



**UNIVERSITY OF CALICUT**

**Abstract**

Faculty of Commerce & Management Studies-Regulations, Scheme and Syllabus of B.Com, BCom with( Islamic Finance),BBA,BHA(Bachelor of Hotel Administration),BTHM (Bachelor of Tourism and Hotel Management) Programmes under CUCBCSS(UG) 2014- Approved- Implemented- Orders Issued-

---

**G & A - IV - E**

U.O.No. 6747/2014/Admn

Dated, Calicut University.P.O, 15.07.2014

---

*Read:-*(i) U.O No:GAIN/J/5180/2014/Admn dt-29.05.2014(CUCBCSS UG Revised Regulations)

(ii) Minutes of the meeting of the BOS in Commerce(UG) held on 03.07.2014, Item No: I and 2

(iii) Minutes of the meeting of the BOS in Management studies(UG) held on 14.05.2014,Item No:I

(iv) Minutes of the meeting of the BOS in Hotel Management held on 20.05.2014,Item No:I

(v) Minutes of the meeting of the Faculty of Commerce and Management studies held on 20.06.2014,vide Item No :II & III

(vi) Orders of the Hon'ble Vice Chancellor in File even No:dt.14.07.2014

**ORDER**

As per reference read first above,the Revised Regulations for CUCBCCS(2014) has been implemented and the BOS in Commerce(UG),Management studies(UG) and Hotel Management have prepared the syllabi for the UG courses in tune with the revised Regulations.

As per reference read second above,the BOS in Commerce(UG) at its meeting held on 03.07.2014 vide Item No :I has finalised and approved the syllabi for B.Com course and also vide Item No: 2 approved the syllabi of BCom with Islamic Finance as Specialisation, which was finalised and approved by the BOS in Islamic Finance, under CUCBCSS scheme w.e.f 2014 admission onwards.

As per reference third above, the meeting of the BOS in Management studies(UG) held on 14.05.2014 vide Item No:I has finalised and approved the syllabi for BBA course under CUCBCSS scheme w.e.f 2014 admissiononwards.

Vide reference fourth above, the meeting of the BOS in Hotel Management held on 20.05.2014 vide Item No.I has finalised and approved the syllabi for BHA and BTHM course under CUCBCSS scheme w.e.f 2014 admission onwards

The Faculty of Commerce and Management studies at its meeting held on 20.06.2014, vide item No:II,III, has approved the minutes of the meeting of the BOS in Management studies(UG) and Hotel Management held on 14.05.2014,20.05.2014 respectively. The syllabi for B.Com course and B.Com with specialisation Islamic Finance has been approved by the Dean Faculty of Commerce and Management studies on behalf of the Faculty.

Considering the exigency of the matter, the Hon'ble Vice Chancellor in exercising the powers of the Academic Council, has approved the minutes of the meeting of the BOS in Commerce(UG), Management studies(UG), Hotel Management and Faculty of Commerce and Management studies, read as 2nd to 5th above, subject to ratification by the Academic Council.

Sanction is therefore accorded to implement the Regulations, Scheme and Syllabus of B.Com, BBA, BHA, BTHM courses under CUCBCSS scheme w.e.f 2014-2015 admission onwards subject to ratification by the Academic Council.

Orders are issued accordingly

**(Syllabi of B.Com, BBA, BHA, BTHM courses are appended)**

Muhammed S  
Deputy Registrar

To

The Principals of all affiliated colleges/The Controller of Examinations, Copy to: PS to VC/PA to PVC/PA to Registrar/PA to CE/EX sections/EG I section/DR/AR-B Com, BBA, Hotel Management Tabulation sections/GA I F section/Enquiry/PRO- System Administrator-with a request to upload the syllabi in the university website.

Forwarded / By Order

Section Officer

**UNIVERSITY OF CALICUT**  
**REGULATIONS GOVERNING BACHELOR OF COMMERCE DEGREE**  
**PROGRAMME UNDER CUCBCSSUG 2014 EFFECTIVE FROM THE 2014**  
**BATCH**  
**B.Com ADMISSIONS**

**1.0 Title of the Programme**

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

**2.0 Eligibility for admission**

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

**3.0 Duration of the programme**

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

**4.0 Medium of Instruction**

The medium of instruction and examination shall be English.

**5.0 Courses of study**

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

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

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

## 5.1

### Semester I

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Common	BC1A01	4	4	20	80	100
Common	BC1A02	5	3	20	80	100
Common	BC1A07	5	4	20	80	100
Core	BCIB01 Management Concepts and Business Ethics	6	4	20	80	100
Compl.	BCIC01 Managerial Economics	5	4	20	80	100
	Total	25	19	100	400	500

### Semester II

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Common	BC2A03	4	4	20	80	100
Common	BC2A04	5	3	20	80	100
Common	BC2A08	5	4	20	80	100
Core	BC2B02 Financial Accounting	6	4	20	80	100
Compl.	BC2C02 Marketing Management	5	4	20	80	100
	Total	25	19	100	400	500

### Semester III

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Common	BC3A11 Basic Numerical Skills	5	4	20	80	100
Common	BC3A12 General Informatics	5	4	20	80	100
Core	BC3B03 Business Regulations	4	4	20	80	100
Core	BC3B04 Corporate Accounting	6	4	20	80	100
Compl.	BC3C03 E- Commerce Management	5	4	20	80	100
	Total	25	20	100	400	500

**Semester IV**

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Common	BC4A13 Entrepreneurship Development	5	4	20	80	100
Common	BC4A14 Banking and Insurance	5	4	20	80	100
Core	BC4B05 Cost Accounting	6	4	20	80	100
Core	BC4B06 Corporate Regulations	4	4	20	80	100
Compl.	BC4C04 Quantitative Techniques for Business	5	4	20	80	100
	Total	25	20	100	400	500

**Semester V**

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Core	BC5B07 Accounting for Management	4	4	20	80	100
Core	BC5B08 Business Research Methods	4	4	20	80	100
Core	BC5B09 Human Resource Management	4	4	20	80	100
Core	BC5B10 Course in Specialisation	5	4	20	80	100
Core	BC5B11 Course in Specialisation	5	4	20	80	100
Open	BC5D01 Open Course ( For students from other Departments)	3	2	10	40	50
	Total	25	22	110	440	550

**Semester VI**

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Core	BC6B12 Income Tax Law and Practice	6	4	20	80	100
Core	BC6B13 Auditing	5	4	20	80	100
Core	BC6B14 Course in Specialisation	5	5	20	80	100
Core	BCSB15 Course in Specialisation	5	5	20	80	100
Core Project	BC6B16 (PR) Three Weeks Project and Viva-Voce	4	2	10	40	50
	Total	25	20	90	360	450

## **Core Courses in the area of Specialization:**

### **A. Finance**

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

### **B. Banking and Insurance**

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

### **C. Co - operation**

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

### **D. Computer Applications**

1. Business Applications of Computers
2. Business Information Systems
3. Office Automation Tools
4. Computerised Accounting with Tally

### **E. Travel and Tourism**

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

### **F. Islamic Finance**

1. Fundamentals of Islamic Finance

2. Islamic Business Law And Commerce
3. Islamic Financial Institutions
4. Islamic Banking Products

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

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

**5.2 Four Common Courses** (BC3A11 Basic Numerical Skills, BC3A12 General Informatics, BC4A13 Entrepreneurship Development BC4A14 Banking and Insurance), all the Core Courses, Complementary and Open Courses for B.Com Programme shall be taught by Commerce Faculty. However, the core courses under the specialization Islamic Finance shall be taught by Commerce Faculty or teachers having M.A Islamic Finance or M.A Islamic Economics or M.A Economics with Islamic Finance qualifications.

**6.0 Attendance**

A candidate shall attend at least a minimum of 75% of the number of classes actually held for each of the courses in a year to be eligible for appearing for examination in that course. If the candidate has shortage of attendance in any course in a year he shall not be allowed to appear for any examination in that year. However the University may condone shortage if the candidate applies for it as laid down in University procedures and if the Vice Chancellor is satisfied with the reasons cited by the candidate for his absence in classes.

**7.0 Internal Assessment**

All courses shall have internal assessment as specified in the common regulations for CUCBCSSUG 2014. Provisions of the clause 9.2 and 9.3 of the common regulation are applicable in the case of internal assessment.

**8.0 External Examination.**

8.1 The University shall conduct semester examinations as specified in the common regulations for CUCBCSSUG 2014. The duration of examination shall be three hours for each course, Provisions of clause 9.5, 9.6, 9.7 and 9.8 of the common regulation for CUCBCSSUG 2014 will be applicable for external examinations.

## 9.0 Project Report

9.1 During the sixth semester every student shall do a project .The student may choose any topic from the subjects he/she has studied .

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

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

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

9.4 Project work shall have the following stages:

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

9.5 The project can be done individually or as a group of two students. But the project report should be in different areas. In no case the project reports of two students shall be identical. The work of each student shall be guided by one Faculty member.

9.6 The candidate shall prepare at least two copies of the report; one copy for submission to the Department and one 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.

9.7 Duration of project work

The duration for project work is 3 weeks.

9.8 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.

9.9 Structure of the report

Title page

Certificate from the organization (for having done the project work)

Certificate from guide



Acknowledgements

Contents

Chapter I : Introduction (Organization profile, Research problem, Objectives of the study, Research methodology etc.)

Chapter II : Review of Literature

Chapters III and IV : Data Analysis ( 2 or 3 chapters)

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).

#### 9.10 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 done jointly by the internal examiner and the external examiners appointed by the University inclusive of Viva-voce examination. The marks should be awarded on the basis of the following :-

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

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

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

Internal (20% of total)		External (80% of Total)	
Components	% of Marks	Components	%of Marks
Punctuality	20	Relevance of the Topic, Statement of Objectives, Methodology (Reference/ Bibliography)	20
Use of Data	20	Presentation, Quality of Analysis/Use of Statistical tools, Findings and recommendations	30
Scheme/Organization of Report	30	Viva-Voce	50
Viva-Voce	30		

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.

### **10.0 Viva Voce**

At the end of sixth semester candidate shall attend a comprehensive 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 9.10 for the award of marks.

### **11.0 Requirement for passing the course**

For a pass in each course the student has to secure aggregate 40% marks or E grade in internal and external. An aggregate of 40% marks ( E grade with 120 credits )is required for a pass in the B.Com degree programme.

12. Fourth /fifth semester students of regular 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 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 kept in the teaching department.

**13.0 In all other matters regarding the conduct of B.Com Programme in the affiliated colleges under Calicut University under Choice Based Credit Semester System which are not specified in this regulation ,the common regulation CUCBCSSUG 2014 will be applicable.**

# UNIVERSITY OF CALICUT

SYLLABUS OF BACHELOR OF COMMERCE DEGREE PROGRAMME UNDER  
CUCBCSS UG 2014 EFFECTIVE FROM THE 2014 BATCH B.COM ADMISSIONS

## CORE COURSES

### BCIB01 MANAGEMENT CONCEPTS AND BUSINESS ETHICS

**Lecture Hours per week: 6**

**Credits: 4**

**Internal : 20, External : 80**

#### **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**

Nature and Scope of Management: Evolution of Management - Schools of management thought - F.W.Taylor and Henry Fayol - Principles of Management - Management as a science and an art - Management process.

15 Hours

#### **Module II**

Functions of Management: Planning: Types of plan - Planning process – Organizing: Span of control - Line and staff functions - Centralization and decentralization – Delegation - Staffing: Manpower planning: Recruitment - Selection and placement - Directing: Principles of direction – Co-ordinating and controlling.

30 Hours

#### **Module III**

Manager Vs Leader: Leadership and motivation: leadership styles -Theories of motivation - MBO - Management of performance - Understanding and managing group processes -

Characteristics of work group - Work group behaviour and productivity - Team creation and management.

15 Hours

#### **Module IV**

Ethics, Culture and Values: Importance of culture in organizations - Indian ethos and value systems - Model of management in the Indian socio political environment - Work ethos - Indian heritage in production and consumption.

15 Hours

#### **Module V**

Business Ethics : Relevance of values in management – Holistic approach for managers in decision making - Ethical Management: Role of organisational culture in ethics - structure of ethics management - Ethics Committee.

15 Hours

#### **Reference Books:**

1. Boatwright. John R: Ethics and the Conduct of Business, Pearson Education, New Delhi.
2. Sathish Modh: Ethical Management, Macmillan.
3. Koontz, H and Wehrick, H: Management, McGraw Hill Inc, New York.
4. Drucker, Peter, F., Management: Tasks, Responsibilities and Practices, Allied Publishers, New Delhi.
5. L.N Prasad : Principles of Management.
6. R.S Davar; Management Process
7. Rustum & Davan, Principles and Practice of Management.
8. Srinivasan & Chunawalla, Management Principles and Practice.
9. S. V. S. Murthy. Essentials of Management.

## BC2B02 FINANCIAL ACCOUNTING

Lecture Hours per week : 6

Credits: 4

Internal : 20, External : 80

### Objectives:

- To enable the students to acquire knowledge of preparing financial statements.
- To equip the students with the skill of preparing accounts for various type of organizations.
- To enable the students to acquire knowledge about Accounting Standards and to understand corporate accounting methods.

### Module I

Conceptual Frame Work for Preparation of Financial Statements: Capital and revenue expenditure - Capital and revenue receipts - Accounting Standards - Object of Accounting Standards - Accounting Standard Board of India – Functions - Indian Accounting Standards - International Financial Reporting Standards - Final accounts of sole trader and non-profit organizations.

20 Hours

### Module II

Final Accounts From Incomplete Records - Limitations of single entry - Calculation of profit or loss from single entry books - Statement of affairs method - Conversion method - Total debtors and creditors account - Missing items - Memorandum trading account - Preparation of Trading and Profit and Loss Account and Balance Sheet.

20 Hours

### Module III

Accounting for Hire Purchase and Installment System – Meaning - Features of hire purchase agreement - Distinction between hire purchase and sale - Interest calculation - Recording transactions in the books of both parties - Default and repossession - Installment system – Features - Distinction between hire purchase and installment system

15 Hours

### Module IV

Departmental Accounts – Meaning – Objects – Advantages - Accounting procedure Allocation of expenses and income – Inter-departmental transfers - Provision for unrealized profits - Branch accounts – Features – Objects - Types of branches – Dependent branches - Accounting systems - Stock and Debtors System - Independent branches – Features - Preparation of Consolidated Profit and Loss Account and Balance Sheet.

20 Hours

## **Module V**

Accounting for Hotels and Restaurants – Introduction – Features - Revenue earning and non-revenue earning departments - Heads of revenue and heads of expenditure - Preparation of Trial Balance and final accounts : Trading Account - Profit and Loss Account and Balance Sheet.

15 Hours

### **Reference Books :**

1. M.C. Shukla, T.S. Grewal and S. C. Gupta, Advanced Accounts, S. Chand & Co., New Delhi.
2. S.N. Maheswari and S.K. Maheswari, Financial Accounting.
3. R.L. Gupta and Radhaswamy, Advanced Accounting, Sultan Chand & Sons, New Delhi.
4. R.K. Malhotra, Financial Management in Hotels and Restaurant Industry, Anmol Publishers.
5. Dr. Goyal V.K., Financial Accounting, Excel Books, New Delhi.
6. Ashok Sehgal and Deepak Sehgal, Advanced Accounting , Volume I , Taxmann, New Delhi.
7. Jain and Narang, Financial Accounting.
8. B.S. Raman, Advanced Accountancy.
9. P.C. Tulasian, Introduction to Accounting, Pearson Education.

## BC3BO3 BUSINESS REGULATIONS

**Lecture Hours per week : 4**

**Credits : 4**

**Internal : 20, External : 80**

### **Objective:**

- To familiarise 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.

25 Hours

### **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.

12 Hours

### **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 .

08 Hours

### **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.

10 Hours

### **Module V**

The Information Technology Act 2000: Scope and extent – Digital signature – Digital signature certificate – Electronic records and governance – Certifying authorities – Cyber crimes – Offences and penalties under IT Act, 2000.

05 Hours

### 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. Relevant Bare Acts.
10. Government of India, Information Technology Act, 2000
11. Desai T.R. , Indian Contract Act, Sale of Goods Act and Partnership Act , S.C. Sarkar & Sons Pvt. Ltd. Kolkata.

### BC3BO4 CORPORATE ACCOUNTING

**Lecture Hours per week : 6**

**Credits: 4**

**Internal : 20, External : 80**

#### **Objective :**

- 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**

Accounting for Share Capital : Issue, forfeiture and reissue of forfeited shares – Redemption of preference shares including buy-back of equity shares – Issue and redemption of debentures.

15 Hours

#### **Module II**

Final Accounts of Limited Liability Companies: Preparation of Profit and Loss Account – Profit and Loss Appropriation Account and Balance Sheet in accordance with the provisions of the existing Companies Act ( excluding managerial remuneration).

15Hours

#### **Module III**

Accounting for Amalgamation of Companies with reference to Accounting Standards issued by the Institute of Chartered Accountant of India (excluding inter-company



transactions and holdings) – Accounting for Internal Reconstruction (excluding preparation of scheme for internal reconstruction

20 Hours

#### **Module IV**

Bank Accounts : General information relating to bank accounts – Legal requirements affecting final accounts – Concept of Non Performing Assets (NPA) - Preparation of Profit and Loss Accounts – Asset classification – Preparation of Balance Sheet.

20 Hours

#### **Module V**

Insurance Companies: Book maintained by insurance companies – Explanation of special terms peculiar to insurance business – Accounts for life insurance business – Types of policies – Annuity business – Surrender value – Paid up policy – Life assurance fund – Valuation balance sheet - Preparation of final accounts of life and general insurance business (as per the provisions of IRDA Act ).

20 Hours

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

#### **Reference Books:**

1. M.C. Shukla , T.S. Grewal and S.C. Gupta : Corporate Accounting , S. Chand and Co., New Delhi.
2. R.L. Gupta and M. Radhaswamy : Corporate Accounting, Sultan Chand and Sons, New Delhi.
3. Ashok Sehgal and Deepak Sehgal : Advanced Accounting, Volume II, Taxmann, New Delhi.
4. S. P. Jain and K.L. Narang : Financial Accounting , Kalyani Publishers, New Delhi.
5. S.N. Maheswari and S.K. Maheswari : Corporate Accounting , Vikas Publication, New Delhi.
6. Dr. V.K. Goyal, Corporate Accounting , Excel Books , New Delhi.
7. Nirmal Kumar Gupta : Corporate Accounting , Sahitya Bhawan , Publishers and Distributors.

## **BC4B05 COST ACCOUNTING**

**Lecturer Hours per week : 6**

**Credits : 4**  
**Internal : 20, External : 80**

### **Objectives :**

- To familiarise 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 .

15 Hours

### **Module II**

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

15 Hours

### **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

### **Module IV**

Methods of Costing : Unit Costing – Job Costing – Contract Costing – Process Costing – Process Losses – Service Costing (only Transport )

15 Hours

### **Module V**

Cost Control Techniques : Budgetary Control and Standard Costing : Budget and Budgetary Control – Need and Importance – Types of Budgets –Preparation of Financial Budget – Flexible Budget and Fixed Budget – ZBB – Programme and Performance Budgets .

15 Hours

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

### **Reference Books :**

1. N.K. Prasad : Cost Accounting
2. Nigam & Sharma : Cost Accounting
3. Khanna Pandey & Ahuja : Cost Accounting
4. M.L. Agarwal : Cost Accounting
5. Jain & Narang : 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

## **BC4BO6 CORPORATE REGULATIONS**

**Lecture Hours per week : 4**

**Credit:4**

**Internal : 20, External : 80**

**Objective :**

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

**Module I**

Introduction to Companies Act 2013: Objects of the Act – Salient features of the Act - Meaning and definition of company – Features – Kinds of companies – Private company - Public company – Associate company – Dormant company - One person company – Small company - Government company - Lifting of corporate veil.

05 Hours

**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.

20 Hours

**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 materialisation and re materialisation of shares – Transfer and transmission of shares – Transfer under Depository system.

15 Hours

**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. Securities and Exchange Board of India Act 1992 – Object – Establishment and management of SEBI – Powers and functions of SEBI – Securities Appellate Tribunal (SAT).

### **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.

15 Hours

### **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 Practice, Himalaya Publishers.
8. M.C. Kuchal : Secretarial Practice.
9. Ashok Bagrial : Secretarial Practice.

## **BC5B07 ACCOUNTING FOR MANAGEMENT**

**Lectures Hours per week : 4**

**Credits : 4**

**Internal : 20, External : 80**

### **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

### **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 ).

05 Hours

### **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

### **Module III**

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).

20 Hours

### **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.

20 Hours

(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.

### **BC5B08 BUSINESS RESEARCH METHODS**

**Lecture Hours per week : 4**

**Credits: 4**

**Internal : 20, External : 80**

**Objective:**

- 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: Meaning and definition - Features of business research - Theory building -Induction and Deduction Theory - Concept - Operational definition - Variable - Proposition –Hypothesis - Types of business research: Basic and applied – Exploratory - Descriptive and causal - Phases of business research.

10 Hours

**Module II**

Exploratory Research: Objectives - Methods - Experience survey - Secondary data analysis - Case study - Pilot study by focus group interview - Process of problem definition - Understand background of the problem - Determination of unit of analysis -

Determine the relevant variables and state the research questions - Hypothesis and research objectives.

10 Hours

### **Module III**

Meaning of Research Design: Methods of descriptive and causal research - Survey - Experiments - Secondary data studies and observation - Sampling design: Simple random sampling - Restricted random sampling – Stratified - Cluster and systematic – Non random sampling - Convenient and judgment sampling - Sampling error and non sampling error.

10 Hours

### **Module IV**

Measurement and Scaling: Nominal - Ordinal - Interval and ratio scale - Criteria for good measurement - Reliability and validity - Designing questionnaire - Means of survey data collection - Personal interview - Telephonic mail and internet.

10 Hours

### **Module V**

- A.** Data Processing: Processing stages - Editing - Coding and data entry - Descriptive analysis under different types of measurements - Percentages - Frequency table - Contingency table - Graphs - Measures of central tendency and index number - Interpretation.
- B.** Preparation of Research Report: Format - Report writing stages - Gathering material and data - Make overall format - Make detailed outline - Write first draft – Re write - Final word processing and publishing.

20 Hours

### **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.

### **BC5B09 HUMAN RESOURCES MANAGEMENT**

**Lecture Hours per week : 4**

**Credits : 4**

**Internal : 20, External : 80**

**Objectives :**

- To familiarize the students with the different aspects of managing human resources in a organization.
- To equip the students with basic knowledge and skills required for the acquisition, development and retention of human resources.

**Module I**

Introduction to Human Resource Management : Concept – Scope – Importance – Objectives and functions of Human Resource Management – Personnel Management Vs Human Resource Management - Human resource planning, Recruitment and Selection : Man power planning – Concept and objectives – Process of manpower planning – Methods of manpower planning – Conventional Vs Strategic planning – Recruitment : Meaning – Sources of recruitment – Modern trends in recruitment - Selection : Meaning and importance – Steps in selection procedure – Interviews – Types of interview – Test – Types of test – Induction – Job changes – Transfer – Promotion – Demotion – Separation.

20 Hours

**Module II**

Human Resource Development: Training – Concept – Need for training – Objectives – Approaches – Methods of training – Training environment – Areas of training – Training evaluation – Executive development – Process and techniques .

15 Hours

**Module III**

Performance Appraisal and Career Planning : Need and importance – Objectives – Process – Methods and problems of performance appraisal – Concept of career planning – Features – Methods – Uses – Career development .

15 Hours

#### **Module IV**

Compensation Management : Compensation planning – Objectives – Wage systems – Factors influencing wage system – Components of employee remuneration – Basic wage – Dearness Allowance – Bonus – Fringe benefits and incentives

15 Hours

**Module V**– Grievance redressal : Meaning and causes of grievances – Procedure of grievance handling – Absenteeism – Discipline – Essentials of good discipline system.

**10 hours**

#### **Reference Books :**

1. Bernardin. John H, Human Resource Management. Tata McGraw Hill. New Delhi.
2. Arthur M, Career Theory Handbook, Prentice Hall Inc. Englewood Cliff.
3. Belkaoui, A.R. and Belkaoui J.M, Human Resource Valuation: A Guide to Strategies and Techniques, Quarum Books, Greenwood, 1995.
4. Dale, B, Total Quality and Human Resources: An Executive Guide. Blackwell, Oxford.
5. Greenhaus, J.H.. Career Management, Dryden, New York.
6. Mabey, C and Salama, G., Strategic Human Resource Management. Blackwell. Oxford.
7. Aswathappa, K., Human Resource Management
8. Subba Rao, Human Resources Management.
9. Michael Porter. HRM and Human Relations
10. Garry Dessler & Biju Varkkey, Human Resource Management, Pearson, 2012.
11. Amstrong's Hand book of Human Resource Management ,Kogan Page, 2012.

**Lecture Hours per week: 6**

**Credits: 4**  
**Internal : 20, External : 80**

**Objective:**

- 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 - Residential status - Scope of total income on the basis of residential status - Exempted income under section 10.

10 Hours

**Module II**

Computation of Income Under Different Heads: Salaries - Allowances - Perquisites - Profit in lieu of salary - Gratuity - Pension - Income from house property: Annual Value of House property - Computation under different circumstances - Deduction from annual value.

25 Hours

**Module III**

Profits and Gains of Business or Profession: Definition - Computation - Allowable expenses and not allowable expenses - General deductions - Provisions relating to Depreciation.

15 Hours

**Module IV**

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 - Grossing up - Deductions and other relevant provisions.

20 Hours

**Module V**

Total Income and Tax Computation: Income of other persons included in assessee's total income - Aggregation of income and set-off and carry forward of losses - Deductions from gross total income - Computation of Total Income of individuals.

20 Hours

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

### **BC6B13 AUDITING**

**Lecture Hours per week : 5**

**Credits : 4**

**Internal : 20, External : 80**

**Objective:**

- To impart knowledge about auditing principles, procedures and techniques in accordance with current legal requirements and professional standards.

**Module I**

Introduction : Meaning – Objects - Basic principles - Auditing and Investigation - Auditing and Assurance Standards and Techniques - Classification of audit – Audit planning – Qualities of an auditor - Advantages and limitations of an audit.

10 Hours

**Module II**

Internal Control , Internal Check and Internal Audit : Introduction – Necessity – Definitions - Internal check : Definitions - Difference between internal check and internal control - Fundamental Principles of internal check - Difference between internal check and internal audit

20 Hours

**Module III**

Audit Procedures : Vouching – Definition – Features - Examining vouchers - Vouching of cash book - Vouching of trading transactions - Verification and

valuation of assets and liabilities: Meaning - Definition and objects - Vouching v/s verification – Verification -Valuation of different assets and liabilities

15 Hours

#### **Module IV**

Audit Approach : EDP and mechanical systems - Use of computers - Nature of EDP -Internal control in EDP - Evaluating internal control in an EDP system - Auditing with the aid of computers - Audit of limited companies: Company auditor - Qualification and disqualification – Appointment – Removal – Remuneration – Rights - Duties and liabilities - Audit committee - Auditor's Report - Contents and types - Auditors certificates.

20 Hours

#### **Module V**

Special Areas of Audit : Tax audit and Management Audit - Recent trends in auditing - basic considerations of Audit in EDP environment.

10 Hours

#### **Reference Books:**

1. Jha, Aruna : "A Student's guide to Auditing", Taxmann
2. Tandon, BN, S. Sudarsanan and S. Sundarabahu, : "A handbook of practical auditing", S Chand and Co. Ltd. New Delhi.
3. Pagare , Dinkar : "Principles ad Practice of Auditing", Sultan Chand and sons, New delhi.
4. Institute of Charntered Accountant of India, "Auditing and Assurance Standards", ICAI New Delhi

5. Gupta, Kamal and Aok Arora : “Fundamentals of auditing”, Tata MC Grew Hill Publishing Co. Ltd. New Delhi.
6. Ghatalia, SV “PRacticalAuditing”, Allied Publishers Pvt. Ltd. New Delhi.

## **Core Courses in the area of Specialisation : Finance**

### **BC5B10 FINANCIAL MARKETS AND SERVICES**

**Lecture Hours per week: 5**

**Credits: 4**

**Internal : 20, External : 80**

**Objective:**

- To provide basic knowledge about the structure, organization and working of financial system in India.

**Module I**

Financial System: Meaning and Significance - Functions of the financial system - Financial concepts - Financial Assets - Financial markets – Classification - Financial instruments -Weakness of Indian Financial System. Financial services-Meaning –Types.

15 Hours

**Module II**

Money Market: Definition – Features – Objectives - Features of a developed .money market -Importance of Money market - Composition of Money market - Operations and Participants -Money market Instruments - Features of Indian money market - Recent developments

12 Hours

**Module III**

Capital Market: New issue market – meaning – functions - methods floating new issue - intermediaries in the new issue market - Merchants bankers and their functions - Recent trends in new issue market - Stock Exchanges – Functions - Structure of Stock Exchanges

– BSE - NSE - Listing of securities - Advantages of listing - Methods of trading in stock exchanges - On line trading - Stock indices. Venture Capital-Concept and meaning.

25 Hours

#### **Module IV**

Financial Institutions: Commercial banks - Development financial institutions - Non-Banking Financial Corporations - Mutual Funds , Insurance Companies - Objectives and functions- Lease Financing-meaning- Factoring and Forfaiting (only a brief outline)

15 Hours

#### **Module V**

Regulatory Institutions - RBI - Role and Functions - The Securities and Exchange Board of India : Objectives - Functions - Powers - SEBI Guidelines for primary and secondary market.

08 Hours

#### **Reference Books:**

1. Kohn, Meir: Financial Institutions and Markets, Tata McGraw Hill.
2. Bhole L.M: Financial Institutions and Markets, Tata McGraw Hill.
3. Desai, Vasantha: The Indian Financial System, Himalaya Publishing House.
4. Machiraju.R.H: Indian Financial System, Vikas Publishing House.
5. Khan M.Y: Indian Financial System, Tata McGraw Hill.
6. Varshney, P.M., & D. K. Mittal, D.K.: Indian Financial System, Sulthan Chand & Sons
7. Gordon E. & Natarajan K.: Financial Markets & Services, Himalaya Publishing House.
8. Pathak. V. Bharati: Indian Financial System. Pearson Education.

### **BC5B11 FINANCIAL MANAGEMENT**

**Lecture Hours per week: 5**

**Credits: 4**

**Internal : 20, External : 80**

#### **Objectives:**

- To familiarize the students with the concepts, tools and practices of financial management.
- To learn about the decisions and processes of financial management in a business firm.

#### **Module I**

Introduction: Nature, scope and objectives of financial management - Time value of money and mathematics of finance - Concept of risk and return.

10 Hours

## **Module II**

Investment Decision: Capital budgeting process - Estimation of relevant cash flows - Payback Period method - Accounting Rate of Return - Net Present Value - Net Terminal Value - Internal Rate of Return - Profitability Index - Capital budgeting under risk - Certainty Equivalent Approach and Risk Adjusted Discount Rate.

20 Hours

## **Module III**

Financing Decision: Cost of capital and financing decision - Estimation of components of cost of capital : Equity capital - Retained earnings - Debt and Preference capital - Weighted average cost of capital and Marginal cost of capital - Sources of long term financing - Capital structure - Operating and financial leverage - Determinants of capital structure.

20 Hours

## **Module IV**

Dividend Decision: Relevance and irrelevance of dividend decision - Cash and stock dividends - Dividend policy in practice.

10 Hours

## **Module V**

Working Capital Management: Meaning and nature of working capital - Determination of working capital requirement - A brief overview of Cash management, Inventory management and Receivables management.

15 Hours

(Theory and problems may be in the ratio of 50% and 50% respectively)

## **Reference Books:**

1. Home, J.C. Van: "Financial Management and Policy". Prentice Hall of India , New Delhi.
2. Khan and Jain: "Financial Management Text and Problems", Tata McGraw Hill, New Delhi.
3. Pandey, I.M: "Financial Management", Vikas Publications.
4. Bhalla, V.K.: "Financial Management & Policy," Anmol Publications. Delhi.



5. Chandra, P: "Financial Management - Theory and Practice", Tata Mc Graw Hill.
6. Singh, J.K.: "Financial Management- Text and Problems". Dhanpat Rai and Company. Delhi.
7. R. S. Kulshrestha: Financial Management. Sahitya Bhawan.
8. R. P. Rastogi: Fundamentals of Financial Management, Galgotia Publications. New Delhi.
9. Ravi M Kishore: Fundamentals of Financial Management. Tax man Publications.).
10. Battacharya, Hrishikas: Working Capital Management - Strategies and Techniques, Prentice Hall of India, New Delhi.

### **C6B14 FINANCIAL DERIVATIVES**

**Lecture Hours per week : 5**

**Credits : 5**

**Internal : 20, External : 80**

**Objectives :**

- To acquire knowledge about financial derivatives and their features.
- To know about various risks associated with derivatives.

**Module I**

Financial Derivatives: Introduction - Meaning – Types of financial derivatives :  
 Forwards – Futures – Options – Swaps – Economic functions of derivative contracts.  
10 Hours

**Module II**

Derivative Markets: History of financial derivative market – Participants in a derivative market – Cash market Vs derivative market – Stock market derivatives in India – Other derivatives in India – The regulatory frame work for derivatives trading in India.  
15 Hours

**Module III**

Forward Contracts : Features – Limitations of forward markets – Introduction to Futures – Meaning and definition - Features of futures – Difference between forwards and futures – Futures terminology – Types of future contracts - Financial futures – Stock futures – Currency futures - Interest rate futures – Index futures - Commodity futures – Futures pay-offs – Trading strategies in stock futures .  
20 Hours

#### **Module IV**

Options : Meaning – Definition – Need - Difference between options and futures – Fundamental option strategies – Types of options contracts - Call – Put – options – Intrinsic value Vs Time value of options - Trading strategies in stock options.

15 Hours

#### **Module V**

Swaps: Meaning – Definition - Features of swaps – Terms used in swaps – Types of swaps: Interest rate swap - Currency swap - Commodity swap - Equity swap – Difference between Swaps and Futures.

15Hours

#### **Reference Books:**

1. Hull John. C, Options , Futures and Other Derivatives , Pearson Educations Publishers , New Delhi (Latest Edition ).
2. S.L.Gupta, Prentice Hall of India Private Ltd, New Delhi.
3. L.M Bhole , Financial Institutions and Markets – Structure, Growth and Innovations , Tata Mc Graw Hill Publishing Co. Ltd. New Delhi.
4. D.C. Patwari & A.Bhargava , Options and Futures, An Indian Perspective , JAICO Publishing House.
5. T.R. Venkatesa , New Financial Instruments, An Introduction — The ICFAI Books.

### **BC6B15 FUNDAMENTALS OF INVESTMENTS**

**Lecture Hours per week: 5**

**Credits: 5**

**Internal : 20, External : 80**

#### **Objectives:**

- To familiarize the students with the world of investments.
- To provide a theoretical framework for the analysis and valuation of investments.

#### **Module I**

The Investment Environment: The investment decision process - Types of Investments - Commodities, Real Estate and Financial Assets - Security market indices - Sources of financial information - Concept of return and risk

18 Hours

#### **Module II**

Fixed Income Securities: Bond - Features - Types of bonds - Estimating bond yields - Types of bond risks - Default risk and credit rating - Bond valuation

10 Hours

### **Module III**

Approaches to Security Analysis: Fundamental Analysis - Technical Analysis and Efficient Market Hypothesis - Dividend capitalisation models - Price Earnings Multiple Approach to equity valuation.

20 Hours

### **Module IV**

Portfolio Analysis and Financial Derivatives: Portfolio and Diversification - Portfolio Risk and Return - Introduction to Financial Derivatives - Financial Derivatives markets in India.

17 Hours

### **Module V**

Investor Protection: SEBI & role of stock exchanges in investor protection - Investor grievances and their redressal system - Insider trading - Investors' awareness and activism.

10 Hours

( Theory and problems may be in the ratio of 50% and 50% respectively)

### **Reference Books:**

1. Donald E. Fisher and Ronald J. Jordan: Securities Analysis and Portfolio Management, Prentice Hall, New Delhi.
2. S. Kevin: Security Analysis and Portfolio Management.
3. Sourain. Harry; Investment Management, Prentice Hall of India.
4. Francis and Archer: Portfolio Management , Prentice Hall of India.
5. Gupta L.C.: Stock Exchange Trading in India, Society for Capital Market Research and Development, Delhi.
6. Machi Raju, H.R.: Working of Stock Exchanges in India, Wiley Eastern Ltd, New Delhi.

## **Core Courses in the area of Specialisation : Banking and Insurance**

### **BC5B10 BANKING SERVICES MANAGEMENT**

**Lecture Hours per week : 5**

**Credits:4**

**Internal : 20, External : 80**

#### **Objectives:**

- To help the students to understand the various provisions of Banking Regulation Act 1949 and the reforms in the banking sector.
- To impart knowledge about different forms of banking services and the procedure for opening and operating bank accounts.

#### **Module I**

Banking Legislation and Reforms : Banking Regulation Act 1949 - Provision on capital liquidity - Powers of Reserve bank of India - Banking sector reforms in India - Classification of bank assets - Investment evaluation - Income recognition –Management of non-performing assets.

15 Hours

#### **Module II**

Innovation in Banking Services : Innovative banking - Social banking - Lead bank scheme - Differential interest rate scheme - off shore banking - Hi-tech banking -Financial services - Venture capital financing - Housing finance - Agricultural Financing - Hire purchase - Packing credits - Deficiency in services - Ways to improve the services.

20 Hours

#### **Module III**

Loans and Advances : Principles of lending – Safety – Liquidity – Profitability – Security - Repaying capacity - Project appraisal - Loan system - Advantages and limitations - Cash credit – Hypothecation – Pledge – Lien – Mortgages - Factors limiting advances - Recalling of advances - Consortium advances.

15 Hours

#### **Module IV**

Banker and Customer : Meaning and definition – Relationship - Obligations of a banker - Garnishee Order - General and special rights of a customer to charge a bank under Consumer Protection Act.

10 Hours

#### **Module V**

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

**Reference Books:**

1. Maheshwari. S.N , Banking Law and Practice.
2. Shekar. K.C, Banking Theory Law and Practice.
3. B.S Khubchandani, Practice and Law of Banking, Mac Millan India Ltd, 2000
4. Bedi. H.L & V.K Hardikar, Practical Banking.
5. K.C Nanda, Credit and Banking, Response Book, Sage Publications, 1999
6. Pannandikar & Mithami , Banking in India.
7. Radhaswamy & Vasudevan , Text Book of Banking.
8. Varshaney , Banking Law and Practice.
9. Sundram & Varshney, Banking And Financial System, Sultan Chand & Sons.
10. Dr.S.Gurusamy, Financial Services & System , Vijay Nicole imprints Pvt Ltd.

**BC5B11 INSURANCE MANAGEMENT**

**Lecture Hours per week: 5**

**Credits : 4**

**Internal : 20, External : 80**

**Objectives:**

- To impart knowledge about the insurance organizations and management.
- To help the students to understand the role of insurance intermediaries in emerging market.
- To enable the students to learn the computation of premium, bonus and claims.
- To provide knowledge about various methods of pricing of insurance products.

**Module I**

Insurance Organization and Management - Organisation forms in Life and Health insurance - Organisational structure - Life insurers management and office administration - Insurance documentation – Publicity - Proposal forms - Policies contracts - Premium receipts - Endorsement – Renewals.

15 Hours

**Module II**

Role of Insurance Intermediaries in Emerging Markets - Agency regulation - Prerequisites - Training procedures for becoming an agent - Remuneration and other benefits - Agency commission structures - Functions of an agent.

10 Hours

### **Module III**

Underwriting and Claims - Computation of premium and bonuses - Claims - Annuities - Pensions - Claim processing and settlement - Role of surveyors - Opportunity to appeal - Considerations in deriving gross premiums - Premium rate structure - Surplus and its distribution - Annual claim costs - Premium rate variables - Need for underwriting - Principles in underwriting - Features affecting insurability.

20 Hours

### **Module IV**

Investment Management - Objectives of investment policy - Nature of investments - Magnitude of funds - Investments of funds - Constraints of stock market- 'Non-Life' investments - Capital adequacy and capital management - Mobilising large resources – Investor or / Policyholder protection.

15 Hours

### **Module V**

Pricing of Insurance Products - Impact of legislation and competition on pricing - Taxation and policies - Market related policies - Cost consciousness - Accounting practices - Scale of operations - Factors having impact on the demand for insurance - Rigidities in the present pricing system - Getting out of a controlled price regime - Price behaviors in a deregulated market.

15 Hours

### **Reference Books:**

1. Kenneth Black Jr., Harold D. Skipper Jr., Life and Health Insurance, Pearson Education
2. P.S.Palande, R.S.Shah, M.L.Lunawat, Insurance in India, Response Books.
3. D.C.Srinivasan, Shashank Srivastava , Indian Insurance Industry, New century publications.
4. Julia Holyoake & Bill Weiper, Insurance, CIB publications, Delhi.
5. Anand Ganguly, Insurance Management, New Age publications.

## **BC6B14 FOREIGN EXCHANGE MANAGEMENT**

**Lecture Hours per week : 5**

**Credits : 5**  
**Internal : 20, External : 80**

**Objectives:**

- To enable the students to learn the theories of foreign exchange behavior.
- To help the students to understand the different types of exchange rate risks.

**Module I**

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

10 Hours

**Module II**

International Exchange Systems - Fixed and floating exchange rate systems - Depreciation V/s Devaluation - Exchange rate system prior to IMF - Exchange rate systems under IMF - Smithsonian Agreement - Currency exchange rate regimes - External value of rupee - Current Account convertibility and Capital Account convertibility.

20 Hours

**Module III**

Balance of Payments - Definition - Components of balance of payments - Disequilibrium in balance of payments – Corrections of disequilibrium.

10 Hours

**Module IV**

Foreign Exchange Market – Features - Participants - Settlement of Transactions - Types of Transactions – Spot - Forward - Swap and Non-deliverable forwards - Quotations in Interbank Markets – American and European quotation - Factors determining spot exchange rates - Purchasing Power Parity Theory.

20 Hours

**Module V**

Derivatives - Meaning and types - Forward Contracts - Features of Futures contract - Hedging with futures - currency options - Concept of interest rate risks - Exchange Risk - Transaction exposure - Translation and economic exposures.

15 Hours

**Reference Books:**

1. Luc Soenen: “Foreign Exchange Management”, McGraw-Hill Primis Custom

Publishing.

3. Robert J. Hodrick: “ The Empirical Evidence on the Efficiency of Forward and Futures Foreign Exchange Markets”, Gordon & Breach Publishing Group.
4. Loosigian, Allan: “ Foreign Exchange Futures: A Guide to International Currency”, Scholarly Books,USA
5. C.Jeevanandam: “ Foreign exchange, Concepts, practices & control”, Sultan Chand &sons.

## **BC6B15 RISK MANAGEMENT AND INSURANCE**

**Lecture Hours per week: 5**

**Credits: 5**

**Internal : 20, External : 80**

### **Objectives:**

- To enable the students to understand risk, risk management process and techniques.
- To help the students to learn about risk financing.
- To understand risk management applications.

### **Module I**

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

20 Hours

### **Module II**

Commercial Risk Management Applications - Property – Liability - Commercial property insurance -Different policies and contracts - Business liability and risk management insurance - Workers' compensation and risk financing.

18 Hours

### **Module III**

Derivatives as Risk Management Tools: Classification of derivatives - Features of hedging, forward, futures, options and swaps.

15 Hours

### **Module IV**



Risk Management Applications - Loss of life - Loss of health - Retirement planning and annuities - Employee benefits - Financial and estate planning.

12 Hours

### **Module V**

Risk Management Environment - Industry - Functions and organisation of insurers - Government regulation of insurance sector - IRDA - Privatisation of insurance business in India - Changes in Insurance Act - Insurance intermediaries - Insurance products pricing - Claim valuation - Foreign insurers in India.

10 Hours

### **Reference Books:**

1. Rejda, George E: Principles of Risk Management and Insurance, Latest Edn, Addison Wesley Longman.
2. McNamara: Principles of Risk Management and Insurance, Addison - Wesley
3. Dorfman: Introduction to Risk Management and Insurance, Prentice Hall.
4. Williams: Heins, Risk Management and Insurance, McGraw Hill Pub.
5. James S.Trieschman, Sandra G. Gustavsonh, Robert E. Hoyt: Risk management and Insurance, Thomson Asia Pvt. Ltd., Singapore.
6. G. Kotheshwar Rao , Risk Management.
7. Gulati, Risk Management.
8. Dr.P.K.Gupta, Insurance and Risk Management, Himalaya Publishing House.
9. Insurance Act - Latest.
10. Sengupta Mrinal Chandra, Insurance Finance, Progressive Publishers, New Delhi

## **Core courses in the area of Specialisation : Co-operation**

### **BC5B10 CO-OPERATIVE THEORY AND PRACTICE**

**Lecture Hours per week: 5**

**Credits : 4**

**Internal : 20, External : 80**

### **Objectives:**

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

### **Module I**

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

25 Hours

## **Module II**

Co-operation and Other Economic Systems, Organisations and Associations : Co-operation and economic systems : Capitalism, Socialism and Communism.

10 Hours

## **Module III**

Co-operative Education and Training: Meaning – Importance – ICA and Co-operative movement - NCUI, VAMNICOM, NCCT, ICM, State Co-operative Unions and their role in education and training - Co-operative week – Co-operative flag - Journals on co-operation.

15 Hours

## **Module IV**

Types of Co-operatives and Co-operative Credit :\_Agricultural credit societies - Non agricultural credit societies - Non agricultural non credit societies – PACS - Service Co-operative Banks - Farmers Banks - District Co-operative Banks - State Co-operative Banks - Primary Agricultural and Rural Development Banks - Kerala State Co-operative Agricultural and Rural Development Banks.

15 Hours

## **Module V**

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

25 Hours

## **Reference Books:**

1. Dubashi P.R , Principles and Philosophy of Co-operation
2. Krishnaswamy O. R & Kulandaiswamy, Co-operation Concept and Theory
3. Mathur B.S, Co-operation in India
4. Hajala.T.N , Principles, Problems and Practice of Co-operation
5. Krishnaswami. O.R, Fundamentals of Co-operation.
6. Mamoria C.B, Rural Credit & Agricultural Co-operatives
7. Bedi R.D, Theory, History & Practice of Co-operation
8. Kulkarni , Theory and Practice of Co-operation
9. Mamoria C.B. and Saxena , Co-operation in Foreign Lands

10. G.R.Madan, Co-operative Movement in India.
11. B.B.Goel , Co-operative Legislation, Trends and Dimensions.
12. Periodicals and Journals Published by NCUI

### **BC5B11 LEGAL ENVIRONMENT FOR CO-OPERATIVES**

**Lecture Hours per week : 5**

**Credits: 4**

**Internal : 20, External : 80**

**Objectives:**

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

**Module I**

Cooperative Legislation: Features and important landmarks in the history of co-operative legislation in India - Genesis and growth of co-operative movement in India during pre-, post independence and after 1991.

10 Hours

**Module II**

Co-operative Legislations in India: Co-operative Credit Societies Act, 1904 – Features – Co-operative Societies Act, 1912 - Features - Kerala Co-operative Societies Act, 1969 – Features - Multistage Co-operative Societies Act, 1984 - Model Cooperative Societies Act, 1991 & 2002 – Features - Recent Trends and Developments - Vaidyanathan Committee Report.

20 Hours

**Module III**

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

20 Hours

**Module IV**

Administrative Set-up of Co-operative Department in Kerala - Delegation of powers – Audit – Procedure – Audit programme – Vouching - Audit classifications – Proceedings - State and the co-operative movement in India - Role of state in the development of co-operatives – De-officialisation of the co-operative movement - Reconstructing co-operative administration.

15 Hours

### **Module V**

Salient Features of Banking Regulation Act 1949 (As applicable to co-operative societies) - Impact of Co-operative Law on co-operative management.

10 Hours

### **Reference Books :**

1. G.R.Madan, Cooperative Movement in India
2. Goel B.B, Cooperative Legislation, Trends and Dimensions
3. B.S.Mathur, Co-operation in India.
4. T .N.Hajella , Principles, Problems and Practice in Co-operation.
5. Dr.V.B.Jugale and Dr. P.A.Kohli , Reasserting the Co-operative Movement
6. Co-operative Credit Societies Act ,1904
7. Co-operative Societies Act, 1912
8. Government of India, Multi State Co-operative Societies Act, 2002
9. Government of India, Report of the Committee on Model Act
10. Mohanan P.N., Co-operative Laws in Kerala
11. Bedi R.D., Co-operative Law in India
12. Calvert , The Law and Principles of Co-operation.
13. Rishpal Nainta , The Law of Co-operative Society in India, Deep & Deep Publications Pvt. Ltd., New Delhi.

## **BC6B14 INTERNATIONAL CO-OPERATIVE MOVEMENT**

**Lecture Hours per week : 5**

**Credits : 5**

**Internal : 20, External : 80**

**Objective:**

- To enable the students to acquire knowledge about the evolution and development of co-operative movement in the world.

### **Module I**

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

15 Hours

### **Module II**

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

15 Hours

### **Module III**

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

20 Hours

### **Module IV**

Role of International Organisations in the Development of Co-operative Movement : International Labour Organization - World Bank - World Assembly of Youth - Afro-Asian Rural Reconstruction Organization .

15 Hours

### **Module V**

Inter Co-operative Relations: Indian Farmers Fertilizers Co-operatives (IFFCO) - Anand Milk Producers Union Limited (AMUL) - National Co-operative Union of India (NCUI)

10 Hours

### **Reference Books :**

1. G.R.Madan , Co-operative Movement in India.
2. T.N.Hajella , Principles, Problems and Practice in Co-operation.
3. Periodicals and Journals published by NCUI
4. R.D.Bedi , Theory, History and Practice of Co-operation.

5. Saxena and Mammoria , Co-operation in Foreign Lands.
6. T.N.Hajella , Principles, Problems and Practice of Co-operation.
7. I.C.A. Digest Published by I.C.A.
8. Review of International Co-operation, Official Journal of I.C.A.

## **BC6B15 CO-OPERATIVE MANAGEMENT AND ADMINISTRATION**

**Lecture Hours per week: 5**

**Credits: 5**

**Internal : 20 , External : 80**

### **Objectives:**

- To enable the students to acquire knowledge about the co-operative management and administration.
- To familiarize the students with accounting and auditing of co-operatives.

### **Module I**

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

20 Hours

### **Module II**

Role of Management in the Development of Co-operative Organizations - Principles of management - Co-operative management - Unique features of co-operative management – Integrating the principles of co-operation and principles of management - Professional management for co-operatives – Meaning - Importance and evaluation criteria - Organizational structure of a co-operative - Designing organization structure for co-operatives.

15 Hours

### **Module III**

Co-operative Leadership – Meaning – Importance – Types - Problems of leadership in co-operative organization - Path-goal theory of leadership and case studies of Cooperative leadership - Nature of management leadership - Combination of management and leadership qualities.

10 Hours

### **Module IV**

Co-operative Accounting: Meaning – Definition - Special Features of co-operative accounting - Sources of funds - Owned and borrowed - State aid to co-operatives - Preparation of Trial Balance, Profit and Loss Account and Balance Sheet - Treatment of overdue interest – Books & registers maintained by the co-operatives – statutory

requirements – Day book and subsidiary day book – Triple column cash book – Rough cash chitta – R&D statements – Computerized accounting system.

15 Hours

### **Module V**

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

15 Hours

### **Reference Books :**

1. Dwivedi R.C, Democracy in Cooperative Movement - An Indian Profile
2. Hajela T.N, Principles, Problems and Practice of Cooperation
3. Kamat G.S, New Dimensions of Co-operative Management
4. Nakkiran S, Cooperative Management - Principles and Techniques
5. Sah A.K, Professional Management for Co-operatives
6. Desai S.S.M, Agriculture and Rural Banking in India
- 7 ILO, Co-operative Management & Administration
8. Goel .B.D, Co-operative Management and Administration, Deep& Deep Publications, New Delhi
9. Nakkiran.S , A Treatise on Co-operative Management, Rainbow Publications, Coimbatore
10. Sinha and Sahaya .R., Management of Co-operative Enterprises, National Council for Co-operative Training, New Delhi
11. ICA, Readings in Co-operative Management
12. Krishnaswamy O.R, Co-operative Account Keeping
13. Manikkavasakam , A Treatise on Co-operative Account eeping
14. Samiuddin , Co-operative Accounting & Auditing

### **Core Courses in the area of Specialisation : Computer Applications**

#### **BC5B10 BUSINESS APPLICATIONS OF COMPUTERS**

**Lecture Hours per week : 5**

**Credits : 4**  
**Internal : 20, External : 80**

**Objectives :**

- To help the students to acquire basic knowledge about computer and its applications in various areas of business.
- To enable the students to understand the modern trends and technologies in computer applications.

**Module I**

Computer Systems : Introduction - Types of computer systems – Data - Information – Data Processing - Data storage and Data retrieval - Importance of computers in business - Computer applications in various areas of business.

10 Hours

**Module II**

Operating Systems: Introduction -Types of operating systems :DOS - Internal commands - External commands - Windows - UNIX - Windows NT - Windows 98 – Windows XP – Advanced features - Linux – Linux distributions - Free software and open source software - Batch - Online - Real time system - Time sharing - Multiprogramming and Multiprocessing systems.

20 Hours

**Module III**

Networking : Networking basics - Sharing data anywhere, anytime - The uses of a network - Common types of networks - Hybrid networks – Structure of network – Network topologies and protocols - Network media - Network hardware - Local and Wide Area Network – E-commerce – Intranet – Extranet - E-mail and its uses - World Wide Web.

15 Hours

**Module IV**

Introduction to Information Technology Act - Computer ethics and security issues – System Security – Definitions - Threats to system security - Control measures - Disaster/Recovery - Ethics codes and standard of behavior - Modern trends and technologies in computer application : Mobile connectivity – Wireless delivery technology - Mobile information access devices - M-business

20 Hours

**Module V**

Social Communication Network System : Introduction - Types - Face book – Twitter- WhatsApp - YouTube – Skype – Google plus - Impacts of social communication networking.

10 Hours



## Reference Books :

1. Rajaraman , Introduction to Information Technology, PHI
2. Rajaraman , Fundamentals of Computers 4/E, PHI
3. P. Mohan , Fundamentals of Computers, Himalaya Publishing House
4. Dennis P. Curtin , Information Technology, McGraw Hill International
5. Behrouz A. Forouzan , Data Communication and Networking 2nd edition , McGraw- Hill
6. Avi Silberschatz, Peter Galvin & Greg Gagne Willey, Operating System Concepts (Windows XP update).
7. Uyles Black , Computer Networks Protocols, Standards and Interface: Prentice Hall India Pvt. Ltd.
8. P.K.Sinha and Priti Sinha , Computer Fundamentals .
9. Basandara , Computer Today
10. Alfred Glkossbrenner , Internet 101 Computing MGH, 1996
11. Alex Leon & Mathews Leon, Fundamentals of Information Technology, Leon Techworld, 1999.
12. Vikas Gupta, Comdex Computer Kit, Wiley Dream Tech, Delhi, 2004
13. P. K. Sinha & Priti Sinha , Computer Fundamentals, BPB Public

## BC5B11 BUSINESS INFORMATION SYSTEMS

**Lecture Hours per week : 5**

**Credits : 4**

**Internal : 20, External : 80**

### Objective:

- To enable the students to acquire basic knowledge in the information technology and its relevance to the various areas of business.

### Module I

Information Technology in Business: Business pressures - Global competition - Real-time operations - Work force customer behaviour - Technological innovation and obsolescence - Organizational responses - Strategic alliances - Office automation technologies -

Overview of information systems - IT support at different organizational levels – Managing information systems in organizations.

15 Hours

### **Module II**

Data, Information and Knowledge: Definition of information - History of information - Quality of information - Information processing - Management decision making - IT support for management decision making - Data transformation and management - Decision Support Systems (DSS) - Characteristics and capabilities of DSS - Components and structures of DSS - Data and information analysis.

15 Hours

### **Module III**

Information Systems for Enterprise: Information and enterprises - Information systems to support business functions - Functional information systems - Management information systems - Transaction processing information systems - Integrated information systems - Enterprise Resource Planning (ERP) - Advantages of ERP - Benefits of an ERP system - Inter-organizational information systems - Global information systems - Information as a competitive weapon.

15 Hours

### **Module IV**

Data Base Management Systems : DBMS - Definition - Necessity of a database - Characteristics of database - Database management systems - Types of database management systems - Logical data models - Hierarchical model - Network model - Relational model - Object-oriented model - Object relational model - Deductive/inference model - Comparison between various database models.

15 Hours

### **Module V**

Computer Software : Definition - Hardware/Software interaction - Software categories - Retail software - Public domain software - Shareware - Freeware - Cripple ware - Classification of software - Utilities - Compilers and interpreters - Word processor - Spreadsheets Presentation software - Image processors - Enterprise software.

15 Hours

### **Reference Books :**

1. Alexis Leon, Mathews Leon, and Vijay Nicole , Introduction to Information Systems, Imprints Private Limited, Chennai, 2004.
2. Uma G Gupta, Management Information Systems, Galgotia Publications Pvt Ltd, New Delhi, 1993

3. Bob Hughes and Mike Cotterell , Software Project Management, Third Edition, , Tata McGraw- Hill Publishing Company Limited, New Delhi, 2004.
4. Henry C.Lucas, Information Technology for Management-

## **BC6B14 OFFICE AUTOMATION TOOLS**

**Lecture Hours per week : 5**

**Credits : 5**

**Internal : 20, External : 80**

### **Objective:**

- To enable the students to acquire basic knowledge in the various office automation tools and its applications in the various areas of business.

### **Module I**

MS-Word : Word Basics - Starting word - Creating a new document - Opening preexisting document - The parts of a word window - Typing text - Selecting text - Deleting text – Undo - Redo - Repeat - Inserting text - Replacing text - Formatting text - Cut - Copy - Paste - Formatting Text and Documents - Auto format - Line spacing - Margins - Borders and Shading.

Headers and Footers : Definition - Creating basic headers and footers - Tables - Creating table - Adding, changing, deleting rows – Inserting, changing, deleting column – Graphics - Importing graphics - Clipart - Insert picture - Clip Art Gallery - Drawing objects - Text in drawing .

Templates : Template types - Using templates - Exploring templates - Modifying templates - Macros : Record in macros - Editing macros - Running a macro – Mail Merge: Mail Merge concept - Main document - Data sources - Merging data source and main document - Overview of word menu options - Word basic tool bar.

(Theory 15 Hours and Practical 10 Hours)

### **Module II**

MS EXCEL : Electronic Spreadsheet - Structure of spreadsheet and its applications to accounting, finance, and marketing functions of business -Creating a dynamic / sensitive worksheet - Concept of absolute and relative cell reference - Using built in functions - Goal seeking and solver tools - Using graphics and formatting of worksheet - Sharing data with other desktop applications - Strategies of creating error- free worksheet.

(Theory 15 Hours and Practical 10 Hours)

### **Module III**

Ms-Power Point : Power point – Basics – Terminology – Getting started – Views – Creating presentations – Using auto content wizard - Using blank presentation option - Using design template option - Adding slides Deleting a slide - Importing images from the outside world - Drawing in power point - Transition and build effects - Deleting a slide - Numbering a slide - Saving presentation - Closing.

(Theory 9 Hours and Practical 6 Hours)

#### **Module IV**

The Internet and its Basic Concepts : Internet concept - History - Development in India - Technological foundation of internet - Distributed computing - Client-server computing - Internet protocol suite - Application of distributed computing – Client-server computing –

#### **Module V**

Internet protocol suite in the internet environment - Domain Name System (DNS) - Generic Top Level Domain (g TLD) - Country Code Top Level Domain (cc TLD) - Indian - Allocation of second level domains - IP addresses - Internet Protocol - Applications of internet in business, Education, Governance, etc.

(Theory 10 Hours)

#### **Reference Books :**

1. Ron Mansfield, Working in Microsoft office, Tata Mc Graw Mill (2008)
2. Ed Bott, woody Leonard, Using Microsoft Office 2007, Pearson Education (2007)
3. R.K.Taxali, PC Software Made Simple.
4. Stephen L.Nelson , Office 2000 Complete Reference.
5. Joyce Cox ,Polly Orban, Quick course in Microsoft Office.
6. Gimi Couster , Mastering Office 2000.
7. Rajkamal, Internet and Web Technologies, Tata McGraw Hill (2007).

### **BC6B15 COMPUTERISED ACCOUNTING WITH TALLY**

**Lecture Hours per week : 5**

**Credits : 5**

**Internal : 20, External : 80**

#### **Objective :**

- To enable the students to acquire basic knowledge in the computerised accounting systems and its applications in the area of business.

(Out of the 75 Iecture hours, the ratio between theory and practical hours shall be 3:2)

#### **Module I**

Introduction to Accounting: Accounting basis and terms -Branches of accounting - Mode of accounting - Manual accounting - Computerized accounting fundamentals.

05 Hours

### **Module II**

Accounting with Tally : Introduction to Tally - Tally interface - f11 features - f12 configuration - Company creation - Accounting groups - Accounting ledgers - Accounting vouchers - Vouchers entry.

10 Hours

### **Module III**

Inventory Management with Tally - Stock groups - Stock items - Stock category - Unit of measures - Godown inventory vouchers (Pure inventory and inventory vouchers).

15 Hours

### **Module IV**

Integration of Accounting with Inventory : Bill wise details - Invoicing - Voucher entry - Cost centre - Cost category - Budget and control - Bank reconciliation - Interest calculation - Order processing - Stock valuation methods - Reorder levels - Tracking numbers - Bill of material - Inventory ageing.

15 Hours

### **Module V**

Tax Application in Tally - Introduction to VAT - VAT activation and classification - VAT computation - Composite VAT - Input VAT on capital goods - CST introduction - Central Excise Tax - Interstate transfer - Service tax.

15 Hours

### **Module VI**

Accounting and Inventory Reports - Trading, Profit and loss A/c - Balance Sheet - Ledgers - Cost centre and budget reports - Cash book and bank book - Inventory reports - Decision supporting tools - Ratio analysis - Cash flows - Fund flow - Budgeting system - Printing of reports - Voucher and bill printing etc.

10 Hours

### **Module VII**

Technology Advantage of Tally - Tally audit - Tally vault - Back up, restore, merge and split of database - ODBC interface – Export and import of data - web enabled reporting – On line support of software.

10 Hours

### **Reference Books:**

1. A.K. Nadhani and K.K. Nadhani, Implementing Tally 6.3, 1/e BPB Publications, New Delhi.

2. Namrata Agarwal, Tally 6.3 , 2004 Edition , Dream Tech. , New Delhi.
3. Sridharan, , Narmadha Publications, May 2003.

## **Core Courses in the area of Specialisation : Travel and Tourism**

### **BC5B10 TOURISM PRINCIPLES AND PRACTICES**

**Lecture Hours per week : 5**

**Credits : 4**

**Internal :20, External : 80**

**Objective:**

- To enable the students to understand the basic concepts, principles and the current practices of tourism in India.

**Module I**

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

10 Hours

**Module II**

Tourism Industry and Impacts: Structure and components of tourism industry- Tourism system - Positive and negative impacts of tourism - Economic, socio- cultural, and environmental impacts - Nature of impacts - Economic and socio-cultural measures for maximising benefits and minimising costs.

15 Hours

**Module III**

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

10 Hours

**Module IV**

Tourism Planning and Development: Concept of tourism planning - Evolution of tourism planning - Significance, levels and types of tourism planning - Process in tourism planning

– Leadership and co-operation in tourism development plans - Role of Government, private sector and NGOs - Factors responsible for growth and development of tourism at the global and national levels - Factors inhibiting growth of tourism - Tourism scenario and future - Tourism trends at national and international levels - Five year plans and major tourism development initiatives - National and state tourism policies.

20 Hours

## **Module V**

Tourism and Environment: Concept and types of environment in tourism - Relationship between tourism & environment - Meaning and principles of sustainable tourism development - Steps in sustainable tourism development - Environment impact assessment - Types, importance and factors influencing carrying capacity - Role of tourist and community participation in sustainable tourism - Approaches to sustainable tourism - Eco-tourism - Responsible tourism - Responsible tourism initiatives in Kerala.

20 Hours

## **Reference Books :**

1. A.K Bhatia , International Tourism , Sterling Publishers
2. G.S Batra, Tourism in 21<sup>st</sup> Century, Anmol Publishers
3. P.C Sinha, Tourism Impact Assessment, Kaniska Publishers
4. K.C Sharma, Tourism Policies, Planning Strategies, Pointer Publishers
5. Kishan K.Kamra ,Managing Tourist Destination ,Kanishka Publishers
6. Pran Nath Seth, Sushama Seth Bhat, An Introduction to Travel and Tourism, Sterling Publishers.
7. V.Harikumar, A.S Dileep,T.Rajesh, Tourism Trends and Strategies, Sonali Publishers.
8. Kerry Godfrey and Jackie Clarke, Tourism Development Hand Book, Cassell, London.
9. Foster Douglas , Travel & Tourism Management, Mc. Millan, London
10. Cooper Fletcher, Gilbert and Wanhill , Tourism Principles and Practices, ELBS with Pitman, London
11. Page J Stephen, Brunt Paul, Connel Jo et al, Tourism A Modern Synthesis, Thomson Publishers, London
12. Charles R. Goeldner & Brent Ritchie, J.R. ,Tourism, Principles, Practices, Philosophies, John Wiley and Sons, New Jersey.

## BC5B11 TOURISM PRODUCT AND PROMOTION

**Lecture Hours per week : 5**

**Credits : 4**

**Internal : 20, External : 80**

### **Objective:**

- To enable the students to acquire knowledge about the tourism product and promotion.

### **Module I**

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

10 Hours

### **Module II**

Natural Tourism Resource: Hill and mountain tourism - Himalayan and non Himalayan hill resorts in India - Role of desert, beaches, islands, rivers and lakes in Indian tourism - Wildlife tourism in India - Major wildlife circuits - Major wildlife sanctuaries and national parks in India.

15 Hours

### **Module III**

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

20 Hours

### **Module IV**

Manmade Resources: Relationships between leisure, recreation and tourism - Urban and rural recreation - Barriers to recreation - Gender and social constraints - Range of recreation businesses - Adventure sports - Commercial attractions - Amusement parks - Gaming - Shopping - Live entertainments - House boats - Tree houses - Home stays.

15 Hours

### **Module V**

Tourism Promotion: Concept of tourism promotion - Approaches to promote tourism product - Push and pull strategies - Dimensions of tourism promotion - Objectives - Advertisement - Process and tools - Public relation - Concept and tools - Sales promotion:



Concept and techniques - Tourist publicity - Media and types - Tourist information centres - Tourist guides.

15 Hours

**Reference Books:**

1. A.K Bhatia, International Tourism, Sterling Publishers
2. P.C. Sinha, Tourism Marketing, Anmol publishers
3. Ratandeep Singh, Infrastructre of Tourism in India, Kaniska
4. Ratandeep Singh , TourismMarketing , Kaniska
5. Acharya Ram, Tourism and Cultural Heritage of India, ROSA Publication
6. Ministry of Information and Broadcasting, Government of India, The Gazette of India: History and Culture, Vol.2,
7. Hussain.A.K, The National Culture of India, National Book Trust,
- 8 Mukerjee.R.K, The Culture and art of India ,George Allen Unwin Ltd,
9. Kishan K.Kamra, Managing Tourist destination, Kanishka
- 10 Pran Nath Seth ,Sushama Seth Bhat, An Introduction to Travel and Tourism Sterling.
- 12 Stephen Ball, Encyclopedea of Tourism Resources in India, B/H.
13. Manoj Dixit , Tourism products, New Royal Book Co.
14. Sarina Singh , Lonely Planet India.
15. Robinet Jacob, Indian Tourism Products, Abhijeet Publications,
- 16 George Torkildsen , Leisure and Recreation Management, Fourth Edition, E&FN Spon, London

**BC6B14 TOURIST TRANSPORT AND TOUR OPERATION**

**Lecture Hours per week : 5**

**Credits : 5**

**Internal : 20, External : 80**

**Objective:**

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

**Module I**

Tourist Transport System: Tourist transport systems in the world – Transportation and Travel evolution - Role of transport in tourism - Road, rail, water, and air transport - Role of Railways in tourism - Indian Railways and tourism - Major tourist trains in India -

Concept of cruises - Road transportation - Major transcontinental, international and National Highways - Coach travel - Role of Government in road transport in India - Car rental agency operations .

15 Hours

### **Module II**

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

20 Hours

### **Module III**

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

15 Hours

### **Module IV**

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

15 Hours

### **Module V**

Information Technology in Tourism : Modern mass media techniques - Passenger reservation systems - Computer in airlines and railways - CRS Vs GDS - Use of IT in travel agency - Consumer access to travel information systems: Websites - Automated ticket machines - Information Kiosks.

10 Hours

### **Reference Books:**

1. Jagmohan Negy, Travel Agency & Tour Operation Concepts & Principles, Kanishka
2. A.K Bhatia , International Tourism, Sterling Publishers
3. Pran Nath Seth , Sushama Seth Bhat, An Introduction to Travel and Tourism, Sterling
4. Puspinder .S. Gill, Dynamics of Tourism , Anmol Publishers.

5. Ratan Deep Singh, Infrastructure of Tourism in India , Kanishka
6. Endres Guntar ,Vital Guide, Major Airlines of the World (2nd edition),  
Motrbooks Intl.
7. Senguttuvan P. S, Fundamentals of Air Transport Management, Excel Books.
8. Gupta S.K, International Airfare & Ticketing Methods and Techniques,  
UDH Publishers.
9. Ratandeep Singh, Tourism and Transport Management :Practice and Procedures,  
Kanishka
- 10.Garg, Deepa , Travel Agency and Ticketing, Mohit Publication
- 11.Stephen J. Page, Transport for Tourism, Pearson Education
- 12.Sheldon J. Pauline, Tourism Information Technology, CABI Publishing New York.
13. Hirst Mike ,Air Transport System, Woodhead Publishing Ltd.
14. Doganis Rigas, The Airline Business (2nd edition), Routledge.

## **BC6B15 HOSPITALITY MANAGEMENT**

**Lecture Hours per week : 5**

**Credits : 5**

**Internal : 20, External : 80**

**Objective :**

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

**Module I**

Introduction to Hospitality Industry : Definition of hotel - History of hotel industry -  
Economic significance - Linkage among hospitality , tourism and travel industry -

Classification of hotels on the basis of size, location, clientele, duration of stay, level of service, ownership - Alternative accommodations.

15 Hours

### **Module II**

Hospitality Industry in India: Indian concept - History of hospitality establishments in India - Western impact - Development in the 20<sup>th</sup> century - Star rating of hotels - Major hotel chains in India - Types of ownership and management of hotels - Proprietary, franchise and management contract - Organizational structure and chart of a major hotel - Major departments of a hotel.

15 Hours

### **Module III**

Front Office and House Keeping Functions: Sections and layout of front office - Functions of front office - Attributes of front office personnel - Methods of hotel reservations - Recording the reservations - Complaint handling – Paging - Functions of information section - Role of lobby manager - Reception office equipments - Hotel tariff plans - Types of guest rooms - Mode of settling bills of guests - Concept and areas of house keeping – Staffing pattern of house keeping department.

20 Hours

### **Module IV**

Food and Beverage: Concept of food and beverage preparation - Methods of cooking foods - Staffing in hotel kitchen - Style of food service - Indian styles of food service - Types of menu - Planning menu - Room service and buffet service - Guest reception in restaurant.

15 Hours

### **Module V**

Safety and Security in Hotel: Safety precautions - Major security considerations - Water quality defects and treatments - Handling of chemical hazards - Management of internal air quality of hotel.

10 Hours

### **Reference Books :**

1. Yogendra K .Sharma, Hotel Management Educational and Environmental Aspects, Kanishka.
2. A.K Bhatia , International Tourism , Sterling Publishers
3. M.Kumar, Basics of Food and Beverage Management, Axis Publications
4. Andrews, Sudhir, Food & Beverage Service: A Training Manual, Tata McGraw Hill.

5. James A Bardi, Hotel Front Office Management, John Wiley and Sons.
6. Andrews, Sudhir, Text Book of Front Office Management & Operations, Tata McGraw Hill.
7. Jerome J Vallen, Gary K Vallan, Check in & Check out: Managing Hotel Operations, Prentice Hall.
8. George, Bobby, Food & Beverage Service, Jaico.
9. G Raghubalan & Raghubalan Smritee, Hotel House Keeping : Operations & Management, Oxford University Press, USA.
10. Singh Malini, George Jaya B. (2008), House Keeping Operations, Design and Management, Jaico.
11. Muhammed Zulfikar, Introduction to Tourism and Hotel Industry, Vikas

### **Core courses in the area of specialisation : Islamic Finance**

#### **BC5B10 FUNDAMENTALS OF ISLAMIC FINANCE**

**Lectures Hours per week: 5**

**Credits : 4**

**Objectives:**

- To enable the students to acquire knowledge about the fundamentals of Islamic finance in the light of the major Islamic scriptures.
- To help the students to understand basic laws and principles governing Islamic finance and the scope and practicability of Islamic finance.

**Module I**

Basic Principles and Concepts of Islamic Finance as Enshrined in Islamic Shari'ah Laws : Major four theories – Definition – Scope - Sources of Islamic financial system - Philosophy and features - History of Islamic finance – Origin and growth – Perspectives - Financial operation - Major aim of Islamic finance - Basic difference between capitalist and Islamic economy.

15 Hours

**Module II**

Nature of Islamic Economy : Ethical - Interest free– Ownership – Trusteeship - Private, public, joint and voluntary sectors - Core areas in Islamic finance – Role of money in Islamic economics - Position of capital in Islamic economics - Prohibitory areas in Islamic finance (Riba, Gharar and Maisir/Qimar) - Customer benefit oriented programmes - Ethics and values.

12 Hours

**Module III**

Islamic Banking System : History - Fundamental laws and rules – Advantages of interest free banking - Quranic perspective about monetary system – Financial system in the prophetic tradition and other major Islamic scriptures – Zakath -Sadaka - Infaq.

25 Hours

**Module IV**

Evolution of Islamic Financial Tools : Popularity of Islamic financial set up - Wide range of the financial operations and the growing demand for the banking products.

13 Hours

**Module V**

Pragmatic Dimensions of Islamic Finance : Operative methods and methodological variations in successful Islamic financial concerns.

10 Hours

**Reference Books:**

1. Mufti Muhammed Taqi Usmani , An Introduction to Islamic Finance, Arham Shamsi, 2004

2. S.M. Gaznafar, Medieval Islamic Economic Thought, Rotledge Cursow, London & New York, 2003
3. [Safeer Reza Naqvi](#) , History of Banking and Islamic Laws, Hayat Academy, 1993
4. Brian Kettell , Islamic Finance in a Nutshell : A Guide For Non-Specialists , John Wiley & Sons, 24 May 2010
5. Yahia Abdul Rahiman, The Art of Islamic Banking And Finance: Tools And Techniques For Community Based Banking , John Wiley & Sons INC
6. Giffari,Noor Muhammed , The Book of Finance, Adam Publishers & Distributors, New Delhi 2007.
7. Khan Muhammed Akram , Economic Teachings of Prophet Muhammed : A Select Anthology of Hadith Literature on Economics, Adam Publishers & Distributors, New Delhi 1992
8. Ismail,Syed Muhammed , Critical Analysis of Capitalisms, Socialism and Islamic Economic Order, Adam Publishers & Distributors, New Delhi 1992.
9. Dr. Muhammad Uzair , Interst Free Banking , Nusrat Ali Nasri ,Kithab Bhavan, New Delhi
10. Usmani, Dr.Muhammad I. Meezan, Bank's Guide to Islamic Banking,1<sup>st</sup>ed. DarulIshaat, 2002.

## **BC5B11 ISLAMIC BUSINESS LAWS AND COMMERCE**

**Lectures Hours per week: 5**

**Credits : 4**

**Internal : 20, External : 80**

### **Objectives:**

- To familiarise students with Islamic business laws and their relation to Commerce.
- To enable the students to understand Fundamental laws of Islamic Commerce and the Application of Islamic Commerce in the global marketing scenario.

### **Module I**

Islamic Business Laws, gharar, Speculation and Interest : Definitions - Fundamental elements - Linking prevailing common business laws with Islamic financial rules, consumer behaviour, utility analysis - Comparison with conventional systems.

15 Hours

### **Module II**

Islamic Business Methods and Techniques: Rules – Aims - Current trends and issues - Successful business management - Ijara and murabaha methods - Speculation - Monopolistic and welfare - Perfect competition and justice.

20 Hours

### **Module III**

Islamic Commerce : Definition - Salient features – Advantages – Demand-effective governing - Rules governing foreign trade - Islamic views on globalisation, liberalisation and privatisation.

20Hours

### **Module IV**

Basic Rules Governing Islamic Commerce - Major regulations- Historical development- Law of contract - Rules governing Muajjal and Salam method.

10 Hours

### **Module V**

Applicability of Islamic Commerce - Global views – Acceptance of Islamic commerce in the modern era - View of imposing discriminatory tariff - Exploitation of the poor countries by the rich one's in terms of trade.

10 Hours

### **Reference Books:**

1. Brian Kettell , Introduction to Islamic Banking and Finance , Wiley Publishers
2. Simon Archer, Rifaat Ahmed Abdel Karim , Islamic Finance : The Regulatory Challenge , John Wiley & Sons.
3. Bill Maurer , Mutual Life, Limited: Islamic Banking, Alternative Currencies, Lateral Reason , Princeton University Press, 2005
4. Brian Kettell, Islamic Capital Markets, Harriman House Publishing, 2009
5. C.N. Ahmed Moulavi, Principles and Practices of Islamic Economy
6. Muslehuddin,M , Banking and Islamic Law, Adam Publishers & Distributors, New Delhi 2008
7. Muslehuddin,M, Insurance and Islamic Law, Adam Publishers & Distributors, New Delhi 2006

## **BC6B14 ISLAMIC FINANCIAL INSTITUTIONS**



**Lecture Hours per week: 5**

**Credits : 5**  
**Internal : 20, External : 80**

**Objectives:**

- To provide students with an idea of major Islamic financial institutions operating in the world and their functions.
- To enable students to acquire an in-depth knowledge of the modus operandi of the major Islamic financial institutions.
- To study factors attributable to the wide acceptance and the growing popularity of Islamic financial institutions at the global level.

**Module I**

The Emergence of Islamic Financial Institutions: Role of Islamic development bank – Functions of Islamic development bank – Introduction - Working mode – Permissible investment products - Capital sources - Role of capital in Islamic financing – Services - Profit generating methods.

15 Hours

**Module II**

Theories of Islamic Banking : Thrust areas and key sectors of operation - Interest prohibited activities - Participation and risk sharing - Legal and Regulatory issues - Major tools of interest free banking - mmudaraba, musharaka, murabaha, muajjal, ijara, salam.

10 Hours

**Module III**

Prevailing Practices in the Islamic Financial Institutions: Revamping of the current order along religious lines - Adhering to scriptural norms - A model of Islamic Banking - Conventional banking and Islamic banking - comparison and contrast

10 Hours

**Module IV**

Structure and Pattern of Key Islamic Financial Institutions: Islamic Investment Fund - Islamic insurance - Eastern and western models - Prominent Islamic financial institutions - Performance of Islamic banking - Commercial banking and central banking in Islamic banking system.

15 Hours

**Module V**

Beneficiaries : Target groups of Islamic finance (Islamic financial institutions is for all individuals regardless of their religious beliefs) - Improvement of the quality and quantity of services.

25 Hours

**Reference Books :**

1. Angelo M. Venardos, Islamic Banking and Finance in South - East Asia , World Scientific, 01-Jan-2005

2. L.M . Bhole , Financial Institutions and Markets: Structure, Growth and Innovations., Tata Mc Graw Hill
3. Islamic Financial and Banking System Handbook: Strategic and Legal Information, [IBP USA Staff, International Business Publications, USA](#), 07-Feb-2007
4. Meir Kohn, Financial Institutions and Markets, Tata Mc Graw Hill.
5. Gafoor,A.L.M, Abdul , Participatory Financing Through Investment Banks and Commercial Banks. Groningen, the Netherlands : Apptec Publications 1996
6. Gafoor,A.L.M, Abdul, Interest- Free Commercial Banking, Islamic Book Service, New Delhi 2009
7. Fuad al omar and Muhammed abdel haq, Islamic Finance Theory Practice and Challenges - Oxford university press, Karachi
8. Ausaf ahmed ahmed, Instruments of Regulation and Control of Islamic Banks by the Central Bank - IDB

## **BC6B15 ISLAMIC BANKING PRODUCTS**

**Lectures Hours per week: 5**

**Credits: 5**

**Internal : 20, External : 80**

### **Objectives:**

- To impart knowledge to the students about different Islamic banking products.
- To understand the comparative advantage of interest free banks over the traditional banks against the back drops of the current global financial set up.

### **Module I**

Shari'ah Investment Principles: Definition - Islamic Perspective - Banking products and services - Combination of mubaraba and musharaka - murabaha and regulatory changes - marketing viability - Acceptability of the products.

15 Hours

### **Module II**

Marketing: Islamic concepts – Strategy – Marketing products - Asset side products and liability side products - Islamic retail banking services - Bill of exchange and other negotiable instruments - Money transfers - Treasury bills - Government bonds - Central banking - Supervision and control.

10 Hours

### **Module III**

Islamic Banking Products: Musawama, Murabaha - Interest free loan (quard) – Hire purchase (Ijara thumma bai) – Joint venture (Musharakah) – Mudaraba - Safe keeping (wadeeh) – Sukuk (Islamic Bonds) – Islamic Insurance (Takaful) - Salam and Istisna'a – Vakala - Islamic micro finance (thamveelusaaheeril islami)

25 Hours

#### **Module IV**

Principles of Sharia Governing Islamic Investment Fund: Conditions for investments in shares - Commodity Fund - Equity fund - Ijara fund - Murabaha fund - Bai-al-dain fund - Mixed fund - Islamic banking product development - Growth of Islamic banking across the globe.

15 Hours

#### **Module V**

Market Ethics : Principles of justice and equity – Product promotion rules – Customer satisfaction – Trust – Loyalty – Distribution channels.

10 Hours

#### **Reference Books :**

1. Habib Ahmed , Product Development in Islamic Banks , Edinburgh University Press, 2011
2. Muhammed Ayyub, Understanding Islamic Finance, John Wiley & Sons Ltd, England, 2007
3. Aly Khorshid. RoutledgeCurzon, Islamic Insurance: A Modern Approach to Islamic Banking - 2004
4. Obaidullah Muhammed , Introduction to Islamic Microfinance, (2006) IRTI, Jeddah KSA.
5. Mufti Muhammed Taqi Usmani , An Introduction to Islamic Finance, Arham Shamsi, 2004
6. Natalie Schoon , Islamic Asset Management: An Asset Class on Its Own?, Edinburgh University Press, 2011
7. Ibrahim Warde, Islamic Finance in the Global Economy, Edinburgh University Press, 2010 (2nd edition)
8. Fara Madehah Ahmad Farid , Shariah Compliant Private Equity and Islamic Venture Capital, Edinburgh University Press, 2012

9. Siddiqui, S A, Public Finance in Islam, Adam Publishers & Distributors, New Delhi 2005.

## **SYLLABI FOR COMPLIMENTARY COURSES**

### **BC1C01 MANAGERIAL ECONOMICS**

**Lecture Hours per week : 5**

**Credits : 4**

**Internal : 20, External : 80**

#### **Objectives:**

- To enable the students to understand micro and macroeconomic concepts relevant for business decisions.
- To help the students to understand the Application of economic principles in business management.

#### **Module I**

Introduction - Definition of Managerial Economics - Objectives - Characteristics - Uses - Decision making and forward planning - Basic economic tools in management economics.

08 Hours

#### **Module II**

The Concept of Demand and Elasticity of Demand - Demand curve: Individual demand curve - Market demand curve - Movement along Vs shifts in the Demand curve - Elasticity of Demand: Price, Income and cross - Demand estimation and demand forecasting - Concept of Revenue: Average Revenue and Total Revenue - Marginal Revenue and Incremental Revenue.

12 Hours

#### **Module III**

Production: Fixed and Variable inputs - Production function - Total, Average and Marginal Product - Law of variable proportions - Linear homogeneous production function - Production isoquant - Marginal rate of technical substitution - Optimal combination of resources - Return to scale - Cost of production - Social and private cost of production - Difference between economic and accounting cost - Long run and short run cost of production - Economies and diseconomies of scale.

20 Hours

#### **Module IV**

Price and Output Decisions Under Different Market Structures: Price and output decisions under perfect competition, monopoly and monopolistic competition - Pricing under oligopoly - Kinked demand curve - Price leadership - Pricing under collusion.

10 Hours

#### **Module V**

A. Pricing Policies and Practices: Factors governing prices - Objectives of pricing policy - Role of cost in pricing - Demand factor in pricing - Consumer psychology and

pricing - Pricing methods: Cost-plus or full-cost pricing - Target pricing - Marginal cost pricing - Going rate pricing - Follow up pricing - Barometric pricing - Customary prices - Pricing of new products: Penetrating pricing - Price skimming.

**B. Macro Economics and Business Decisions:** Phases of Business cycle - Evil effects of cyclical fluctuations on business firms - Minimising effects of Business cycles - Economic Forecasting for business: Economic and Business forecasting - Uses of economic forecasts - Methods of economic forecasting - Selecting a forecast - Evaluating forecasts.

25 Hours

**Reference Books:**

1. R.L. Varshney and K.L. Maheswari, Managerial Economics
2. D.N. Dwivedi, Managerial Economics
3. Dr. S. Sankaran, Managerial Economics
4. DM Mithani: Business Economics
5. Seth M L Text Book of Economic Theory
6. K K Dewett: Economic Theory
7. Petersen &. "Lewis: Managerial Economics
8. Mote V L peul. S & Gupta G S: Managerial Economics
9. H. Craig Petersen & W. Cris lewis: Managerial Economics
- 10 Dr. P.N. Reddy and H.R, Appanaiah : Essentials of Business Economics
- 11 Barry Keating and J. Holton Wilson: Managerial Economics

**BC2C02 MARKETING MANAGEMENT**

**Lecture Hours per week: 5**

**Credits: 4**

**Internal : 20, External : 80**

**Objectives:**

- To provide basic knowledge about the concepts, principles, tools and techniques of marketing.
- To impart necessary knowledge which help the student to choose a career in the field of marketing.
- To expose the students to the latest trends in marketing.

### **Module I**

Marketing: Meaning and definition - Scope and importance - Evolution of marketing concepts - Modern concept of marketing - Marketing mix - Marketing environment - Consumer behaviour - Buying motives - Consumer buying process - Factors influencing consumer buying decision - Market segmentation - Basis-target marketing - Product positioning - Importance and bases

20 Hours

### **Module II**

Product: Meaning and importance – Classification - Concept of product mix – Packaging - Branding - Brand loyalty and brand equity – Labeling - Product life cycle - New product development – Pricing - Factors influencing product price - Pricing policies and strategies

15 Hours

### **Module III**

Physical distribution: Meaning and importance - Levels of marketing channels - Wholesaling and retailing - Types of retailing - Factors influencing choice of distribution channel

10 Hours

### **Module IV**

Promotion: Meaning and importance - Promotion mix – Advertising - Personal selling – Sales promotion - Public relation - Factors affecting promotion mix decisions

10 Hours

### **Module V**

Rural Marketing : Growing importance - Unique features of rural markets - Market mix planning for rural market - Service marketing Vs. product marketing - Green marketing - Social marketing - Relationship marketing - Niche marketing

15 Hours

### **Module VI**

E-Marketing: Traditional marketing Vs. E-marketing - Internet marketing - E- advertising - New trends in internet marketing – E-branding - E-payment systems and security features in internet.

05 Hours

### **Reference Books:**

1. Marketing Management, S.A. Sherlakar ,. Himalaya.

2. Fundamentals of Marketing, William J Stanton, Me Graw Hill Publishing Co, New York
3. Marketing by Lamb. Hair, Me Dannel - Thomson.
4. Marketing by Evans & Berman, 2/e, Biztantra.
5. Marketing - Concepts, strategies by William M Pride. O C Fewell. Biztantra.
6. Marketing Management, Ramaswamy & Namakumari, Macmillan.
7. Marketing Management, Arun Kumar & "Meenakshi. Vikas.
8. Principles of Marketing, Philip Kotler, Armstrong, Pearson Education.

### **BC3C03 E-COMMERCE MANAGEMENT**

**Lecture Hours per week: 5**

**Credits: 4**

**Internal : 20, External : 80**

**Objectives:**

- To enable the student to understand basics of E - Commerce
- To Gain a practical orientation to E-Commerce and E- Business management

**Module I**

Introduction to E- commerce : Meaning and concept - E – commerce V/s Traditional Commerce - E- Business & E- Commerce - History of E - Commerce - EDI - Importance , features & benefits of E- Commerce - Impacts. Challenges & Limitations of E-Commerce - Supply Chain Management & E – Commerce

15 Hours

**Module II**

Business Models of E - Commerce: Business to Business - Business to customers - Customers to customers - Business to Government- Business to employee - E- Commerce strategy -Influencing factors of successful E- Commerce - E-Business Infrastructure -The internet -Intranets and Extranets - World Wide Web - Voice over IP (VoIP) - The Internet Standards - The HTTP Protocol - Audio and Video Standards - Managing E- Business Infrastructure - Web services - New access devices - Future of the internet infrastructure.

25 Hours

**Module III**

Marketing strategies & E- Commerce : Website - Components of website - Concept & Designing website for E- Commerce - Corporate Website - Portal - Search Engine - Internet Advertising - Emergence of the internet as a competitive advertising media - Models of internet advertising - Weakness in Internet advertising - Mobile Commerce.

15 Hours

#### **Module IV**

Electronic Payment System : Introduction - Online payment systems - Prepaid and postpaid payment systems - E- cash - E- Cheque - Smart Card - Credit Card - Debit Card - Electronic purse - Security issues on electronic payment system - Solutions to security issues - Biometrics - Types of biometrics.

15 Hours

#### **Module V**

Legal and Ethical Issues in E- Commerce: Security issues in E- Commerce - Regulatory frame work of E- commerce.

05 Hours

#### **Reference Books:**

1. Turban, Efraim, David King et. el.: Electronic Commerce: A Managerial Perspective, Pearson Education Asia, Delhi.
2. Dave Chaffey: E-Business and E-Commerce Management, Pearson Education.
3. Kalakota, Ravi: Frontiers of Electronic Commerce, Addison – Wesley, Delhi.
4. Rayport, Jeffrey F and Jaworksi, Bernard J: Introduction to E-Commerce, Tata McGraw Hill, New Delhi.
5. Smantha Shurety: E-Business with Net Commerce, Addison - Wesley, Singapore.
6. Rich, Jason R: Starting an E-Commerce Business, IDG Books, Delhi.
7. Laudon, Kenneth C and Carol Guercio Traver: E-Commerce Business, Technology, Society, Pearson Education, Delhi.
8. Stamper David A, and Thomas L.Case: Business Data Communications, Pearson Education, New Delhi.
9. William Stallings: Business Data Communications, Pearson Education, New Delhi.

### **BC4C04 QUANTITATIVE TECHNIQUES FOR BUSINESS**

**Lecture Hours per week : 5**

**Credits : 4**



**Objective :**

- To familiarize student with the use quantitative techniques in managerial decision making.

**Module I**

Quantitative Techniques – Introduction - Meaning and definition – Classification of QT - QT and other disciplines – Application of QT in business – Limitations.

05 Hours

**Module II**

Correlation and Regression Analysis : Meaning and definition of Correlation - Karl Pearson's co-efficient of correlation - Rank correlation - Regression – Types - Determination of simple linear regression - Coefficient of determination.

20 Hours

**Module III**

Set Theory - Probability: Concept of probability - Meaning and definition - Approaches to probability - Theorems of probability - Addition Theorem - Multiplication Theorem - Conditional probability - Inverse probability - Baye's Theorem.

15 Hours

**Module IV**

Theoretical Distribution: Binomial distribution – Basic assumptions and characteristics – Fitting of binomial distribution – Poisson distribution – characteristics - Fitting of Poisson distribution – Normal distribution – Features and properties – Standard normal curve.

15 Hours

**Module V**

Statistical Inference : Testing of hypothesis – Procedure – Error in testing – Two tail tests and one tail tests – Non parametric tests (Chi-square test only) - Parametric tests – Z test – Test of significance of large samples – Test for two sample means – Small sample mean tests – Students t test – Analysis of Variance – F test – One way ANOVA .

20 Hours

### Reference Books :

1. Richard I. Levin and David S. Rubin, Statistics for Management, Prentice Hall of India, latest edition.
2. S.P.Gupta, Statistical Methods, Sultan Chand, latest edition
3. Sanchetti and Kapoor, Statistics, Sultan Chand.
4. G.C.Beri, "Statistics For Managemet",Tata Mc Graw Hill, 2003.
5. J.K. Sharma, "Business Statstics:, Pearson, 2004
6. Anderson Sweeney Williams, "Statistics for Business and Economics", Thomson.
7. R.P.Hooda, "Statistics for Business", Mc Millan.
8. Levine Krebiel & Bevenson, "Business Statistics", Pearson edition, Delhi.

## SYLLABI FOR OPEN COURSES (For Students From Other Departments)

### BC5D01 E-COMMERCE

Lecture Hours per week: 3

Credits : 2

Internal : 10, External : 40

### Objectives:

- To enable the students to understand basics of E- Commerce .
- To Gain a practical orientation to E-Commerce and E- Business management.

### Module I

Introduction to E-Commerce: Meaning and concept - E-Commerce v/s Traditional Commerce - E-Business & E-Commerce – History of E-Commerce - EDI - Importance, features & benefits of E-Commerce - Impacts, challenges & limitations of E-Commerce - Supply chain management & E-Commerce - E-Commerce infrastructure.

10 Hours

## **Module II**

Business Models of E-Commerce: Business to business - Business to customers - customers to customers - Business to government - Business to employee - E-Commerce strategy - Influencing factors of successful E-Commerce.

10 Hours

## **Module III**

Marketing Strategies & E-Commerce : Website - Components of website - Concept & designing website for E-Commerce - Corporate website - Portal - Search Engine - Internet advertising - Emergence of the internet as a competitive advertising media - Models of internet advertising - Weakness in internet advertising - Mobile commerce.

10 Hours

## **Module IV**

Electronic Payment System : Introduction - Online payment systems - prepaid and postpaid payment systems - E-cash - E-cheque - Smart card - Credit card - Debit card - Electronic purse - Security issues on electronic payment system - Solutions to security issues - Biometrics - Types of biometrics.

15 Hours

## **Module V**

Legal and Ethical Issues in E-Commerce : Security issues in E-Commerce – Regulatory framework of E-Commerce.

05 Hours

### **Reference Books:**

1. Turban, Efraim, David King et. al.: Electronic Commerce: A Managerial Perspective, Pearson Education Asia, Delhi.
2. Kalakota, Ravi: Frontiers of Electronic Commerce, Addison - Wesley, Delhi.
3. Rayport, Jeffrey F and Jaworksi. Bernard J: Introduction to E-Commerce, Tata Mc Graw Hill, New Delhi.
4. Smantha Shurety,: E-Business with Net Commerce, Addison - Wesley, Singapore.

5. Rich, Jason R: Stalling an E-Commerce Business, IDG Books, Delhi.
6. Laudon, Kenneth C and Carol Guercio Traver : E-Commerce business. Technology. Society,  
Pearson Education, Delhi.
7. Stamper David A. and Thomas L.Case: Business Data Communications, Pearson Education, New Delhi.
8. Willam Stallings: Business Data Communications. Pearson Education, New Delhi.

**BC5D02 -BASICS OF ENTREPRENEURSHIP AND MANAGEMENT**

**Lecture Hours per week 3**

**Credits: 2**

**Internal : 10, External : 40**

**Objective:**

- To enable the students to have an understanding of the basics of entrepreneurship and organisational management .

**Module I**

Foundation of Business : Concept of business - Commerce and Industry - Basic considerations in setting up a business enterprise - Social responsibility of business - Forms of business organisations - Sole trader – Partnership - Joint-stock Companies - Co-operative organisations - State enterprises.

15 Hours

**Module II**

Entrepreneurship: Concept of entrepreneur - Characteristics of entrepreneur - Types and functions of an entrepreneur - Difference between entrepreneur and manager - Role and importance of Entrepreneurship Development Programme (EDP).

05 Hours

**Module III**

Management Concepts: Meaning - Nature and characteristics of management - Management as science, art and profession - Management and administration – Levels of management –Henry Fayols Principles of management.

10Hours

**Module IV**

Functions of Management : Meaning and importance of Planning - Steps in planning - Types of plan - Nature and purpose of Organisation - Types of organisation - Centralisation Vs decentralisation - Authority Vs responsibility - Span of control- Meaning of Directing and Leadership - Theory X and Y - Leadership styles - Concept of Control - Steps in controlling .

20 Hours

**Reference Books :**

1. Basu, Business Organisation and Management, Tata McGraw Hill.
2. Gupta. C.B, Modern Business Organisations, Mayur Paper Backs.
3. Mishra, N, Modern Business Organisation, Sahitya Bhawan,
4. Singh, B.P., T.N. Chhabra , Business Organisation and Management, Dhanpat Rai & Co.
5. Prasad. L.M., Principles and Practice of Management., Sultan Chand & Sons.
- 6.Rao. V.S.P, Narayana.P.S., Principles and Practice of Management, Sultan Chand & Sons
- 7.Koontz, H and Wechrick, H , Management, McGraw Hill Inc.
- 8.Khanka.S.S. Entrepreneurship Development , Sultan Chand
- 9.Vasant Desai, Small Scale Industries and Entrepreneurship, Himalaya Publishers

**BC5D03 BASIC ACCOUNTING**

**Lecture Hours per week : 3**

**Credits : 2**

**Internal : 10, External : 40**

**Objective :**

- To enable the students to acquire knowledge of Accounting Principles and Practice

**Module I**

Basic Accounting Concepts : Kinds of accounts – Financial Accounting Vs Management Accounting – Double Entry book keeping – Rules of debit and credit – Preparation of Journal and Ledger accounts – Problems.

10 Hours

**Module II**

Subsidiary Books : Cash Book – Types of Cash Book – problems – Purchase Book – Sales Book – Sales Return Book – Purchases Return Book – Journal Proper.

10 Hours

**Module III**

Trial Balance – Errors – Types of errors – Bank Reconciliation Statement – Simple problems.

10 Hours

## **Module IV**

Final Accounts of sole trading concerns : Trading and Profit & Loss Account – Balance Sheet – Problems with simple adjustments.

20 Hours

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

### **Reference Books :**

1. Grewal T.S., Double Entry Book Keeping
2. Jain and Narang , Advanced Accountancy.
3. Shukla and Grewal , Advanced Accountancy.
4. Gupta and Radhaswamy, Advanced Accountancy.
5. Gupta . R.L, Advanced Accountancy.

## **COMMON COURSES**

### **BC3A11 BASIC NUMERICAL SKILLS**

**Lecture Hours per week : 5**

**Credits : 4**

**Internal : 20, External : 80**

### **Objectives :**

- To enable the students to acquire knowledge of Mathematics and Statistics.
- At the end of this course, the students should have understood set operations,

matrix and Mathematics of finance, Statistical tools and their applications.

### **Module I**

Sets and Set Operation – Venn Diagrams – Elements of Co-ordinate system – Matrices – Fundamental ideas about matrices and their operational rules – Matrix multiplication – Inversion of square matrices of not more than 3rd order – Solving system of simultaneous linear equations.

15 Hours

### **Module II**

Theory of Equations : Meaning - types of equations – Simple linear and Simultaneous equations (only two variables) eliminations and substitution method only - Quadratic equation factorization and formula method ( $ax^2 + bx + c = 0$  form only) - Problems on business applications.

10 Hours

### **Module III**

Progressions : Arithmetic Progressions - Finding the 'n'th term of an AP and also sum to 'n' terms of an AP - Insertion of Arithmetic means in given terms of AP and representation of AP - Geometric Progression : Finding 'n'th term of GP - Insertion of GMs in given GP and also representation of GP – Mathematics of Finance – Simple and compound interest (Simple problems only).

15 Hours

### **Module IV**

Meaning and Definition of Statistics - Scope and limitations – Statistical enquiries – Scope of the problem – Methods to be employed – Types of enquiries – Presentation of data by Diagrammatic and Graphical Method – Formation of Frequency Distribution.

15 Hours

### **Module V**

Measures of Central Tendency – Arithmetic Mean – Median – Mode - Geometric and Harmonic Mean - Measures of variation and standard, mean and quartile deviations – Skewness and Kurtosis and Lorenz curve . Analysis of Time Series : Methods of measuring – Trend and Seasonal variations – Index number – Unweighted indices – Consumer price and cost of living indices.

20 Hours

(Theory and problems may be in the ratio of 20% and 80% respectively. An over view of the topics is expected and only simple problems shall be given)

### **Reference Books:**

1. Sundaresan and Jayaseelan – An Introduction to Business Mathematics and Statistical Methods.

2. Dr. A K Arte & R V Prabhakar - A Text Book of Business Mathematics.
3. Sanchethi and Kapoor - Business Mathematics.
4. Gupta S.P - Statistical Methods
5. Navaneethan P – Business Mathematics
6. R.S.N. Pillai, Mrs. Bhagavathi – Statistics
7. P.R. Vittal - Business Mathematics and Statistics.

### **BC3A12 GENERAL INFORMATICS**

**Lecture Hours per week : 5**

**Credits : 4**

**Internal : 20, External : 80**

**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**

Computers and Operating Systems : Features of New Generation Personal Computers and Peripherals - Computer networks - Types of networks - Components of networks – Topology – Internet - Uses of internet - Introduction to Software – License – Open source - Overview of operating systems and major application software.

10 Hours

**Module II**

Basics of IT : Information – Pre-requisites and needs - IT and its components - IT and Internet – IT Applications - E-Governance - IT for National Integration - IT Applications in Health Care, Business, Commerce and Resource Management - Emerging Trends in IT: Electronic Data Inter change - Mobile Computing – SMS – MMS - Wireless Applications – Blue Tooth - Global Positional System - Infra Red Communication - Smart Card - DNA Computing - Cloud computing

15 Hours

**Module III**

Knowledge Skills for Higher Education : Data, Information and Knowledge - Knowledge Management - Internet as a knowledge repository - Academic search techniques - Case study of academic websites - Basic concepts of IPR – Copy rights and Patents. Introduction to use of IT in teaching and learning. Case study of educational software - Academic Service – INFLIBNET – NICENET - BRNET.



15 Hours

#### **Module IV**

Social Informatics : IT and society - Issues and concerns - Digital Divide - Free Software Movement – IT and industry - New opportunities and threats - Cyber ethics - Cyber crimes – Security – Privacy issues - Cyber Laws - Cyber addictions - Information overload - Health issues - Guidelines for proper usage of computers and internet - e-waste and Green Computing – Unicode - IT and regional languages.

15 Hours

#### **Module V**

Programmes for Office Management : Introduction to Linux - Linux systems - Linux distributions – Operating systems and Linux - History of Linux and UNIX - Open source software – Linux software - Software Repositories - Third party Linux Repositories -

Linux Office and Data base software - Internet servers - Development resources - Setting the Desktop - The GNOME Desktop environment – Using the Metacity Window Manager – Using GNOME Panels – Change in the GNOME preferences - Exiting GNOME – Working with words and images - Desktop Publishing in Linux – Using Open Office.org office suit.

20 Hours

#### **References Books:**

1. Peter Norton, Introduction to Computers, Tata McGraw Hill Private Limited, New Delhi, 2009.
2. Alan Evans, ITL ESL, Leslie Lamport, Dolores Etter, Darren George, Kenneth C Laoudon, Gary Rogers, Rainer Handel, INFORMATICS -Technology in Action, Pearson Education, Delhi, 2009.
3. V.Rajaraman, Introduction To Information Technology, PHI Learning Private Limited, New Delhi, 2009.
4. Alex Leon, The Complete Reference Linux Sixth Edition, Tata McGraw Hill Private Limited, New Delhi, 2009.
6. Christopher Mathews Leon, Fundamentals of Information technology, Leon Vikas, Chennai, 2009.
5. Richard Peterson Negus, Linux Bible, Wiley India Private Limited, 2009.
7. Mike McGrath, Linux In Easy Steps , Dream TechPress, New Delhi, 2009
8. Daniel Minoli & Emma Minoli, Web Commerce Technology Hand Book, Tata McGraw Hill, New Delhi, 2009

[www.wikipedia.com](http://www.wikipedia.com)

[www.google.scholarr.com](http://www.google.scholarr.com)

[www.bing.com](http://www.bing.com)

[www.google.com](http://www.google.com)

[www.afk.com](http://www.afk.com)

[www.yahoosearch.com](http://www.yahoosearch.com)  
[www.comp.os.linux.admin](http://www.comp.os.linux.admin)  
[www.comp.os.linux.answers](http://www.comp.os.linux.answers)

## **BC4A13 ENTREPRENEURSHIP DEVELOPMENT**

**Lecture Hours per week : 5**

**Credits : 4**

**Internal : 20, External : 80**

### **Objectives :**

- To familiarise the students with the concept of entrepreneurship.
- To identify and develop the entrepreneurial talents of the students.
- To generate innovative business ideas in the emerging industrial scenario.

### **Module I**

Entrepreneur and Fundamentals of Entrepreneurship: Entrepreneurial competencies – Factors affecting entrepreneurial growth – Role of entrepreneur in economic development - Challenges of women entrepreneurs.

20 Hours

### **Module II**

Micro, Small and Medium Enterprises: Legal Framework – Licenses – Role of promotional institutions with special reference to KINFRA , KITCO , MSME & DICs – Concessions – Incentives and subsidies.

10 Hours

### **Module III**

Project Management: Feasibility and Viability Analysis – Technical – Financial – Network – Appraisal and evaluation - Project Report preparation.

30 Hours

### **Module IV**

Identification of Business Opportunities in the Context of Kerala: Rate of ED Clubs – Industrial Policies – Skill development for entrepreneurs – Business Incubation : Meaning - Setting up of Business Incubation Centres.

15 Hours

### **Reference Books :**

1. S.S. Kanka , Entrepreneurial Development , Sultan Chand.

2. Prasanna Chandra , Project Planning, Analysis, Selection, Implementation and Review, Tata McGraw Hill.
3. Vasantha Desai , Dynamics of Entrepreneurial Development, Himalaya.
4. C.B. Gupta & N.P. Sreenivasan , Entrepreneurial Development , Sultan Chand.
5. Nirmal K Gupta , Small Industry –Challenges and Perspectives, Anmol Publications.
6. Vasantha Desai , Small scale Industries and Entrepreneurship, Himalaya.

### **BC4A14 BANKING AND INSURANCE**

**Lecture Hours per week: 5**

**Credits: 4**

**Internal : 20, External : 80**

**Objectives:**

- To enable the students to acquire knowledge about basics of Banking and Insurance.
- To familiarise the students with the modern trends in banking.

**Module I**

Introduction to Banking : Meaning and definition - Origin and development of banking – Customer of a bank - Structure of banking in India – Banks and economic development – Functions of commercial banks (conventional and innovative functions) – Central bank – RBI – Functions –Emerging trends in banking.

15 Hours

**Module II**

Negotiable Instruments : Definition - Characteristics – Types – Parties to negotiable instruments – Cheques – Types of cheques – Crossing of cheques – Drafts - Cheque vs. Draft - Endorsement – Significance – Regularity of endorsement – Liability of endorser – Electronic payments.

15 Hours

**Module III**

E-Banking – Centralised Online Real time Electronic Banking (CORE) – Electronic Clearing Service (ECS) – Electronic Fund Transfer (EFT) – Real Time Gross Settlement (RTGS) – National Electronic Fund Transfer (NEFT) – Society for Worldwide Interbank Financial Telecommunication (SWIFT) – E-cheque – Any Time Money – ATM s – Credit card – Debit card – Smart card – Internet banking – Mobile banking – Tele-banking.

15 Hours

**Module IV**

Introduction to Insurance : Concept - Need of insurance - Insurance as a social security tool - Insurance and economic development - Principles of insurance - various kinds of insurance – Life and General insurance (Fire, Marine, Medical, Personal Accident ,

Property and Motor Vehicles Insurance) – Features – Life Insurance Vs General Insurance.

15 Hours

### **Module V**

Life Insurance - Law relating to life Insurance - General Principles of Life Insurance Contract; Proposal and Policy - Assignment and Nomination - Title and claims - General Insurance - Law relating to General Insurance - IRDA – Powers and functions - Insurance business in India

15 Hours

### **Reference Books:**

1. Sheldon H.P : Practice and Law of Banking.
2. Bedi. H.L : Theory and Practice of Banking.
3. Maheshwari. S.N. : Banking Law and Practice.
4. Shekar. K.C : Banking Theory Law and Practice.
5. Pannandikar & Mithami': Banking in India.
6. Radhaswamy & Vasudevan: Text Book of Banking.
7. Indian Institute of Bankers (Pub) Commercial Banking Vol-I/Vol-II (part I& II) Vol- III.
8. Varshaney: Banking Law and Practice.
9. Dr. P. Periasamy: Principles and Practice of Insurance Himalaya Publishing House, Delhi.
10. Inderjit Singh, Rakesh Katyal & Sanjay Arora: Insurance Principles and Practices, Kalyani Publishers, Chennai.
11. M.N. Mishra: Insurance Principles and Practice, S. Chand & Company Ltd, Delhi.
12. G. Krishnaswamy : Principles & Practice of Life Insurance
13. Kothari & Bahl : Principles and Practices of Insurance
14. B.S. Khubchandani, “Practice and Law of Banking”, Mac Millan India Ltd ,2000.
15. K.C. Nanda,” Credit Banking”, Response Book, Sage Publication,1999.