

**IDEAL ARTS AND SCIENCE COLLEGE
CHERPPULASSERY**

B COM COMPUTER APPLICATION DEPARTMENT

BACHELOR OF COMPUTER APPLICATION

Programme Specific Outcomes (PSOs) : - B. COM COMPUTER APPLICATION

Programme Specific Outcomes

PSO1

To make the students efficient in office automation with computers and computer software applications

PSO2

To facilitate the students to join professional courses and helps to acquire entrepreneurship

PSO3

To develop subject skill within various discipline of commerce, business, accounting, economics, finance, auditing and marketing with soft skills in Tally and ERP, E-commerce.

PSO4

The students will get new ideas, insights and thoughts. The mind set of students will change. They get new ideas and practical experience. Such students can face challenges with confidence and succeed in life.

PSO5

The inter-disciplinary approach will help students to solve business issues easily and will emerge as successful entrepreneurs in future.

PSO6

In depth understanding of management principles will help to create managerial aptitude and skills in students will foster successful managers for future.

PSO7

The knowledge of direct and indirect taxation will open up a new area of living by students. Information on both direct and indirect taxation systems will cut open a wider area of employment and professionalism.

PSO9

The improved communication skills and basic understanding of laws in force of the country will definitely add to the content level and level of interaction by students.

PSO10

Students become more confident, self-reliant, competent and Competitive with practical insights and thorough learning

SEM	COURSE CODE	COURSE NAME	COURSE SPECIFIC OUTCOMES
1	1 BCM1B01	BUSINESS MANAGEMENT	<ul style="list-style-type: none"> • C01: This course introduces the importance of ethics in business. • CO2: Helps to understand the process of business management and its functions and acquire the knowledge and capability to develop ethical practices for effective management.
1	BCM1C01	MANAGERIAL ECONOMICS	<ul style="list-style-type: none"> • C01: Acquaint students with the basic principles of micro and macro economics for developing the understanding of theory of the firm, markets and the environment, which would help them in managerial decision making process.
2	BCM2B02	FINANCIAL ACCOUNTING	<ul style="list-style-type: none"> • C01: This paper introduces basic accounting concepts, principles and preparation of financial statements • C02: It helps to equip the students with the skills of preparing financial statements for various type of organizations and also enable the student to acquire the knowledge about financial reporting standards and to understand corporate accounting method
2	BCM2C02	MARKETING MANAGEMENT	<ul style="list-style-type: none"> • C01: The course aims to provide basic knowledge about the concepts, principles, tools and techniques of marketing and impart necessary knowledge which helps the students to choose a carrier in the field of marketing. • C02: Exposes the students to the latest trends in

			marketing.
3	BCM3A11	BASIC NUMERICAL METHODS	<ul style="list-style-type: none"> • C01: Intends to enable the students to acquire knowledge of numerical equations, matrices progression, financial mathematics and descriptive statistics. • C02: At the end of this course, the students will be able to understand numerical equations, mathematical progressions, financial mathematics, descriptive statistics and their applications.
3	BCM3A12	PROFESSIONAL BUSINESS SKILLS	<ul style="list-style-type: none"> • C01: Discusses about digital India. • C02: Helps to update and expand basic informatics skills of the students and equip the students to effectively utilize the digital knowledge resources for their study
3	BCM3B03	BUSINESS REGULATION	<ul style="list-style-type: none"> • C01: The course tries to familiarize the students with certain statues concerning and affecting business organizations in their operations. • C02: Helps to know the students with the basic concepts, terms and provisions of mercantile and business laws and develop the awareness regarding these laws affecting trade, business and commerce.
3	BCM3B04	CORPORATE ACCOUNTING	<ul style="list-style-type: none"> • C01: To acquire conceptual knowledge of the corporate accounting and the techniques of preparing the financial statements.

3	BCM3C03	HUMAN RESOURCES MANAGEMENT	<ul style="list-style-type: none"> • C01: The course tries to familiarize the students with the different aspects of managing human resources in an organization and equip the students with basic knowledge and skills required for the acquisition, development and retention of human resources.
4	BCM4A13	ENTREPRENEURSHIP DEVELOPMENT	<ul style="list-style-type: none"> • C01: The course tries to familiarize the students with the concept of entrepreneurship and generate innovative business ideas in the emerging industrial scenario. • C02: Helps to identify and develop the entrepreneurial talents of students.
4	BCM4A14	BANKING AND INSURANCE	<ul style="list-style-type: none"> • C01: This course imparts knowledge about different norms of banking services and the procedure for opening and operating bank accounts and various provisions of Banking Regulation Act 1949 and the reforms in the banking sector and insurance Sector
4	BCM4B05	COST ACCOUNTING	<ul style="list-style-type: none"> • C01: The course tries to familiarize the students with the various concepts and elements of cost and to create cost consciousness among the students.
4	BCM4B06	CORPORATE REGULATIONS	<ul style="list-style-type: none"> • C01: gives insights on corporate law and to make them aware of the importance of corporate governance in the management of organisations
4			<ul style="list-style-type: none"> • C01: Helps to understand the use of quantitative

	BCM4C04	QUANTITATIVE TECHNIQUES FOR BUSINESS	techniques in managerial decision making.
5	BCM5B07	ACCOUNTING FOR MANAGEMENT	<ul style="list-style-type: none"> • C01:Provides the students an understanding about the use of accounting and costing data for planning, control, and decision making. • C02:Enables the students to understand the concept and relevance of management accounting.
5	BCM5B08	BUSINESS RESEARCH METHODS	<ul style="list-style-type: none"> • C01:This course enables the students for acquiring basic knowledge in business research methods and to develop basics skills in them to conduct survey and research case studies.
5	BCM5B09	INCOME TAX LAW AND ACCOUNTS	<ul style="list-style-type: none"> • C01: Major objective of this course is to impart basic knowledge and equip students with application of principles and provisions income tax Act, 1961 amended up to date.
5	BCM5B10	COMPUTER APPLICATION IN BUSINESS	<ul style="list-style-type: none"> • C01: This course intends to help the students to acquire basic knowledge about computer and its application in various areas of business • C02: Enable the students to understand the modern trends and technologies in Compute
5	BCM5B11	BUSINESS INFORMATION	<ul style="list-style-type: none"> • C01:Discusses about the information technology and its relevance to the various areas of business.

		SYSTEM	
5	SGY5D01	LIFE SKILL DEVELOPEMNT(OPEN COURSE)	<ul style="list-style-type: none"> •CO1: Life skill education •CO2Communication skills •CO3 Career planning •CO4 Self management
6	BCM6B12	INCOME TAX AND GST	<ul style="list-style-type: none"> • C01: Equips students with application of principles and provisions income tax Act, 1961 amended up to date and GST Act 2016.
6	BCM6B13	AUDITING AND CORPORATE GOVERNANCE	<ul style="list-style-type: none"> • C01:The course introduces the knowledge of auditing principles and techniques • C02:Tries to familiarize the students with the understanding of issues and practices of corporate governance in the global and Indian context.
6	BCM6B14	OFFICE AUTOMATION TOOLS	<ul style="list-style-type: none"> • C01:This course aims to acquire basic knowledge in the various office automation tools and its application in the various areas of business
6	BCM6B15	COMPUTERISED ACCOUNTING WITH TALLY	<ul style="list-style-type: none"> • C01:This course enables the students to acquire basic knowledge in the computerized accounting systems and its applications in the area of business.
6	BCM6B16 (PR)	THREE WEEKS PROJECT AND VIVA-VOCE	<ul style="list-style-type: none"> •CO1: It enables the students to acquire the skill of research and the method of preparing a thesis report.

UNIVERSITY OF CALICUT
SYLLABUS OF BACHELOR OF COMMERCE DEGREE PROGRAMME UNDER
CBCSSUG EFFECTIVE FROM THE 2019-20 BATCH B.COM ADMISSIONS
CORE COURSES
BCMIB01 BUSINESS MANAGEMENT

Lecture Hours per week: 6, Credits-4

Internal – 20, External – 80, Examination 2.5 Hours

Objectives:

– To understand the process of business management and its functions.

To familiarize the students with current management practices

– To understand the importance of ethics in business

– To acquire knowledge and capability to develop ethical practices for effective management.

Module I

Concepts of Management – Characteristics of management – Schools of management thought

- Management and administration –

Management by objectives – Management by

participation – Management by exception – Management by motivation - Functions of

management – Planning– Organizing - Departmentation – Delegation (25 Hours, 20 marks)

Module II

Functions of Management:– Motivation:

– concept

and importance

– Contributions of McGregor, Maslow and Herzberg – Leadership – Concept and

styles – Leadership traits - Communication – process and barriers – Control – concept - steps

– tools – Coordination – Concept, Principles, Techniques.

(20 Hours, 15 marks)

Module III

Business Ethics:– Ethics and Morality – Theories of ethics: Teleological theory –

Deontological theory –Virtue theory – Types of ethics – Meaning and scope of business ethics -

Characteristics – Objectives of Business Ethics - Factors influencing business ethics –

Arguments for and against business ethics – Different views of business ethics - The

Separatist View, The Unitarian View, The Integration View, Ethical issues in global business.

(20 Hours, 20 marks)

Module IV

Corporate Social Responsibility (CSR): Meaning and definition - History of CSR activities –

Concept of Corporate citizenship - Need and importance of CSR – Stakeholders of CSR –

Steps in the implementation of CSR activities – CSR and business ethics - CSR and

corporate governance – CSR initiatives in India.

(18 hours, 15 marks)

Module V

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

Reference Books:

1. Boatwright. John R: Ethics and the Conduct of Business, Pearson Education, New Delhi.
2. Gupta. CB; Business management, Sultan Chand & sons
- 3 Koontz, H and Wehrick, H: Management, McGraw Hill Inc, New York.
- 4 Prasad. LM; Principles and Practicd of Management; Sultan Chand & sons
- 5 Stoner. AF and Freeman RE; Management; Prentice Hall of India
- 6 Drucker, Peter, F., Management: Tasks, Responsibilities and Practices, Allied Publishers, New Delhi.. R.S Davar; Management Process
6. Rustum & Davan, Principles and Practice of Management.
7. Srinivasan & Chunawalla, Management Principles and Practice.
8. S. V. S. Murthy. Essentials of Management.
9. Stoner, Freeman & Gilbert, Jr.: *Management*, Prentice Hall of India Private Limited, New Delhi.
10. Tripathy & Reddy: *Principles of Management*, Tata McGraw-Hill Publications, New Delhi.
11. Stephen P. Robbins: *Organizational Behaviour*, Prentice Hall of India Private Limited, New Delhi.
12. Udai Pareek: *Understanding Organizational Behaviour*, Oxford University Press, New Delhi.

13. S. S. Khanka: *Organizational Behaviour: Text and Cases*, S. Chand & Company Limited, New Delhi.

BCM2B02

FINANCIAL ACCOUNTING

Lecture Hours per week: 6 Credits: 4

Internal: 20, External: 80, Examination 2.5 Hours

Objectives: ↯

To equip the students with the skills of preparing financial statements for various type of organizations.

To enable the students to acquire knowledge about financial reporting standards and to understand corporate accounting methods.

Module I

Single Entry System of Accounting: Definition – Objectives - Advantages- Limitations

Distinction between Double entry and Single entry- Types of Single entry- Determination of Profit or Loss under single entry- Statement of Affairs/ Capital comparison method

Distinction between Balance Sheet and Statement of Affairs- Distinction between Profit and loss account and Statement of Profit and Loss- Conversion method- Practical Problems.

(16 Hours, 15 marks)

Module II

Company Accounts- Issue of Shares:

Introduction- Books of accounts maintained by companies- Share Capital- Phases of capital

Difference between Reserve capital and Capital Reserve- Shares and types of shares- Equity and Redeemable Preference shares - Convertible Cumulative Preference Shares (CCP shares)

Sweat Equity shares- Employees Stock Option Scheme (Theory only)- Private Placement of shares- Issue of shares- Procedures- Minimum Subscription- Shares issued for consideration

Shares issued for consideration other than cash- Issue of shares at par and premium (issue at discount, not to be taught)- Treatment of Fraction shares- Application, Allotment and Calls on Shares- Share capital allotment- Calls in arrears and calls in advance- Interest on calls in arrears and calls in advance- Difference between calls in arrears and calls in advance

Oversubscription and under subscription- Pro-rata allotment- Forfeiture and reissue of sharesAnnulment of forfeiture- Surrender of shares- Distinction between forfeiture and surrender

Journal entries- Practical problems.

(30 Hours, 25 marks)

Module III

Accounting for issue of Debentures:

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

(10 Hours, 10 marks)

Module IV

Convergence to International Financial Reporting Standards:

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

Difference between Ind AS and IFRS.

(18 Hours, 15 marks)

Module V

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

(22 Hours, 15 marks)

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

Reference Books:

1. S.N. Maheshwari: Financial Accounting.
2. M.C. Shukla, T.S. Grewal and S.C. Gupta, Advanced Accounts, S.Chand& Co., New Delhi.
3. Naseem Ahmed, Nawab Ali Khan and M.L.Gupta: Fundamental of Financial Accounting, Ane Books Pvt. Ltd, New Delhi.
4. Grewal and Gupta: Advanced Accounting
5. Dr Goyal V.K., Financial Accounting, Excel Books, New Delhi.
6. R.L. Gupta and Radhaswamy, Advanced Accounting, Sultan Chand & Sons, New Delhi.
7. R.K.Malhotra: Financial Management in Hotels and Restaurant Industry, Anmol Publishers
8. S.Kr. Paul: Advanced Accounting
9. B.S. Raman, Advanced Accountancy.
10. Jain & Narang: Financial Accounting

11. Ashok Sehgal and Deepak Sehgal: *Advanced Accounting, Volume 1*, Taxmann, New Delhi.
12. Chintal Patel, Bhupendra Mantri, *India Accounting Standards*, Taxmann Publications.
13. T.P. Ghosh, *Illustrated Guide to India Accounting Standards*, Taxmann Publications.

BCM3BO3

BUSINESS REGULATIONS

Lecture Hours per week: 4, Credits: 4

Internal: 20, External: 80, Examination 2.5 Hours

Objectives:

>

To familiarize the students with certain statutes concerning and affecting business organizations in their operations.

Module I

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

(20 Hours, 30 marks)

Module II

Special Contracts: Contract of Indemnity: Meaning - Nature - Right of indemnity holder and

indemnifier - Contract of Guarantee: Meaning - Nature - Rights and liabilities of surety -
Discharge of surety from liability - Contract of Bailment and Pledge: Rights and duties of
bailor and bailee, pledger and pledgee - Contract of Agency - Creation of agency - Delegation
of authority - Duties and liabilities of principal and agent - Termination of agency.

(20Hours, 18 marks)

Module III

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

(10 Hours, 12 marks)

Module IV

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

(7 Hours, 10 marks)

Module V

The limited liability partnership Act 2008 – Salient features – Distinction with partnership
and company – LLP agreement – partners and designated partners – incorporation document
– Extent and limitation of liability of LLP and partners.

(7 Hours, 10 marks)

Reference Books:

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

BCM3 BO4

CORPORATE ACCOUNTING

Lecture Hours per week: 6, Credits: 4

Internal: 20, External: 80, Examination 2.5 Hours

Objectives:

To help the students to acquire conceptual knowledge of the fundamentals of the corporate accounting and the techniques of preparing the financial statements.

Module I

a. Redemption of Debentures:

Meaning- Writing off of Discount on issue and loss on issue of debenture- Methods of redemption- Annual drawings out of profit and capital (New regulation to be taught)-

Debenture redemption reserve- Lump sum payment- Sinking funds and Insurance Policy

(Theory only)- Purchase of own debentures- For cancellation, Investment and Reissue- Ex interest and Cum-interest- Redemption by conversion- Journal Entries.

b. Redemption of Preference Shares: Provisions for redemption- Sources used for redemption- Capital redemption reserve- Journal

entries

c. Bonus Shares: Cash Bonus- Capital bonus- provisions for the issue of bonus shares-Sources of bonus issue-Advantages of bonus issue- Journal entries.

d. Buy back of shares:

Meaning- Provisions for issue- Sources of buyback- Advantages of buyback- Book building -

Journal entries.

e) Right Issue: Right of pre-emption – Calculation of value of right (30 Hours, 25 marks)

Module II

Banking Companies:

Meaning of banking- Slip system of ledger posting- Important terms used- Revenue recognition in banks- Rebate on bills discounted with problems- Interest on doubtful debts

with problems- Non-Performing Assets- Classification- Provisions for NPA(problems) -

Final accounts of banking companies in the new form- Practical Problems. (18 Hours, 15 marks)

Module III

Accounts of Life Insurance:

Meaning of life insurance- Features- Types of life insurance- Important terms used- Adjusting entries- Calculation of Life fund with problems- Determination of profit of life business and net bonus payable- Problems- Preparation of final accounts of life business in the new form

Practical Problems.

(18 Hours, 15 marks)

Module IV

Page 14 of 76 Consolidated Financial Statements (Ind AS 110): Group Companies and Group Structures – need for consolidation – Calculation of pre-acquisition profit- Calculation of profit- Postacquisition profit- Calculation of Non-Controlling Interest – Calculation of Cost of Control (Goodwill) or Capital Reserve- Preparation of Consolidated Balance Sheet without adjustments (simple problems)

(20 Hours, 15 marks)

Module V

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

(10 Hours, 10 marks)

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

Reference Books:

1. Chintal Patel, Bhupendra Mantri, India Accounting Standards, Taxmann Publications.
2. T.P. Ghosh, Illustrated Guide to India Accounting Standards, Taxmann Publications.
3. M.C. Shukla, T.S. Grewal and S.C. Gupta, Advanced Accounts, S.Chand & Co., New Delhi.
4. S.N. Maheshwari and S.K. Maheshwari, Financial Accounting.
5. R.L. Gupta and Radhaswamy, Advanced Accounting, Sultan Chand & Sons, New Delhi.
6. Dr Goyal V.K., Financial Accounting, Excel Books, New Delhi.
7. Ashok Sehgal and Deepak Sehgal, Advanced Accounting, Kalyani Publishers.
8. Jain and Narang, Financial Accounting, Kalyani Publishers.

9. B.S. Raman, Advanced Accountancy.

10. P.C. Tulasian, Introduction to Accounting, Pearson Education.

BCM4B05

COST ACCOUNTING

Lecturer Hours per week: 6, Credits: 4

Internal: 20, External: 80, Examination 2.5 Hours

Objectives:

> To familiarize the students with the various concepts and elements of cost.

> To create cost consciousness among the students.

Module I

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

Module II

Materials : Importance of Material cost control - Purchase Procedure - Store control -Types of Store - Stores Records - Perpetual Inventory-ABC Analysis - VED Analysis-JIT Inventory
Page 15 of 76- Stock levels - EOQ - Issue of materials - FIFO , LIFO , Simple and Weighted Average methods.

(18 Hours, 15 marks)

Module III

Labour and Overheads: Importance of Labour cost control - Time Keeping and Time Booking - Idle Time - Over Time - Computation of Labour cost - Remuneration Systems and Incentive Schemes. Overheads : Definition - Overhead Allocation - Apportionment - Re Apportionment -Direct distribution - Step Ladder - Reciprocal Service methods - Repeated Distribution and Simultaneous Equation methods - Absorption of overheads - Methods of

Absorption - Labour Hour Rate and Machine Hour Rate .

(25 Hours, 20 marks)

Module IV

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

Module V

Cost control Techniques:

A. Budgetary Control: – Budget – Budgeting – Budgetary control - Importance – Need for the preparation of budgets - Types of budgets –Preparation of Cash budget only – ZBB

B. Standard costing – Standard cost and actual cost – Variance analysis– Types of variances – Cost control by the use of standard costing (only theory – no problems expected).

(13 hours, 10 marks)

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

Reference Books:

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

BCM4BO6

CORPORATE REGULATIONS

Lectures Hours per week: 4, Credit – 4

Internal: 20, External: 80, Examination 2.5 Hours

Objectives:

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To familiarise the students with corporate law and to make them aware of the importance of corporate governance in the management of organizations.

Module I

Page 16 of 76 Introduction to Companies Act 2013: Objects of the Act - Salient features of the Act

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Meaning and definition of company - Features - Kinds of companies - Private Company - Public company - Associate Company - Dormant Company - One person company - Small Company - Government Company - Lifting of corporate veil. (08 Hours, 10 marks)

Module II

Formation of Companies: Promotion - Role of promoters - Incorporation - Capital subscription - Commencement of business - Pre-incorporation and provisional contracts.

Document of companies: Memorandum of Association - Definition - Contents and alteration

- Doctrine of Ultravires - Articles of Association - Definition - Contents and alteration -

Distinction between Memorandum and Articles - Constructive notice of Memorandum and

Articles - Doctrine of Indoor management - Prospectus - Contents - Statement in lieu of

prospectus - Liabilities for misstatement.

(13 Hours, 18 marks)

Module III

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

(18 Hours, 20 marks)

Module IV

Management of Companies : Board and Governance - Directors: Appointment - Position – Powers Rights - Duties and liabilities - Qualification - Disqualification - Removal of directors - Key Managerial Personnel - Introduction to Corporate Governance - Need and importance of Corporate Governance - Corporate social responsibility. (13 Hours, 17 marks)

Module V

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

(12 Hours, 15 marks)

Reference Books:

1. M.C. Shukla & Gulshan :Principles of Company Law.
2. N.D. Kapoor : Company Law and Secretarial Practice.
3. Mannual of Companies Act, Corporate Laws and SEBI Guidelines", Bharat Law House,

New Delhi.

4. M.C. Bhandari: Guide to Company Law Procedures.

5. Tuteja :Company Administration and Meetings.

6. S.C. Kuchal :Company Law and Secretarial Practice.

7. Dr. P.N. Reddy and H.R. Appanaiah : Essentials of Company Law and Secretarial

Page 17 of 76practice, Himalaya Publishers.

8. M.C. Kuchal: Secretarial Practice.

9. Ashok Bagrial: Secretarial Practice.

BCM5B07

ACCOUNTING FOR MANAGEMENT

Lectures Hours per week: 5, Credit – 4

Internal: 20, External: 80, Examination 2.5 Hours

Objectives:

→ To enable the students to understand the concept and relevance of Management

Accounting.

→ To provide the students an understanding about the use of accounting and costing data for planning, control, and decision making.

Module I

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

(05 Hours, 5 marks)

Module II

Analysis and Interpretation of Financial Statements: Meaning - Types and Methods of

Financial Analysis - Comparative Statements - Trend Analysis - Common size Statements (a general discussion only).

(10 Hours, 10 marks)

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

(25 Hours, 25 marks)

Module IV

Fund Flow and Cash Flow Analysis:

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

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

(25 hours, 25 marks)

Module-V

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

(15 Hours, 15 marks)

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

Reference Books:

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

BCM5B08

BUSINESS RESEARCH METHODS

Lectures Hours per week: 4 , Credit – 4

Internal: 20, External: 80, Examination 2.5 Hours

Objectives:

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

Module I

Business Research: – Definition and significance - Features of business research – The research process – Variable - Proposition - Types of research – Exploratory and causal research –Theoretical and empirical research - Basic and applied research - Descriptive research - Phases of business research – Research Hypothesis – Characteristics – Research in

an evolutionary perspective – Role of theory in research - Theory building - Induction and Deduction Theory.

(10 Hours, 15 marks)

Module II

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

Module III

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

(15 Hours, 20 marks)

Module IV

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

(15 Hours, 20 marks)

Module V

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

Reference Books:

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

12. Kultar Singh: Quantitative Social Research Methods. Response Books, New Delhi.

BCM5 B09

Income Tax Law and Accounts

Lecture Hours per week: 5, Credits: 4

Internal: 20, External: 80, Examination 2.5 Hours

Objectives:

→ To impart basic knowledge and equip students with application of principles and provisions Income - tax Act, 1961 amended up to date.

Module I

Basic Concepts: Income - Agricultural income - Person - Assessee - Assessment Year -

Previous Year - Gross total income - Total income - Maximum marginal rate of tax -

Page 20 of 76 Residential status - Scope of total income on the basis of residential status – Exempted

incomes.

(10 Hours, 15 marks)

Module II

Computation of Income under Different Heads: Salaries - Allowances - Perquisites - Profit in lieu of salary - Gratuity – Pension.

(20 Hours, 20 marks)

Module III

Income from house property: Annual Value of House property - Computation under different circumstances - Deduction from annual value.

(15 Hours, 15 marks)

Module IV

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

(17 Hours, 15 Marks)

Module V

Capital Gains: Definition of Capital Assets - Long term and Short term - Transfers - Cost of acquisition - Cost of improvement - Exempted Capital gains. Income from Other Sources: Definition– Computation.

(18 Hours, 15marks)

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

Reference Books:

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

BCM6 B12

Income Tax and GST

Lecture Hours per week: 6, Credits: 4

Internal: 20, External: 80, Examination 2.5 Hours

Objectives:

□

To impart basic knowledge and equip students with application of principles and provisions Income - tax Act, 1961 and GST Act 2016

Module I

Page 21 of 76 Income Tax Contd: Deemed Incomes and Clubbing of income – Set- off and carry forward of

losses - Deductions to be made in computing total income – Computation of total Income of individuals – Computation of Tax liability of individuals – Rebate and relief of tax. (25 hours, 25 marks)

Module II

Income tax authorities – Powers and functions – Provisions of advance payment of tax – Tax payment – Deduction and payment of tax at source – Recovery of tax.

Procedure of assessment of income tax – Filing of returns of income – Voluntary return of income – Statutory obligations in filing of returns – Return of loss – Belated returns –

Revised returns – Defective returns – PAN – Different types of assessment – Self assessment – Assessment on the basis of return – Best judgment assessment – Regular assessment –

Reassessment – Protective assessment.

(20 Hours 20 marks)

Module III

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

(17 Hours, 15 hours)

Module IV

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

(17 Hours, 10 marks)

MODULE V

Payment of tax, interest, penalty and other amounts

- Interest on delayed payment of

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

(17 Hours, 10 marks)

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

AUDITING AND CORPORATE GOVERNANCE

Lecture hours per week: 5, Credits: 4

Internal: 20 External: 80, Examination 2.5 Hours

Objective: To provide knowledge of auditing principles and techniques and to familiarize the students with the understanding of issues and practices of corporate governance in the global and Indian context.

Module I:

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

(10 hours, 10 marks)

Module II

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

(20 hours, 20 marks)

Module III

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

(20 hours, 25 marks)

Module IV

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

Module V

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

Suggested Readings:

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

Page 23 of 768. Bob Tricker, Corporate Governance-Principles, Policies, and Practice (Indian Edition),

Oxford University Press, New Delhi.

9. Sharma, J.P., Corporate Governance, Business Ethics, and CSR, Ane Books Pvt Ltd, New Delhi.

Project Report

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

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

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

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

Project work shall have the following stages:

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

The project can be done individually or as a group of three students (maximum) on the same topic and present the report. However, the project supervisor should make sure that each student constructively contributes to the completion of the project. For this purpose the supervisor shall keep a diary in which the chronological record of the students visit to the supervisor for the project discussions shall be maintained. The work of each student shall be guided by one Faculty member.

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

ask for.

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

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

19.9 Structure of the report

Title page

Declaration of the student

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

Acknowledgements

Contents:-

Chapter I

Introduction -(Organization profile, Research problem, Objectives of the study, Research methodology etc.)

Chapter II -Review of Literature

Chapter III -Theoretical Framework

Chapter IV-Data Analysis

Chapter V-Findings, Suggestions and Conclusion.

Appendix (Questionnaire, specimen copies of forms, other exhibits etc.)

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

19.10. Evaluation of project report

The project report shall be subject to internal and external evaluation. The internal evaluation shall be carried out by the supervising teacher and external evaluation is done jointly by the internal

examiner and the external examiners appointed by the University inclusive of Viva-voce examination. The marks should be awarded on the basis

of the following:-

1. Evaluation of the Project Report shall be done under Mark System.

Marks secured for the project will be awarded to candidates, combining the internal and external Marks.

2. The internal to external components is to be taken in the ratio 1:4. Assessment of different components may be taken as below:

Internal (20% of total)

External (80% of Total)

3. Submission of the Project Report and presence of the student for viva are compulsory for internal evaluation. No marks shall be awarded to a candidate if she/he fails to submit the Project Report for external evaluation.

4. The student should get a minimum of 40 % marks in the aggregate and 40% separately for external for pass in the project.

5. There shall be no improvement chance for the Marks obtained in the Project Report.

6. In an instance of inability of obtaining a minimum of 40% marks, the project work may be re- done and the report may be re-submitted along with subsequent exams through the department, as per the existing rule of the University examinations.

19.11 Viva-Voce

At the end of sixth semester candidate shall attend a project based viva voce. The external evaluation of 12 to 15 students per day is to be conducted with one external examiner and one internal examiner. The examiners shall consult each other and award the grades according to the same criteria specified in 19.10 for the award of marks.

19.12. Industrial Visit

The fourth semester students of affiliated colleges shall be taken under the supervision of

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

SYLLABI FOR OPEN COURSES (For Students from Other Departments)

BCM3A12

PROFESSIONAL BUSINESS SKILLS

Lecture Hours per week: 5, Credits 4

Internal: 20, External: 80, Examination 2.5 Hours

Objectives:

To update and expand basic Informatics skills of the students

To equip the students to effectively utilize the digital knowledge resources for their study

Module I

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

(15 Hours, 15 marks)

Module II

E-Learning :Introduction of electronic learning - benefits and drawbacks of e-Learning -

Online education - Digital age learners - Knowledge resources on internet - E-books, Audio,

Video and other means for e-learning- Introduction to e-content development and tools -
Online libraries – MOOCs - The e-Learning as a service Industry - major technologies used
in e-learning- different approaches for e-Learning delivery - E-learning in India

(12 Hours, 12 marks)

Module III

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

(18 Hours, 18 marks)

Module IV

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

Module V

Digital Marketing : Introduction to Digital marketing Environment –meaning & Concept –
Need for digital marketing – Advantages and disadvantages of digital marketing -Trends in
digital marketing- Types of digital marketing – Business models in digital marketing
Business to Business (B2B), Business to Customer (B2C), Customer to Customer (C2C),
Business to Employees (B2E), Business to Government (B2G) - Online advertising - types of
online advertising - Top e-commerce websites around the world and its scenario in India.

PPC (Pay per Click) advertising – Search engine Analytics – search engine ads – social media channels and ads -(20 Hours, 20 marks) Page 65 of 76

References Books:

1. Professional Business Skills – Lee Pelitz 2nd Edition
2. Peter Norton, Introduction to Computers, Tata McGraw Hill Private Limited, New Delhi, 2009.
3. Alan Evans, IITL ESL, Leslie Lamport, Dolores Etter, Darren George, Kenneth C Laoudon, Gary Rogers, Rainer Handel, INFORMATICS -Technology in Action, Pearson Education, Delhi, 2009.
4. V.Rajaraman, Introduction To Information Technology, PHI Learning Private Limited, New Delhi, 2009.
5. Daniel Minoli & Emma Minoli, Web Commerce Technology Hand Book, Tata McGraw Hill, New Delhi, 2009
6. Godfrey Parkin, Digital Marketing: Strategies for online success, New Holland publishers Ltd, 2009
7. Damian Ryan, Understanding Digital marketing: Marketing strategies for Engaging the Digital generation, Kogan page, 3rd Edition, 2014
7. Jonah Berger, Contagious Why things catch on, Simon & Schuster, 2013
8. Turban E, Armson, JE, Liang, TP & Sharda, Decision support and Business Intelligence Systems, 8th Edition, John Wiley & Sons, 2007
9. Frank J. Ohlhorst, Big Data Analytics, 1st Edition, Wiley, 2012.
10. Efraim Turban, Ramesh Sharda, Jay Aronson, David King, Decision Support and Business Intelligence Systems, 9th Edition, Pearson Education, 2009
11. Microsoft Office 2007 Business Intelligence - Reporting, Analysis, and Measurement from the Desktop, Doug Harts, TATA McGraw-Hill Edition, 2008
12. Data Mining for Business Intelligence: Concepts, Techniques, and Applications in

Microsoft Office Excel with XLMiner, Galit Shmueli, Nitin R. Patel, Peter C. Bruce, Wiley
Publication, 2010

13. Data Mining: Concepts and Techniques, Morgan Kaufmann Publication, 3rd Edition, 2011

Data Science for Business – What you need to know about data mining and data-analytic
thinking, Foster Provost, Tom Fawcett, O’Reilly Media Publication, 2013

Semester I

Course	Title	Contact Hours	Credits	Internal	External	Total Mark

Common	BCM1A01 (English)	4	3	15	60	75
Common	BCM1A02 (English)	5	3	15	60	75
Common	BCM1A07 (Language)	5	4	15	80	100
Core	BCM1B01 Business Management	6	4	20	80	100
Compl	BCM1C01 Managerial Economics	5	4	20	80	100
	Total	25	18	90	360	450

Semester II

Course	Title	Contact Hours	Credits	Internal	External	Total Mark
Common	BCM2A03 (English)	4	4	20	80	100

Common	BCM2A04 (English)	5	4	20	80	100
Common	BCM2A08 (Language)	5	4	20	80	100
Core	BCM2B02 Financial Accounting	6	4	20	80	100
Compl	BCM2C02 Marketing Management	5	4	20	80	100
	Total	25	20	100	400	500

Semester III

Course	Title	Contact Hours	Credits	Internal	External	Total Mark
Common	BCM3A11 Basic Numerical methods	5	4	20	80	100
Common	BCM3A12 Professional business skills	5	4	20	80	100
Core	BCM3B03 Business Regulations	4	4	20	80	100

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

Semester IV

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

Semester V

Course	Title	Contact Hours	Credits	Internal	External	Total Mark
Core	BCM5B07 Accounting for management	5	4	20	80	100
Core	BCM5B08 Business Research Methods	4	4	20	80	100
Core	BCM5B09 Income Tax Law and Accounts	5	4	20	80	100
Core	BCM5B10 Computer Application in Business	4	4	20	80	100
Core	BCM6B15 Business Information System	4	4	20	80	100
Open	SGY5D01 Life Skill Development(Open Course)	3	3	15	60	75
	Total	25	23	115	460	575

Semester VI

Course	Title	Contact Hours	Credits	Internal	External	Total Mark
Core	BCM6B12 Income Tax and GST	6	4	20	80	100
Core	BCM6B13 Auditing and Corporate Governance	5	4	20	80	100
Core	BCM6B14 Office Automation tools	5	4	20	80	100
Core	BCM6B15 Computerized Accounting with Tally	5	5	20	80	100
Core project	BCM6B16(PR) 3 weeks Project and Viva voice	4	2	15	60	75
	Total	25	19	95	380	475

