

# DEPARTMENT OF COMMERCE



Curriculum and Syllabus for  
Undergraduate Programmes  
Under Credit Semester System  
(with effect from 2019 admissions)



**St Berchmans College**  
Founded 1992

**AUTONOMOUS** | College with Potential for Excellence | Reaccredited by NAAC with A Grade

Affiliated to Mahatma Gandhi University, Kottayam, Kerala  
Changanassery, Kottayam, Kerala, India-686101



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**Programme objectives** – The syllabus which is prepared by incorporating courses from the syllabus of professional programmes focuses on the following.

- To make the students familiarize with various disciplines of Commerce and to permit them have a systematic and thorough understanding of the same.
- To provide a strong foundation level understanding of Commerce related subjects especially Accounting, with the aim of making them fit for doing higher studies in Commerce including professional programme in Accounting.
- To keep the students informed of the latest developments in the field of Commerce.
- To impart essential knowledge about relevant laws concerning and affecting business, companies, employees, international trade etc.
- To provide practical exposure to the students doing B Com (computer applications), in using accounting soft wares.
- To make the students aware of the basics of doing a business of their own.
- To teach what is relevant at present in the fields of Commerce and thus to enhance the employability of the students.

### **Programme Outcome**

- After completing three years for Bachelors in Commerce (B.Com) program, students would gain a thorough grounding in the fundamentals of Commerce and related subjects .
- They will be able to do professional programmes in Accounting or Management more easily and interestingly than others.
- The students will be aware of the major disciplines of Commerce including accounting, direct and indirect tax, finance etc
- Students will be able to analyze the financial performance of companies and judge the financial soundness using basic tools.

### **Salient features/highlights of the syllabus**

- The syllabus covers almost all the areas related to Commerce.
- It covers the latest laws pertaining to business, companies, employees, international trade etc.
- The sequential arrangement of the subjects in various semesters helps the students to acquire the required knowledge step by step.
- It keeps the students aware of the fundamentals and basics of Accounting which is a pre requisite for pursuing professional programmes in Accounting or Management.
- Based on the demands and requirements of the major employers and industry.





## **REGULATIONS FOR UNDERGRADUATE (UG) PROGRAMMES UNDER CREDIT SEMESTER SYSTEM (SB-CSS-UG) 2019**

### **1. SHORT TITLE**

- 1.1 These Regulations shall be called St. Berchmans College (Autonomous) Regulations (2019) governing undergraduate programmes under Credit Semester System.
- 1.2 These Regulations shall come into force with effect from the academic year 2019 - 20 onwards.

### **2. SCOPE**

- 2.1 The regulation provided herein shall apply to all regular undergraduate programmes, BA/BSc/BCom/BCA, conducted by St. Berchmans College (Autonomous) with effect from the academic year 2019 - 20.

### **3. DEFINITIONS**

- 3.1 'University' means Mahatma Gandhi University, Kottayam, Kerala.
- 3.2 'College' means St. Berchmans College (Autonomous).
- 3.3 There shall be an Academic Committee nominated by the Principal to look after the matters relating to the SB-CSS-UG system.
- 3.4 'Academic Council' means the Committee consisting of members as provided under section 107 of the University Act 2014, Government of Kerala.
- 3.5 'Parent Department' means the Department, which offers a particular undergraduate programme.
- 3.6 'Department Council' means the body of all teachers of a Department in the College.
- 3.7 'Faculty Mentor' is a teacher nominated by a Department Council to coordinate the continuous evaluation and other academic activities of the undergraduate programme undertaken in the Department.
- 3.8 'Programme' means a three year programme of study and examinations spread over six semesters, the successful completion of which would lead to the award of a degree.
- 3.9 'Duration of Programme' means the period of time required for the conduct of the programme. The duration of an undergraduate programme shall be six (6) semesters.
- 3.10 'Semester' means a term consisting of a minimum 90 working days, inclusive of tutorials, examination days and other academic activities within a period of six months.
- 3.11 'Course' means a portion of a subject to be taught and evaluated in a semester.
- 3.12 'Course Teacher' means the teacher who is taking classes on the course.
- 3.13 'Core Course' means a course in the subject of specialization within a degree programme. It includes a course on environmental studies and human rights.
- 3.14 'Complementary Course' means a course, which would enrich the study of core courses.
- 3.15 'Common Course I' means a course that comes under the category of courses for English.
- 3.16 'Common Course II' means additional language, which can be opted by a student, from among the languages offered by the College.
- 3.17 The Common Course I and II is compulsory for all students undergoing undergraduate programmes.
- 3.18 'Open Course' means a course offered by the departments other than the parent department outside the field specialization of the student, which can be opted by a student.
- 3.19 'Elective Course' means a course, which can be substituted, by equivalent course from the same subject.
- 3.20 'Vocational Course' means a course that enables the students to enhance their practical skills and ability to pursue a vocation in their subject of specialization.



- 3.21 'Audit Course' means a course opted by the students, in addition to the compulsory courses, in order to develop their skills and social responsibility.
- 3.22 'Extra Credit Course' means a course opted by the students, in addition to the compulsory courses, in order to gain additional credit that would boost the performance level and additional skills.
- 3.23 Extra credit and audit courses shall be completed by working outside the regular teaching hours.
- 3.24 There will be two categories of extra credit courses, mandatory and optional. If a student fails to complete the mandatory course, he/she shall complete the same within the tenure of the programme.

The details of the extra credit and audit courses are given below:

Semester	Course	Type
I	Course on Basic Life Support System and Disaster Management	Compulsory, audit course, Grades shall be given
I to VI	Value Education	Compulsory, extra credit
	Virtual Lab experiments/MOOC	Optional, extra credit
II & III	Add on Course	Compulsory, extra credit, Grades shall be given
Summer vacation following semester II	50 hours (10 days) Social Awareness Programme	Compulsory, extra credit, Grades shall be given
IV	Internship/Skill Training	Compulsory, audit course, Grades shall be given
V	Finishing School	Compulsory, audit course

- 3.25 'On the Job Training' means a job training course given to the students to acquaint them with various industrial skills.
- 3.26 'Project' means a regular project work with stated credits on which the student conducts a project under the supervision of a teacher in the parent department/any appropriate research centre in order to submit a dissertation on the project work as specified.
- 3.27 'Dissertation' means a minor thesis to be submitted at the end of a research work carried out by each student on a specific area.
- 3.28 'Plagiarism' is the unreferenced use of other authors' material in dissertations and is a serious academic offence.
- 3.29 'Seminar' means a lecture expected to train the student in self-study, collection of relevant matter from books and internet resources, editing, document writing, typing and presentation.
- 3.30 'Improvement Examination' is an examination conducted to improve the performance of a student in the courses of a particular semester as per the exam manual.
- 3.31 'Supplementary Examination' is an examination conducted for students who fail in the courses of a particular semester as per the exam manual.
- 3.32 The minimum credits, required for completing an undergraduate programme is one hundred and twenty (120).
- 3.33 'Credit' (C) of a course is a measure of the weekly unit of work assigned for that course in a semester.



- 3.34 'Course Credit': One credit of the course is defined as a minimum of one (1) hour lecture/minimum of two (2) hours lab/field work per week for eighteen (18) weeks in a semester. The course will be considered as completed only by conducting the final examination.
- 3.35 'Grade' means a letter symbol (A, B, C etc.) which indicates the broad level of performance of a student in a course/semester/programme.
- 3.36 'Grade Point' (GP) is the numerical indicator of the percentage of marks awarded to a student in a course.
- 3.37 'Credit Point' (CP) of a course is the value obtained by multiplying the grade point (GP) by the credit (C) of the course.
- 3.38 'Semester Grade Point Average' (SGPA) of a semester is calculated by dividing total credit points obtained by the student in a semester by total credits of that semester and shall be rounded off to two decimal places.
- 3.39 'Cumulative Grade Point Average' (CGPA) is the value obtained by dividing the sum of credit points in all the courses obtained by the student for the entire programme by the total credits of the whole programme and shall be rounded off to two decimal places.
- 3.40 'Institution Average' is the value obtained by dividing the sum of the marks obtained by all students in a particular course by the number of students in the respective course.
- 3.41 'Weighted Average Score' means the score obtained by dividing sum of the products of marks secured and credit of each course by the total credits of that semester/programme and shall be rounded off to two decimal places.
- 3.42 'Grace Marks' means marks awarded to course/courses as per the choice of the student, in recognition of meritorious achievements of a student in NCC/NSS/sports/arts and cultural activities.
- 3.43 First, Second, Third, Fourth and Fifth position shall be awarded to students who come in the first five places based on the overall CGPA secured in the programme in the first chance itself.

#### 4. PROGRAMME STRUCTURE

- 4.1. The programme shall include core courses, vocational courses, complementary courses, common courses, open course and elective courses. There shall be a project/dissertation to be undertaken by all students. The programme will also include assignments, seminars, practical, viva-voce, OJT, field visit, industry visit etc., if they are specified in the curriculum.
- 4.2. Total credits for a programme is one hundred and twenty (120). The credit distribution for various UG programmes is shown below.

##### Model I BCom

i.	Programme duration	6 Semesters
ii.	Total credits required for successful completion of the programme	120
iii.	Minimum credits required from Core + Optional courses + Project + Complementary courses	95
iv.	Minimum credits required from Common course I	14
v.	Minimum credits required from Common course II	8
vi.	Minimum credits required from Open course	3
vii.	Minimum attendance required	75%

##### 4.3. Project/Dissertation

All students shall do a project/research work in the area of core course in the sixth semester. The project/ research work shall be done individually or as a group of maximum five (5)



students. The projects/research work shall be identified during the fourth semester of the programme with the help of the supervising teacher. The report of the project/research work shall be submitted to the department during sixth semester and shall be produced before the examiners appointed by the College. The project report/dissertation shall be subject to internal and external evaluation followed by a viva-voce/defence.

**4.4. Evaluations**

The evaluation of each course shall contain two parts.

- i Internal or In-Semester Assessment (ISA)
- ii External or End-Semester Assessment (ESA)

Both ISA and ESA shall be carried out using indirect grading. The ISA:ESA ratio shall be 1:4, for courses with or without practical. There shall be a maximum of eighty (80) marks for external evaluation and twenty (20) marks for internal evaluation.

**4.5. In-semester assessment**

The components of the internal or in-semester assessment and their marks are as below.

**Common Courses**

There are four components for ISA, which include attendance, assignment/seminar and in-semester examinations. All the components of the internal assessment are mandatory.

Component	Marks
Attendance	2
Assignment/Seminar	5
Class test	5
Model examination	8
<b>Total</b>	<b>20</b>

**Marks for attendance**

% of Attendance	Marks
Above 90	2
75 – 90	1

(Decimals shall be rounded off to the next higher whole number)

**Courses other than common courses without practical**

Component	Marks
Attendance	2
Viva	4
Assignment/Seminar	4
Class test	4
Model examination	6
<b>Total</b>	<b>20</b>

**Marks for attendance**

% of Attendance	Marks
Above 90	2
75 – 90	1

(Decimals shall be rounded off to the next higher whole number)



### Courses other than common courses with practical

Component	Marks
Attendance	2
Viva	3
Assignment/Seminar	2
Class test	3
Model examination	5
<b>Total</b>	<b>15</b>

#### Marks for attendance

% of Attendance	Marks
Above 90	2
75 – 90	1

(Decimals shall be rounded off to the next higher whole number)

#### Internal assessment of practical courses

The internal assessment of practical courses shall be conducted either annually or in each semester. The components for internal assessment are given below.

#### Internal assessment of practical courses evaluated in each semester

Component	Marks
Attendance	1
Lab Test	2
Record*	2
<b>Total</b>	<b>5</b>

\*Marks awarded for Record shall be related to number of experiments/practicals recorded.

#### Marks for attendance

% of Attendance	Marks
Above 75	1

(Decimals shall be rounded off to the next higher whole number)

#### Internal assessment of practical courses evaluated annually

Component	Marks
Attendance	2
Lab Test	4
Record*	4
<b>Total</b>	<b>10</b>

\*Marks awarded for Record shall be related to number of experiments/practicals recorded.

#### Marks for attendance

% of Attendance	Marks
Above 90	2
75 – 90	1

(Decimals shall be rounded off to the next higher whole number)

#### 4.6. Assignments

Assignments shall be submitted for every course in the first four semesters. At least one assignment for each course shall be submitted in each semester.

#### 4.7. Seminar

A student shall present a seminar in the fifth and sixth semesters.



#### 4.8. In-semester examination

Every student shall undergo at least two in-semester examinations as class test and model examination as internal component for every course.

4.9. To ensure transparency of the evaluation process, the ISA mark awarded to the students in each course in a semester shall be published on the notice board according to the schedule in the academic calendar published by the College. There shall not be any chance for improvement of ISA. The course teacher and the faculty mentor shall maintain the academic record of each student registered for the course which shall be forwarded to the office of the Controller of Examinations through the Head of the Department and a copy shall be kept in the office of the Head of the Department for at least two years for verification.

4.10. A student who has not secured minimum marks in internal examinations can redo the same before the end semester examination of the semester concerned.

#### 4.11. End-semester assessment

The end-semester examination in theory and practical courses shall be conducted by the College.

4.12. The end-semester examinations shall be conducted at the end of each semester. There shall be one end-semester examination of three (3) hours duration in each lecture based course.

4.13. The question paper shall be strictly on the basis of model question paper set by Board of Studies.

4.14. A question paper may contain short answer type/annotation, short essay type questions/problems and long essay type questions. Marks for each type of question can vary from programme to programme, but a general pattern may be followed by the Board of Studies.

4.15. End-semester Examination question pattern shall be as given below.

#### Courses without practical

Section	Total No. of Questions	Questions to be Answered	Marks	Total Marks for the Section
A	12	10	2	20
B	9	6	5	30
C	4	2	15	30
			<b>Maximum</b>	<b>80</b>

#### Courses with practical

Section	Total No. of Questions	Questions to be Answered	Marks	Total Marks for the Section
A	12	10	2	20
B	9	6	4	24
C	4	2	8	16
			<b>Maximum</b>	<b>60</b>

4.16. End-semester Examination question pattern for undergraduate programme in Mathematics shall be as given below.

4.17. Photocopies of the answer scripts of the external examination shall be made available to the students for scrutiny as per the regulations in the examination manual.



- 4.18. Practical examination shall be conducted annually or in each semester. The duration and frequency of practical examination shall be decided by the respective Board of Studies.
- 4.19. Practical examination shall be conducted by one external examiner and one internal examiner.
- 4.20. The marks for end-semester theory and practical examinations are given below

Course	Marks
Courses without practical	80
Course with practical	60
Practical (assessment in each semester)	20
Practical (odd and even semester combined)	40

- 4.21. The project report/dissertation shall be subject to internal and external evaluation followed by a viva-voce at the end of the programme. Internal Evaluation is to be done by the supervising teacher and external evaluation by an external evaluation board consisting of an examiner appointed by the Controller of Examinations and the Head of the Department or his nominee. A viva-voce/defence related to the project work shall be conducted by the external evaluation board and students have to attend the viva-voce/defence individually.

Components of Project Evaluation	Marks
Internal Evaluation	20
Dissertation (External)	50
Viva-Voce (External)	30
<b>Total</b>	<b>100</b>

- 4.22. If the student fails in project evaluation, he or she shall submit the project report/dissertation after modifying it on the basis of the recommendations of the examiners.
- 4.23. For all courses (theory and practical) an indirect grading system based on a seven (7) point scale according to the percentage of marks (ISA + ESA) is used to evaluate the performance of the student in that course. The percentage shall be rounded mathematically to the nearest whole number.

Percentage of Marks	Grade	Performance	Grade Point
95 and above	S	Outstanding	10
85 to below 95	A+	Excellent	9
75 to below 85	A	Very Good	8
65 to below 75	B+	Good	7
55 to below 65	B	Above Average	6
45 to below 55	C	Satisfactory	5
35 to below 45	D	Pass	4
Below 35	F	Failure	0

## 5. CREDIT POINT AND GRADE POINT AVERAGE

### 5.1. Credit Point

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

$$CP = C \times GP$$

where C is the credit and GP is the grade point

### 5.2. Semester Grade Point Average

Semester Grade Point Average (SGPA) is calculated using the formula

$$SGPA = TCP/TCS$$



where TCP is the total credit point of all the courses in the semester and TCS is the total credits in the semester

GPA shall be rounded off to two decimal places.

**5.3. Cumulative Grade Point Average**

Cumulative Grade Point Average (CGPA) is calculated using the formula

$$\text{CGPA} = \text{TCP}/\text{TC}$$

where TCP is the total credit point of all the courses in the whole programme and TC is the total credit in the whole programme

GPA shall be rounded off to two decimal places.

**5.4. Grade Point Average (GPA)** of different category of courses viz. Common Course I, Common Course II, Complementary Course I, Complementary Course II, Vocational Course, Core Course etc. are calculated using the formula

$$\text{GPA} = \text{TCP}/\text{TC}$$

where TCP is the Total Credit Point of a category of course and TC is the total credit of that category of course

Grades for the different courses, semesters, Semester Grade Point Average (SGPA) and grades for overall programme, Cumulative Grade Point Average (CGPA) are given based on the corresponding Grade Point Average (GPA) as shown below:

GPA	Grade	Performance
9.5 and above	S	Outstanding
8.5 to below 9.5	A+	Excellent
7.5 to below 8.5	A	Very Good
6.5 to below 7.5	B+	Good
5.5 to below 6.5	B	Above Average
4.5 to below 5.5	C	Satisfactory
3.5 to below 4.5	D	Pass
Below 3.5	F	Failure

5.5. A separate minimum of 30% marks each for internal and external (for both theory and practical) and aggregate minimum of 35% are required for a pass in a course.

5.6. For a pass in a programme, a separate minimum of grade ‘D’ is required for all the individual courses.

5.7. If a candidate secures F Grade for any one of the courses offered in a semester/programme, only F grade will be awarded for that semester/programme until the student improves this to D grade or above within the permitted period.

5.8. Candidate who secures D grade and above will be eligible for higher studies.

**6. SUPPLEMENTARY/IMPROVEMENT EXAMINATION**

6.1 There will be supplementary examinations and chance for improvement. Only one chance will be given for improving the marks of a course.

6.2 There shall not be any improvement examination for practical examinations and examinations of the final year.

**7. ATTENDANCE**

7.1. The minimum requirement of aggregate attendance during a semester for appearing the end semester examination shall be 75%. Condonation of shortage of attendance to a maximum of ten (10) days in a semester subject to a maximum of two times during the whole period of



undergraduate programme may be granted by the College. This condonation shall not be counted for internal assessment.

- 7.2. Benefit of attendance may be granted to students representing the College, University, State or Nation in Sports, NCC, NSS or Cultural or any other officially sponsored activities such as College union/University union activities etc., on production of participation/attendance certificates, within one week from competent authorities, for the actual number of days participated, subject to a maximum of ten (10) days in a semester, on the specific recommendations of the Faculty Mentor and Head of the Department.
- 7.3. A student who does not satisfy the requirements of attendance shall not be permitted to appear for the end-semester examinations.
- 7.4. Those students who are not eligible even with condonation of shortage of attendance shall repeat the course along with the next batch after obtaining readmission.

## **8. BOARD OF STUDIES AND COURSES**

- 8.1. The Board of Studies concerned shall design all the courses offered in the UG programme. The Board shall design and introduce new courses, modify or re-design existing courses and replace any existing courses with new/modified courses to facilitate better exposure and training for the students.
- 8.2. The syllabus of a programme shall contain programme objectives and programme outcome.
- 8.3. The syllabus of a course shall contain the title of the course, course objectives, course outcome, contact hours, the number of credits, reference materials and model questions.
- 8.4. Each course shall have an alpha numeric code which includes abbreviation of the course in two letters, the semester number, course code and the serial number of the course.
- 8.5. Every programme conducted under Credit Semester System shall be monitored by the Academic Council.

## **9. REGISTRATION**

- 9.1. A student who registers his/her name for the external examination for a semester will be eligible for promotion to the next semester.
- 9.2. A student who has completed the entire curriculum requirement, but could not register for the semester examination can register notionally, for getting eligibility for promotion to the next semester.
- 9.3. A student may be permitted to complete the programme, on valid reasons, within a period of twelve (12) continuous semesters from the date of commencement of the first semester of the programme.
- 9.4. The minimum strength of students for open courses is 15 and the maximum is 75 per batch.
- 9.5. Each student shall register for the open courses in the prescribed registration form in consultation with the faculty mentor during fourth semester. Faculty mentor shall permit registration on the basis of the preferences of the student and availability of seats.

## **10. ADMISSION**

- 10.1. The admission to all UG programmes shall be as per the rules and regulations of the College/University.
- 10.2. The eligibility criteria for admission shall be as announced by the College/University from time to time.
- 10.3. Separate rank lists shall be drawn up for seats under reservation quota as per the existing rules.
- 10.4. There shall be an academic and examination calendar prepared by the College for the conduct of the programmes.



## **11. MARK CUM GRADE CARD**

11.1. The College under its seal shall issue to the students, a Mark cum Grade Card on completion of each semester, which shall contain the following information.

- i. Name of the Student
- ii. Register Number
- iii. Photo of the student
- iv. Degree
- v. Programme
- vi. Semester and Name of the Examination
- vii. Month and Year of Examination
- viii. Stream
- ix. Course Code, Title and Credits of each course opted in the semester
- x. Marks for ISA, ESA, Total Marks (ISA + ESA), Maximum Marks, Letter Grade, Grade Point (GP), Credit Point (CP) and Institution Average in each course opted in the semester
- xi. Total Credits, Marks Awarded, Credit Point, SGPA and Letter Grade in the semester
- xii. Weighted Average Score
- xiii. Result
- xiv. Credits/Grade of Extra Credit and Audit Courses

11.2. The final Mark cum Grade Card issued at the end of the final semester shall contain the details of all courses taken during the entire programme including those taken over and above the prescribed minimum credits for obtaining the degree. The final Mark Cum Grade Card shall show the CGPA and the overall letter grade of a student for the entire programme.

11.3. A separate grade card shall be issued at the end of the final semester showing the extra credit and audit courses attended by the student, grade and credits acquired.

## **12. AWARD OF DEGREE**

The successful completion of all courses other than extra credit and audit courses with 'D' grade shall be the minimum requirement for the award of the degree.

## **13. MONITORING COMMITTEE**

There shall be a Monitoring Committee constituted by the Principal to monitor the internal evaluation conducted by the College. The Course Teacher, Faculty Mentor, and the College Coordinator shall keep all the records of the continuous evaluation, for at least a period of two years, for verification.

## **14. GRIEVANCE REDRESS MECHANISM**

14.1. In order to address the grievance of students regarding ISA, a two-level grievance redress mechanism is envisaged.

14.2. A student can approach the upper level only if grievance is not addressed at the lower level.

14.3. Department level: The Principal shall form a Grievance Redress Committee in each Department comprising of course teacher and one senior teacher as members and the Head of the Department as Chairman. The Committee shall address all grievances relating to the internal assessment of the students.

14.4. College level: There shall be a College level Grievance Redress Committee comprising of Faculty Mentor, two senior teachers and two staff council members (one shall be an elected member) and the Principal as Chairman. The Committee shall address all grievances relating to the internal assessment of the students.



## **15. TRANSITORY PROVISION**

Notwithstanding anything contained in these regulations, the Principal shall, for a period of three years from the date of coming into force of these regulations, have the power to provide by order that these regulations shall be applied to any programme with such modifications as may be necessary.



## REGULATIONS FOR ADD ON COURSES FOR UNDERGRADUATE PROGRAMMES

### 1. DEFINITIONS

- 1.1 'Add On Course General Coordinator' is a senior teacher nominated by the Principal to coordinate and monitor the Add On courses conducted by various departments.
- 1.2 'Add On Course Coordinator' is a teacher nominated by a Department Council to coordinate the evaluation and other academic activities of the Add On Course undertaken in the Department.

### 2. COURSE STRUCTURE

- 2.1 Add On Course shall be completed outside the regular teaching hours of the undergraduate programmes and shall be completed within the first four semesters of the programme.
- 2.2 The credit will be awarded only if the student get D grade (35% marks) and above.
- 2.3 A student can earn any number of extra credits according to his/her choice.
- 2.4 The minimum credits for an Add On Course shall be two (2).

### 3. EVALUATIONS

The evaluation of each course shall be done internally and contain two parts.

- i. Continuous evaluation
- ii. Final evaluation

Both continuous evaluation and final evaluation shall be carried out using indirect grading. The marks for continuous evaluation is twenty (20) and that of final evaluation is eighty (80).

#### **Continuous evaluation**

The components of the continuous evaluation and their marks are as below.

#### **For all courses without practical**

There are two components for continuous evaluation, which include attendance and assignment. All the components of the continuous evaluation are mandatory.

Components	Marks
Attendance	10
Assignment	10
<b>Total</b>	<b>20</b>

#### **Marks for attendance**

% of Attendance	Marks
90 and above	10
85 - 89	8
80 – 84	6
76 – 79	4
75	2

(Decimals shall be rounded mathematically to the nearest whole number)

#### **For all courses with practical**

The components for continuous evaluation of courses with practical are given below.

Components	Marks
Attendance	10
Lab involvement	10
<b>Total</b>	<b>20</b>



### Marks for attendance

% of Attendance	Marks
90 and above	10
85 - 89	8
80 – 84	6
76 – 79	4
75	2

(Decimals shall be rounded mathematically to the nearest whole number)

### Assignments

At least one assignment shall be submitted for each course.

## 4. FINAL EVALUATION

The final evaluation of theory and practical courses shall be conducted by the College/Department. It can be eighty marks written examination or eighty marks project/practical examination or eighty marks written and project/practical examination combined, as decided by the Board of Studies.

- 4.1 The question paper shall be strictly on the basis of model question paper set by Board of Studies.
- 4.2 A question paper may contain objective type, short answer type/annotation, short essay type questions/problems and long essay type questions.
- 4.3 The duration of written examination shall be decided by the respective Board of Studies and the duration of the practical examination shall be decided by the concerned course coordinator.
- 4.4 Practical examination shall be conducted by one internal examiner.
- 4.5 For all courses (theory and practical) an indirect grading system based on a seven (7) point scale according to the percentage of marks (ISA + ESA) is used to evaluate the performance of the student in that course. The percentage shall be rounded mathematically to the nearest whole number.

Percentage of Marks	Grade	Performance
95 and above	S	Outstanding
85 to below 95	A+	Excellent
75 to below 85	A	Very Good
65 to below 75	B+	Good
55 to below 65	B	Above Average
45 to below 55	C	Satisfactory
35 to below 45	D	Pass
Below 35	F	Failure

- 4.6 A separate minimum of 30% marks each for internal and external (for both theory and practical) and aggregate minimum of 35% are required for a pass in a course.

## 5. ATTENDANCE

The minimum requirement of aggregate attendance for appearing the final evaluation shall be 75%.

## 6. BOARD OF STUDIES AND COURSES

- 6.1 The Board of Studies concerned shall design the Add On Course offered by the department. The Board shall design and introduce new Add On Course, modify or redesign existing Add On



Course and replace any existing Add On course with new/modified Add On course to facilitate better exposure and training for the students.

- 6.2 The syllabus of an Add On course shall also include the title of the course, contact hours, the number of credits, reference materials and question paper pattern.
- 6.3 Each course shall have an alpha numeric code which includes programme code, abbreviation of the course in two letters, course code and serial number of the course
- 6.4 The Add On courses conducted under Credit Semester System shall be monitored by the Academic Council.
- 6.5 For redressing the complaints in connection with the conduct of Add On course, students shall approach the Grievance Redress Committee functioning in the college.



## **REGULATIONS FOR CERTIFICATE COURSE IN VALUE EDUCATION FOR UNDERGRADUATE PROGRAMMES**

Value Education is a compulsory extra credit course for all the students admitted to the undergraduate programmes.

**i. Duration**

The duration of the course shall be three academic years (six semesters) spanning 60 hrs. There shall be minimum 20 hours in an academic year.

**ii. Evaluation**

The evaluation of each course shall contain two parts.

- i. Continuous evaluation
- ii. Final evaluation

There shall be a maximum of forty (40) marks for external assessment and ten (10) marks for internal assessment.

**Continuous Evaluation**

**Assignment**

The students are supposed to submit at least one assignment in every year and five (5) marks will be given for a submitted assignment

**Attendance**

The minimum requirement of aggregate attendance during a semester for appearing the end final examination shall be 75%.

**Marks for attendance**

Maximum of five (5) marks will be given for attendance as follows.

<b>% of Attendance</b>	<b>Marks</b>
90 and above	5
85-89	4
80-84	3
76-79	2
75	1

(Decimals shall be rounded off to the next higher whole number)

**Final evaluation**

The final examination shall be conducted by the course coordinator. The final assessment examination shall be conducted at the end of every year. There shall be an annual written examination of one and a half hours (1½) duration. The question paper shall be strictly on the basis of model question paper set by Expert Committee. A question paper consists of short answer type, short essay type and long essay type questions.

A separate minimum of 30% marks each for internal and external assessment (continuous and final evaluation) and aggregate minimum of 35% are required for a pass in a course.

**iii. Grading**

The total marks of the course shall be one hundred and fifty (150). The grading of the course is as follows:



<b>Percentage of Marks</b>	<b>Grade</b>	<b>Performance</b>
95 and above	S	Outstanding
85 to below 95	A+	Excellent
75 to below 85	A	Very Good
65 to below 75	B+	Good
55 to below 65	B	Above Average
45 to below 55	C	Satisfactory
35 to below 45	D	Pass
Below 35	F	Failure

iv. **Award of certificate**

The course is envisaged with three levels in three academic years. There shall be examination in every year. If a student does not acquire minimum marks he/she can continue with further levels. But he/ she shall be eligible to get certificate only after completing all the levels successfully. The certificate will be issued after completing all the levels with minimum grade D for the pass. On successful completion of the course, grade card shall be issued to the students indicating the grade. The college issues the certificate on value education to all the undergraduate students who successfully complete the course. The course shall be completed during the tenure of the programme.



## **REGULATIONS FOR COURSE ON BASIC LIFE SUPPORT SYSTEM AND DISASTER MANAGEMENT (BLS & DM)**

- i. The course on BLS & DM shall be conducted by a nodal centre created in the college.
- ii. The nodal centre shall include at least one teacher from each department. A teacher shall be nominated as the Director of BLS & DM.
- iii. The team of teachers under BLS & DM shall function as the trainers for BLS & DM.
- iv. The team of teachers under BLS & DM shall be given intensive training on Basic Life Support System and Disaster Management and the team shall be equipped with adequate numbers of mannequins and kits for imparting the training to students.
- v. Each student shall under go five (5) hours of hands on training in BLS & DM organised by the Centre for BLS & DM.
- vi. The training sessions shall be organised on weekends/holidays/vacation during the first semester of the programme.
- vii. After the completion of the training, the skills acquired shall be evaluated using an online test and grades shall be awarded.
- viii. Nodal centre for BLS & DM shall conduct online test and publish the results.
- ix. The grading of the course is as follows:

<b>Percentage of Marks</b>	<b>Grade</b>	<b>Performance</b>
95 and above	S	Outstanding
85 to below 95	A+	Excellent
75 to below 85	A	Very Good
65 to below 75	B+	Good
55 to below 65	B	Above Average
45 to below 55	C	Satisfactory
35 to below 45	D	Pass
Below 35	F	Failure

- x. Students who could not complete the requirements of the BLS & DM training shall appear for the same along with the next batch. There shall be two redo opportunity.
- xi. For redressing the complaints in connection with the conduct of BLS & DM students shall approach the Grievance Redress Committee functioning in the college.



## REGULATIONS FOR SOCIAL AWARENESS PROGRAMME (SAP)

- i. Social Awareness Programme shall be conducted by a nodal centre created in the college.
- ii. The nodal centre shall include at least one teacher from each department. A teacher shall be nominated as the Director of the SAP.
- iii. The centre shall identify the areas where the students can serve the society through the SAP.
- iv. During the first semester itself, the centre for SAP shall organise programmes to sensitize the students about the significance and relevance of SAP and publish a list of different areas where they can work as volunteers. Students shall register their preferences (three) with the centre for SAP. The centre shall allot students to various areas based on their preference. For the preparation of the allotment list, the marks obtained in the higher secondary examination shall also be used as a criterion. Centre for SAP shall take the help of the Head of the concerned department and the mentor(s) of the concerned batch at the time of finalization of the allotment list.
- v. Students shall carry out the voluntary work allotted to them after the regular class hours/weekends/holidays falling in the second semester or the summer vacation following the second semester.
- vi. Evaluation of the SAP activity shall be based on the hours of work put in by a student. A minimum of 50 hours of social work (corresponding to 50 marks) is required for the successful completion of SAP. Every additional work beyond the minimum 50 hours shall fetch five (5) marks per hour. Maximum marks shall be 100. Students who donate blood during the second semester shall be given 10 marks upon the production of the certificate from the medical officer. However, Marks earned through blood donation shall not be counted for a pass in the programme. Mark for blood donation shall be awarded only once during the SAP.
- vii. Upon completion of SAP, the marks earned and the grades awarded shall be published by the Director of SAP. The grading is as follows:

Percentage of Marks	Grade	Performance
95 and above	S	Outstanding
85 to below 95	A+	Excellent
75 to below 85	A	Very Good
65 to below 75	B+	Good
55 to below 65	B	Above Average
45 to below 55	C	Satisfactory
35 to below 45	D	Pass
Below 35	F	Failure

- viii. Two credits shall be awarded to students who complete the requirements of SAP.
- ix. Students who could not complete the requirements of the SAP shall appear for the same with the next batch. There shall be two redo opportunity.
- x. For redressing the complaints regarding allotment, harassment at the place of work, and the marks and grades awarded students shall approach the Grievance Redress Committee functioning in the college.
- xi. Director of SAP has the right to exclude students who are physically handicapped from SAP.



## **REGULATIONS FOR INTERNSHIP/SKILL TRAINING PROGRAMME**

- i. Every UG student shall undergo an internship for a minimum period of five days (25 hours) at a centre identified by the concerned department. In the case of disciplines where internship opportunities are scanty (eg. Mathematics) special skill training programmes with duration of five days (25 hours) shall be organised.
- ii. Each department shall identify a teacher in charge for internship/skill training programme.
- iii. The department shall select institutions for internship/organising skill training programme.
- iv. Internship/skill training programme shall be carried out preferably during the summer vacation following the fourth semester or during the Christmas vacation falling in the fourth semester or holidays falling in the semester.
- v. At the end of the stipulated period of internship each student shall produce an internship completion cum attendance certificate and an illustrated report of the training he/she has undergone, duly certified by the tutor and Head of the institution where the internship has been undertaken.
- vi. Students undergoing skill training programme shall submit a training completion cum attendance certificate and a report of the training he/she has undergone, duly certified by the trainer, teacher co-ordinator of the programme from the concerned department and the head of the department concerned.
- vii. Upon receipt of the internship completion cum attendance certificate and illustrated report of the training or a training completion cum attendance certificate and a report of the training, the teacher in charge of internship/skill training programme shall prepare a list of students who have completed the internship/skill training programme and a list of students who failed to complete the programme. Head of the department shall verify the lists and forward the lists to the Controller of Examinations.
- viii. Students who could not complete the requirements of the internship/skill training programme shall appear for the same with the next batch. There shall be only one redo opportunity.



## REGULATIONS FOR FINISHING SCHOOL

- i. The training to help students develop their soft skills and interview skills, 'the finishing school', shall be coordinated by a nodal centre.
- ii. The nodal centre shall include at least one teacher from each department. A teacher shall be nominated as the Director of the nodal centre.
- iii. The training shall impart soft skills comprising of language skills, personal presentation and grooming, resume preparation, group discussion techniques, and interview skills among the undergraduate students.
- iv. This course shall be conducted during the fifth semester for all the undergraduate students.
- v. There will be a total of 20 contact hours which shall be handled by a team of professional members/faculty. In addition, a one-day outbound training session by a team of professional trainers that touches on the aspects of creativity, problem solving and team building shall also be organized.
- vi. The students shall be assessed and grades shall be awarded based on the components as shown below.

Component	Marks
Attendance	5
Class Test	10
Assignments	10
Group discussion	10
Interview	15
<b>Total</b>	<b>50</b>

- vii. The grading of the course is as follows:

Percentage of Marks	Grade	Performance
95 and above	S	Outstanding
85 to below 95	A+	Excellent
75 to below 85	A	Very Good
65 to below 75	B+	Good
55 to below 65	B	Above Average
45 to below 55	C	Satisfactory
35 to below 45	D	Pass
Below 35	F	Failure

- viii. For redressing the complaints in connection with the conduct of finishing school students shall approach the Grievance Redress Committee.



### **VIRTUAL LAB EXPERIMENTS/MOOC COURSES**

- i. There shall be a Nodal officer and a team of teachers to coordinate the logistics for conducting Virtual Lab experiments and MOOC courses and to authenticate the claims of the students regarding the successful completion of the Virtual Lab experiments and or MOOC courses.
- ii. Students who are desirous to do Virtual Lab experiments and or MOOC courses shall register with the Nodal officer at the beginning of the experiment session/MOOC course. Students also shall submit proof of successful completion of the same to the Nodal officer.
- iii. Upon receipt of valid proof, the nodal officer shall recommend, to the Controller of Examinations, the award of extra credits. In the case of Virtual Lab experiments, 36 hours of virtual experimentation shall equal one credit and in the case of MOOC courses 18 hours of course work shall equal one credit.
- iv. College shall arrange infrastructure for taking up Virtual Lab experiments and/or MOOC courses.



## Model Mark cum Grade Card



### MARK CUM GRADE CARD

Date:

Name of the Candidate :  
 Permanent Register Number (PRN) :  
 Degree :  
 Programme :  
 Stream :  
 Name of Examination :



Course Code	Course Title	Credits (C)	Marks				Grade Awarded (G)	Grade Point (GP)	Credit Point (CP)	Institution Average	Result		
			ISA		ESA							Total	
			Awarded	Maximum	Awarded	Maximum						Awarded	Maximum
	Common Course I												
	Common Course II												
	Core Course												
	Total Weighted Average Score												
	Semester Result SGPA												
	***End of Statement***												

Entered by:

Verified by:

Controller of Examinations

Principal



# St Berchmans College

Founded 1922

**AUTONOMOUS** College with Potential for Excellence | Reaccredited by NAAC with A Grade

Affiliated to Mahatma Gandhi University, Kottayam, Kerala

Changanassery, Kottayam, Kerala, India - 686101, Tel: 91-481-2420025, 9961231314

E-mail: [sbc@sbccollege.org](mailto:sbc@sbccollege.org) Web: [www.sbccollege.ac.in](http://www.sbccollege.ac.in)

## CONSOLIDATED MARK CUM GRADE CARD



Name of the Candidate :  
 Permanent Register Number (PRN) :  
 Degree :  
 Programme :  
 Stream :  
 Date :

Course Code	Course Title	Credits (C)	Marks				Grade Awarded (G)	Grade Point (GP)	Credit Point (CP)	Institution Average	Result		
			ISA		ESA							Total	
			Awarded	Maximum	Awarded	Maximum						Awarded	Maximum
<b>SEMESTER I</b>													
	Common Course I												
	Common Course II												
	Core Course												



<b>SEMESTER II</b>													
	<b>Common Course I</b>												
	<b>Common Course II</b>												
	<b>Core Course</b>												
<b>SEMESTER III</b>													
	<b>Common Course I</b>												
	<b>Core Course</b>												
<b>SEMESTER IV</b>													
	<b>Common Course I</b>												
	<b>Core Course</b>												
<b>SEMESTER V</b>													
	<b>Core Course</b>												
	<b>Open Course</b>												
<b>SEMESTER VI</b>													
	<b>Core Course</b>												
	<b>Project</b>												



### SEMESTER RESULTS

Semester	Marks Awarded	Maximum Marks	Credits	SGPA	Grade	Month & Year of Passing	Result
I							
II							
III							
IV							
V							
VI							

### PROGRAMME PART RESULTS

Programme Part	Marks Awarded	Maximum Marks	Credits	CGPA	Grade
Common Course I: Common Course II: Core Course:					
Open Course:					
<b>Total</b>					

### FINAL RESULT

CUMULATIVE GRADE POINT AVERAGE (CGPA) =

GRADE =

\* Separate grade card is issued for Audit and Extra Credit courses.

\*\* Grace Mark awarded.

Entered by:

Verified by:

Controller of Examinations

Principal



## Reverse side of the Mark cum Grade Card (COMMON FOR ALL SEMESTERS)

### Description of the Evaluation Process

#### Grade and Grade Point

The evaluation of each course comprises of internal and external components in the ratio 1:4 for all Courses. Grades and Grade Points are given on a seven (7) point scale based on the percentage of Total Marks (ISA + ESA) as given in Table 1. Decimals are corrected to the nearest whole number.

Percentage of Marks	Grade	Performance	Grade Point
95 and above	S	Outstanding	10
85 to below 95	A+	Excellent	9
75 to below 85	A	Very Good	8
65 to below 75	B+	Good	7
55 to below 65	B	Above Average	6
45 to below 55	C	Satisfactory	5
35 to below 45	D	Pass	4
Below 35	F	Failure	0

Table 1

#### Credit Point and Grade Point Average

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

$$CP = C \times GP$$

where C is the Credit and GP is the Grade Point Grade Point Average of a Semester (SGPA) or Cumulative Grade Point Average (CGPA) for a Programme is calculated using the formula

$$SGPA \text{ or } CGPA = TCP/TC$$

where TCP is the Total Credit Point for the semester/programme and TC is the Total Credit for the semester/programme

GPA shall be rounded off to two decimal places.

Grades for the different Semesters and overall Programme are given based on the corresponding GPA, as shown in Table 2.

GPA	Grade	Performance
9.5 and above	S	Outstanding
8.5 to below 9.5	A+	Excellent
7.5 to below 8.5	A	Very Good
6.5 to below 7.5	B+	Good
5.5 to below 6.5	B	Above Average
4.5 to below 5.5	C	Satisfactory
3.5 to below 4.5	D	Pass
Below 3.5	F	Failure

Table 2

The percentage of marks is calculated using the formula;

$$\% \text{ Marks} = \left( \frac{\text{total marks obtained}}{\text{maximum marks}} \right) \times 100$$

Weighted Average Score (WAS) is the score obtained by dividing sum of the products of marks secured and credit of each course by the total credits of that semester/programme and shall be rounded off to two decimal places.

Note: Course title followed by (P) stands for practical course. A separate minimum of 30% marks each for internal and external assessments (for both theory and practical) and an aggregate minimum of 35% marks is required for a pass in each course. For a pass in a programme, a separate minimum of Grade D for all the individual courses and an overall Grade D or above are mandatory. If a candidate secures Grade F for any one of the courses offered in a Semester/Programme, only Grade F will be awarded for that Semester/Programme until the candidate improves this to Grade D or above within the permitted period.



## PROGRAMME STRUCTURE

### Finance and Taxation

#### Semester I

Sl. No.	Course Title	Hours/Week	Credit	Marks
1	Common Course I	5	4	100
2	Common Course II	4	4	100
3	Core Course	4	3	100
4	Core Course	4	3	100
5	Core Course	4	3	100
6	Common Core I	4	4	100
	<b>Total</b>	<b>25</b>	<b>21</b>	<b>600</b>

#### Semester II

Sl. No.	Course Title	Hours/Week	Credit	Marks
1	Common Course I	5	4	100
2	Common Course II	4	4	100
3	Core Course	4	3	100
4	Core Course	4	3	100
5	Core Course	4	3	100
6	Common Core I	4	4	100
	<b>Total</b>	<b>25</b>	<b>21</b>	<b>600</b>

#### Semester III

Sl. No.	Course Title	Hours/Week	Credit	Marks
1	Common Course I	3	3	100
2	Core Course	5	4	100
3	Core Course	5	4	100
4	Core Course	3	2	100
5	Core Course	4	4	100
6	Optional Course I	5	4	100
	<b>Total</b>	<b>25</b>	<b>21</b>	<b>600</b>



### Semester IV

Sl. No.	Course Title	Hours/Week	Credit	Marks
1	Common Course I	3	3	100
2	Core Course	5	4	100
3	Core Course	5	4	100
4	Core Course	3	2	100
5	Core Course	4	4	100
6	Optional Course II	5	4	100
	<b>Total</b>	<b>25</b>	<b>21</b>	<b>600</b>

### Semester V

Sl. No.	Course Title	Hours/Week	Credit	Marks
1	Core Course	5	4	100
2	Core Course	5	4	100
3	Core Course	6	4	100
4	Optional Course III	6	3	100
5	Open Course	3	3	100
	<b>Total</b>	<b>25</b>	<b>18</b>	<b>500</b>

### Semester VI

Sl. No.	Course Title	Hours/Week	Credit	Marks
1	Core Course	5	4	100
2	Core Course	5	3	100
3	Core Course	5	3	100
4	Core Course	5	4	100
5	Optional Course IV	5	3	100
6	Project and Viva	-	1	100
	<b>Total</b>	<b>25</b>	<b>18</b>	<b>600</b>
	<b>Grand Total</b>	<b>-</b>	<b>120</b>	<b>3500</b>



## Computer Applications

### Semester I

Sl. No.	Course Title	Hours/Week	Credit	Marks
1	Common Course I	5	4	100
2	Common Course II	4	4	100
3	Core Course	4	3	100
4	Core Course	4	3	100
5	Core Course	4	3	100
6	Common Core I	4	4	100
	<b>Total</b>	<b>25</b>	<b>21</b>	<b>600</b>

### Semester II

Sl. No.	Course Title	Hours/Week	Credit	Marks
1	Common Course I	5	4	100
2	Common Course II	4	4	100
3	Core Course	4	3	100
4	Core Course	4	3	100
5	Core Course	4	3	100
6	Common Core I	4	4	100
	<b>Total</b>	<b>25</b>	<b>21</b>	<b>600</b>

### Semester III

Sl. No.	Course Title	Hours/Week	Credit	Marks
1	Common Course I	3	3	100
2	Core Course	5	4	100
3	Core Course	5	4	100
4	Core Course	3	2	100
5	Core Course	4	4	100
6	Optional Course I	3	3	75
7	Optional Course Practical	2	Evaluation in Semester IV	
	<b>Total</b>	<b>25</b>	<b>20</b>	<b>575</b>



### Semester IV

Sl. No.	Course Title	Hours/Week	Credit	Marks
1	Common Course I	3	3	100
2	Core Course	5	4	100
3	Core Course	5	4	100
4	Core Course	3	2	100
5	Core Course	4	4	100
6	Optional Course II	3	3	75
7	Optional Course Practical	2	2	50
	<b>Total</b>	<b>25</b>	<b>22</b>	<b>625</b>

### Semester V

Sl. No.	Course Title	Hours/Week	Credit	Marks
1	Core Course	5	4	100
2	Core Course	5	4	100
3	Core Course	6	4	100
4	Optional Course III	3	2	75
5	Optional Course Practical	3	Evaluation in Semester VI	
6	Open Course	3	3	100
	<b>Total</b>	<b>25</b>	<b>17</b>	<b>475</b>

### Semester VI

Sl. No.	Course Title	Hours/Week	Credit	Marks
1	Core Course	5	4	100
2	Core Course	5	3	100
3	Core Course	5	3	100
4	Core Course	5	4	100
5	Optional Course IV	3	2	75
6	Optional Course Practical	2	2	50
7	Project and Viva	-	1	100
	<b>Total</b>	<b>25</b>	<b>19</b>	<b>625</b>
	<b>Grand Total</b>	<b>-</b>	<b>120</b>	<b>3500</b>



## OUTLINE OF CORECOURSES

Course Code	Course Title	Hours /Week	Total Hours	Credit	ISA	ESA	Total
<b>Semester I</b>							
BBCM101	Statistics for Commerce	4	72	3	20	80	100
BBCM102	Banking Theory and Practice	4	72	3	20	80	100
BBCM103	Fundamentals of Business Law	4	72	3	20	80	100
BBCM104	Marketing Management	4	72	4	20	80	100
<b>Semester II</b>							
BBCM205	Quantitative Techniques	4	72	3	20	80	100
BBCM206	Principles of Business Management	4	72	3	20	80	100
BBCM207	Fundamentals of Corporate Regulations	4	72	3	20	80	100
BBCM208	Partnership Accounting	4	72	4	20	80	100
<b>Semester III</b>							
BBCM309	Integrated Marketing Communication	5	90	4	20	80	100
BBCM310	Financial Accounting	5	90	4	20	80	100
BBCM311	Economic Regulations	3	54	2	20	80	100
BBCM312	E-Commerce	4	72	4	20	80	100
BBCM313	Financial Management (F&T - <b>Optional 1</b> )	5	90	4	20	80	100
BBCM314	Advanced Excel (CA - <b>Optional 1</b> )	3	54	3	15	60	75
	Advanced Excel (CA - <b>Optional 1 Practical</b> )	2	36	Evaluation in Semester IV			
<b>Semester IV</b>							
BBCM415	Capital Market	5	90	4	20	80	100
BBCM416	Corporate Accounting	5	90	4	20	80	100
BBCM417	Financial Services	3	54	2	20	80	100
BBCM418	Entrepreneurship Development and Project Management	4	72	4	20	80	100
BBCM419	Goods and Services Tax (F&T - <b>Optional 2</b> )	5	90	4	20	80	100
BBCM420	Computerized Accounting - I (CA - <b>Optional 2</b> )	3	54	3	15	60	75
BBCM4P01	Advanced Excel and Computerized Accounting - I (CA - <b>Optional 2 Practical</b> )	2	36	2	10	40	50
<b>Semester V</b>							
BBCM521	Cost Accounting	5	90	4	20	80	100
BBCM522	Environment and Human Rights	5	90	4	20	80	100
BBCM523	Advanced Financial Accounting	6	108	4	20	80	100



BBCM524	Income Tax Law and Practice (F&T - Optional 3)	6	108	3	20	80	100
BBCM525	Computerized Accounting – II (CA - Optional 3)	3	54	2	15	60	75
	Computerized Accounting – II (CA – Practical)	3	54	Evaluation in Semester VI			
<b>Semester VI</b>							
BBCM626	Applied Cost Accounting	5	90	4	20	80	100
BBCM627	Principles of Business Decisions	5	90	3	20	80	100
BBCM628	Auditing	5	90	3	20	80	100
BBCM629	Management Accounting	5	90	4	20	80	100
BBCM630	Income Tax Assessment and Procedure (F&T - Optional 4)	5	90	3	20	80	100
BBCM631	Data Base Management System (CA - Optional 4)	3	54	2	15	60	75
BBCM6P02	Computerized Accounting - II and Data Base Management System (CA – Practical)	2	36	2	10	40	50
BBCMP6PJ	Project and Viva	-	-	1	-	100	100

### OPEN COURSE

Course Code	Course Title	Hours /Week	Total Hours	Credit	ISA	ESA	Total
BOCM501	Fundamentals of Accounting	3	54	3	20	80	100

### ADD ON COURSE

Course Code	Course Title	Total Hours	Credit	ISA	ESA	Total
BCMEX01	Foundation to Tally ERP-9	72	4			



# SEMESTER I

## BBCM101: STATISTICS FOR COMMERCE

72 Hours

3 Credit

### Course objective

- a. To learn basic statistical tools to summarize and analyses quantitative information for decision making.
- b. To develop critical and analytic thinking skills.
- c. To be able to effectively conduct research

**Course outcome:** The successful completion of this course will impart the basic data analysis skills to the students. This will enable students to model business problems and analyses them with the help of fundamental statistical and theoretical backgrounds.

<b>Module 1</b>	<b>Business Statistics:</b> Introduction-Meaning and Definition-Functions of Statistics- Importance of Statistics-limitations of Statistics-Distrust of Statistics.	5 Hours
<b>Module 2</b>	<b>Measures of Central Tendency:</b> a) Mathematical averages including arithmetic mean, geometric mean and harmonic mean. b) Positional <b>Averages-Median, Quartiles, Deciles, Percentiles and Mode</b>	20 Hours
<b>Module 3</b>	<b>Measures of Dispersion:</b> Concept- Absolute and relative Measure-Range-Inter quartile range-Quartile Deviation-Mean Deviation-Standard Deviation- Merits and Demerits-Relevance and applications in Business- Co-efficient of variation.	20 Hours
<b>Module 4</b>	<b>Skewness, Moments and Kurtosis:</b> Skewness- Karl Pearsons and Bowleys co-efficient- -Moments (Central Moments only) – Skewness based on moments- Kurtosis based on moments	15 Hours
<b>Module 5</b>	<b>Index Numbers:</b> Meaning- Importance - Characteristics and <b>uses of Index Numbers- Price Index- Quantity index-Value based index numbers- Methods of constructing index numbers- - Test of consistency-</b> Base shifting, splicing and deflating - Problems in construction of index numbers. Construction of consumer price indices. Important share price indices including BSE SENSEX and NSE NIFTY	12 Hours

**Reference:**

1. Statistics for Management, Levin, Richard and David S. Rubin- Prentice Hall of India.
2. Statistical Methods, Gupta S P -Sultan Chand and Sons, New Delhi.
3. Fundamentals of Statistics, Gupta, S.C. Himalaya Publishing House.
4. Fundamentals of Statistics, Elhance D N- Kitab Mahal Publications
7. Fundamentals of Business Statistics, Sharma J K - Pearson Education India
8. Business Statistics, Sharma J K - Pearson Education India.



## BBCM102: BANKING THEORY AND PRACTICE

72 Hours 3 Credit

### Course objectives:

- To learn the fundamentals of banking in general.
- To familiarize with the new concepts in the Indian banking system.

**Course outcome:** On successful completion the student will be able to inculcate sound and effective knowledge about banking system in India and to familiarize students to handle modern banking transaction system in the financial services

<b>Module 1</b>	<b>Introduction-Origin and Evolution of Banks</b> - Meaning and definition of banking- -Structure of Indian Banking system- Classification of banks- <b>Functions of commercial banks : Primary and Secondary functions (Conventional and innovative functions) -Credit creation.</b>	10 Hours
<b>Module 2</b>	<b>Social Banking Initiatives in Indian Banking-</b> Nationalization of Banks and its objectives-Social Banking: Lead bank scheme, Service Area Approach, Village Adoption Scheme, DRI Scheme, Priority Sector Lending- Rural banking: Institutional arrangement for Rural Financing and their functions: NABARD, RRBs, LDBs, Co-operative banks- Financial inclusion: financial inclusion Delivery models- Pradhan Mantri Jan DhanYojana	25 Hours
<b>Module 3</b>	<b>Policy Reforms and Innovations in Indian Banking-</b> Banking sector reforms: Narasimham Committee Report I and II – Prudential norms: Capital Adequacy norms – Classification of Assets and Provisioning, - NPA - Causes and Remedial Measures – Banking Ombudsmen Scheme. Technology driven developments - ATM, Debit cards, Credit cards, Mobile banking, Internet banking, CORE banking- EFT: NEFT, RTGS,- Cheque Truncation System- Clearing House.- Modern trends in Banking-E wallet, UPI, IMPS	17 Hours
<b>Module 4</b>	<b>Central Banking and Monetary Policy-</b> Evolution- Definition- Functions- Reserve Bank of India- Organisation and management- Functions- Monetary policy- Regulatory measures: Bank rate, CRR, SLR, Liquidity Adjustment Facility(LAF), Repo and Reverse Repo, Marginal Standing Facility (MSF).	10 Hours



<b>Module 5</b>	<b>Banker and Customer-Meaning and Definition-Relationship- General and special relationship - Rights and Obligations- Cheque crossing and endorsement.</b>	10 Hours
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**Reference:**

1. Banking Theory Law and Practice by Gordon & Natarajan - Himalaya Publishing House
2. Banking Law and Practice in India by Tandon M.L- Indian Law House
3. Banking Law and Practice by Maheshwari. S.N.:- Vikas Publication
4. Banking Theory Law and Practice by Shekar. K.C- Vikas Publication.



## BBCM103: FUNDAMENTALS OF BUSINESS LAW

72 Hours 3 Credit

**Course objectives:** This course provides a general understanding of the regulatory environment in India which a business man necessarily should know.

**Course outcomes:** After the successful completion of the course, the students will have the knowledge of law relevant to business contracts and also provide an insight to the issues associated with law of agency and sale of goods Act

<b>Module 1</b>	<b>Law and Society:</b> Meaning of law- Branches of law- business law- Sources of business law in India- <b>business law and managers</b>	5 Hours
<b>Module 2</b>	<b>Law of Contracts:</b> <b>The Indian Contract Act, 1872</b> - Definition of contract -Nature of contract- Classifications- Essential elements-offer, acceptance, revocation, consideration, capacity, Free consent, legality of object and consideration, performance of contract, discharge of contract, breach of contract, remedies for breach of contract-wagering and Contingent contracts-Quasi contract.	25 Hours
<b>Module 3</b>	<b>Special Contracts:</b> Contract of Indemnity- Contract of Guarantee- Difference between a Contract of Indemnity and a Contract of Guarantee - <b>Kinds of Guarantee</b> - <b>Rights and Liabilities of Surety</b> - Discharge of Surety. Bailment- Essentials of Bailment-Kinds of bailment- <b>Rights and duties of Bailor and Bailee</b> - Finder of lost goods- Pledge- essentials of Pledge- <b>Rights and duties of Pawner and Pawnee.</b>	15 Hours
<b>Module 4</b>	<b>Law of Agency:</b> Essentials, kinds of agents, rights and duties of agent and principal, creation of agency, termination of agency	10 Hours
<b>Module 5</b>	<b>Sale of Goods Act, 1930:</b> Formation of contract of sale - Essentials of contract of Sale- Goods and their classification- Conditions and warranties- Transfer of property in Goods- Performance of contract of sale -Unpaid seller and his rights.	17 Hours

### References:

1. Business Law- V Balachandran, McGraw Hill Education (India) Private Limited
2. Business laws -Garg, Publisher: -Kalyani publishers, New Delhi
3. Elements of Mercantile Law -N.D.Kapoor, Sultan Chand & Sons, New Delhi 12
4. Mercantile Law: S. S. Gulshan, Publisher, Excel Books New Delhi



5. A Manual of Mercantile Law (Including Industrial Law) M.C. Shukla, S. Chand New Delhi
6. Relevant Bare Acts



## BBCM104: MARKETING MANAGEMENT

72 Hours 4 Credit

**Course objectives:** Learning the broader concepts of marketing and the elements in marketing mix

**Course outcome:** The successful completion of the course will help the student to

- a) Understand the principles and practices of marketing management
- b) Identify core concepts of marketing and the role of marketing in business and society
- c) Acquire ability to develop marketing strategies based on product, price, place and promotion objectives
- d) Acquire ability to analyze marketing problems and provide solutions based on a critical examination of marketing information.

<b>Module 1</b>	<b>Marketing Management:</b> Introduction-Definition of marketing and marketing management-Marketing concepts and functions- Marketing and selling- basics of marketing mix - Contemporary Developments and issues in marketing-relationship marketing and service marketing.	10 Hours
<b>Module 2</b>	<b>Micro and Macro Environments of Marketing:</b> Its impacts on marketing decisions- Market segmentation-Concept-Need- Basis-Market targeting-Market positioning-Understanding consumer Behaviour-Buying motives-Factors influencing consumer buying decisions.	17 Hours
<b>Module 3</b>	<b>Concept of Product: Product planning &amp; development-</b> product classification- Product line & mix decisions- Packaging and labelling-product support services- branding decisions- PLC and marketing implications- new product development -Branding-brand equity-Brand loyalty	15 Hours
<b>Module 4</b>	<b>Pricing Decisions and Strategies:</b> Factors affecting price determination- Procedure for setting prices- Pricing policies and strategies.	20 Hours
<b>Module 5</b>	<b>Physical Distribution Decisions:</b> Nature and importance of distribution channels; Types and functions of middlemen; Channel management selection- decisions; - Retailing and wholesaling; - Logistic and supply chain management	10 Hours

**Reference:**

1. Principles of Marketing- Philip Kotler. Pearson Penguin Longman
2. Fundamentals of Marketing- William J. Stanton. Tata McGraw-Hill.
3. Principles of Marketing- Ashok Jain. V K India Enterprises, New Delhi
4. Marketing management, Saxena, Rajan. Tata McGraw-Hill.
5. Marketing Management: Text and Cases Indian Context, Tapan K. Panda. Excel Books
6. Case studies in marketing - R Srinivasan, PHI.



## SEMESTER II

### BBCM205: QUANTITATIVE TECHNIQUES

72 Hours 3 Credit

**Course objectives:** To familiarize students with the use of advanced quantitative techniques in managerial decision making.

**Course outcome:** The successful completion of this course will impart the basic data analysis skills to the students. This will enable students to model business problems and analyse them with the help of fundamental statistical and theoretical backgrounds

<b>Module 1</b>	<b>Introduction to Data Collection:</b> Data types- primary & secondary- Quantitative and qualitative- Methods of data collection- Census and sample study. Sampling- Theories of sampling- Essential characteristics of a sample- <b>Methods of sampling</b> , Sampling and Non-sampling errors.	10 Hours
<b>Module 2</b>	<b>Introduction to Probability - Theory of Probability-</b> Basics of Permutation and combination- <b>Approaches to the calculation of probability-</b> Addition and multiplication laws of probability- Conditional probability - Bayes Theorem.	20 Hours
<b>Module 3</b>	<b>Association of Attributes-</b> Introduction- Notation and Terminology- Order of data- Consistence of Data- Methods of studying Association- Comparison of Actual and Observed frequencies, Proportion method, Yules coefficient of association, and Coefficient of Colligation.	15 Hours
<b>Module 4</b>	<b>Correlation and Regression Analysis-</b> Meaning of Correlation – Types of Correlation.-Causation and correlation.- Methods of studying Correlation; Scatter diagram, Pearson’s co-efficient of correlation- Probable and standard error. Rank Correlation Regression Analysis- Principle of least squares and regression lines. Regression equations and estimation. Standard Error of Estimates	15 Hours
<b>Module 5</b>	<b>Time Series Analysis</b> - Definition-Components of time series- Methods of determination of trend-Methods of moving average- Methods of least squares-Scope in business.	12 Hours

**Reference:**

1. Statistics for Management -Levin, Richard and David S. Rubin- Prentice Hall India.
2. Statistical Methods - Gupta S P -Sultan Chand and Sons, New Delhi.
3. Fundamentals of Statistics - Gupta, S.C- Himalaya Publishing House.
4. Fundamentals of Statistics -Elhance D N- Kitab Mahal Publications
5. Fundamentals of Business Statistics - Sharma J K - Pearson Education India
6. Basic Statistics - Agarawal B.L. -New Age International Publishers.
7. Business Statistics - Sharma J K Pearson Education India.



## BBCM206: PRINCIPLES OF BUSINESS MANAGEMENT

72 Hours 3 Credit

**Course objectives:** To learn the basics of managerial functions in a common business and non-business environment.

**Course outcomes:** Student will get an overall insight of managerial principles and sufficient knowledge and ability to take effective decisions in various situations

<b>Module 1</b>	<b>Introduction to Management:</b> definition- nature and scope-functions- principles -management as science- art- profession- managerial skills- role of manager	10 Hours
<b>Module 2</b>	<b>Approaches to the Study of Management:</b> classical approach-neo classical approach –modern management theory –system approach- quantitative approach-contingency approach-operational approach	25 Hours
<b>Module 3</b>	<b>Planning and Organizing:</b> Organisational Planning – nature – planning process –types of plans. Organization – formal and informal – forms of organization – Authority-delegation of authority- Responsibility- Centralisation and decentralisation	10 Hours
<b>Module 4</b>	<b>Staffing and Directing :</b> manpower planning – recruitment –sources of recruitment - selection – selection process – Placement and induction .Directing – elements of directing- communication – process of communication- classification of communication- motivation – theories of motivation –leadership – managerial grid by Blake and Mouton- Likert’s four systems –co ordination-meaning –importance – techniques for effective co ordination	20 Hours
<b>Module 5</b>	<b>Controlling:</b> meaning-process- controlling techniques	7 Hours

### Reference:

1. Principles of Management: Harold Koontz, Cyril O'Donnell Tata McGraw-Hill
2. Principles and Practice of Management. M. Prasad, Sultan Chand & Sons
3. Principles of Management, Bhatia R C, Sterling Publishers Pvt ltd
4. Principles of Management, Ramasamy T, Himalaya Publishing House.
5. Management Theory & Practice, Dr. Vandana Jain, International Book House.



## BBCM207: FUNDAMENTALS OF CORPORATE REGULATIONS

72 Hours 3 Credit

**Course objective:** To acquire knowledge about the administration and management of corporate form of business and to have exposure to corporate laws especially Indian Companies Act 1956 as amended up-to date.

**Course outcomes:** On successful completion of this course, students should be able to understand the formation, management, meetings and winding up of the companies

<b>Module 1</b>	<b>Introduction:</b> Company- Definition-Characteristics- Advantages and Disadvantages of incorporation- types of companies	5 Hours
<b>Module 2</b>	<b>Formation of a Company</b> – Promotion- Promoters-Functions of a promotor-Registration and Incorporation of companies - Stages in registration and incorporation of companies - important documents-Memorandum of Association-Articles of association- Prospectus-Types of prospectus-statement in lieu of prospectus-Deemed prospectus- Shelf Prospectus-Red herring prospectus- Abridged prospectus-liability for misstatement in prospectus Doctrine of ultravires- doctrine of indoor management-Doctrine of constructive notice-- Corporate veil-Lifting of corporate veil.	20 Hours
<b>Module 3</b>	<b>Administration and Management of a Company</b> -Directors- Managing Director -Appointment-Qualification and disqualification-KYC compliance -position of directors-powers and duties-Retirement-vacation of office-Liabilities of directors-Removal of directors. Shareholders – Structure of company management- Voting rights of shareholder-Key Managerial Personnel- Company Secretary- Qualification- Powers, Duties and role of Company Secretaries	20 Hours
<b>Module 4</b>	<b>Company Meetings</b> -Meetings-Kinds of meetings-essentials of valid meeting-Chairman-agenda- Minutes-Quorum-Motion-Types of motion-Proxy-poll-Modes of poll-Resolution-Types of resolution-Motion vs. Resolution	15 Hours
<b>Module 5</b>	<b>Winding up of Companies</b> - Modes of winding up -Compulsory winding up-Grounds and procedure-Liquidator-Duties and functions-Contributories-Voluntary winding up- Types-Winding up under the supervision of the court-Effects of winding up-Defunct companies.	12 Hours

**Reference:**

1. A Text book of Company Law, P. P. S. Gogna, S. Chand & Company Ltd-new Delhi
2. Introduction to Company Law – Karn Gupta, Lexis Nexis India
3. Company Law and Practice Paperback- G.K. Kapoor & Sanjay Dhamija, Taxmann Publications
4. Introduction To Company Law- Avtar Singh , Eastern Book Company
5. Indian Companies Act with amendments- Taxmann Publications Private Limited;
6. Relevant Bare Acts.



## BBCM208: PARTNERSHIP ACCOUNTING

**72 Hours    4 Credit**

**Course objective:** To give in depth knowledge about partnership accounting like dissolution of firm, amalgamation of firm and sale to a company.

**Course outcomes:** The successful completion of the course will make the student competent to have a depth knowledge about special cases in partnership accounting like dissolution of firm, amalgamation of firms and sale to a company

<b>Module 1</b>	<b>Introduction</b> <b>Meaning of partnership</b> - features of partnership- partnership deed- <b>Kinds of partners</b> - registration of partnership firm- proprietary theory and partnership- fixed and fluctuating capital methods- <b>appropriation of net income</b> - <b>Limited Liability Partnership</b>	5 Hours
<b>Module 2</b>	<b>Change in the Profit Sharing Ratio:</b> Guarantee of profit to or by a partner- adjustment of partnership net profit of prior years- adjustment of profit when a manager is treated as partner - adjustment for change in the profit sharing ratio- change in the profit sharing ratio during an accounting year	15 Hours
<b>Module 3</b>	<b>Dissolution of the Firm:</b> Dissolution by the partners- dissolution by the court- steps in dissolution process- settlement of accounts ( journal entries, ledger accounts) - when all partners are solvent- when some of the partners are solvent and others are insolvent( Garner Vs Murray)- Criticisms of Garner Vs Murray-Applicability of Garner Vs Murray- When all partners are insolvent- Gradual realization of assets and piece meal distribution-priority of distribution- Surplus capital method- Maximum Loss Method	20 Hours
<b>Module 4</b>	<b>Amalgamation of Firms:</b> Accounting treatment at the time of amalgamation- when two sole proprietors form a new partnership firm- when one existing partnership firms absorbs a sole proprietorship- when one existing partnership firm absorbs another partnership firm- when two partnership firms form a new partnership firm	20 Hours
<b>Module 5</b>	<b>Conversion of Partnership into a Limited Company or Sale to a Company:</b> Objectives conversion- <b>methods of calculation of Purchase consideration</b> - accounting procedure	12 Hours



**Reference:**

1. Financial Accounting: A. Mukharjee and M. Hanif, TATA McGraw Hill Companies.
2. Advanced accountancy-1: SP Jain and KL Narang, Kalyani Publishers.



## SEMESTER III

### BBCM309: INTEGRATED MARKETING COMMUNICATION

90 Hours 4 Credit

**Course objective:** To prepare students for a future career in a market environment. It also aims to provide knowledge to students in integrated marketing communication techniques.

**Course outcomes:** Ability to create an integrated marketing communications plan which includes promotional strategies and measures of effectiveness. To get knowledge about social, legal, ethical and technological forces on marketing decision-making. Quickly understand a company and its marketing communications activities Thoroughly describe a range of media and methods available to marketers.

<b>Module 1</b>	<b>Advertising:</b> Its importance and nature; <b>Communication model;</b> <b>Persuasion Process Perception, learning and attitude change; major advertising decisions and influencing factors;</b> Determining advertising Objectives and budget- <b>Advertisement appeal- Copy Writing-Copy testing-Advertising media-Media planning and strategy-</b> Types of media-Media planning and strategy-Media selection-Advertisement agency-Selection of agency-Planning advertising campaign-Adverting research-Measuring the effectiveness of adverting-Methods	20 Hours
<b>Module 2</b>	<b>Social, Economic, Ethical and Legal Aspects of Advertisement:</b> Regulation of Advertisement, The Advertising Standards Council of India - functions-Advertising and Sales Promotion in Service Industry	18 Hours
<b>Module 3</b>	<b>Sales Promotion:</b> Definition-Scope-Methods-Sales promotion mix-Developing sales promotion campaign-Sales promotion budget and its preparation - <b>Personal Selling-</b> Nature and importance-Purpose-Process- <b>Types of salespersons-Sales</b> force management- <b>Establishing sales objectives -sales promotion techniques</b> - Trade oriented and consumer oriented.	24 Hours
<b>Module 4</b>	<b>Public Relation and Publicity:</b> publicity -meaning - definition - objectives - role and importance of publicity - advantages - public relation - meaning - importance of public relation - difference between publicity and public relation - role of pro in an organization	14 Hours



<b>Module 5</b>	<b>Strategic Planning and Marketing Effectiveness:</b> Contemporary Developments and issues in marketing–relationship marketing and service marketing	14 Hours
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**Reference:**

1. Advertising Sales and Promotion Management S.A Chunnawala. S.A. Chunnawala, Himalaya Publishers, Mumbai
2. Advertising, Marketing, and Sales management, Devandra Thakku. Regal Publications, New Delhi



## BBCM310: FINANCIAL ACCOUNTING

90 Hours 4 Credit

**Course objective:** To provide in-depth knowledge in advanced accounting and to give confidence and motivation to the students to pursue professional programmes in accounting and finance.

**Course outcomes:** After successful completion of the course, the students will be able to understand the accounting practices, able to prepare and analyse financial statements to help managerial decision making.

<b>Module 1</b>	<b>Final Accounts of Sole Proprietors:</b> Final accounts with adjustments like outstanding and pre-paid expenses – Income received in advance and accrued income – Depreciation of fixed assets – Provision for bad debt – Interest on capital and drawings – Stock destroyed by accident, fire etc – Goods sent on approval/consignment basis – Commission to manager – Goods distributed as free sample – Goods withdrawn for personal use – Deferred Revenue expenditure – Provision for discount on debtors and creditors.	25 Hours
<b>Module 2</b>	<b>Branch Accounting:</b> Types of Branches – types of Dependent branches – accounting arrangement of dependent branches (cost method and invoice method) - debtor’s system- stock and debtor system–Incorporation of Branch assets and liabilities- cash in transit and goods in transit	20 Hours
<b>Module 3</b>	<b>Hire Purchase Accounting:</b> Meaning and features of hire purchase system-Hire Purchase agreement-Hire Purchase and Sale- Hire Purchase and Instalment- Interest calculation- Recording transactions in the books of both the parties-Default and repossession- Complete repossession- partial repossession	20 Hours
<b>Module 4</b>	<b>Royalty Accounts:</b> Meaning- Journal entries in the books of Lessor and lessee- ledger accounts in the books of lessee- change in minimum rent- strike and lock outs- Govt. subsidy	15 Hours
<b>Module 5</b>	<b>Farm Accounts:</b> Meaning- characteristics- objectives advantages- recording of farm transactions- preparation of farm account, crop account, diary account, livestock account- preparation of final account of farming activities	10 Hours

**Reference:**

1. Financial Accounting, A. Mukharjee & M. Hanif, TATA McGraw Hill.
2. Financial Accounting, SP Jain & KL Narang
3. Study Material for Financial Accounting CA, IPCC
4. Ready Referencer on Accounting for CA IPCC, G Sekar and Saravanaprasath, Sitaraman & Company Pvt. Ltd.
5. Advanced Financial Accounting, RL Gupta and Radhaswami



## BBCM311: ECONOMIC REGULATIONS

54 Hours 2 Credit

**Course objective:** To give an exposure to the students of some of the important economic laws, the basic knowledge of which is essential for an understanding of the legal implications of the general activities of a modern business organization

**Course outcomes:** On successful completion of this course, student should be able to develop an exposure of some of the important economic laws, the basic knowledge of which is essential for an understanding of the legal implications of the general activities of a modern business organization

<b>Module 1</b>	<b>Law Relating to Foreign Exchange</b> : Foreign Exchange Management Act 2013- objectives and definitions – Authorised person- Foreign exchange – Foreign security- Repatriate to India-Dealings and Holdings in foreign exchange and foreign security	16 Hours
<b>Module 2</b>	<b>Law Relating to Current Account and Capital Account Transactions:</b> Foreign Exchange Management (Current Account Transactions) Rules, 2000 - Foreign Exchange Management (Capital Account Transactions) Rules, 2000- FDI– Export of Goods and Services	10 Hours
<b>Module 3</b>	<b>Law Relating to Competition:</b> Competition and economic efficiency- Background to the MRTP Act 1969 – Competition Act, 2002- Overview of the Act- Definitions – Anti competitive agreements – Abuse of dominant position – Combinations - Regulation of combinations- Competition Commission of India – Duties of Commission	8 Hours
<b>Module 4</b>	<b>Law Relating to Consumer Protection:</b> Consumer Protection Act, 1986- Objectives and Basic Concepts: Consumer, goods, service, defect in goods, deficiency in service, unfair trade practice, restrictive trade practice- Grievance Redress Mechanism- Procedure to File a Consumer Complaint.	10 Hours
<b>Module 5</b>	<b>Insolvency Code:</b> Introduction- institutional framework under the code- adjudicating authorities- insolvency and Bankruptcy Board of India- Its scope and functions- Insolvency professionals- Resolution process under the code- Corporate insolvency Resolution Process- Resolution Process for individuals- Exit Route under the code- Order of priority of debt- voluntary liquidation- Bankruptcy order	10 Hours

**References:**

1. Economic and commercial Laws, CS Pawan Kumar Baid- Flystone Publication
2. Handbook of Industrial laws, ND Kapoor- Sultan Chand & Sons
3. Economic and Commercial Laws- ICSI New Delhi
4. Relevant Bare Acts



## BBCM312: E - COMMERCE

72 Hours 4 Credit

**Course objective:** The objective of this course is to make the students familiar with the mechanism of electronic commerce and conducting business transactions through electronic media

**Course outcomes:** This study provides an overall idea about E Business and its effectiveness in the current context. Students will also be motivated to initiate the interest in E- Business.

<b>Module 1</b>	<b>Commercial Scenario of the Web-</b> The World Wide Web as efficient channel & Commercial Medium- Comparison of <b>Web-based Business with land-based business</b> – The legal and policy environment of E-Commerce in India. Types and Classification of ecommerce – Features, advantages & limitations of ecommerce	10 Hours
<b>Module 2</b>	<b>E-Commerce Models, Strategies and Application-</b> Brokerage Model, Aggregator Model, Info-me diary model, Community Model, Value chain model, Manufacturer model, Advertising Model, Subscription model - Mobile Commerce and Web Commerce - Introduction to ERP-Components - Process –Application of E Commerce in Direct Marketing and Selling, Value Chain Integration, Supply Chain Management, Corporate Purchasing & EDI -Market Place Models	20 Hours
<b>Module 3</b>	<b>Electronic Payment Systems</b> - Online transactions - Management and control –Product delivery- Settlement - Overview of Electronic Payment Systems –Digital cash - Smart Card(Card Types, Closed or Open Security, Privacy, Card Costs, Non Card Costs) –Electronic Banking - Electronic Fund Transfers	15 Hours
<b>Module 4</b>	<b>Security Issues in E-Commerce</b> -Introduction to Security - Passwords Viruses - Firewalls -Encryption (PGP, SHTTP, and SSL) - digital signature - digital certificate - other security measures - Security issues in cellular technology	15 Hours
<b>Module 5</b>	<b>Infrastructure for E-commerce</b> - Setting up of E-Commerce Business - Customer Effective Web design - Requirements of Intelligent Websites, Website Goals and Objectives- -Web development - Promotion of the web sites - Trust building - Loyalty building - Marketing and branding Future of E Commerce.	12 Hours

**Reference:**

1. Doing Business on the Internet E-Commerce -S. Jaiswal. Galgotia Publications.
2. E-Commerce: An Indian Perspective-P.T. Joseph, Prentice Hall India
3. Web Commerce Technology handbook: Daniel Minoli and Emma Minoli, Tata McGraw Hill.
4. Business on the net: An Introduction to the whats and hows of e-commerce: Agarwala and Lal, Macmillan India Ltd.
5. E-Commerce, the Cutting Edge of Business: Kamalesh K Bajaj and Debjani Nag, Tata McGraw Hill'



## BBCM313: FINANCIAL MANAGEMENT

(F & T – Optional 1)

**90 Hours    4 Credit**

**Course objective:** To familiarise and learn the basic concepts of Corporate Finance and to Develop an understanding of the tools used to analyse the investment, financing and dividend decisions of a firm.

**Course outcomes:** On successful completion, students will be able to list the sources of capital and incorporate their cost in making investment decisions. Further they will be able to demonstrate an understanding of the overall role and importance of the finance function.

<b>Module 1</b>	<b>Introduction to Financial Management:</b> Objectives of Financial Management- Profit Maximization Vs Wealth maximization, Functions of Financial Management. Sources of Finance- Equity Shares, Preference Shares, Debentures, Types- Advantages and Disadvantages	18 Hours
<b>Module 2</b>	<b>Cost of Capital-</b> Concept, importance, measurement of specific costs- Cost of debt, redeemable and irredeemable debt -Cost of preference share capital-redeemable and irredeemable-Cost of equity capital, cost of retained earnings- <b>Overall cost of capital-Assignment of weights- Book value and market value weights-Mechanics of computation of overall cost of capital</b> (Simple problems)	20 Hours
<b>Module 3</b>	<b>Capital Structure and Leverage-</b> Capital Structure: Factors Determining the Capital structure, Theories of Capital Structure; EPS, EBIT Analysis; Leverage-meaning, types-Operating Leverage- <b>Meaning and computation -Financial leverage- meaning and computation-Composite leverage- Meaning and computation</b> (Theory and problems)	20 Hours
<b>Module 4</b>	<b>Working Capital</b> -Meaning-definition-Importance-Gross working capital, Net working capital-Factors determining the working capital- Estimation of working capital requirements	15 Hours
<b>Module 5</b>	<b>Dividend Decisions-</b> Dividend Policy-Conservative Vs Liberal policy- Pay-out ratio, Retention ratio-Dividend theories-Irrelevance theory- Modigliani-Miller Hypothesis; Relevance theories-Walter s Model, Gordon s Model -Determinants of dividend policy-Bonus shares, Stock splits.	17 Hours



**Reference:**

1. Financial Management, Text and Problems, M Y Khan & P K Jain, Tata McGraw Hill
2. Financial Management. I M Pandey. Vikas Publishing House.
3. Financial Management. Kishore R. Publisher: Taxman's Publishing House.



## BBCM314: ADVANCED EXCEL

(CA – Optional 1)

90 Hours 3 Credit

(Theory: 54 Hours + Practical: 36 Hours)

**Course objective:** Make the students aware of MS Excel and its applications

**Course outcomes:** On successful completion of the course student will be able to handle MS Excel and will have basic awareness about various applications of Excel

<b>Module 1</b>	<b>Introducing Excel: Uses of Excel:</b> Work book & Worksheet, Parts of Excel screen, Introducing the Ribbon-Ribbon tabs, Contextual tabs, Types of commands on the Ribbon, Entering and Editing Worksheet Data-Entering Text and Values into Worksheets, Entering Dates and Times into Worksheets, Modifying Cell Contents, Easy data-entry techniques, Applying Number Formatting.	18 Hours
<b>Module 2</b>	<b>Essential Worksheet Operations:</b> Fundamentals of Excel Worksheets-Working with Excel windows, adding a new worksheet to workbook, Deleting a worksheet, Deleting a worksheet, Splitting the worksheet window into panes, Keeping the titles in view by freezing panes, Working with Rows and Columns, Working with Cells and Ranges-Understanding Cells and Ranges, Copying or Moving Ranges-Copying by using shortcut menu commands, Copying to adjacent cells, Pasting in special ways, Adding Comments to Cells	20 Hours
<b>Module 3</b>	<b>Worksheet Formatting:</b> Formatting Tools-tools of the Home Tab, Mini toolbar, Format Cells dialog box, Using Different Fonts to Format Worksheet, Changing Text Alignment, Wrapping or shrinking text to fit the cell, merging worksheet cells to create additional text space, Using and Creating Templates, Printing Your Work, adding a Header or Footer, Inserting a Watermark, Conditional Formatting	20 Hours
<b>Module 4</b>	<b>Working with Formulas and Functions:</b> Understanding Formula Basics, Operators Used in Formulas, Operator Precedence in Excel Formulas, Using Cell References in Formulas, Referencing cells outside the worksheet, Referencing cells in other workbooks, Date-Related Worksheet Functions-Displaying the current date, Displaying any date, Generating a series of dates, Calculating the number of days	15 Hours



	between two dates, Calculating the number of work days between two dates, Calculating the number of years between two dates, Calculating a person's age, Time-Related Functions-Displaying the current time, Displaying any time, Calculating the difference between two times, Basic Counting Formulas, Summing Formulas, Introducing Lookup Formulas.	
<b>Module 5</b>	<b>Formulas for Financial Applications:</b> The Time Value of Money- Worksheet functions for calculating loan information, Creating a loan amortization schedule, Investment Calculations, Depreciation Calculations, <b>Creating Charts and Graphics:</b> Working with Charts, Understanding Chart Types, Chart Elements, <b>Data Validation-</b> Creating a Drop-Down List, Protecting Worksheet, <b>Analyzing Data with Excel-</b> Introducing pivot tables, What-if analysis, Analyzing Data Using Goal Seeking and Solver	17 Hours

**Reference:**

1. Excel 2010(Excel Bible), John Walkenbach
2. Advanced excel reporting for management accountants (Wiley corporate F&A), Neale Blackwood
3. Learn excel 2010 expert skills with the smart method, Mike Smart



## SEMESTER IV

### BBCM415: CAPITAL MARKET

90 Hours 4 Credit

**Course objective:** To form an overall idea about the concept of Capital markets and to familiarise the students with functioning of capital market operations in India.

**Course outcomes:** To get detailed knowledge about the basics of capital market. To understand the functioning of stock exchanges. Ability to analyze the information's from the capital market and stock market. Acquire awareness about the recent developments in the financial system of our country

<b>Module 1</b>	<b>The Indian Financial System-Components-</b> -Financial market- Classification-Industrial security market-Government security market- Money market-Capital market and money market-Money market instruments-Recent trends in capital market	10 Hours
<b>Module 2</b>	<b>Regulatory Environment</b> – Regulators - SEBI - RBI-Ministry of Finance - SEBI - Establishment-Objectives-Powers and functions of SEBI - Regulations	20 Hours
<b>Module 3</b>	<b>Primary Market</b> -Functions of new issue market- <b>Methods of floating new issue-IPO-FPO-Public issue-bonus issue-Right issue-Private placement-Book building-ESOP</b> -Intermediaries in the new issue market-Registrars to the issue-brokers to the issue-Bankers to the issue-Underwriters	20 Hours
<b>Module 4</b>	<b>Secondary Market</b> -Role and <b>functions of Stock Exchanges</b> -Members of the Stock Exchanges-Classification-type of speculators-Speculative transaction listing of securities-Classification of listed securities- <b>Methods of trading in a stock exchange</b> -Screen based trading-on line trading Depository system- Stock market indices - Practical Session about stock market trading mechanism- equity exchanges and Commodity Exchanges in India - Major international stock exchanges	20 Hours
<b>Module 5</b>	<b>Derivatives:</b> Meaning - features of Derivatives-Types of derivatives- Derivative Instruments-Futures-Options-Swaps-Currency futures in India	20 Hours

**Reference:**

1. Gupta N.K and Monica Chopra - Financial Markets Institutions and services -Ane Books
2. Yogesh Maheswary: Investment Management, PHI Learning Pvt. Ltd.
3. Kevin. S: Security Analysis and Portfolio Management, PHI Learning Pvt. Ltd.
4. Preethi Singh: Dynamics of Indian Financial System, Global Professional Publishing.
5. Bharathi. V.P. Pathak, The Indian Financial System: Markets, Institutions and Services, Pearson Education



## BBCM416: CORPORATE ACCOUNTING

90 Hours 4 Credit

**Course objective:** To provide in-depth knowledge in Advanced Corporate Accounting and to create confidence and to stimulate the students to pursue professional programmes in accounting and finance.

**Course outcomes:** On successful completion of the course, the student will be able to understand the final accounts of company and will be able to prepare final account of corporate firms and other accounting aspects of companies

<b>Module 1</b>	<b>Basics of Company Accounts:</b> Stock Split - Sweat equity – Employee Stock Option Scheme. Underwriting of shares-determination of liability of underwriters	10 Hours
<b>Module 2</b>	<b>Issue of Bonus Shares and Profit Prior to Incorporation</b> - Provisions regarding issue of bonus including SEBI guidelines - Accounting of Bonus issue –Estimation of profit prior to incorporation – Treatment of pre incorporation profit and post incorporation profit	15 Hours
<b>Module 3</b>	<b>Redemption of Preference Shares and Debentures and Buy Back of Shares:</b> Procedures to be adopted for redemption of preference shares – Treatment of loss on redemption and profit on redemption of preference shares – Methods of Redemption of Debentures - Practical problems regarding issue and redemption of preference shares and debentures - Buy-back of shares – Regulations of buy back – Practical problems on buy back.	15 Hours
<b>Module 4</b>	<b>Final Accounts of Companies</b> – Preparation of Manufacturing, Trading and Profit & Loss account and Balance sheet- Legal provisions regarding managerial remuneration, creation of reserves and declaration of dividend	25 Hours
<b>Module 5</b>	<b>Internal Reconstruction and Capital Reduction</b> – Meaning and objectives of capital reduction – <b>Legal procedures for capital reduction</b> –accounting treatment and revised balance sheet	25 Hours

### References:

1. Corporate Accounting, A. Mukharjee & M. Hanif, TATA McGraw Hill.
2. Advanced Financial Accounting, S N Maheswary



3. Advanced Financial Accounting, SP Jain & KL Narang
4. Study Material for Financial Accounting CA, IPCC
5. Ready Referencer on Accounting for CA IPCC, G Sekar and Saravanaprasath
6. Advanced Financial Accounting, RL Gupta and Radhaswami,
7. Advanced Corporate Accounting, Ravi M. Kishore, Taxman Publications Pvt. Ltd.



## BBCM417: FINANCIAL SERVICES

54 Hours 2 Credit

**Course objective:** To introduce the concept of financial services, the players, their functions and to familiarise with recent trends in financial services sector.

**Course outcomes:** On successful completion of this course, student should be able to understand the modern fund based and fee based financial services in order to equip them with working knowledge applicable to the industry

<b>Module 1</b>	<b>Financial Service-</b> Meaning- Types- Fund based financial services, fee based financial services - Marketing of financial services- Types of financial services agencies-AD1 & AD2- NBFC's – FFMC-Insurance brokers and stock brokers – Chits and Kuries -Recent developments in Financial services– Financial Technology	10 Hours
<b>Module 2</b>	<b>Insurance-</b> Meaning- type of insurance - <b>Life insurance and General insurance</b> - principles of insurance - type of life insurance policies- <b>re insurance-retrocession</b>	14 Hours
<b>Module 3</b>	<b>Merchant Banking, Leasing and Factoring</b> - Functions- role of merchant banker -Regulation of merchant bankers -Leasing- Essentials- management of leasing - Types- Advantages- Limitations- Factoring-Types-importance-Pricing-Factoring services in India	10 Hours
<b>Module 4</b>	<b>Mutual Funds and Securitisation</b> - Mutual funds – Meaning – Types –structure of AMC –Investment options under mutual fund schemes- SEBI Guidelines (over view only)- <b>Securitisation- Meaning - Procedure</b> - Securitisation in India. Credit rating – Agencies - Procedure of credit rating	10 Hours
<b>Module 5</b>	<b>Venture Capital-</b> Features- types- Stages of venture capital finance- Venture capital process- Structure of Venture Capital Funds- Analysing products and services of venture capital funds	10 Hours

### Reference:

1. Gupta N. K and Monika Chopra: Financial Markets, Institutions and Services. Anne Books.
2. The Indian Financial System: Markets, Institutions and Services, Pathak, Pearson Education



3. Indian Financial Systems, Khan, Tata McGraw-Hill Education.
4. Merchant Banking & Financial Services, Dr S Guruswamy, Tata McGraw-Hill Education
5. Financial Services, Khan M.Y, Tata McGraw-Hill Education



## BBCM418: ENTREPRENEURSHIP DEVELOPMENT AND PROJECT MANAGEMENT

**72 Hours 4 Credit**

**Course objective:** To familiarize the students with the concept of entrepreneurship and develop the entrepreneurial talents of students to pursue self employment and small business entrepreneurship as a viable alternative to salaried employment

**Course outcome:** Enable the student to understand the dynamic role of entrepreneurship and small businesses in the economy and develop a skill in preparing a business plan

<b>Module 1</b>	<p><b>Entrepreneurship:</b> Meaning and Importance - Evolution of term ‘Entrepreneurship’ - Factors influencing entrepreneurship; Psychological factors, Social factors, Economic factors, Environmental factors - Characteristics of an entrepreneur - Entrepreneurial Traits - Entrepreneur and Intrapreneur - Type of Entrepreneurship ; According to Type of Business, Use of Technology, Motivation, Stages -New generations of entrepreneurship; social entrepreneurship, Edupreneurship, Health entrepreneurship, Tourism entrepreneurship - Role of entrepreneur in Economic Development-Barriers to entrepreneurship.</p>	12 Hours
<b>Module 2</b>	<p><b>Support Structure for Entrepreneurship:</b> Micro small and Medium Enterprises – Definition –Role of MSME - Procedure for Setting up of Micro Small and Medium Enterprises- Support structure for promoting entrepreneurship - Entrepreneurial Development Programme - Meaning - Steps, Contents –various Central State Government Initiatives: Prime Minister Employment Generation Programme and Other Credit Support Schemes-Entrepreneurship Skill Development programmes. DIC the concept, role and functions of business incubators- Startups- Industrial estates- SEZ etc</p>	15 Hours
<b>Module 3</b>	<p><b>Project Management:</b> Project; Meaning – Definition-Features of projects – Classification of projects - Project Life Cycle -Project management-: Stages in Project Management -Project identification: Sources of Ideas, Stages in project identification -Project Formulation: Elements, Feasibility Analysis; Market feasibility, Technical feasibility, Financial feasibility.</p>	15 Hours



<b>Module 4</b>	<b>Project Appraisal:</b> Project Appraisal -Meaning- Project Appraisal techniques: Traditional Methods; Payback period, ARR- Discounted cash flow techniques: NPV, Profitability Index Method, IRR (Including Problems) – Project Management Techniques; PERT, CPM	20 Hours
<b>Module 5</b>	<b>Detailed Project Report:</b> Project Report – Meaning- Objectives - Scope – Content; Background of Project and other Basic Information, Project Overview, Market Report, Technical details with the process involved, Plant and Machinery and other equipment as required for the project, Project Schedule, Organisation Financial details of project	10 Hours

### Reference:

1. Project Planning, Analysis, Selection, Implementation and Review Chandra Prasanna: Tata McGraw Hill.
2. Entrepreneurial Development - Gupta - C.B. &. Sreenivasan N.P: Sultan Chand.
3. Dynamics of Entrepreneurial Development- Desai Vasanth: Himalaya Publishing House
4. Innovation and Entrepreneurship, Drucker F P



## BBCM419: GOODS AND SERVICES TAX

(F & T - Optional 2)

90 Hours 4 Credit

**Course objective:** To develop an understanding of the basic concepts of Goods and Service Tax

**Course outcomes:** Gain working knowledge on GST and application of the same in the organizations and to Understand and make use of knowledge of GST rules in various tax related matters

<b>Module 1</b>	<b>Introduction to Goods and Services Tax:</b> Stages of Evolution of Goods and Services Tax - <b>Methodology of GST</b> – Subsuming of taxes- constitutional background - Benefits of implementing GST- Structure of GST- Central Goods and Services Tax - State Goods and Services Tax - UTGST - Integrated Goods and Services Tax - Important concepts and definitions under CGST Act and IGST Act- GSTN - HSN Code - SAC code - GST council – Structure, Power and Functions.	15 Hours
<b>Module 2</b>	<b>Registration, Concept of time and place of supply and Import and Export: Registration</b> - Persons Liable for Registration - Compulsory Registration - Procedure For Registration -Deemed Registration - Special provisions relating to casual taxable person and non-resident taxable person - Amendment of Registration - Cancellation of Registration - Revocation of cancellation. - <b>Time of supply-</b> Place of supply- Significance- Time and place of supply in case of intra state supply, interstate supply and import and export of goods and services	15 Hours
<b>Module 3</b>	<b>Levy, Tax Collection and Reverse Charge Mechanism, Input Tax Credit, Payment of GST &amp; Refunds: Levy and Collection of Tax</b> -Rates of GST- Scope of Supply - Composite and Mixed Supplies, E-commerce under GST regime - Liability to pay tax, Reverse Charge Mechanism - Composition Scheme of Levy-Value of taxable supply-Interstate supply-Intra state supply - Cascading Effect of Taxation- Benefits of Input Tax Credit- Manner of claiming input tax credit in different situations - Computation - Input service	30 Hours



	distribution - Computation - Recovery of Credit - Reversal of credit - Utilization of Input tax credit - Cases in which input tax credit is not available - Unauthorised Collection of Tax - Electronic Cash Ledger - Electronic Credit Ledger - Electronic liability ledger - ,Manner of payment of tax- Tax Deduction at Source - Collection of Tax at Source – Refunds	
<b>Module 4</b>	<b>Tax Invoice , Credit and Debit Notes, Accounts, Records and Returns: Tax invoice</b> - Prohibition of unauthorised collection of tax - Amount of tax to be indicated in tax invoice and other documents - Credit and debit notes <b>Furnishing of Monthly Returns</b> – Details of Outward Supplies and Inwards Supplies, - Annual Return <b>Electronic Way bill - Accounts and other records</b> - Period of retention of accounts	10 Hours
<b>Module 5</b>	<b>Assessment and Audit - Assessment-</b> An overview of various types of assessment - <b>Audit</b> - Audit by tax authorities – Special Audit and Other Audits- Inspection , Search , Seizure and Arrest- Demands and Recovery- Offences and Penalties- Appeals and Revision	20 Hours
<i>(All the provisions in the Central GST, State GST and Integrated GST Acts and Rules as amended up to date will be applicable)</i>		

#### Reference:

1. Indirect Taxes - Vinod K Singania, Taxmann's Publications, New Delhi
2. Indirect Taxes - H.C Mehrotra, Sahitya Bhavan Publications, New Delhi
3. Illustrated Guide to Goods and Service Tax- C A Rajat Mohan- Bharat Publications
4. All About GST- V S Datey- Taxmann Publications.
5. Beginner's Guide to GST- Dr Vandana Bangar and Dr Yogendra Bangar- Aadhya Prakashan Banagar
6. Bare Act CGST
7. Bare Act SGST
8. Bare Act IGST



## BBCM420: COMPUTERIZED ACCOUNTING – I

(CA - Optional 2)

**90 Hours    3 Credit**

(Theory: 54 Hours + Practical: 36 Hours)

**Course objective:** Make the students aware of the essentials of Peachtree and Quick Books

**Course outcomes:** On successful completion, the students will have essential knowledge about basics of accounting packages like Peachtree and QuickBooks

<b>Module 1</b>	<p><b>Peachtree: Company Creation:</b> Chart of Accounts –Cash Basis accounting – Various business types – General Journal Entries- Setup the beginning balance for Customers – Customer creation – Vendor Creation- Backup &amp; Restore – General Ledger – Financial Statement – Income Statement – Balance sheet – Jobs – Jobs Repotrs –Daily Register – Cash Account register – Find transaction Report - Forms &amp; Reports</p>	15 Hours
<b>Module 2</b>	<p><b>Inventory Creation:</b> Stock Items – Purchase Order – Receive inventory – Inventory count &amp; Inventory Adjustment – Item costing report- Inventory Adjustment Journal – Inventory Stock Status Report- Physical Inventory List- Inventory Profitability Report- Cost of sales Trend : Revenue, Cost of Sales, Gross Profit</p>	20 Hours
<b>Module 3</b>	<p><b>Customer and Sales Tasks:</b> Customer – Jobs – Sales Taxes – Quotes – Sales Orders – Sales Invoices – Finance Charges- Receive Money – Bank Deposit – Customer Statements – Credit &amp; returns – Aged Receivables – Sales Journal – Cash Receipts Journal- Invoice register- Customer Transaction History - Vendor- Write Checks – Purchase Orders – Enter Bills – Pay Bills – Void Checks – Credit &amp; Returns- Aged payable- Purchase Journal- Check Register- Vendor Transaction History</p>	20 Hours
<b>Module 4</b>	<p><b>Banking Tasks:</b> Reconcile Account- Bills to Pay and account Balances – Account Register – Bank Deposit Repot –Account reconciliation with Excel – Export to Excel –Deposits in Transit- Outstanding Checks- Payroll- Employees – Pay Employees – Payroll Register – Payroll Check register – Tax Liability Report – Current Earnings report- Payroll Journal</p>	20 Hours



<b>Module 5</b>	<b>QuickBooks Pro Accounting:</b> Screen Components –Menus & Tool Bars – Navigation – Entering Info- Backup – Chart of Accounts – Customer list – Vendor List – Employee List –Customize Forms – Bank accounts –Tracking credit card transaction –Analyzing Financial Data – Payroll – Estimating & Progress invoicing – creating Jobs – Project report – Financial report	15 Hours
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**Reference:**

1. Complete Accounting Essentials Using Quick books 2014 - *Carol Yacht & Susuan*
2. Computer Accounting with Peachtree Complete - Sage by *Carol Yatch*
3. Using Peachtree Complete Accounting 2010 - Glenn Owen
4. Accounting Workbook for Peachtree 5.0 - Warren Allen



## SEMESTER V

### BBCM521: COST ACCOUNTING

**90 Hours    4 Credit**

**Course objective:** To introduce the of Principles and Methods of Cost Accounting - To enable the students to have deep understanding about the methods of costing and familiarise the ascertainment of cost of different industries; and - To equip the students to pursue Professional Cost Accounting Programmes.

**Course outcomes:** On successful completion of this course, students will be able to a) Explain the basic concept of cost and how costs are presented in cost statements. b) Assign costs in a job cost system and batch costing system c) Formulate overhead using predetermined rates and Activity-Based costing

<b>Module 1</b>	<p><b>Basics of Cost Accounting:</b> Cost accounting , meaning and definition –Objectives- Functions of Cost accounting – Steps in implanting Cost accounting System – essentials of a good cost accounting system-Cost Centre – Cost Units – Direct expenses – Indirect expense– Classification of cost –elements of cost- Distinction between cost accounting and financial accounting – cost control and cost reduction – Advantages and limitations of cost accounting</p>	15 Hours
<b>Module 2</b>	<p><b>Material and Labour Cost:</b> <b>Material -purchase procedure-inventory control techniques</b> –levels of inventory-EOQ-Determinants of EOQ-Bin card –stores ledger-pricing of material issues -LIFO –FIFO-Simple average –Weighted average-inventory system- perpetual and periodic inventory stock. Labour –meaning –components of labour cost-methods of wage payment and incentive plans-time keeping and time booking-idle time –over time and their accounting treatment</p>	20 Hours
<b>Module 3</b>	<p><b>Overheads</b> Meaning – Importance – Types of Overheads – <b>Cost Allocation – Cost Apportionment – Absorption of Overheads – Different Bases of Absorbing overheads</b> – Problems involving, allocation, apportionment, and different bases of absorption of overhead including Machine hour rate</p>	20 Hours



<b>Module 4</b>	<b>Activity Based Costing:</b> Activity Based Costing – Meaning and Definition – Cost Object – Cost Driver – Steps in ABC – Difference between Absorption Costing and ABC - Why ABC is applied Application of ABC in different industries – Activity Based Cost Management – Benefits – Activity Based Budgeting and its advantages – Product costing under ABC - Cost Statements under Traditional and ABC.	20 Hours
<b>Module 5</b>	<b>Job, Batch and Unit Costing:</b> Meaning and features of Job, Batch and Unit costing – Situations where job/ batch costing is suitable - <b>Cost sheet and its utility– Preparation of job cost sheet</b> - Economic Batch Quantity – Preparation of Unit cost sheet - Preparation of Quotations.	15 Hours

#### Reference:

1. Cost Accounting, SP Jain and KL Narang, Kalyani Publishers
2. Students Referencer on Cost Accounting, Saravanaprasath, Sitaraman & Co. Pvt. Ltd
3. Cost Accounting, PK Jain and MY Khan, Tata McGraw Hill Education
4. Principles of Cost Accounting, Edward Vanderbeck, Cengage Learning.
5. Cost Accounting Theory & Problems, Dr. SN Maheswari, Dr. SN Mittal, Sree Mahaveer Book Depot.
6. Principles and Practice of Cost Accounting, Ashish K Bhattacharya, PHI Learning Pvt. Ltd



## BBCM522: ENVIRONMENT AND HUMAN RIGHTS

**90 Hours    4 Credit**

**Course objective:** Develop an understanding the regulatory frameworks that balance consumer protection rights.

**Course outcomes:** This course enables the student more insightful about the approaches and dimensions of development and their indicators. The broad expected outcome is to acquainted with various development paradigms, theories and indicators and analyse the impact of population growth on achieving development outcomes.

<b>Module 1</b>	<p><b>Social Issues and the Environment:</b> 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</p>	15 Hours
<b>Module 2</b>	<p><b>Recent Developments-</b> Green Accounting- Meaning- History- Scope and 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</p>	20 Hours
<b>Module 3</b>	<p><b>Environmental Issues:</b> Pollution as an externality: air pollution; water pollution; soil pollution; noise pollution; marine pollution, solid waste management: causes, effects and control measures of urban and industrial waste - biodegradable and non-degradable; 3 R's in waste management, Role of an individual in prevention of pollution. Global warming and climate change; ozone depletion; greenhouse effect; acid rain; carbon trading, carbon credit; carbon sequestration; IPCC/UNFCCC; nuclear accidents and nuclear holocaust, sand mining;</p>	20 Hours



	wetland reclamation; biodiversity loss- landscape changes; deforestation; soil erosion. flood and drought, desertification, overexploitation, threats to fresh water resources of Kerala; tourism and its impact on environment	
<b>Module 4</b>	<p><b>Human Rights:</b> National and International Perspectives: Definitions of Human Right, Relevance of Human Rights in India-Social Aspects-Economic Aspects-Political Aspects, Human Rights International Norms, UDHR-Civil and political rights-Economic, social and cultural rights-Rights against torture, Discrimination and forced labour-Rights of the child , Human Rights and duties in India- Preamble to the Indian constitution-Human Rights and Duties in Indian constitution-Deprivation of Human Rights-The core issues: Poverty-Overpopulation-Illiteracy-Unsustainable Development, Disadvantageous Groups (Women, Children, SC/ST, Homeless and slum dwellers, physically and mentally handicapped, refugees and internally displaced persons. Redressal Mechanisms against Human Rights Violation : Judiciary -Government systems for Redressal - NHRC and other Statutory Commissions-Media advocacy-Creation of Human Rights Literacy and Awareness</p>	20 Hours
<b>Module 5</b>	<p><b>Environment and Human Rights - Right to Clean Environment and Public Safety:</b> 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.</p>	15 Hours

### Reference:

1. Consumer Protection Act, 1986
2. National Consumer Policy (Draft) , 1998 (CD)
3. In search for consumer justice, Donald B. King, 23 J. Legal Educ. 151, 1970 – 71 (CD).



4. Law regarding sale of defective goods – a journey from caveat emptor to caveat venditor, J.K. Yadav.
5. A new era in consumerism, K. Srinivasan, The Hindu, Oct. 31, 1999 (CD).
6. Consumer Protection Act, 1986: object and purpose of the Act and need to avoid references of consumers' complaints to civil courts, T.N. Pandey, (2004) 2 Comp LJ 107.



## BBCM523: ADVANCED FINANCIAL ACCOUNTING

108 Hours 4 Credit

**Course objective:** To provide in-depth knowledge in Advanced Financial Accounting and to create confidence and to stimulate the students to pursue professional programmes in accounting and finance.

**Course outcomes:** On successful completion, the students will be equipped with the capacity to prepare final accounts of banking and insurance companies. And will enable the students to qualify the intermediate level examinations of professional accounting programmes.

<b>Module 1</b>	<b>Accounting for Amalgamation – Application of Accounting Standard 14 – Amalgamation in the nature of Merger and amalgamation in the nature of purchase – Purchase Consideration - Pooling of Interest Method – Purchase Method</b> - Difference between Pooling of Interest method and Purchase method – <b>Books of Purchasing company and vendor company</b>	25 Hours
<b>Module 2</b>	<b>Final Accounts of Banking Companies – Provisions Regarding CRR, SLR, CAR, Statutory Reserve - Capital Frame work of a Bank - Basel I and Basel II norms – Rebate on Bills Discounted – Risk weights – Asset Classification – Provisioning Norms – Slip System of Posting – types of Slips – Income Recognition norms - Profit &amp; Loss Account and Balance Sheet of Banking Companies</b>	25 Hours
<b>Module 3</b>	<b>Final Accounts of General Insurance Companies</b> — Preparation of Financial Statements of General Insurance Companies- Revenue account, Profit & Loss Account and Balance sheet.	30 Hours
<b>Module 4</b>	<b>Insurance Claims</b> – Computation of claim on account of loss of stock by fire and loss of profit	10 Hours
<b>Module 5</b>	<b>Investment Accounts:</b> Types of investment- Accounting arrangement of fixed income bearing security- Purchase/sale of investment on the date of payment of interest- Purchase/sale of investment before the date of payment of interest-cum interest/dividend purchase- ex interest/dividend sale- cum interest/dividend sale- ex interest/dividend sale	18 Hours

**References:**

1. Corporate Accounting by A. Mukharjee & M. Hanif, TATA McGraw Hill.
2. Advanced Financial Accounting Vol.2, S N Maheswary
3. Financial Accounting Vol. 2, SP Jain & KL Narang
4. Study Material for Financial Accounting CA, IPCC
5. Students Hand book on Advanced Accounting for CA IPCC, B Sekar and S Saravana Prasath, C. Sitaraman & Co. Pvt. Ltd.
6. Advanced Financial Accounting, Ravi M. Kishore, Taxman Publications



## BBCM524: INCOME TAX LAW AND PRACTICE

(F & T Optional 3)

108 Hours 3 Credit

**Course objective:** To enable students to compute taxable Income under the first three heads of Income

**Course outcomes:** On successful completion of the course, the student will get conceptual understanding of Income Tax Act and able to compute the taxable income under the first three heads.

<b>Module 1</b>	<b>Introduction - Brief History of Income tax in India</b> - Basic Concepts- Finance Act- Definitions -Rates of Income Tax- Accelerated Assessment. Agricultural Income- Partly Agricultural Income – Partial Integration. Capital and Revenue	13 Hours
<b>Module 2</b>	<b>Residential Status</b> - Incidence of tax- Income Exempt from tax- <b>Heads of Income</b>	20 Hours
<b>Module 3</b>	<b>Salary- Chargeability</b> –Definition- Allowances, Perquisites, Profit in lieu of salary- Deductions from salary- Provident funds and treatment- Computation of income from salary	30 Hours
<b>Module 4</b>	<b>Income from House Property</b> -Basis of Charge- Deemed ownership – Exemptions -Annual value determination in various cases- Deductions –Treatment of Unrealised rent, recovery of unrealized rent and arrears of rent- Computation of Income from House Property	25 Hours
<b>Module 5</b>	<b>Profit and Gains of Business or Profession-Chargeability</b> - Deductions expressly allowed -General Deductions – Treatment of depreciation- Computation of Profits and Gains of business or profession	20 Hours

### Reference:

1. Direct Taxes Law and Practice- Dr H C Mehrotra and Dr S P Goyal- Sahitya Bhawan Publications
2. Direct Taxes Law and Practice- Singhanian V K, Taxmann Publications Ltd.
3. Direct Taxes Law and Practice- Dr. Girish Ahuja; Dr. Ravi Gupta, Bharat Law House Pvt. Ltd
4. Direct Taxes Sri T N Manoharan- Snow White Publications
5. Direct Taxes – Law and Practice, Bhagwathi Prasad- Wishwa Prakashana.



## BBCM525: COMPUTERIZED ACCOUNTING – II

(CA - Optional 3)

**108 Hours    2 Credit**

**(Theory: 54 Hours + Practical: 54 Hours)**

**Course objective:** To meet the demand for trained and professional accounting professionals in India. Give candidates the necessary skills to assess their own competence in carrying out a range of day-to-day computerized accounting routines and activities. Ensure an enhanced understanding of financial record keeping and computerized accounting using Tally ERP software.

**Course outcomes:** On successful completion, the student will be able to understand day to day accounting routines and activities using Tally ERP

<b>Module 1</b>	<p><b>Tally ERP 9</b> - Features of Tally – Screen components-Settings of Function Key’s- Creation of Company- selecting a company – altering/modifying company creation details F 11 Features – F 12 Configuration- Tally Security - Tally vault –Tally audit – advanced security control – back-up and restore Accounts Only-account groups – pre-defined groups – creating single &amp; multiple groups – creation of primary account groups – creating ledger accounts in single &amp; multiple – displaying, altering and deleting account groups and ledgers – Accounting vouchers- entering transactions in accounting vouchers-creating new voucher types – modifying an existing voucher – duplicating a voucher – optional vouchers –post-dated vouchers – reverse journal- Balance sheet – Profit and loss account – Trial balance – Day books-Account Book</p>	20 Hours
<b>Module 2</b>	<p><b>Accounts With Inventory</b>-Stock Group-Stock Item-Stock Categories-Unit of Measures- Godowns- creating, displaying, altering Inventory Vouchers- using inventory vouchers – using accounting vouchers with inventory details (invoice mode) - – inventory reports - stock summary - inventory books – statement of inventory</p>	25 Hours
<b>Module 3</b>	<p><b>Advanced Accounts and Inventory</b>- Bill wise details-Multi Currency-bank reconciliation statement - creating budget -generating reports - configuring reports– statement of accounts – ratio analysis - cash flow -fund flow – list of accounts – exception reports cost</p>	20 Hours



	categories- cost centers – creating cost categories and cost centers - displaying, altering and deleting cost categories and cost centers – purchase / sales orders – Reorder Level-Actual & Billed Qty-Batch wise Details-Price List-Manufacturing Journal	
<b>Module 4</b>	<b>Payroll:</b> 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	25 Hours
<b>Module 5</b>	<b>Accounting of Tax</b> – F 11 & F 12 settings for taxation – TDS - ledgers related to TDS – creating TDS voucher types - TDS reports – TCS – service tax - GST – GST terminologies – computing GST – ledgers and vouchers pertaining to GST – GST reports – GST forms – interstate trade and CST-FBT.	18 Hours

**Reference:**

1. Tally Manuel Vol 1 to Vol 5 –Tally Academy - Tally Solutions India
2. Tally ERP 9 in Simple Steps - Kogenet Learning Solutions Inc.
3. Computerized Accounting - K K Tomy



## SEMESTER VI

### BBCM626: APPLIED COST ACCOUNTING

90 Hours 4 Credit

**Course objective:** To enable the students to have deep understanding about the methods and techniques of costing and To equip the students to pursue Professional Cost Accounting Programmes.

**Course outcomes:** On successful completion of this course students will be able to a) Understand the methods and techniques applicable for different types of industries b) Assess how cost-volume-profit is related and uses CVP analysis as a planning and decision making aid c) Describe how cost accounting is used for decision making and performance evaluation

<b>Module 1</b>	<b>Process Costing and Transfer Pricing Mechanism:</b> Meaning of process costing- features of industries where process costing is applied. <b>Preparation of process Cost Accounts</b> – Process Losses – Treatment of Abnormal Loss and Abnormal Gain - Equivalent Production – Inter Process Profits -Joint Products and By Product Costing – Meaning of Transfer Pricing – Objectives of Transfer Pricing – Criteria for setting TP - Methods of Transfer Pricing – Cost based TP – Market Price based TP – Negotiated TP – Practical problems dealing with cases where the TP is same but the output is different	25 Hours
<b>Module 2</b>	<b>Marginal Costing:</b> Meaning and Definition – Difference between Marginal costing and Absorption Costing – PV Ratio – Break Even Point – Margin of Safety – Computation of sales required to earn a given profit – Effect of change in variable cost, selling price, sales volume, fixed cost etc on break even sales, PV ratio, BE sales, Profit and Margin of Safety- Break even Chart.	20 Hours
<b>Module 3</b>	<b>Standard Costing</b> – Meaning, Scope and Utility of Standard Costing – Advantages and limitations of Standard Costing – <b>Variance</b> – Material Variances – Labour Variances	20 Hours
<b>Module 4</b>	<b>Contract Costing</b> - Features of contract costing – <b>Preparation of accounts in the books of the contractor and contractee</b> – Determination of profit on contract which is incomplete/ nearing completion and those completed	15 Hours



<b>Module 5</b>	<b>Service Costing</b> - Road Transport Costing – Hospital -Canteen Service Costing	10 Hours
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**References:**

1. Students Rferencer on Advanced Management Accounting, Saravanaprasath, Sitaraman &Co. Pvt. Ltd
2. Cost Accounting, SP Jain and KL Narang, Kalyani Publshers
3. Students Referencer on Cost Accounting, G. Sekar Saravanaprasath, Sitaraman &Co.
4. Cost Accounting, PK Jain and MY Khan, Tata McGraw Hill Education
5. Principles of Cost Accounting, Edward Vanderbeck, Cengage Learning.
6. Cost Accounting Theory & Problems, Dr. SN Maheswari, Dr. SN Mittal, Sree Mahaveer Book Depot.
7. Principles and Practice of Cost Accounting, Ashish K Bhattacharya, PHI Learning Pvt. Ltd



## BBCM627: PRINCIPLES OF BUSINESS DECISIONS

**90 Hours    3 Credit**

**Course objectives:** To familiarize the students with the basic concepts of managerial economics and its applications to business situations.

**Course outcomes:** On successful completion of the course the students will have knowledge about certain key aspects of Economics such as demand and supply, market structures, price –output determination in various market structures, cost-output relationships etc

<b>Module 1</b>	<b>Managerial Economics</b> –meaning-nature-scope – uses and applications of managerial economics in business decisions- managerial economics Vs economics	10 Hours
<b>Module 2</b>	<b>Demand Analysis</b> - demand function- deterrents of demand –types of demand -elasticity of demand- income-price –cross and advertisement. Consumer surplus – demand forecasting –meaning –significances and methods	20 Hours
<b>Module 3</b>	<b>Theory of Production and Cost</b> – production function –short run and long run -Cobb Douglas production function- law of variable proportions- iso quants producers equilibrium- returns to scale – economies of scale- Cost concepts – determinants of cost- social and private cost- economic and accounting costs – fixed-variable –semi variable cost – marginal cost – average cost - opportunity cost-comparative cost theory- producers surplus- cost out put relationship in the short and long run	25 Hours
<b>Module 4</b>	<b>Pricing in Different Markets</b> –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	25 Hours
<b>Module 5</b>	<b>Inflation</b> –types of inflation –demand pull inflation –cost push inflation- wage push inflation- imported inflation –deflation – trade cycles – monetary policy –fiscal policy	10 Hours



**Reference:**

1. The Macro Economic Today, Bradley R Schiller, Tata McGraw Hill
2. Macro Economics, B Douglas Bergheim and Michael D Whinstone, Tata McGraw Hill
3. Macro Economics Theory and Application, Salvatore D L, Oxford University Press



## BBCM628: AUDITING

90 Hours 3 Credit

**Course objective:** To enable the students to understand the duties and responsibilities of auditors and to undertake the work of auditing.

**Course outcomes:** The course helps the students to gain new insights into the concepts, principles standards, and procedure of auditing theory and practice. It also helps the students to understand the duties and responsibilities of auditors and to undertake the work of auditing

<b>Module 1</b>	<b>Nature, Objective and Scope of Audit:</b> Meaning and nature of Auditing –Definition of Audit- Basic Principles Governing an Audit, Scope of Audit, Objectives of Audit -Advantages of an Audit, Inherent Limitations of Audit , Differences between Accountancy and Auditing. The Auditor: Qualities and Qualifications of an Auditor- Liabilities of an auditor in case of Negligence-Misfeasance-Criminal liability- Liability towards third parties. Auditing standards: Overview, Role of Auditing and Assurance Standards Board in India	15 Hours
<b>Module 2</b>	<b>Planning, Audit Programme, Documentation and Evidence:</b> Audit strategy - Planning an Audit of Financial Statement- Audit programme- Development of Audit Plan and Programme - Control of quality of audit work - Delegation and supervision of audit work; Materiality and Audit Plan; Revision of Materiality; Documenting the Materiality; Performance Materiality - Concept of Audit Documentation; Nature & <b>Purpose of Audit Documentation;</b> Form, Content & Extent of Audit Documentation; Completion Memorandum; Ownership and custody of Audit Documentation - Audit working papers -Audit files, Permanent and current audit files - Audit procedures for obtaining audit evidence - Sources of evidence - Relevance and Reliability of audit evidence - Sufficient appropriate audit evidence - Evaluation of Audit Evidence – Vouching - requirements of a voucher.	20 Hours
<b>Module 3</b>	<b>Risk Assessment and Internal Control:</b> Audit Risk, <b>Identifying and Assessing the Risk of Material Misstatement; Risk Assessment procedures;</b> Understanding the entity and its environment; Internal control; Documenting the Risks; Evaluation of internal control system; Testing of Internal control; Internal Control and IT Environment;	20 Hours



	Materiality and audit risk; Internal audit, Basics of Internal Financial Control and reporting requirements; Distinction between Internal Financial Control and Internal Control over Financial Reporting.	
<b>Module 4</b>	<b>Audit Sampling and Analytical Procedures:</b> Meaning of Audit Sampling- Designing an audit sample - Types of sampling, Sample size and selection of items for testing - Analytical Procedures - Meaning, nature, purpose and timing of analytical procedures; Substantive analytical procedures, Designing and performing analytical procedures prior to Audit; investigating the results of analytical procedures, Test checking, Techniques of test check	15 Hours
<b>Module 5</b>	<b>Company Audit and Audit Report (10 Hours):</b> Eligibility, Qualifications and Disqualifications of Auditors; Appointment of auditors; Removal of auditors; Remuneration of Auditors; Powers and duties of auditors; Branch audit; Joint audit; Reporting requirements under the Companies Act, 2013 including CARO. <b>Audit Report</b> Forming an opinion on the Financial Statements; Auditor's Report- basic elements; Types of Modified Opinion; Circumstances When a Modification to the Auditor's Opinion is Required Qualified, Adverse, Disclaimer of Opinion; Emphasis of Matter Paragraphs and Other Matter Paragraphs in the Independent Auditor's Report; Nature of Comparative Information; Corresponding Figure; Comparative Financial Statements	20 Hours

#### Reference:

1. A Hand Book of Practical Auditing, B. N. Tandon , SSudharasanam, S.Chand Publishing
2. Fundamentals of Auditing, Basu, Pearson India
3. Auditing: Principles And Practice, Kumar Ravinder , Sharma Virender, PHI  
Fundamentals of Auditing , Nagarajan, S. Meenakumar, Aph Publishing Corporation
4. Auditing: Theory and Practice, Arun Kumar, Atlantic



## BBCM629: MANAGEMENT ACCOUNTING

**90 Hours    4 Credit**

**Course objective:** To introduce the applications of some Management Accounting tools which facilitate managerial decision making related to finance.

**Course outcomes:** Course outcomes: On successful completion, the students will be competent to make advanced level financial analysis of business organisations. It also aims to support the students to familiarise with the role of a management accountant in industries.

<b>Module 1</b>	<p><b>Management Accounting:</b> – Meaning, definition, Scope and Functions of Management accounting – Difference between Financial accounting and Management Accounting – Management accounting and Cost Accounting – Installation of Management Accounting System - Role of Management accountant in a business enterprise – Financial Statements – Nature, Scope and functions – Limitations of financial statements – Tools of financial statement analysis.</p>	10 Hours
<b>Module 2</b>	<p><b>Ratio Analysis</b> – Classification of Ratios – Advantages and Limitations of Ratio analysis – Liquidity Ratios - Profitability Ratios – Activity Ratios – Leverage Ratios – Solvency Ratios – Investors Ratios - Preparation of P&amp;L account and Balance sheet using given ratios - <b>Financial Performance Analysis of Banking companies using CAMEL Model</b></p>	25 Hours
<b>Module 3</b>	<p><b>Fund Flow Analysis</b> – Meaning and objectives of Fund Flow Statement – Advantages and Limitations of Fund Flow Statement – Preparation of Fund Flow Statement of a corporate enterprise – evaluation of the movement of working capital.</p>	20 Hours
<b>Module 4</b>	<p><b>Cash Flow Analysis</b> – Meaning and objectives of Cash Flow Statement – Accounting Standard 3 – Advantages and Limitations of Cash Flow Statement – Difference between Cash Flow Statement and Fund Flow Statement – Preparation of Cash Flow Statement in case of Corporate enterprises – Interpretation about the flow of cash and cash position of a corporate enterprise</p>	25 Hours
<b>Module 5</b>	<p><b>Budgetary Control System</b> – Budget, Meaning and Definition – Types of Budget – Budgetary Control – Preparation of Functional Budgets – Flexible Budget – Fixed Budget -Procedure of Budgetary</p>	10 Hours



	Control in conventional Budgetary system - Zero Base Budgeting – Steps in ZBB – Planning Programming Budgeting – Advantages and Limitations of ZBB	
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**References:**

1. Advanced Management Accounting for CA Final, B. Saravana Prasath, C. Sitaraman & Co. Pvt.
2. Advanced Cost and Management Accounting, SN Maheswary
3. Advanced Cost and Management Accounting, VK Saxena and CD Vashist.
4. Cost Accounting, SP Jain and LK Narang, Kalyani Publishers.
5. Advanced Cost Accounting, Ravi M Kishore, Taxman Publishers Pvt. Ltd.
6. Management Accounting, Shasi K. Gupta, Kalyani Publishers



## BBCM630: INCOME TAX ASSESSMENT AND PROCEDURE

(F & T - Optional 4)

90 Hours 3 Credit

**Course objective:** To have an understanding of determination of Total Income and tax liability of an assessee and to assess income tax independently.

**Course outcomes:** After the completion of the course students will be able to determine the total income and tax liability and will be familiar with the assessment procedure

<b>Module 1</b>	<b>Capital Gains:</b> -Basis of charge- Capital Assets - Short-term and Long- term capital gains- Transfer- Cost of Acquisition under special cases- <b>Computation of capital gain</b> under Section 45(2), 45(5) and 50- Capital Gains exempt from tax- -Computation of Income from Capital Gain	25 Hours
<b>Module 2</b>	<b>Income From Other Sources:</b> General chargeability -Specific Chargeability, Kinds of securities & Grossing up of interest- Bond washing transaction - Deductions allowed -Deduction not permitted- <b>Computation of income under the head Income from Other Sources</b>	20 Hours
<b>Module 3</b>	<b>Aggregation and Clubbing of Income of Other Persons:</b> Set off and carry forward of Losses-Order of set off - Computation of Gross Total Income	10 Hours
<b>Module 4</b>	<b>Deductions from Gross Total Income under Chapter VI A:</b> (deductions applicable to individuals). Computation of Total Income- Computation of tax liability of an Individual Presumptive Tax provisions	20 Hours
<b>Module 5</b>	<b>Income Tax Authorities - Powers and Functions, Assessment:</b> Assessment procedure -Types of Return of Income- Return through TRP -PAN -Tax Deducted at Source(TDS) (Brief study only Problems excluded) - (a) Advance payment of tax (b) Refund (c) Recovery of tax (d) Tax Clearance Certificate. Tax planning- Tax evasion- Tax avoidance- Tax management.	15 Hours

### Reference:

1. Direct Taxes Law and Practice- Dr H C Mehrotra and Dr S P Goyal Sahitya Bhawan Publication



2. Direct Taxes Law and Practice- Singhanian V K, Taxmann Publications Ltd.
3. Direct Taxes Law and Practice- Dr. Girish Ahuja ; Dr. Ravi Gupta, Bharat Law House Pvt. Ltd
4. Direct Taxes Sri T N Manoharan-Snow White Publications
5. Direct Taxes – Law and Practice, Bhagwathi Prasad- Wishwa Prakashana.



## BBCM631: DATABASE MANAGEMENT SYSTEM

(CA - Optional 4)

90 Hours 2 Credit

(Theory: 54 Hours + Practical: 36 Hours)

**Course objective:** The objective of this course is to familiarize students with database concepts and equip them to handle database management system for business firms

**Course outcomes:** On completion of the course the student will have basic understanding of concepts of database and can handle database management system for business firms

<b>Module 1</b>	<b>Database Concepts:</b> Database – File structure – Database terminology – Data entities – attributes & Keys – DBMS – Advantages of Database systems – Data Independence – Components of DBMS- RDMS & Relationships in Database: Data Models – Relational Data Model – RDBMS – Relationships - Types of Relationships – one to many – one to many – many to many – defining relationships – referential integrity. Public & Primary key.	20 Hours
<b>Module 2</b>	<b>Basic Elements of MS - Access 2007:</b> 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	15 Hours
<b>Module 3</b>	<b>Queries and Forms in Access:</b> Types of queries - Creating a query - saving queries – summary queries – cross tab queries – Action queries – Forms - The form's wizard - Editing the data in a form - The Form design view - The Form design bar - The Toolbox - Working with controls	20 Hours
<b>Module 4</b>	<b>Reports in Access:</b> The Report's wizard - The Report design view - The Report design bar - The Toolbox - The Preview window - Grouping and Sorting - Printing a Report	20 Hours
<b>Module 5</b>	<b>Practical Training</b> – Creating and Modifying Data base - Creating Relationship between tables - Using Queries for viewing and modifying data from tables -Working with forms -Managing controls in forms -Generating Reports	15 Hours



**Reference:**

1. Database Management System a Practical Approach Paperback – Rajiv Chopra, S Chand



## OPEN COURSE

### BOCM501: FUNDAMENTALS OF ACCOUNTING

54 Hours 3 Credit

**Course objective:** To familiarize the non-Commerce students with the basic accounting principles and practices in business.

**Course outcomes:** On completion of the course the students are expected to acquire knowledge on accounting. Besides, they will get an idea regarding final accounts and how they are prepared.

<b>Module 1</b>	Accounting meaning Objects- Concepts and Conventions-Double Entry Books of Accounts Book keeping and Accounting Accountancy The language of the Business World Principles of double entry Advantages of double entry	14 Hours
<b>Module 2</b>	Journal- Rules of debit and credit - Kinds of Accounts Journalising	10 Hours
<b>Module 3</b>	Ledger Sub divisions of ledger Account Form of an Account Posting of Journal Balancing of Accounts-Cash book (simple, triple column)	10 Hours
<b>Module 4</b>	Trail Balance Meaning Objects-Summary of Accounting Entries	10 Hours
<b>Module 5</b>	Final Accounts-Trading and Profit and Loss Account Balance Sheet (with the adjustments of prepaid, outstanding, and depreciation )	10 Hours

#### Reference:

1. Advanced Accountancy- R L Gupta and M Radhaswamy
2. Advanced Accounting - S P Iyengar.
3. Advanced Accountancy P C Tulsian.
4. Elements of Book Keeping and Accounts M C K Nambiar
5. Fundamentals of Accounting S Kr. Paul.
6. Advanced Accounting, M. C. Sukla and T. S. Grewal.



## ADD ON COURSE

### BCMEX01: FOUNDATION TO TALLY ERP-9

72 Hours 4 Credit

(Theory 10 hours, Practical 62 hours)

**Course objective:** To provide theoretical and practical understanding about the basics of Tally ERP-9 to students who wish to become accountants in business establishments.

#### Module 1

- Introduction to accounting
- Basics of accounting
- Book keeping
- Accounting principles
- Rules of accounting
- Journal & ledger
- Trial balance
- Financial statements

#### Module 2

- Introduction to tally ERP-9
- Accounting features and configuration

#### Module 3

- Accounting masters
- Accounting vouchers
- Account books & registers

#### Module 4

- Inventory masters
- Inventory voucher
- Inventory books ad register
- Voucher entries

#### Module 5

- Generating basic reports in Tally ERP-9
- Taxation
- Data maintenance

**Reference:**

1. Financial Accounting by A. Mukharjee & M. Hanif, TATA McGraw Hill.
2. Advanced Financial Accounting by SN Maheswary.
3. Tally reference guide & workbook, Synergy, Division of CADD Centre, Chennai.

**Pattern of questions for written examination (Time: 1 hr)**

<b>Part</b>	<b>Total No. of Questions</b>	<b>No. of Questions to be Answered</b>	<b>Marks for Each Question</b>	<b>Total Marks</b>
Part A	5	5	2	10
Part B	4	2	5	10
Part C	2	1	10	10
<b>Grand Total</b>				<b>30</b>



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