbnails, Rollover Images, Audio & Video-Forms & Frames - Website Management. **(34 Hours)**

## **Module V**

Internet -Working Concepts -Devices, History, Benefits and Drawbacks - Internet Structure, Internet Protocols: TCP/IP, FTP, HTTP, etc., IP Address, Domain Name System (DNS), URL, Web Browsers, WWW Consortium, Search Engines – Types, Academic Search Techniques - Business Applications of Internet, Internet Access Methods - Intranet and Extranet. **(13 Hours)**

# SEMESTER 4

## Core Course : CORPORATE ACCOUNTS – II

**Instructional Hours -108**

**Credit – 4**

*Objective: To equip the students with the preparation of financial statements of insurance companies and to understand the accounting procedure for reconstruction and liquidation of companies.*

### **Module- I**

**Accounts of Insurance Companies** – Insurance Companies – Special Terms – Final Accounts of Life Insurance – Revenue Account - Profit and Loss Account and Balance Sheet (As per IRDA Regulation Act, 2002) – Determination of Profit in Life Insurance Business – Valuation Balance Sheet – Accounts of General Insurance Companies (Fire and Marine only) – Revenue Account – Profit and Loss Account and Balance Sheet (as per IRDA Regulation Act) **(20 Hours)**

### **Module – II**

**Accounts of Banking Companies** – Meaning – Important Provisions of Banking Companies Act, 1949 – Preparation of Final Accounts of Banking Companies – Profit and Loss Account, Balance Sheet – Transactions of Special Type – rebate on bills discounted- Asset Classification and Provisions – Non Performing Assets- Capital Adequacy. **(20 Hours)**

### **Module – III**

**Internal Reconstruction** -Alteration of Share Capital- Capital Reduction –Accounting procedure- Surrender of Shares- Accounting Treatment – Revised Balance Sheet. **(20 Hours)**

### **Module – IV**

**Amalgamation absorption and External Reconstruction** Meaning- Amalgamation in the nature of Merger, Purchase , External Reconstruction – Applicability of AS 14- Calculation of Purchase consideration (all methods) – Journal Entries in the books of Transferor and Transferee Companies, Revised Balance Sheet ( excluding inter - company holdings ) **(34 Hours)**

### **Module –V**

**Liquidation of Companies** – Meaning-Types – Contributories-Preferential Creditors- Fraudulent Preference- Preparation of Liquidator’s Final Statement of Account (Statement of Affairs excluded) . **(14 Hours)**

## **Core Course : QUANTITATIVE TECHNIQUES FOR BUSINESS –II**

**Instructional Hours: 108**

**Credit : 4**

*Objective: The objective of this course is to familiarize the students with more advanced tools of data analysis and forecasting and also to have an understanding of the fundamentals of theory of probability*

### **Module I**

**Bi-Variate Data Analysis- I-** Correlation - Concept- Correlation and Causation -Types of Correlation- Methods- Scatter diagram and Correlation graph- -Karl Pearson's Co-efficient of Correlation-Spearman's Rank Correlation Co-efficient- - Probable Error-Concurrent Deviation Method- Concept of lag and lead in correlation (Problems- Un grouped Data only) **(22 Hours)**

### **Module II**

**Bi-Variate Data Analysis- II -**Regression Analysis- Concept-Utility- Comparison of correlation and regression- Lines of Regression- - Regression Equations and regression co-efficient- Algebraic Methods of studying regression- Standard Error of estimate - (Problems- Un grouped Data only) **(20 Hours)**

### **Module – III**

**Index Numbers**-Meaning-Importance- Characteristics and uses of Index Numbers- Types of index numbers- Problems in construction of index numbers- Methods of constructing price index, quantity index and value index- : Unweighted Index numbers- Simple aggregative method and Simple average of price relatives method- Weighted Index numbers- Weighted average of price relative method- Weighted aggregative method applying Laspeyer's, Paasche's and Fishers methods- Test of Consistency of index numbers- Cost of Living Index Numbers and its Uses- Construction of cost of living index numbers- Aggregate expenditure method and family budget method- Concepts of Fixed base index numbers, chain based index numbers, base shifting, deflating and splicing(*theory only*)- Limitations of index numbers **(22 Hours)**

### **Module - IV**

**Time Series Analysis**-Meaning-Definition- Components of Time Series-Time series analysis- Utility of Time Series Analysis- Mathematical models- Determination of Trend- Free hand curve method- Method of semi averages- Method of Moving Average-Method of Least Squares (first degree only)- Shifting the origin of trend- converting annual trend into monthly trend- **(20 Hours)**

### **Module – V**

**Probability**-Meaning-Definition - Basic Terms-Concepts-Approaches to Assigning Probability - Permutation and Combination-Theorems of Probability- Addition Theorem- Multiplication Theorem- Conditional Probability- Baye's Theorem of Inverse probability **(24 Hours)**

## Core Course

# ENTREPRENEURSHIP DEVELOPMENT AND PROJECT MANAGEMENT

**Instructional Hours: 90**

**Credit: 4**

### Objectives:

- *To develop entrepreneurial spirit among students*
- *To empower students with sufficient knowledge to start up their venture with confidence*
- *To mould young minds to take up challenges and become employer than seeking employment and to make them aware of the opportunities and support for entrepreneurship in India*

### Module I

**Introduction to Entrepreneurship-** Definition and Meaning- Distinction between entrepreneur and manager- Characteristics and traits of an entrepreneur- Skills - Motivation of Entrepreneur- -Functions of an Entrepreneur- Role and importance of Entrepreneurship in economic development- Factors affecting growth of entrepreneurship  
**(10 Hours)**

### Module II

Classification of entrepreneurs- Dimensions of Entrepreneurship-Intrapreneurship-Technopreneurship- Cultural Entrepreneurship- International Entrepreneurship-Ecopreneurship- Social Entrepreneurship and Women Entrepreneurship- Problems faced by Women Entrepreneurs-Entrepreneurship in Agriculture sector and service sectors- New avenues- Dealership, Networking and Franchising- Entrepreneurship in MSME- Micro Small Medium Enterprises-Definition- Role of MSME- Steps to establish an enterprise.  
**(25 Hours)**

### Module III

**Project Identification-**Project- Meaning- Types- Project Management- Project life Cycle- Project identification- Sources of Project idea- Constraints in a project- Sources of Business idea-Protecting the Idea-Legal Protection in India-Trademarks- Copyright- Patent- Geographical Indication- Designs-Plant and Farmer Rights-  
**(15 Hours)**

### Module IV

**Project Formulation and Report-** Formulation of a project- Stages in project formulation- - preparation of a project report- contents- project appraisal- various aspects of appraisal (Problems of appraisal techniques excluded)  
**(20 Hours)**

### Module V

**Entrepreneurial Support in India-** Entrepreneurial Education and training- Entrepreneurship Development Programmes- Objectives and Methodology- The Concept, Role and Functions of Business Incubators- Start-Ups- Govt. of India Funding and Support for Start-Ups- Cluster Development Schemes- Pradan Mantri Mudra Yojana- Industrial Estates- Special Economic Zones- Other initiatives and assistance- Green Channel clearances- - Bridge Capital- Seed Capital Assistance- Special Institutions for Entrepreneurial Development and assistance in India-Functions of EDII, NIESBUD, NSIC, SIDBI and DIC  
**(20 Hours)**



## **Optional Core II**

### **INFORMATION TECHNOLOGY FOR OFFICE**

**Instructional Hours: 90 ( 54 theory and 36 practical)**

**Credit: 4**

**Objectives-** The objective of this course is to make the students capable of managing the office activities with the help of information technology.

#### **Module-I**

**Word Processing Package:** MS-Word 2013- Introduction-Features- Word User Interface Elements-Creating New Documents- Basic Editing- Saving a Document- Printing a Document- Print Preview-Page Orientation- Viewing Documents- Setting Tabs-Page Margins- Indents- Ruler- Formatting Techniques-Font Formatting- Paragraph Formatting- Page Setup- Headers &Footers-Bullets and Numbered List-Borders and Shading- Find and Replace-Page Break Page Numbers-Mail Merging- Spelling and Grammar Checking- Thesaurus- Macros- Tables- Side-By-Side and Nested Tables- Formatting Tables- DrawingWord art- Paint Brush Document Templates – Email Editor. **(18 Hours)**

#### **Module-II**

**Desktop Publishing-** PageMaker 7.0 - Introduction to Desktop Publishing as a Process- PageMaker Tools and Palettes- Working With Objects -Type Styling Options - Working With Text - Formatting Options-Leading, Margins and Indents - Scaling Text-Paragraph Formatting Options -Working With Grids - Creating Frames - Layers. **(18 Hours)**

#### **Module-III**

**Spreadsheet Package:** MS -Excel 2013-Introduction-Excel User Interface- Working With Cell and Cell Addresses- Selecting a Range, Moving, Cutting, Copying With Paste-Inserting and Deleting Cells-Freezing Cells- Adding, Deleting and Copying Worksheet Within a Workbook- Renaming a Worksheet-Cell Formatting Options- Formatting Fonts- Aligning-Wrapping and Rotating Text- Using BordersBoxes and Colors- Centering a Heading, Changing Row/Column Height / Width-Formatting a Worksheet Automatically- Insert Comments- Clear Contents in a Cell- Using Print Preview- Preparing Worksheet for the Printer- Selecting Print Area-Margin and Orientation- Centering a Worksheet- Using Header and Footer- Inserting Page Breaks-Sorting Data. **(22 Hours)**

#### **Module-IV**

**Advanced Features of Excel:** All Functions in Excel- Using Logical Functions- Statistical FunctionsMathematical Functions - Linking Data between Worksheet- Elements of Excel Charts-CategoriesCreate a Chart- Choosing Chart Type- Edit Chart Axis - Titles, Labels, Data Series and Legend- Adding a Text Box- Rotate Text in a Chart- Converting a Chart on a Web Page- Saving a Chart- Designing of Templates in Excel. **(20 Hours)**

#### **Module-V**

**Presentation Package:** Ms-Power Point 2013-Advantages of Presentation- Screen Layout- Creating Presentation- Inserting Slides-Adding Sounds and Videos-Formatting Slides -Slide Layout Views in Presentation - Colour Scheme- Background Action Buttons- Slide Transition- Custom AnimationCreating Master Slides- Managing Slide Shows - Using Pen Setting Slide Intervals. **(12 Hours)**

## **SEMESTER 5**

### **Core Course : COST ACCOUNTING- I**

**Instructional Hours: 108**

**Credit: 4**

*Objectives: To familiarise the students with cost concepts and to make the students learn the Fundamentals of cost accounting as a separate system of accounting.*

#### **Module I**

**Introduction to Cost Accounting-** Meaning- Definition- Cost Concepts-Costing- Cost Accounting- Cost Accountancy- Objectives and functions of Cost Accounting- Cost Unit- Cost Centre- Responsibility Centres- Profit Centre- Cost Control- Cost Reduction- Distinction between Cost Accounting and Financial Accounting-Essentials of a good costing system- Installation of costing system- Methods and Techniques of Cost Accounting- Advantages and Disadvantages of Cost Accounting- Cost concepts and classification- elements of cost **(18 Hours)**

#### **Module II**

**Accounting and Control of Material Cost-** Material Purchase Procedure- Inventory control- Material Stock Level-EOQ- ABC- VED and FSN Analysis-JIT- Stock turnover- Material Issue control- Stores records- Bincard and Stores ledger- Documents authorizing movement of materials-Inventory systems: Perpetual and Periodic Inventory System-Continuous Stock Taking Material Losses-Wastage- Scrap-Spoilage-Defectives- Pricing of issue of materials- FIFO- LIFO- Simple Average- Weighted Average- **(25 Hours)**

#### **Module III**

**Accounting and Control of Labour Cost-** Time Keeping and Time Booking-Methods - Systems of Wage Payment-Time Rate System- Piece Rate System- Differential Piece Rate – Taylor’s differential piece rate system- Merrick’s differential piece rate system- Gantt Task and Bonus plan- Incentive Plans- Halsey Plan - Rowan Plan-Idle Time- Overtime and their Accounting Treatment- Labour Turnover- Causes and effects- Methods of Calculating Labour Turnover. **(20 Hours)**

#### **Module IV**

**Accounting for Overhead-**Classification of Overhead- Segregation of semi variable overhead- Production overhead- Allocation and apportionment- Primary and Secondary Distribution Summary- Absorption of Overhead- Methods of absorption of overheads- Overhead absorption rates- Actual and pre-determined rates- Blanket and Multiple rates- Over-absorption and Under-absorption- Reasons- Disposal- Introduction to Activity Based Costing (Problems of ABC excluded) **(25 Hours)**

#### **Module V**

**Preparation of Cost Sheet-** Cost sheet- Objectives- preparation- Tender and Quotation-Reconciliation Statement –Need- Reasons for disagreements in Profits-Preparation- Memorandum Reconciliation Account **(20 Hours)**

### Optional Core III

#### COMPUTERIZED ACCOUNTING

**Instructional Hours: 90 ( 54 theory and 36 practical)**

**Credit :4**

- Objectives:** 1. To equip the students to meet the demands of the industry by mastering them with industry sought after computerized accounting packages.  
2. To expose the students to computer applications in the field of accounting.  
3. To develop practical skills in the application of Tally Accounting Package.

##### **Module I**

**Introduction to Computerized Accounting-** Computerized Accounting Vs. Manual Accounting- Merits of Computerized Accounting –Tally ERP 9-Features of Tally ERP 9– Screen Components- Creation of Company- Selecting a Company – Altering/ Modifying Company Creation Details – Deleting a Company – F 11 Features – F 12 Configuration. (6 Hours)

##### **Module II**

**Accounts and Vouchers-** Account Groups – Pre-Defined Groups – Creating Single & Multiple Groups – Creation of Primary Account Groups – Creating Ledger Accounts in Single & Multiple – Displaying Altering and Deleting Account Groups and Ledgers –Accounting Vouchers- Entering Transactions in Accounting Vouchers – Bill Wise Details -Altering and Deleting a Voucher Entry – Creating New Voucher Types – Modifying an Existing Voucher – Duplicating a Voucher – Optional Vouchers – PostDated Vouchers – Reverse Journal – Bank Reconciliation Statement - Creating Budget - Generating Reports - Configuring Reports Balance Sheet – Profit and Loss Account – Trial Balance – Day Books – Account Books –Statement of Accounts – Ratio Analysis - Cash Flow - Fund Flow – List of Accounts – Exception Reports. (20 Hours)

##### **Module III**

**Accounts With Inventory-** Enabling F 11 and F 12 - Stock Category – Stock Group Single/Multiple Creation of Stock Category and Stock Group – Creation of Units of Measurement – Creating Single/Multiple Stock Items – Creating Godowns - Displaying, Altering and Deleting Stock Groups, Units, Items and Godowns – Cost Categories- Cost Centres – Creating Cost Categories and Cost Centres - Displaying, Altering and Deleting Cost Categories and Cost Centres – Purchase / Sales Orders - Inventory Vouchers - Using Inventory Vouchers – Using Accounting Vouchers With Inventory Details (Invoice Mode) - Tally Security - Tally Vault –Tally Audit – Advanced Security Control – Back-Up and Restore – Inventory Reports – Stock Summary - Inventory Books – Statement Of Inventory. (22 Hours)

##### **Module IV**

**Accounting With Tax-** F 11 &F 12 Settings For Taxation – TDS – Ledgers Related to TDS – Creating TDS Voucher Types - TDS Reports – TCS – Service Tax - VAT –VAT Terminologies – Computing VAT – Ledgers and Vouchers Pertaining to VAT – VAT Reports – VAT Forms –

Interstate Trade and CST.

(20 Hours)

### **Module V**

**Payroll:** Enabling Payroll – Creating Pay Heads – Single/Multiple Creation of Employee Groups - Single/Multiple Creation of Employee Head – Salary Details – Configuration of Salary Details - Creating Units of Work – Managing and Creating Attendance / Production Types – F 12 Payroll Configuration – Payroll Vouchers – Creating Payroll Voucher Types -Displaying, Altering and Deleting Payroll Documents – Payroll Reports (Full) – Configuring All Payroll Reports – Statutory Deductions – PF – Employers Contribution to PF – PF Ledger Heads– PF Related Heads in Pay Structure –Gratuity Calculation, Creation and Accounting - Generating a Sample Pay Slip – Employee Loan & Salary Advance Management. (22 Hours)

## **Complementary Course 3**

### **Programming in C**

**Instructional hours- (54 theory and 36 practical)**

**Credit -4**

#### **Module I**

**Basic concepts of programming.** Algorithm and flowchart. Importance of C, Basic structure of C programs, C character set, Identifiers and keywords, Constants, variables, Data types- primary, derived and user defined data types. Defining symbolic constants, Declaration of variables, Operators and expressions- Arithmetic, Relational, Logical, Assignment, Increment & decrement and conditional operators, Evaluation of expressions, operator precedence. Input and output operations- Formatted input and formatted output. (10 Hours)

#### **Module II**

**Decision making and Branching :** Simple If statement, if else , nesting of if .. else statement, Else if ladder, switch statements. Looping- while, do while, for statements, nested loop, break, continue and go to statements. (24 Hours)

#### **Module III**

**Arrays-** one dimensional and two dimensional arrays, Character arrays and strings, declaring string variables, Reading strings from terminal and writing strings to screen String handling functions. (24 Hours)

#### **Module IV**

**User defined functions** – Need for user defined functions, Elements of function, Definition of functions, function call, Function declaration, Category of functions, Recursion, Scope, visibility and lifetime of variables. library functions: - Math.h, String.h, Conio.h and Stdio.h . ( 12 Hours)

#### **Module V**

**Structures and Unions** : Defining structure, Declaring structure variables, Accessing structure members,  
Module V Structures and Unions : Defining structure, Declaring structure variables, Accessing structure  
members, Unions- Definition, Difference between structure and Union, Pointer: Fundamentals - Understanding  
pointers, Declaration of pointer , Pointer expressions, (20 Hours)

## **ENVIRONMENT MANAGEMENT AND HUMAN RIGHTS**

Instructional Hours: 90

Credit: 4

### **Module I ( 18 Hours)**

Unit 1 : Multidisciplinary nature of environmental studies (2 Hours)

Definition, scope and importance -need for public awareness.

Unit 2 : Natural Resources :

Renewable and non-renewable resources : Natural resources and associated problems.

Forest resources : Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forest and tribal people. -Water resources : Use and overutilization of surface and ground

water, floods, drought, conflicts over water, dams-benefits and problems. Mineral resources : Use and

exploitation, environmental effects of extracting and using mineral resources, case studies. Food resources :

World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies. Energy resources: Growing energy needs, renewable

and non renewable energy sources, use of alternate energy sources, Case studies. Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification - Role of individual in conservation of natural resources- Equitable use of resources for sustainable life styles. ( 10 Hours)

Unit 3: Ecosystems

Concept of an ecosystem -Structure and function of an ecosystem -Producers, consumers and decomposers-

Energy flow in the ecosystem -Ecological succession-Food chains, food webs and ecological pyramids-

Introduction, types, characteristic features, structure and function of the given ecosystem:- Forest ecosystem ( 6 Hours)

### **Module II ( 26 Hours)**

Unit 1: Biodiversity and its conservation

Introduction –Bio geographical classification of India -Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values-India as a mega-diversity nation-Hotspots of biodiversity-Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife

conflicts-Endangered and endemic species of India

( 8 Hours)

Unit 2: Environmental Pollution

Definition, Causes, effects and control measures of: - Air pollution, Water pollution, Soil pollution, Marine pollution, Noise pollution, Thermal pollution, Nuclear hazards, Solid waste Management: Causes, effects and control measures of urban and industrial wastes-Role of an individual in prevention of pollution, Pollution case studies, Disaster management: floods, earthquake, cyclone and landslides. (8 Hours)

Unit 3: Social Issues and the Environment

Urban problems related to energy, Water conservation, rain water harvesting, watershed management,

Resettlement and rehabilitation of people: its problems and concerns, Case studies, Environmental ethics:

Issues and possible solutions,-Climate change, global warming, acid rain, ozone layer depletion , nuclear

accidents and holocaust, Case studies- Consumerism and waste products- Environment Protection Act - Air ( Prevention and Control of Pollution) Act, Water (Prevention and control of Pollution) Act, Wildlife Protection Act, Forest Conservation Act,

Issues involved in enforcement of environmental legislation, Public awareness (10 Hours)

### **Module – III ( 15 Hours)**

Recent developments- Green Accounting- Meaning- History- Scope and Importance- Importance- Advantages and limitations- Green Banking- Meaning- benefits- coverage- steps in green banking- environmental risks for

banks- Green banking initiatives- International initiatives- Initiatives in India- Green Marketing- Meaning- Need and benefits- Challenges- Green marketing in India- Green washing and consequences- Eco tourism- significance- eco tourism activities in India- Opportunities and challenges – carbon credit and carbon exchanges (over view only) - Environmental audit- concept- need and scope (15 Hours)

**Module – IV (13 Hours)**

Right to Information Act 2005- Basic terms- Public authority- Competent authority- Appropriate Government- Third Part- Information – record- Right to information- Objectives of the Act-Features of the Act- Obligation of Public authority- Procedure for request of information- time limit- fee- ground of rejection- appeal- exemption from disclosure- Right to access information on specific issues- Banking transactions, insurance transactions, government dealing and related services (13 Hours)

**Module – V (18 Hours)**

Unit 1- Human Rights– An Introduction to Human Rights, Meaning, concept and development, Three Generations of Human Rights (Civil and Political Rights; Economic, Social and Cultural Rights).

Unit-2 Human Rights and United Nations – contributions, main human rights related organs UNESCO, UNICEF, WHO, ILO, Declarations for women and children, Universal Declaration of Human Rights. Human Rights in India – Fundamental rights and Indian Constitution, Rights for children and women, Scheduled Castes, Scheduled Tribes, Other Backward Castes and Minorities

Unit-3 Environment and Human Rights - Right to Clean Environment and Public Safety: Issues of Industrial Pollution, Prevention, Rehabilitation and Safety Aspect of New Technologies such as Chemical and Nuclear Technologies, Issues of Waste Disposal, Protection of Environment Conservation of natural resources and human rights: Reports, Case studies and policy formulation. Conservation issues of Western Ghats- mention Gadgil committee report, Kasthurirangan report. Over exploitation of ground water resources, marine fisheries, sand mining etc. (18 Hours)



## **SEMESTER 6**

### **Core Course: COST ACCOUNTING- II**

**Instructional Hours: 108**

**Credit: 4**

*Objectives: 1 To acquaint the students with different methods and techniques of costing, and to enable the students to identify the methods and techniques applicable for different types of industries.*

#### **Module I**

**Specific Order Costing-** Job Costing – Meaning - Procedure- Batch Costing- Meaning- Procedure- Economic Batch Quantity- Contract Costing-Meaning- Objectives- Work-in-Progress Work Certified and Uncertified- Retention money and progress payments- Determination of Profit on Incomplete Contract-Treatment-Balance Sheet- Escalation Clause- Cost-plus Contract. **(20 Hours)**

#### **Module II**

**Operating Costing-** Definition- Transport costing- Canteen costing- Hospital costing **(15 Hours)**

#### **Module III**

**Process Costing-** Process Accounts- Process Losses- Normal and Abnormal losses- Abnormal Gain - Treatment- Joint Products and By-products- Methods of Apportioning Joint costs- Accounting for By-products **(24 Hours)**

#### **Module IV**

**Marginal Costing and Break Even Analysis-** Marginal Costing- Meaning-Definition- Difference between Marginal Costing and Absorption Costing - Differential Costing- Advantages and Disadvantages of Marginal Costing -Break Even Analysis- Cost Volume Profit Analysis- Break even chart- Simple Break Even Chart- Marginal Costing and Decision Making- Pricing Decisions- Key Factor- Make or Buy- Sales Mix- Acceptance of foreign Order. **(25 Hours)**

#### **Module V**

**Budget and Budgetary Control-** Meaning and Definition- Objectives- Steps in budgetary control- - Budget Manual Budget Committee- Budget key factor- Types of budgets- Advantages and limitations of budgetary control- Preparation of Cash Budget and Flexible Budget- Zero base Budgeting- Performance Budgeting. **(24 Hours)**

## Core Course : ADVERTISEMENT AND SALES MANAGEMENT

**Instructional Hours: 72**

**Credit: 3**

**OBJECTIVE-** *To make the students aware of the strategy, concept and methods of advertising and sales promotion.*

### Module-I

**Introduction :** Advertising-Meaning-Origin and development - Objectives-Importance- Functions of advertising-Role of advertisement in marketing mix- Classification and Types of advertisement- Merits and demerits- Advertisement process- Advertising planning- Key players in advertising industry- Advertisement agencies- Types and functions of advertising agencies- -Advertisement campaign - Social, economical and legal aspects of advertisement- Ethics in advertisement- meaning- perceived role of advertisement-Forms of ethical violation- misleading advertisements- advertising to children- product endorsements- stereotyping, cultural, religious and racial sensitivity in advertising- obscenity in advertising-misleading and deceptive advertising- false claims- Advertisement Standards Council of India – Regulation of advertising in India  
**(18 Hours)**

### Module-II

**Advertisement appeal and media-** Advertisement appeal- Meaning- essentials of an advertisement appeal- types of appeal- advertisement copy- requisites of an effective advertisement copy-types of copy- Elements of copy-Lay out- Functions of lay out- Elements of layout- Principles of design and layout-copy writing- qualities of a good copy writer- -Copy testing and advantages- Advertising media-Media planning and strategy-Types of media- Media selection-Importance of media planning and selection-problems in media planning- Internet as an advertisement medium- Objects of internet advertisement- Advantages and disadvantages of internet advertising – Permission marketing- Steps in permission marketing-  
**(18 Hours)**

### Module-III

**Adverting research-**Need for advertisement research- Measuring the effectiveness of advertising- Importance of measuring the effectiveness- Methods: Pre-testing, Concurrent testing and Post- testing- Constraints in measuring the effectiveness- DAGMAR model  
**(10Hours)**

### Module-IV

**Sales promotion-**Promotion mix- Components- Sales promotion-Concept- Definition-Scope-Objectives- Importance of sales promotion- Methods and techniques of sales promotion -Sales promotion strategies- Differences between advertisement and sales promotion—Advantages and drawbacks of sales promotion- Sales promotion budget and its preparation-Sales promotion campaign-Evaluation of sales promotion strategies  
**(18 Hours)**

### Module-V

**Personal selling-**Nature and importance-Essential elements of personal selling- Process-Principles of personal selling- Types of sales persons-Sales force management-Designing and managing the sales force- Evaluating sales force **(8 Hours)**

# DATABASE MANAGEMENT SYSTEM

**Instructional Hours 90 (Theory 54 and Practical 36)**

**Credit 4**

**Objective:** *To familiarize the students with the concepts of database management and to equip them to handle the database for business firms.*

## **Module I**

**Database Concepts: Meaning** – Character- Field-Record-File-Database- Types of Databases- Entities, Attributes, Keys – DBMS - Advantages of Database Systems – Entity Relationship Concepts -Data Independence - Components of DBMS. (10 Hours)

## **Module II**

**RDBMS & Relationships in Database** : Data Models - Relational Data Model - RDBMS - Relationships - Types of Relationships - One to One - One to Many - Many to Many – Functional Dependency - Normalization : Meaning , Schemas (1NF, 2NF, 3NF)- Defining Relationships -Referential IntegrityKey: Candidate key , Primary key Foreign Key. (14 Hours)

## **Module III**

**Basic Elements of Ms- Access 2013** : Introduction - Objects in Ms- Access - Create, Open, and Close a Database - Creating a Data Table - Different ways of Creating Tables - Data Types - The Primary Key - Properties of the Fields - Saving a Table - Closing a Table - Modifying Data Tables - Creating Table Relationships -Editing Relationships. (24 Hours)

## **Module IV**

**Queries & Forms in Access:** Types of Queries - Creating a Query - Saving Queries -Summary Queries - Cross Tab Queries - Action Queries - Forms - The Form Wizard - Editing the Data in a Form - The Form Design View - The Form Design Bar - The Toolbox - Working with Controls. (24 Hours)

## **Module -V**

**Reports in Access:** The Report Wizard - The Report Design View - The Report Design Bar - The Toolbox - The Preview Window - Grouping and Sorting - Printing a Report (18 Hours).

**Core Course : MANAGEMENT ACCOUNTING**

**Instructional Hours: 90**

**Credit: 4**

*Objective: To acquaint the students with management accounting techniques for the analysis and interpretation of financial statements and to study the basic framework of financial reporting.*

**Module I**

**Introduction to Management Accounting** – Meaning- evolution- Definition- Nature and characteristics- scope- Objectives- Functions- Distinction between financial accounting and management accounting- distinction between cost accounting and management accounting- Tools of management accounting- Limitations of Management accounting ( **10 Hours**)

**Module II**

**Financial Statement Analysis** - Financial Statements –Nature and limitations of financial statements- Analysis and Interpretation of Financial Statements- Objectives – Importance – Types of Financial Analysis – Internal- External – Horizontal – Vertical – Techniques of Analysis – Comparative Statements – Common Size Statements – Trend Analysis. (15 Hours)

**Module III**

**Ratio Analysis** –Meaning – Objectives- Importance and Uses – Limitations – Types and classification of Ratios – Liquidity Ratios –Solvency Ratios- Activity Ratios - Profitability Ratios – Preparation of Trading and Profit and Loss Account and Balance Sheet by using Ratios. (25 Hours)

**Module IV**

**Fund flow Analysis** – Introduction – Meaning and Definition of Fund - Need for Fund Flow Statement – Managerial Uses- Limitations –Schedule of Changes in Working Capital- Funds from operations- Preparation of Fund Flow Statement. (20 Hours)

**Module V**

**Cash Flow Statement** – Introduction – Meaning – Uses- Comparison between Fund Flow Statement and Cash Flow Statement – Preparation of Cash Flow Statement as per Accounting Standard 3 – Direct Method and Indirect method (20 Hours)

**Optional Core IV**  
**SOFTWARE FOR BUSINESS AND RESEARCH**  
**Instructional Hours 90 ( 54 theory and 36 practical)      Credit 4**

**Objectives:** • To impart knowledge to use IT in business research analysis. • To develop practical skills in the applications of business software.

**Module I**

**Data Analysis:** Data – Meaning and Definition – Sources of Data – Data Life Cycle – Processing – Methods and Types- EDP – Information – Value of Information in Decision Making - Information and Analysis of Business Research – Data Processing Software. (6 Hours)

**Module II**

**Introduction to SPSS:** Menus, tool bar – SPSS layout- Variable View – Data View – Output View – Terminology - Basic Steps for Performing any Statistical Procedure – Creating a Data file- Defining Variables- Variable Characteristics- Default Values - Entering the Data – Inserting Variable and Cases – Selecting Cases - Listing Cases – Identifying Duplicate Cases and Unusual Cases- Sorting Cases. (24 Hours)

**Module – III**

**Data Transformation:** Computing New Variables – Recoding Variables – Automatic Recode – VisuaBinning – Rank cases – Types of Measurement Scales – Summary Measures - Frequency, Explore and Cross Tabs – Describing Data Graphically - Descriptive Data Analysis- Number of cases, Minimum, Maximum, Sum, Mean, Standard Deviation, Variance, Kurtosis, Skewness - Bivariate Correlation. (20 Hours)

**Module – IV**

**Libre Office Writer:** Free Software – Libre Office - Writer – User Interface – Creating new Document – Page setup - Saving Documents – Basic Editing – Find and Replace - Formatting Text – Copying and Moving Text – Indenting and Spacing – Headers and Footers – Bulleted and Numbered lists – Tables - Previewing and Printing. (20 Hours)

**Module – V**

**Libre Office Calc:** Spread Sheet – Features – User Interface – Cells – Selecting – Moving and Copying – Text Alignment – Formatting Text – Inserting and Deleting Columns and Rows – Adding and Renaming Worksheets – Borders, Boxes and Colors – Formatting Worksheet – Entering Formulae – Functions – Charts – Previewing and Printing. (20 Hours)

# **Guidelines for Practical Examinations , Project and Viva and Industrial Visit/Study Tour**

## **Practical Examination**

Practical examinations will be conducted only at the end of even semesters.

## **Project Report**

All students are to do a **project in the area of core course.**

This project can be done individually or in groups (not more than five students) which may be carried out in or outside the campus.

The report of the project in duplicate is to be submitted in English with not less than 30 pages (Printed in A4 size paper) to the Department at the sixth semester and are to be produced before the examiners appointed by the University.

External Project Evaluation and Viva / Presentation are compulsory and will be conducted at the end of the Programme.

## **Structure of the Report**

- Title Page
- Declaration by the student
- Certificate from the guide
- Acknowledgements
- Contents
- Chapter I: Introduction (Research problem, Objectives of the study, methodology etc)
- Chapter II: Review of Literature/Conceptual Framework
- Chapter III: Data Analysis
- Chapter IV: Summary /findings/ Recommendations
- Appendix (Questionnaire, Specimen copies of forms, other exhibits etc).
- Bibliography

## **Evaluation of the Project Report.**

The project report shall be subject to **Internal and External Evaluation** followed by a **Viva-voce**.

- Internal Evaluation is to be done by the supervising teacher and external evaluation by an examiner appointed by the University and the Head of the Department or his nominee.

- A viva voce related to the project work will also be conducted by the external evaluation board consisting of an examiner appointed by the University as chairman and the Head of the Department or his nominee as member. The students have to attend the viva voce individually. Grades are to be awarded to the students combining the internal evaluation, external evaluation and viva voce.

**Components of External Evaluation of Project**

**Marks**

|                                   |           |
|-----------------------------------|-----------|
| <b>Dissertation (External)</b>    | <b>50</b> |
| Relevance of Topic                | 10        |
| Statement of Objectives           | 5         |
| Methodology                       | 10        |
| Presentation of Facts and Figures | 5         |
| Quality of Analysis and Findings  | 15        |
| Bibliography                      | 5         |
| <b>Viva-Voce (External)</b>       | <b>30</b> |
| <b>Total</b>                      | <b>80</b> |

**Components for Internal Evaluation of Project (20 marks)**

|  |           |
|--|-----------|
| Punctuality                                | 5         |
| Experimentation/Data Collection            | 5         |
| Knowledge( Based on individual assessment) | 5         |
| Report                                     | 5         |
| <b>Total</b>                               | <b>20</b> |

**Industrial Visit /Study Tour**

An industrial visit cum tour for three to five days form part of the course of study for regular students during the programme and a report of the same shall be prepared and submitted to the department.

