ST. THOMAS' COLLEGE (AUTONOMOUS) THRISSUR, KERALA – 680001

Affiliated to University of Calicut Nationally reaccredited with 'A' Grade



CURRICULUM AND SYLLABUS FOR UNDERGRADUATE PROGRAMME IN BACHELOR OF COMMERCE (B.Com)

UNDER CHOICE BASED CREDIT AND SEMESTER SYSTEM (w.e.f. 2020 Admission onwards)

SL NO	CONTENTS	
SL.NO.	CONTENTS	NO
1	PROGRAM OUTCOMES	3
2	PROGRAM SPECIFIC OUTCOMES	4
3	REGULATIONS AND SYLLABUS	5
4	BCM1B01- BUSINESS MANAGEMENT	12
5	BCM2B02- FINANCIAL ACCOUNTING	14
6	BCM3BO3- BUSINESS REGULATIONS	16
7	BCM3 B04- CORPORATE ACCOUNTING	18
8	BCM4B05 - COST ACCOUNTING	20
9	BCM4BO6 - CORPORATE REGULATIONS	22
10	BCM5B07- ACCOUNTING FOR MANAGEMENT	24
11	BCM5B08- BUSINESS RESEARCH METHODS	26
12	BCM5B09- INCOME TAX LAW AND ACCOUNTS	28
13	BCM6B12 - INCOME TAX AND GST	29
14	BCM6B13 - AUDITING AND CORPORATE GOVERNANCE	31
15	BCM5B10- FINANCIAL MARKETS AND SERVICES	33
16	BCM6B15- FINANCIAL MANAGEMENT	35
17	BCM5B11- FUNDAMENTALS OF INVESTMENTS	37
18	BCM6B14 - FINANCIAL DERIVATIVES	39
19	BCM5B10- BANKING SERVICES MANAGEMENT	41
20	BCM5B11- INSURANCE MANAGEMENT	43
21	BCM6B14- FOREIGN EXCHANGE MANAGEMENT	45
22	BCM6B15 - RISK MANAGEMENT AND INSURANCE	46
23	BCM1CO1- MANAGERIAL ECONOMICS	48
24	BCM2CO2 - MARKETING MANAGEMENT	50
25	BCM3C03- HUMAN RESOURCES MANAGEMENT	52
26	BCM4C04- QUANTITATIVE TECHNIQUES	53
27	BCM5D01 -E- COMMERCE	55
28	BCM5D03 - BASIC ACCOUNTING	56
29	BCM3A11- BASIC NUMERICAL METHODS	57
30	BCM3 A12- PROFESSIONAL BUSINESS SKILLS	59
31	BCM4A13- ENTREPRENEURSHIP DEVELOPMENT	61
32	BCM4A14 - BANKING AND INSURANCE	63
33	METHOD OF INDIRECT GRADING	65
34	QUESTION PAPERS AND BLUE PRINT	69

ST. THOMAS COLLEGE (AUTONOMOUS), THRISSUR

OUTCOME BASED EDUCATION

UG: Program Outcomes

At the end of an Undergraduate Program at St. Thomas College (Autonomous), a student would have obtained the following:

PO1:	Critical Thinking: Ability to take informed actions after identifying the assumptions that frame our thinking and actions, checking out the degree to which these assumptions are accurate and valid, and looking at our ideas and decisions (intellectual, organizational, and personal) from different perspectives.
PO2:	Effective Communication: Ability to speak, read, write and listen clearly in person and through electronic media in English and in one Indian language, and make meaning of the world by connecting people, ideas, books, media and technology.
PO3:	Effective Citizenship: Ability to demonstrate empathetic social concern and equity-centered national development, and the ability to act with an informed awareness of issues and participate in civic life through volunteering.
PO4:	Environment and Sustainability: Ability to understand the issues of environmental contexts and sustainable development.
PO5:	Ethical Living: Ability to recognize different value systems including your own, understand the moral dimensions of your decisions, and accept responsibility for them.
PO6:	Social Interaction: Ability to elicit views of others, mediate disagreements and help reach conclusions in group settings.
PO7:	Problem Solving and Analytical Skills: Ability to think rationally, analyze situations and solve problems adequately.

B.Com Program Specific Outcomes(**PSO**)

- 1. Develop thorough systematic and subject skills within various disciplines of commerce, business, accounting, economics, finance, auditing and marketing
- 2. Understand the relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
- 3. Recognise features and roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.
- 4. Ability to pursue professional courses like CA, CS, ICWA and the like.
- 5. Acquire the skills like effective communication, decision making, problem solving in day to day business affairs
- 6. Acquire the skills like effective communication, decision making, problem solving in day to day business affairs
- 7. Accomplish higher education and advance research in the field of commerce and finance.
- 8. Able to play roles of businessmen, entrepreneur, managers, consultant, that will help learners to possess knowledge and other soft skills and to react aptly when confronted with challenging situations.

ST. THOMAS' COLLEGE (AUTONOMOUS) THRISSUR REGULATIONS GOVERNING BACHELOR OF COMMERCE DEGREE PROGRAMME FROM 2020 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 Syllabus and Courses of study

Total number of courses (other than audit 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

		Contact				Total
Course	Title	Hours	Credits	Internal	External	Marks
Common	BCM1A01(English)	4	3	15	60	75
Common	BCM1A02 (English)	5	3	15	60	75
Common	BCM1A07 (Language)	5	4	20	80	100
Core	BCM1B01 Business Management	6	4	20	80	100
Compl.	BCM1C01 Managerial Economics	5	4	20	80	100
	Total	25	18	90	360	450

Semester II

		Contact				Total
Course	Title	Hours	Credits	Internal	External	Marks
Common	BCM2A03 (English)	4	4	20	80	100
Common	BCM2A04 (English)	5	4	20	80	100
Common	BCM2A08 (Language)		4	20	80	100
Core	BCM2B02 Financial Accounting	6	4	20	80	100
Compl.	BCM2C02 Marketing Management	5	4	20	80	100
	Total	25	20	100	400	500

Semester III

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Common	BCM3A11 Basic Numerical Methods	5	4	20	80	100
Common	BCM3A12 Professional Business	5	4	20	80	100
	Skills					
Core	BCM3B03 Business Regulations	4	4	20	80	100
Core	BCM3B04 Corporate Accounting	6	4	20	80	100
Compl.	BCM3C03 Human Resources	5	4	20	80	100
	Management					
	Total	25	20	100	400	500

Semester IV

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

		Contact				Total
Course	Title	ours	Credits	Internal	xternal	Marks
Core	BCM5B07 Accounting for	5	4	20	80	100
	Management					
Core	BCM5B08 Business Research	4	4	20	80	100
	Methods					
Core	BCM5B09 Income Tax Law and	5	4	20	80	100
	Accounts					
Core	BCM5B10 Course in Specialisation	4	4	20	80	100
Core	BCM5B11 Course in Specialisation	4	4	20	80	100
Open	BCM5D01 Open Course (For					
	students from otherDepartments)	3	3	15	60	75
	Total	25	23	115	460	575

Semester V

Semester VI

		Contact				Total
Course	Title	Hours	Credits	Internal	xternal	Marks
Core	BCM6B12 Income Tax and GST	6	4	20	80	100
Core	BCM6B13 Auditing and Corporate	5	4	20	80	100
	Governance					
Core	BCM6B14 Course in Specialisation	5	4	20	80	100
Core	BCM6B15 Course in Specialisation	5	5	20	80	100
Core	BCM6B16(PR)Three Weeks Project	4	2	10	40	50
Project	and Viva-Voce					
	Total	25	19	90	360	450

Core Courses in the area of Specialization:

A. Finance

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

B. Banking and Insurance

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

Open Courses (For students from other departments)

- 1. E- Commerce
- 2. Basic Accounting

5.2 Four Common Courses (BCM3A11 Basic Numerical Skills, BCM3A12 General Informatics, BCM4A13 Entrepreneurship Development BCM4A14 Banking and Insurance), all the Core Courses, Complementary and Open Courses for B.Com Programme shall be taught by Commerce Faculty only.

5.3 Ability Enhancement courses/Audit courses: These are courses which are mandatory for a programme but not counted for the calculation of SGPA or CGPA. There shall be one Audit course each in the first four semesters. These courses are not meant for class room study. The students can attain only pass (Grade P) for these courses. At the end of each semester there shall be examination conducted by the college from a pool of questions (Question Bank) set by the St. Thomas' College (Autonomous) Thrissur. The students can also attain these credits through online courses like SWAYAM, MOOC etc. (optional).

Course with credit	Semester
Environment Studies – 4	1
Disaster Management - 4	2
*Human Rights/Intellectual Property Rights/ Consumer Protection - 4	3
*Gender Studies/Gerontology- 4	4

* Colleges can opt any one of the courses.

5.4Extra credit Activities: Extra credits are mandatory for the programme. Extra credits will be awarded to students who participate in activities like NCC, NSS and Swatch Bharath.

Those students who could not join in any of the above activities have to undergo St. Thomas' College (Autonomous) Thrissur Social Service Programme.

6. Project Report

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

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

6.3 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.

6.4 **Project work shall have the following stages:**

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

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

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

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

6.8 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.

6.9 Structure of the report

Title page Declaration of the student Certificate from the supervising teacher / organization (for having done the project work) Acknowledgements Contents:-

Chapter I	: Introduction (Organization profile, Research
	problem, Objectives of the study, Research methodology etc.)
Chapter II	Review of Literature
Chapter III :	Theoretical Framework
Chapter IV :	Data Analysis
Chapter V :	Findings, Suggestions and Conclusion.
Appendix :	(Questionnaire, specimen copies of forms, other exhibits etc.
Bibliography :	(books, journal articles etc. used for the project work).

6.10. Evaluation of project report

The project report shall be subject to internal and external evaluation. The internal evaluation shall be carried out by the supervising teacher and external evaluation is done jointly by the internal examiner and the external examiner. 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)	
	% of		% of
Components	Marks	Components	Marks
		Relevance of the Problem, Objectives of the	
Punctuality	20	study, Research methodology used, etc.	20
Use of Data	20	Quality of analysis, Statistical tools used, Findings, Recommendations and conclusion	30
Scheme/Organization			
Report	30	Viva-Voce	50
Viva-Voce	30		
Total	100	Total	100

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 St.Thomas' College (Autonomous) Thrissur, examinations.

6.11 Viva-Voce

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

6.12. Industrial Visit

The fifth semester students shall be taken under the supervision of faculty members to business or industrial units so as to enable them to have first -hand knowledge about the location, layout, managerial functions, H R management or any area of study as per curriculum. Study tour to an industrial/business centre will form part of curriculum. The report of the industrial visit shall be submitted to the department at the end of the semester.

SYLLABUS OF BACHELOR OF COMMERCE DEGREE PROGRAMME UNDER CUCBCSSUG EFFECTIVE FROM THE 2020-21 BATCH B.COM ADMISSIONS

CORE COURSES

BCMIB01 BUSINESS MANAGEMENT

Lecture Hours per week: 6, Credits-4

Internal – 20, External – 80, Examination 2.5 Hours

Course Outcome:

- 1. Understand dynamics of business organisations and management practices with respect to stakeholders.
- 2. Describe the concepts of motivation and leadership for efficient functioning of organizations.
- 3. Understand the theories of business ethics and analyze factors influencing business ethics.
- 4. Describe Corporate Social Responsibility and analyze steps in the implementation of CSR activities.
- 5. Illustrate CSR initiatives in India
- 6. Understand the emerging concepts in management and its application level in different sectors of management.

Module I

Concepts of Management - Characteristics of management - Schools of management thought

 Management and administration – Management by objectives – Management by participation – Management by exception – Management by motivation
 Functions of management – Planning– Organizing - Departmentation – Delegation (25 Hours, 20 marks)

Module II

Functions of Management: – Motivation: – concept and importance –Contributions of McGregor, Maslow and Herzberg – Leadership – Concept and styles – Leadership traits - Communication – process and barriers –Control – concept – steps – tools – Coordination – Concept, Principles, Techniques.

(20 Hours, 15 marks)

Module III

Business Ethics: – Ethics and Morality – Theories of ethics: Teleological theory – Deontological theory –Virtue theory – Types of ethics – Meaning and scope of business ethics - Characteristics – Objectives of Business Ethics - Factors influencing business ethics – Arguments for and against business ethics – Different views of business ethics - The Separatist View, The Unitarian View, The Integration View, Ethical issues in global business. (20 Hours, 20 marks)

Module IV

Corporate Social Responsibility (CSR): Meaning and definition - History of CSR activities – Concept of Corporate Citizenship - Need and importance of CSR – Stakeholders of CSR – Steps in the implementation of CSR activities– CSR and business ethics - CSR and corporate governance – CSR initiatives in India.

(18 hours, 15 marks)

Module V

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

(13 Hours, 10 marks)

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

BCM2B02 FINANCIAL ACCOUNTING

Lecture Hours per week: 6 Credits: 4

Internal: 20, External: 80, Examination 2.5 Hours

Course Outcome:

- 1. Recall the relevance of accounting and its procedures.
- 2. Evaluate single entry system of accounting.
- 3. Explain the purpose and importance of Double Entry Book Keeping System and prepare ledger accounts using double entry book keeping.
- 4. Understand the theories and technical terminologies of company accounts regarding issue of shares.
- 5. Prepare journal entries and ledger accounts regarding issue, forfeiture and surrendering of shares.
- 6. Define debentures, explain types of debentures and prepare journal entries and ledger accounts.
- 7. Compare and contrast IFRS and Ind AS.
- 8. Prepare final accounts under formats of SOPL, SOCE and SOFP.

Module I

Single Entry System of Accounting: Definition - Objectives - Advantages- Limitations-Distinction between Double entry and Single entry-Types of Single entryentry- Statement of Affairs/ Capital Determination of Profit or Loss under single comparison method- Distinction between Balance Sheet and Statement of Affairs- Distinction between Profit and loss account and Statement of Profit and Loss- Conversion method-Practical Problems.

(16 Hours 15 marks)

Module II

Company Accounts- Issue of Shares: Introduction- Books of accounts maintained by companies- Share Capital- Phases of capital-Difference between Reserve capital and Capital Reserve- Shares and types of shares- Equity and Redeemable Preference shares - Convertible Cumulative Preference Shares (CCP shares) Sweat Equity shares- Employees Stock Option Scheme (Theory only)- Private Placement of shares- Issue of shares- Procedures-Minimum Subscription- Shares issued for consideration- Shares issued for consideration other than cash- Issue of shares- Application, Allotment and Calls on Shares- Share capital allotment- Calls in arrears and calls in advance- Interest on calls in arrears and calls in advance- Difference between calls in arrears and calls in advance- Oversubscription and under subscription- Pro-rata allotment- Forfeiture and reissue of shares- Annulment of forfeiture- Surrender of shares- Distinction between forfeiture and surrender- Journal entries- Practical problems.

(30 Hours, 25 marks)

Module III

Accounting for issue of Debentures: Definition–Types of debentures-Issue of Debentures-For

cash, for consideration

other than cash and issued as collateral security- Fraction debentures- Distinction between share and debenture- Terms of issue of debentures- Interest on debentures- Journal entries-Practical problems.

(10 Hours, 10 marks)

Module IV

Module V

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

(18 Hours, 15 marks)

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

(22 Hours, 15 marks)

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

- 1. S.N. Maheshwari: Financial Accounting.
- 2. M.C. Shukla, T.S. Grewal and S.C. Gupta, Advanced Accounts, S.Chand& Co., New Delhi.
- 3. Naseem Ahmed, Nawab Ali Khan and M.L.Gupta: Fundamental of Financial Accounting, Ane Books Pvt. Ltd, New Delhi.
- 4. Grewal and Gupta: Advanced Accounting
- 5. Dr Goyal V.K., Financial Accounting, Excel Books, New Delhi.
- 6. R.L. Gupta and Radhaswamy, Advanced Accounting, Sultan Chand & Sons, New Delhi.
- 7. R.K.Malhotra: Financial Management in Hotels and Restaurant Industry, Anmol Publishers
- 8. S.Kr. Paul: Advanced Accounting
- 9. B.S. Raman, Advanced Accountancy.
- 10. Jain &Narang: Financial Accounting
- 11. Ashok Sehgal and Deepak Sehgal: Advanced Accounting, Volume 1, Taxmann, New Delhi.
- 12. Chintal Patel, BhupendraMantri, India Accounting Standards, Taxmann Publications.
- 13. T.P. Ghosh, Illustrated Guide to India Accounting Standards, Taxmann Publications.

BCM3B03 BUSINESS REGULATIONS

Lecture Hours per week: 4, Credits: 4 Internal: 20, External: 80, Examination 2.5 Hours

Course Outcome:

- 1. Understand statutes concerning and affecting business organizations in their operations.
- 2. Understand the concept and provisions of the Indian Contract Act 1872.
- 3. Understand the relevance and fundamental legal principles behind specific contracts.
- 4. Create an awareness regarding the rights and duties of consumers under Consumer Protection Act 1986.
- 5. Understand statutory provisions related to Limited Liability Partnership Act
- 6. Apply problem solving techniques and to be able to present coherent, concise legal

Module I

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

(20 Hours, 30 marks)

Module II

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

(20Hours, 18 marks)

Module III

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

(10 Hours, 12 marks)

Module IV

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

(7 Hours, 10 marks)

Module V

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

(7 Hours, 10 marks)

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

BCM3 B04 CORPORATE ACCOUNTING

Lecture Hours per week: 6, Credits: 4

Internal: 20, External: 80, Examination 2.5 Hours

Course Outcome:

- 1. Understand corporate law and create awareness regarding the importance of corporate governance in the management of organizations.
- 2. Recognize the legal aspects of the memorandum of association and article of association in a company.
- 3. Understand the concept and provisions of the Indian Company Act.
- 4. Understand statutory provisions related to Securities and Exchange Board of India Act 1992.
- 5. State the legal aspects relating to the winding up of the company.
- 6. Apply problem solving techniques and to be able to present coherent, concise legal arguments.

Module I

a. Redemption of Debentures: Meaning- Writing off of Discount on issue and loss on issue of debenture- Methods of redemption- Annual drawings out of profit and capital (New regulation to be taught)- Debenture redemption reserve- Lump sum payment- Sinking funds and Insurance Policy (Theory only)- Purchase of own debentures- For cancellation, Investment and Reissue- Ex- interest and Cum-interest- Redemption by conversion- Journal Entries.

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

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

d. Buy back of shares: Meaning- Provisions for issue- Sources of buyback- Advantages of buyback- Book building - Journal entries.

e) Right Issue: Right of pre-emption – Calculation of value of right

(30 Hours, 25 marks)

Module II

Banking Companies: Meaning of banking- Slip system of ledger posting- Important terms used- Revenue recognition in banks- Rebate on bills discounted with problems- Interest on doubtful debts with problems- Non-Performing Assets- Classification- Provisions for NPA(problems) - Final accounts of banking companies in the new form- Practical Problems.

(18 Hours, 15 marks)

Module III

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

(18 Hours, 15 marks)

Module IV

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

(20 Hours, 15 marks)

Module V

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

(10 Hours, 10 Marks)

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

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

BCM4B05 COST ACCOUNTING

Lecturer Hours per week: 6, Credits: 4

Internal: 20, External: 80, Examination 2.5 Hours

Course Outcome:

- 1. Understand the basic concepts and processes used to determine product costs.
- 2. Demonstrate how materials, labour and overhead costs are added to a product at each stage of the production cycle.
- 3. Compute cost sheet by distinguishing direct and indirect cost.
- 4. Understand the idea and meaning of material control with pricing methods
- 5. Develop an understanding in calculation of remuneration, incentives and various overhead cost
- 6. Understanding various costing methods adopted in different industries.
- 7. Preparation of flexible, cash, Sales and Production budgets.
- 8. Analyze and evaluate information for cost ascertainment, planning, control and decision making.

Module I

Introduction : Definition - Meaning and scope - Objectives - Functions - Merits and Demerits-Cost Accounting and Financial Accounting - Cost classification - Elements of cost - Cost units - Cost centre - Types - Methods and Techniques of Costing .

(10 Hours, 5 marks)

Module II

Materials : Importance of Material cost control - Purchase Procedure - Store control - Types of Store - Stores Records - Perpetual Inventory-ABC Analysis - VED Analysis-JIT Inventory Stock levels - EOQ- Issue of materials - FIFO , LIFO , Simple and Weighted Average methods (18 Hours, 15 marks)

Module III

Module IV

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

(25 Hours, 20 marks)

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

(30 Hours, 30 marks)

Module V

Cost control Techniques:

A. Budgetary Control: – Budget – Budgeting – Budgetary control - Importance – Need for the preparation of budgets - Types of budgets – Preparation of Cash budget only – ZBB
B. Standard costing – Standard cost and actual cost – Variance analysis – Types of variances –Cost control by the use of standard costing (only theory – no problems expected).

(13 hours, 10 marks)

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

- 1. Jain &Narang : Cost Accounting
- 2. Nigam & Sharma : Cost Accounting
- 3. KhannaPandey&Ahuja : Cost Accounting
- 4. M.L Agarwal : Cost Accounting
- 5. N.K. Prasad : Cost Accounting
- 6. S.P. lyengar: 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

BCM4B06 CORPORATE REGULATIONS

Lectures Hours per week: 4, Credit – 4

Internal: 20, External: 80, Examination 2.5 Hours

Course Outcome:

- 1. Understand corporate law and create awareness regarding the importance of corporate governance in the management of organizations.
- 2. Recognize the legal aspects of the memorandum of association and article of association in a company.
- 3. Understand the concept and provisions of the Indian Company Act.
- 4. Understand statutory provisions related to Securities and Exchange Board of
- 5. India Act 1992.
- 6. State the legal aspects relating to the winding up of the company.
- 7. Apply problem solving techniques and to be able to present coherent, concise legal arguments.

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.

(8 Hours, 10 marks)

Module II

Formation of Companies: Promotion - Role of promoters - Incorporation - Capital subscription - Commencement of business - Pre-incorporation and provisional contracts. Document of companies: Memorandum of Association - Definition - Contents and alteration - Doctrine of Ultravires - Articles of Association - Definition - Contents and alteration - Distinction between Memorandum and Articles - Constructive notice of Memorandum and Articles - Doctrine of Indoor management - Prospectus - Contents -Statement in lieu of prospectus - Liabilities for misstatement.

(13 Hours, 18 marks)

Module III

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

(13 Hours, 17 marks)

Module IV

Management of Companies : Board and Governance - Directors: Appointment - Position – Powers Rights - Duties and liabilities - Qualification - Disqualification - Removal of directors- Key Managerial Personnel - Introduction to Corporate Governance - Need and importance of Corporate Governance - Corporate social responsibility. Securities and Exchange Board of India Act 1992 - Object - Establishment and management of SEBI -Powers and functions of SEBI - Securities Appellate Tribunal (SAT).

(18 Hours, 20 marks)

Module V

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

(12 Hours, 15 marks)

- 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.

BCM5B07 ACCOUNTING FOR MANAGEMENT

Lectures Hours per week: 5, Credit – 4

Internal: 20, External: 80, Examination 2.5 Hours

Course Outcome:

- 1. Understand the relationship between cost accounting-financial accounting and managerial accounting.
- 2. Understand the use of management accounting for planning, control and decision making.
- 3. Understand and apply the basic techniques of financial statement analysis.
- 4. Analyse financial statements using ratios.
- 5. Prepare cashflow and fundflow statements.
- 6. Assess how cost-volume-profit are related and use CVP analysis as a planning, control and decision making aid.

Module I

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

(05 Hours, 5 marks)

Module II

Analysis and Interpretation of Financial Statements: Meaning - Types and Methods of Financial Analysis - Comparative Statements - Trend Analysis - Common size Statements (a general discussion only).

(10 Hours, 10 marks)

Module III

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

(25 Hours, 25 marks)

Module IV Fund Flow and Cash Flow Analysis:

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

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

(25 hours, 25 marks)

Module-V

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

(15 Hours, 15 marks)

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

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

BCM5B08 BUSINESS RESEARCH METHODS

Lectures Hours per week: 4,Credit – 4

Internal: 20, External: 80, Examination 2.5 Hours

Course Outcomes:

- 1. Understand meaning, scope and types of Business Research
- 2. Understand the role of theory in research
- 3. Identify research design and recognise various scaling techniques
- 4. Determine sources of data collection.
- 5. Apply the basic techniques of data processing and analysis.
- 6. Creation of research report

Module I

Business Research: – Definition and significance - Features of business research – The research process – Variable - Proposition - Types of research – Exploratory and causal research – Theoretical and empirical research - Basic and applied research -Descriptive research – Phases of business research – Research Hypothesis – Characteristics – Research in an evolutionary perspective – Role of theory in research -Theory building - Induction and Deduction Theory

(10 Hours, 15 marks)

Module II

Research Design – Definition – Types of research design – Exploratory and causal research design - Descriptive and experimental design – Types of experimental design – Validity of findings – Internal and external validity – Variables in research – Measurement and Scaling – Different scales –Construction of instrument - Validity and reliability of Instrument

(15 Hours, 15 marks)

Module III

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

(15 Hours, 20 marks)

Module IV

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

(15 Hours, 20 marks)

Module V

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

(09Hours, 10 marks)

- 1. Donald 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. Dipakkumar Bhattacharyya. Research Methodology. Excel Books, New Delhi.
- 10. R. Paneerselvan: Research Methodology, Prentice-Hall of India
- 11. Ajai S Gaur & Sanjaya S Gaur: Statistical Methods for Practice &. Research, Response Books, New Delhi.
- 12. Kultar Singh: Quantitative Social Research Methods. Response Books, New Delhi.

BCM5 B09 Income Tax Law and Accounts

Lecture Hours per week: 5, Credits: 4

Internal: 20, External: 80, Examination 2.5 Hours

Course Outcome:

- 1. Understand the evolution and definitions in income tax in India.
- 2. Understand and determine the residential status and incidence of tax.
- 3. Understand and determine the agricultural income.
- 4. Determine the income from salaries
- 5. Computation of income from house property
- 6. Computation of profits and gains of business or profession
- 7. Determine capital gains and income from other sources

Module I

Basic Concepts: Income - Agricultural income - Person - Assesse - 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 incomes.

(10 Hours, 15 marks)

Module II

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

(20 Hours, 20 marks)

Module III

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

(15 Hours, 15 marks)

Module IV

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

(17 Hours, 15 Marks)

Module V

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

(18 Hours, 15marks)

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

- 1. Dr. Vinod K. Singhania : Direct Taxes Law and Practice, Taxman publication.
- 2. Dr.Mehrotra andDr.Goyal: Direct Taxes Law and Practice, SahityaBhavan Publication.
- 3. B.B. Lai: Direct Taxes, Konark Publisher (P) ltd.
- 4. BhagwathiPrasad : Direct Taxes Law and Practice. WishwaPrakashana.
- 5. DinakarPagare : Law and Practice of Income Tax. Sultan Chand and sons
- 6. Gaur &Narang : Income Tax.

BCM6 B12 Income Tax and GST

Lecture Hours per week: 6, Credits: 4

Internal: 20, External: 80, Examination 2.5 Hours

Course Outcome:

- 1. Computation of tax liability of individual.
- 2. Understand the powers and functions of income tax authorities and procedures of assessment of income tax.
- 3. Understand basic concepts of GST and its implication on individuals and business with regard to taxation.
- 4. Analyse the rate of GST, payment and refund of tax.
- 5. Understand GST return filing system
- 6. Apply the provisions of GST laws for supply of goods intrastate and interstate.

Module I

Income Tax Cont: Deemed Incomes and Clubbing of income – Set- off and carry forward of losses - Deductions to be made in computing total income – Computation of total Income of individuals – Computation of Tax liability of individuals – Rebate and relief of tax.

(25 hours, 25 marks)

Module II

Income tax authorities – Powers and functions – Provisions of advance payment of tax – Tax payment – Deduction and payment of tax at source – Recovery of tax. Procedure of assessment of income tax – Filing of returns of income – Voluntary return of income – Statutory obligations in filing of returns – Return of loss – Belated returns – Revised returns – Defective returns – PAN – Different types of assessment – Self assessment – Assessment on the basis of return – Best judgment assessment – Regular assessment – Reassessment – Protective assessment.

(20 Hours 20 marks)

Module III

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

(17 Hours, 15 hours)

Module IV

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

(17 Hours, 10 marks)

MODULE V

Payment of tax, interest, penalty and other amounts - Interest on delayed payment of tax - Tax deduction at source - transfer of input tax credit - refund of tax - accounts and records - demands and recovery I - Inspection, search, seizure and arrest - offences and penalties - Audit by tax authorities - Special audit - Power of CAG to call for information. (17 Hours, 10 marks)

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

BCM6B13 AUDITING AND CORPORATE GOVERNANCE

Lecture hours per week: 5, Credits: 4

Internal: 20 External: 80, Examination 2.5 Hours

Course Outcome:

- 1. Recognise the basic concepts of auditing.
- 2. Understand the procedures and techniques of auditing.
- 3. Analyse various financial statements and evaluate them to recognize the contradictions in them.
- 4. Understanding the concept of corporate governance.
- 5. Understand the theories, models and benefits of corporate governance.
- 6. Appraise the corporate governance problems in the global and Indian context

Module I:

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

(10 hours, 10 marks)

Module II

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

(20 hours, 20 marks)

Module III

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

(20 hours, 25 marks)

Module IV:

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

(20 hours, 15 marks)

(10 hours, 10 marks)

Module V

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

Suggested Readings:

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

Core courses in the area of Specialization-Finance BCM5B10 FINANCIAL MARKETS AND SERVICES

Lecture Hours per week: 4, Credits: 4

Internal: 20, External: 80, Examination 2.5 Hours

Course Outcome:

- 1. Understand the concepts and basics of the various financial services which are in a nascent and developing stage in our country
- 2. Understand the features, objectives, operations and participants of money market.
- 3. Understand the meaning, functions, new issues in the capital market.
- 4. Evaluate the functions, listing and methods of trading in stock exchanges.
- 5. Understand the function and objectives of financial institutions, mutual funds and lease financing
- 6. Examine the role of regulatory institutions SEBI and RBI

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.

(10 hours, 12 marks)

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

(15Hours, 20 marks)

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.

(20 Hours, 23 marks)

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 forfeiting (only a brief outline)

(14 Hours, 15 marks)

Module V

Regulatory Institutions - RBI - Role and Functions - The Securities and Exchange Board of India: Objectives - Functions - Powers - SEB1 Guidelines for primary and secondary market. (5 Hours, 10 marks)

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

- 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.

BCM5 B11 FINANCIAL MANAGEMENT

Lecture Hours per week: 4, credits 4

Internal: 20, External: 80, Examination 2.5 Hours

Course Outcome

- 1. Understand the concepts, tools and practices of financial management.
- 2. Understand about decisions and process of financial management in business unit.
- 3. Analyse and evaluate investment, financial and dividend decisions.
- 4. Evaluate investment, financial and dividend policy framework.

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, 15 marks)

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.

(18 Hours, 20 marks)

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.

(18 Hours, 20 marks)

Module IV

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

(8 Hours, 10 marks)

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.

(10 Hours, 15 marks)

- 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 Me Graw Hill.
- 6. Singh, J.K.: "Financial Management- Text and Problems". DhanpatRai and Company.Delhi.
- 7. R. S. Kulshrestha: Financial Management. SahityaBhawan.
- 8. R. P. Rastogi: Fundamentals of Financial Management, Galgotia Publications. NewDelhi.
- 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
BCM6B14 FUNDAMENTALS OF INVESTMENTS

Lecture Hours per week: 5, Credits: 4

Internal: 20, External: 80, Examination 2.5 Hours

Course Outcome:

1. Recognize the concept of investments and investment environment

- 2.Understand the features and various financial securities, markets, services and intermediaries
- 3. Understand the investment environment, Investment Management Process and concept of return and risk.
- 4. Apply the concepts for valuation of securities and finding out the values for purchase and sale of shares and debentures
- 5. Analyze portfolios by calculating portfolio risk and return
- 6. Evaluate the investor protection framework

Module I

Introduction to Investment - Meaning of Investment – essential features of Investment-Investment Alternatives- Investment Environment (brief description on elements such as Financial Securities, Financial Markets, Financial Services, Financial Intermediaries, Regulators, and Investors) –Investment Management Process –Sources of Financial Information- Calculation of return on investment and expected return-Calculation of expected return under CAPM- Types of risk- Calculation of Standard deviation- calculation of beta under correlation and regression methods (Simple Problems).

(15 Hours, 18 marks)

Module II

Security Valuation:

a) Valuation of Fixed Income Securities: Bonds- Essential Features- Types of Bonds- Types of bond risks- estimating Bond Yields-Bond valuation (redeemable and irredeemable) - Valuation of Preference Shares (redeemable and irredeemable).

b) Valuation of Equity- Dividend Yield Method- Dividend Yield plus growth method (single- stage growth and multi-stage growth) - Discounted Cash Flow method-P/E multiple approach

(20 Hours, 20 Marks)

Module III

Approach to Security Analysis: Security Analysis- Fundamental Analysis – EIC analysis – Tools for company analysis- Technical Analysis- stock charts(line, bar, candle stick and point and figure charts)- Support and Resistance levels- Trends and Trend Reversals – Patterns -continuation patterns(Triangles, Rectangles, Flags and Pennants) -reversal patterns(head and shoulders, double tops and double bottom, wedges)- Indicators -a brief description on leading and lagging indicators)- brief description of DOW theory and Elliot Wave theory.

(20 Hours, 20 Marks)

Module IV

Portfolio Analysis: Concept of portfolio – need and importance- portfolio diversification- a brief description of Markowitz model, Random Walk Theory, Efficient Market Hypothesis, Efficient Portfolio –Calculation of Portfolio Risk with two securities (Covariance, Correlation, Standard deviation)- Portfolio Return

(15 Hours, 12 Marks)

Module V

activism.

Investor Protection: Role of SEBI & Stock Exchanges in investor protection– Investor Education & Awareness Measures- Investor grievances and their redressal system – SCORES – Prohibition of Insider trading practices-UPSI-Rights and Duties of Investors-Invest or

(10 Hours, 10 marks)

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

- 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.

BCM6B15 FINANCIAL DERIVATIVES

Lecture hours: 5, Credits: 5

Internal: 20, External: 80, Examination 2.5 Hours

Course Outcome:

- 1. Define derivatives
- 2. Differentiate the various derivatives
- 3. Describe the history of derivative market
- 4. Understand the different types of futures
- 5. Understand swaps
- 6. Understand the various derivatives in India

Module I

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

(12 Hours, 10 marks)

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, 20 marks)

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 payoffs – Trading strategies in stock futures .

(20 Hours, 20 marks)

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.

(20 Hours, 20 marks)

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.

(13 Hours, 10 marks)

- 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.MBhole, Financial Institutions and Markets Structure, Growth and Innovations , Tata McGraw Hill Publishing Co. Ltd. New Delhi.
- 4.D.C. Patwari&A.Bhargava , Options and Futures, An Indian Perspective , JAICO Publishing

Core courses in the area of Specialization – Banking and Insurance BCM5B10 BANKING SERVICES MANAGEMENT

Lecture hours per week: 4, Credits: 4

Internal: 20, External: 80, Examination 2.5 Hours

Course Outcome:

- 1. Understand the various provisions of Banking Regulation Act 1949 and the reforms in Indian banking sector.
- 2. Acquire required Knowledge and Skill for practical Banking operations.
- 3. Analyse various innovations in banking services.
- 4. Understand the types of innovative financial services.
- 5. Recognise banker customer relationship.
- 6. Understand the types of bank accounts and its operations

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, 15 marks)

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.

(14 Hours, 20 marks)

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.

(10 Hours, 15 marks)

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, 10 marks)

Module V

Opening and Operating of Accounts: Procedure for opening and closing an account - Savings Bank Account - Fixed Deposit Account - Current Account - NRE Account - Information Security Overview – Importance of Information Security – Security Methodology. Risk Analysis: Threat – Types of Attacks – Precautions taken by the banker

(15 Hours, 20 marks)

- 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.

BCM5 B11 INSURANCE MANAGEMENT

Lecture hours: 4, Credits: 4

Internal: 20, External: 80, Examination 2.5 Hours

Course Outcome:

- 1. Recognize the current status and scope of Indian Insurance Industry and the regulatory framework of insurance under IRDA.
- 2. Understand various types of insurance, principles and documentation process.
- 3. State the methods in calculations of premium, bonus and claims.
- 4. Explain the selection process of insurance intermediaries and recognize their role, responsibilities and professional ethics.
- 5. Understand the process of risk return analysis and strategies for better investment decisions.
- 6. State the techniques to manage investment portfolios in accordance with a person's risk preferences.
- 7. Familiarize the taxability calculations of insurance plans and cost management of insurance.

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.

(8 Hours, 13 marks)

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.

(8 Hours, 10 marks)

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.

(18 Hours, 22 marks)

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 Policy holder protection.

(15 Hours, 15 marks)

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 behaviours in a deregulated market.

(15 Hours, 20 marks)

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, ShashankSrivastsava, Indian Insurance Industry, New century publications.

4. Julia Holyoake & Bill Weiper, Insurance, CIB publications, Delhi.

5. Anand Ganguly, Insurance Management, New Age publications.

BCM6B14 FOREIGN EXCHANGE MANAGEMENT

Lecture Hours per week: 5, Credits: 4

Internal: 20, External: 80, Examination 2.5 Hours

Course Outcome:

- 1. Understand the theories of foreign exchange behaviour.
- 2. Understand the Pattern and Structure of India's foreign trade;
- 3. Analyse the Role and importance of India's Balance of Payment account and adjustment policies foreign reserves and debt situation
- 4. Understand the different types of exchange rate risks.
- 5. Understand applied and functional areas in foreign exchange management.
- 6. Acquaint conceptual clarity in foreign exchange market.

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.

(15 Hours, 15 marks)

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, 20 marks)

Module III

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

(10 Hours, 10 marks)

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, 20 marks)

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, 15 marks)

- 1. Luc Soenen: "Foreign Exchange Management", McGraw-Hill Primis Custom Publishing.
- 2. Robert J. Hodrick: "The Empirical Evidence on the Efficiency of Forward and Futures
- 3. 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.

BCM6B15 RISK MANAGEMENT AND INSURANCE

Lecture Hours per week: 5, Credits: 5

Internal: 20 External: 80, Examination 2.5 Hours

Course Outcome:

- 1. Understand the different types of Risk
- 2. Identify the various risk management tools
- 3. Describe the functions of insurance
- 4. Describe the government regulations of insurance sector
- 5. Understand the retirement planning and annuities
- 6. Describe the commercial 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 nonacceptable 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, 20 marks)

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.

(15 Hours, 15 marks)

Module III

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

15 Hours, 15 marks)

Module IV

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

(15 Hours, 15 marks)

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.

(15 Hours, 15 marks)

- 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. KotheshwarRao , Risk Management.
- 7. Gulati, Risk Management.
- 8. Dr.P.K.Gupta, Insurance and Risk Management, Himalaya Publishing House.
- 9. Insurance Act Latest.
- 10. SenguptaMrinal Chandra, Insurance Finance, Progressive Publishers, New Delhi

SYLLABI FOR COMPLIMENTARY COURSES BCM1C01 MANAGERIAL ECONOMICS

Lecture Hours per week: 5, Credits: 4

Internal: 20, External 80, Examination 2.5 Hours

Course Ourtcome:

1. Understand the Fundamentals of Micro economics and Macro economics.

- 2. Understand the concepts of Demand, Supply Analysis and Theory of Consumer Behaviour.
- 3. Compare and illustrate Price, Output and Profit Determination under different market structure.
- 4. Apply economic theories in decision making.
- 5. Analyse the profile of Indian and Kerala economy.
- 6. Evaluate the performance of India and Kerala in global scenario.

Module I

Managerial Economics:- – Definition and characteristics – Nature and Scope - Economics Vs Managerial Economics - Decision making and forward planning – Relationship of managerial economics with other disciplines - Basic economic tools in management economics – The role of managerial economist.

(10Hours, 10 marks)

Module II

Theory of consumer behaviour: - Cardinal analysis - Law of diminishing marginal utility – consumer surplus; Ordinal approach – indifference curve analysis – consumer equilibrium – income consumption curve and price consumption curve – Hicksian decomposition of price effect in to substitution effect and income effect – Demand curve for normal, inferior and giften goods – concept of elasticity of demand – measurement of various elasticities – Elasticity of supply.

(20 Hours, 20 marks)

Module III

Market structure:-

a. Perfect competition: – profit maximization and equilibrium of firm and industry – short run and long term supply curves – price and output determination.

b. Monopoly: – Price determination under monopoly – equilibrium of firm – comparison between perfect competition and monopoly – price discrimination.

c. Monopolistic competition: price and output determination – product differentiation – comparison with perfect competition – excess capacity under monopolistic competition.

d. Oligopoly: indeterminate pricing and output – classical models of oligopoly – price leadership - collusive oligopoly – kinked demand curve.

(20 Hours, 20 marks)

Module IV

An overview of Indian economy - Indian economy since 1991 - Basic characteristics of Indian economy - Factors that led to the opening up of Indian economy - Indian economy

under WTO regime - Issues in Indian economy: Problems of growth, unemployment, poverty, inequality in income distribution, inflation – The role of parallel economy – The role of Government in a market economy. (15 Hours, 15 Marks)

Module V

Structure and direction of India's foreign trade and India's trade regulation and promotion – Exchange rate policy – Intellectual Property Rights - Foreign capital and MNCs in India, Trade reforms - An overview of Kerala economy - Trade and commerce in Kerala -Industrial development of the state - the role of small scale industries in Kerala economy.

(15 Hours, 15 Marks)

- 1. R.L. Varshney and K.L. Maheswari, Managerial Economics
- 2. Ahuja. HL; Business Economics, S. Chand & co.
- 3. D.N. Dwivedi, Managerial Economics
- 4. Dr. S. Sankaran, Managerial Economics
- 5. DM Mithani: Business Economics
- 6. Seth M L Text Book of Economic Theory
- 7. K KDewett: Economic Theory
- 8. Dutt&Sundaram: Indian Economy
- 9. Petersen &. "Lewis: Managerial Economics
- 10. Mote V L peul. S & Gupta G S: Managerial Economics
- 11. H. Craig Petersen & W. Crislewis: Managerial Economics
- 12. Dr. P.N. Reddy and H.R, Appanaiah : Essentials of Business Economics
- 13. Barry Keating and J. Holton Wilson: Managerial Economics

BCM2C02 MARKETING MANAGEMENT

Lecture Hours per week: 5, Credits: 4

Internal: 20, External: 80, Examination 2.5 Hours

Course Outcome:

- 1. Understand the basic concepts, principles, tools, strategies and techniques of marketing management.
- 2. Identify the consumer bahaviour and its relationship with marketing concepts.
- 3. Compare marketing strategies adopted by different business firms.
- 4. Analyse strategic decisions related to product, pricing, distribution & promotions.
- 5. Analyse recent trends in marketing.
- 6. Prepare marketing plan of products or services.

Module I

Marketing Management: The value of marketing–Core marketing concepts–The new marketing realities–Philosophy of marketing - Creating long term loyalty relationships – Marketing management tasks – Analyzing consumer markets-Factors influencing consumer behaviour-Buying decision process - market segmentation; bases for segmenting consumer markets – market targeting - marketing of services - rural marketing in India; potential, challenges and strategies.

(20 Hours, 20 marks)

Module II

Creating and Capturing Value: The fundamentals of product management; product levels; customer value Hierarchy– Classification of product–Managing brands and brand equity- Product and Services differentiation-Product and brand relationships - Product Life Cycle Marketing Strategies - New product Development-Packaging, labelling, Warranties and Guarantees. Pricing to capture value; setting the price; methods of pricing; pricing strategies; pricing for rural markets.

(20 Hours, 20 marks)

Module III

Delivering Value: Distribution -marketing channels and value networks-role of marketing channels-channel design and management decision-channel integration and system-conflict, cooperation and competition-Managing retailing, wholesaling and logistics-Direct and online marketing

(10 Hours, 10 marks)

Module IV

Communicating Value: Integrated Marketing Communications; role of marketing communication; developing effective communication; marketing communication mix - managing advertising; deciding on media and measuring effectiveness ; communicating to rural audience- Sales Promotion-Personal selling; principles of personal selling-Events and experiences-Public relation- Interactive marketing-word of mouth marketing.

(15 Hours, 15 marks)

Module V

E-commerce and E-marketing: Concept and nature; Reason for growth of e-marketing - Ecommerce marketing practices; types of E-commerce; E-commerce business models; Ecommerce marketing strategies - M-commerce marketing practices- Electronic Payment System-Security issues in E commerce.

Reference Books:

(15 Hours, 15 marks)

- 1. Philip Kotler, Kevin Lane Keller, "*Marketing Management*" (15e), Pearson India Education Services Pvt Ltd
- 2. V S Ramaswamy& S Namakumari, "*Marketing Management*" (Latest Edition)- McGraw Hill Education (India) Private Limited, New Delhi
- 3. S.A. Sherlekar, "Marketing Management-Concepts and Cases", Himalaya Publishing House Pvt Ltd
- 4. William J Stanton, "Fundamentals of Marketing", McGraw Hill Publishing Co, New York
- 5. Lamb. Hair, McDaniel, *—Marketing*", Cengage Learning Inc USA.
- 6. Rayport, Jeffrey F and Jaworksi. Bernard J, "Introduction to E-Commerce", Tata McGraw Hill, New Delhi

BCM3C03 Human Resources Management

Lecture Hours per week: 5, Credits: 4

Internal: 20, External: 80, Examination 2.5 Hours

Course Outcome:

- 1. Understand basic concept of HRM.
- 2. Understand the principles and practices related to Human Resource Planning
- 3. Understand the training methods and evaluation of employee.
- 4. Develop and assess one's own competencies towards a career in HRM
- 5. Identify the wage system.
- 6. Understand and handle different job environment.
- 7. Understand the practical applications of Human resource terminology

Module I

Introduction to Human Resource Management—Importance--scope and objectives of HRM. Evolution of the concept of HRM- Approaches to HRM- Personal management Vs. Human Resource Management-HRM and competitive advantage- Traditional Vs. Strategic Human Resource Management - E-HRM - Operational E-HRM - Relational E-HRM -Transformational E-HRM. (20 Hours, 20 marks)

Module II

Human resource planning, Recruitment and selection—Job analysis---process of job analysis-job discretion- job specification-- methods of job analysis-- Conventional Vs. strategic planning—job evaluation—Recruitment--source of recruitment-methods.

(18 Hours, 18 marks)

Module II

Placement, Induction and Internal mobility of human resource. Training of employees—need for training-objectives- approaches --methods-training environment- areas of training- Training evaluation- Human Resource Development-Scope and Strategies

(12 Hours, 12 marks)

Module IV

Performance appraisal and career planning. Need and importance- objectives processmethods and problems of performance appraisal- . Concept of career planning –featuresmethods –uses career development (12 hours, 15 marks)

Module V

Compensation management and grievance redressal. Compensation planning objectives-Wage systems- factors influencing wage system-. Grievance redressal procedure- disciplineapproaches-punishment-essentials of a good discipline system. Labour participation in management. (18 Hours, 15 marks)

References:

- 1. Human Resource Management- Text and Cases-- VSP Rao
- 2. Human Resource Management PravinDurai
- 2. Human Resource Management—Snell, Bohlander
- 3. Personal Management and Human Resources—VenkataRatnam .Srivasthava.
- 4. A Hand Book of Personnel Management Practice—Dale Yolder

BCM4C04 QUANTITATIVE TECHNIQUES FOR BUSINESS

Lecture Hours per week: 5, Credits: 4

Internal: 20, External: 80, Examination 2.5 Hours

Course Outcome:

- 1. Understanding of the theory of probability, rules of probability and probability distributions.
- 2. Comprehend the decision making process under uncertainty using statistical tools.
- 3. Recognise the concepts of sampling, sampling distributions and estimation.
- 4. Understand the meaning and process of hypothesis testing including one-sample and two-sample tests.
- 5. Appreciate the importance and application of non-parametric tests in hypothesis testing.
- 6. Apply correlation and regression analysis including both simple and multiple correlation and regression in the real life case situations using available software packages.

Module I

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

(10Hours, 10Marks)

Module II

Set Theory - Venn Diagrams - 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, 15Marks)

Module III

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

(20 Hours, 20Marks)

Module IV :Hypothesis Testing: Steps of hypothesis testing. One and two-tailed tests. Type I and type II Errors; Power of a test; Calculation and use of p-value. One Sample Tests: Means and proportions. Two-sample Tests: Tests for difference between means – Independent samples; Paired Samples; Chi–square test for Independence and for Goodness-of-fit.

(20Hours, 20Marks)

Module V

Correlation and Regression Analysis: Meaning and definition of Correlation - Karl Pearson's coefficient of correlation - Rank correlation - Regression - Types - Determination of simple linear regression - Coefficient of determination. - Linear programming- concepts-Mathematical formulation - Solution of LPP using graphic method

(15 Hours, 15 Marks)

- 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 Me 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", Me Millan.
- 8. Levine Krebiel&Bevenson, "Business Statistics", Pearson edition, Delhi.
- 9. J K Sharma, Quantitative Methods- Theory and applications, Mac Millan
- 10. P.C. Tulsian&VishalPandey,Quantitative techniques-Theory and Problems,Pearson
- 11. V.K Kapoor and SumantKapoor- OR Techniques for management- Sultan Chand & Sons

SYLLABI FOR OPEN COURSES (For Students from Other Departments) BCM5D01 E-COMMERCE

Lecture Hours per week: 3, Credits: 3

Internal: 15, External: 60, Examination 2 Hours

Course Outcome:

- 1. Define and describe the basic concepts of E- commerce
- 2. Understand and explain E. commerce models and its applications.
- 3. Interpret and evaluate the marketing strategies in E. commerce platform.
- 4. Create an awareness regarding the electronic payment system and its security issues.

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 - 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.

(20 Hours, 20 marks)

Module II

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. (18 Hour, 10 marks)

Module III

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. (10 Hours, 10 marks)

- 1. Turban, Efraim, David King et. el.: 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 McGraw-Hill
- 4. SmanthaShurety,: 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 GuercioTraver : 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.

BCM5D03 BASIC ACCOUNTING

Lecture Hours per week: 3, Credits: 3

Internal: 15, External: 60, Examination 2 Hours

Course Outcome:

- 1. Understanding theoretical framework of Accounting
- 2. Explain the concept of Accounting Equation
- 3. Develop various subsidiary books
- 4. Analyse the business transactions
- 5. Preparation of financial statements of sole trading companies.

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.

(20 Hours, 15 marks)

Module II

Subsidiary Books : Cash Book - Types of Cash Book - problems - Purchase Book - Sales Book - Sales Return Book - Purchases Return Book - Journal Proper - Trial Balance

(18 Hours, 15 marks)

Module III

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

(10 Hours, 10 marks)

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

- 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 BCM3A11 BASIC NUMERICAL METHODS

Lecture Hours per week: 5, Credits: 4

Internal: 20, External: 80, Examination 2.5 Hours

Course Outcome:

- 1. Recall numerical expressions and equations
- 2. Understand matrices and its types.
- 3. Understand progression and its types.
- 4. Develop Logical Reasoning Ability.
- 5. Understand the concepts of time and future values and its computation
- 6. Understand the measures of central tendency and measures of dispersion.

Module I

Numerical expressions and Equations: Simultaneous linear equations (up to three variables), Quadratic equations in one variable-factorization and quadratic formula

(10 Hours, 10 marks)

Module II

Matrices: introduction - type of matrices – trace and transpose and determinants - matrix operations – ad joint and inverse –rank- solving equations by matrices: Cramer's Rule (not more than three variables).

(15 Hours, 15 marks)

Module III

Sequence, Series and Progression : Concepts and differences - Arithmetic progression- n th term and sum of n terms of an AP - Insertion of Arithmetic means in AP - Geometric progression- n'th term and sum of n terms of an GP - Insertion of Geometric Mean in GP - Harmonic progression.

(20Hours, 15 Marks)

Module IV

Interest and Time value: Concept of interest-Types of interest: Simple interest and compound interest – nominal, real and effective rate of interest - Future value and Present Value; Annuity and Perpetuity - Computing future and present values of annuity (regular and immediate) - multi and growing period perpetuity - Compound annual growth rate - computation of Equated Monthly Instalments (EMI).

(15 Hours, 15 marks)

Module V

Descriptive Statistics: Measures of Central Tendency – Mean: Arithmetic mean, Geometric mean and Harmonic Mean- Median, Mode and other position values - Measures of Dispersion: mean deviation, quartile deviation, standard deviation and coefficient of variation - Measures of Skewness and Kurtosis.

(20 Hours, 25 marks)

- 1.Business Mathematics and Statistics- N G Das & J K Das (Tata McGraw Hill)
- 2. Basic Mathematics and its Application in Economics S. Baruah (Macmillan)
- 3. Mathematics for Economics and Business R. S. Bhardwaj (Excel Books)
- 4. Business Statistics G. C. Beri (Tata McGraw Hill)
- 5. Fundamentals of Statistics S.C.Gupta (Himalaya Publishing House)
- 6.SP Gupta ,Statistical Methods, Sultan Chand
- 7. DineshKhattar-The Pearson guide to quantitative aptitude for competitive examinations.
- 8. Dr.Agarwal.R.S Quantitative Aptitude for Competitive Examinations, S.Chand and Company Limited.
- AbhijitGuha, Quantitative Aptitude for Competitive Examinations, Tata Mcgraw Hill, (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)

BCM3A12 PROFESSIONAL BUSINESS SKILLS

Lecture Hours per week: 5, Credits 4

Internal: 20, External: 80, Examination 2.5 Hours

Course outcome:

- 1. Recognise the professional and soft skills for business
- 2. Explain the effectiveness of e- learning, knowledge resources on a global perspective.
- 3. Create e- contents (Using informatics skills)
- 4. Understand the Basic concepts of Business Data Analysis and Social Networking Analysis.
- 5. State the role of Artificial Intelligence and other intelligent agents in e- business
- 6. Describe the ethical and legal considerations in business analytics.
- 7. Monitor and critically evaluate the socio- cyber informatics space. (Cyber ethics, ewastage, Green Computing, E. governance in India)
- 8. Compare and Contrast the Digital Marketing space with the traditional business

Module I

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

(15 Hours, 15 marks)

Module II

E-Learning :Introduction of electronic learning-benefits and drawbacks of e-Learning- Online education – Digitalage learners-Knowledge resources on internet-E-books, Audio, Video and other means for e-learning- Introduction to e-content development and tools - Online libraries–MOOCs-The e-Learning as a service Industry- major technologies used in e-earning- different approaches for e-Learning delivery - E-learning in India

(12 Hours, 12 marks)

Module III

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

(18 Hours, 18 marks)

Module IV

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

(15 Hours, 15 marks)

Module V

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

(20 Hours, 20 marks)

- 1. Professional Business Skills Lee Pelitz 2nd Edition
- 2. Peter Norton, Introduction to Computers, Tata McGraw Hill Private Limited, New Delhi, 2009.
- 3. Alan Evans, ITL ESL, Leslie Lamport, Dolores Etter, Darren George, Kenneth C Laoudon, Gary Rogers, Rainer Handel, Informatics -Technology in Action, Pearson Education, Delhi, 2009.
- 4. V.Rajaraman, Introduction To Information Technology, PHI Learning Private Limited, New Delhi, 2009.
- 5. Daniel Minoli&EmmaMinoli,Web Commerce Technology Hand Book, Tata McGraw Hill, New Delhi, 2009
- 6. Godfrey Parkin, Digital Marketing: Strategies for online success, New Holland publishers Ltd, 2009
- 7. Damian Ryan ,Understanding Digital marketing :Marketing strategies for Engaging the Digital generation,Kogan page,3rd Edition,2014
- 7. Jonah Berger, Contagious Why things catch on, Simon&Schuster, 2013
- 8. Turban E, Armson, JE, Liang, TP & Sharda, Decision support and Business Intelligence Systems, thEdition, John Wiley & Sons, 2007
- 9. Frank J. Ohlhorst, Big Data Analytics, 1st Edition, Wiley, 2012.
- 11.Microsoft Office 2007 Business Intelligence Reporting, Analysis, and Measurement from the Desktop, Doug Harts, TATA McGraw-Hill Edition, 2008
- 12. Data Mining for Business Intelligence: Concepts, Techniques, and Applications inMicrosoft Office Excel with XLMiner, GalitShmueli, Nitin R. Patel, Peter C. Bruce, Wiley Publication, 2010

BCM4A13 ENTREPRENEURSHIP DEVELOPMENT

Lecture Hours per week: 5, Credits: 4

Internal: 20, External: 80, Examination 2.5 Hours

Course Outcome:

- 1. Define and Explain the concept of Entrepreneurship
- 2. Compare and contrast the institutional support and incentives to entrepreneurs in India.
- 3. Recognise and describe the role of Micro Small and Medium Enterprises on the Development of Entrepreneurship in India.
- 4. Understand the benefits, assistance and support services in establishing a SSI.
- 5. Create awareness on setting up an industrial unit through generation of ideas, market demand analysis and feasibility studies.
- 6. Prepare and Design the project report for the establishment of an enterprise.

Module I

Concepts of entrepreneur: Entrepreneur- Definitions-Characteristics of entrepreneur-Classification of entrepreneur-Entrepreneurial traits-Entrepreneurial functions-role of entrepreneurs in the economic development-Factor effecting entrepreneurial growth–Entrepreneurship–Meaning–definition- Entrepreneur vs. Entrepreneur - Women Entrepreneurs- Recent development – Problems- Entrepreneurial Development Programmes-Objectives of EDP-Methods of training-Phases of EDP.

(15Hours, 15 marks)

Module II

Institutional support and incentives to entrepreneurs- Functions of Department of Industries and Commerce (DIC) - Activities of Small Industrial Development Corporation (SIDCO) - Functions of National Small Industries Corporation(NSIC)- Functions of Small Industries Development Bank of India (SIDBI) - Khadi Village Industry Commission (KVIC)-Small Industries Service Institute (SISI)- Functions and services of Kerala Industrial Technical Consultancy Organisation (KITCO)-Activities of Science and Technology Entrepreneurship Development Project (STEDP)-Strategies of National entrepreneurship Development Board (NEDB)-Objectives of National Institute for entrepreneurship and small business development (NIESBUD) Techno park--Functions of techno park Incentives- Importance- Classification of incentives - Subsidy - Types of Subsidy

(17 Hours, 15 marks)

Module III

Micro Small and Medium Enterprises- Features- Objectives- Importance- Role of SME in the economic development- MSME Act 2006- Salient features- Credit Guarantee Fund Trust Scheme for MSMEs - Industrial estates-Classification-Benefits- Green channel- Bridge capital- Seed capital assistance-Margin money schemes –Single Window System-Sickness- Causes –Remedies- Registration of SSI \

(15 Hours, 15 marks)

Module IV

Setting up of Industrial unit-(Only Basic study) Environment for Entrepreneurship - Criteria for selecting particular project- Generating project ideas-Market and demand analysis-Feasibility study- Scope of technical feasibility-Financial feasibility- Social cost benefit analysis-Government regulations for project clearance-Import of capital goodsapproval of foreign collaboration-Pollution control clearances- Setting of micro up medium enterprises-Location decision-Significance. small and

(18 Hours, 20 marks)

Module V

Project Report - Meaning-Definition - Purpose of project reports-Requirements of good report -Methods of reporting - General principles of a good reporting system - Performa of a project report - Sample project report. (The preparation of sample project report shall be treated as an assignment of this course).

(15 Hours, 15 marks)

Books Recommended:

1. Shukla M.B. Entrepreneurship and small Business Management, Kitab Mahal Allahabad.

2. SangramKeshariMohanty, Fundamentals of entrepreneurship, PHI, New Delhi.

3. Nandan H. Fundamentals of Entrepreneurship, PHI, NewDelhi.

4. Small-Scale Industries and Entrepreneurship, Himalaya Publishing ,Delhi

5. C.N.Sontakki, Project Management, Kalyani Publishers, Ludhiana.

6. SangamKeshariMohanty. Fundamentals of Entrepreneurship, PHI, NewDelhi

7. Peter F. Drucker- Innovation and Entrepreneurship.

8. Vasanth Desai, Small Business Entrepreneurship, Himalaya Publications.

9. MSME Act 2006.

BCM4A14 BANKING AND INSURANCE

Lecture Hours per week: 5, Credits: 4

Internal: 20, External: 80, Examination 2.5 Hours

Course Outcome:

- 1. Describe the origin and development of banking
- 2. Explain the various negotiable instruments
- 3. Apply the modern E-banking services
- 4. Apply the procedure for the application and activation of M-banking and telebanking.
- 5. Describe the concept of insurance as a social security tool for economic development.
- 6. Understand the general principles of life insurance contract and guidelines of IRDA.

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.*Activity*: List out the name of banks as per their different category Assignment: Procedure for creating an account in a bank (15 Hours, 15 marks)

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. Activity/ Assignment Writing of cheque, writing of challan for Demand Draft Procedures for a Bank Loan. (15 Hours, 15 marks)

Module III

E-Banking-centralized online real time electronic banking (CORE)-Electronic Clearing service (ECS) -Electronic Fund Transfer - 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 - financial inclusion - recent initiatives in financial inclusion. Activity / Assignment: \Box Chelan filling for RTGS, EFT and NEFT \Box Different types of Cards, the Procedure for application of different cards and the Procedure for blocking cards \Box Procedure for application or activation of net banking, m-banking and tele-banking.

(20 Hours, 20 marks)

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, pro perty and motor vehicle insurance) - features- life insurance Vs. general insurance. Activity / Assignment: List out different names of insurance companies (15 Hours, 15marks)

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. Case Study: Preparation of a proposal for life insurance and how to claim insurance in case of any accident, death or damage. (15 Hours, 15 marks)

- 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, RakeshKatyal& 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

Annexure-1 Method of Indirect Grading

Evaluation (both internal and external) is carried out using Mark system. The Grade on the basis of total internal and external marks will be indicated for each course, for each semester and for the entire programme.

Indirect Grading System in 10 -point scale is as below:

Ten Point Indirect Grading System

Percentage of Marks (Both Internal &External put together)	Grade	Interpretati on	Grade point Average (G)	Range of grade points	Class
95 and above	0	Outstanding	10	9.5 -10	
85 to below 95	A+	Excellent	9	8.5 -9.49	First Class
75 to below 85	A	Very good	8	7.5 -8.49	with
					Distinction
65 to below 75	B+	Good	7	6.5 -7.49	
55 to below 65	В	Satisfactory	6	5.5 -6.49	First Class
45 to below 55	C	Average	5	4.5 - 5.49	Second Class
35 to below 45	Р	Pass	4	3.5 -4.49	Third Class
Below 35	F	Failure	0	0	Fail
Incomplete	Ι	Incomplete	0	0	Fail
Absent	Ab	Absent	0	0	Fail
Example – 1		·			

SGPA Calculation

Semester I Course Code	Course Name	Grade Obtained	Grade point (G)	Credit (C)	Credit point (CXG)
xxxxxx	Xxxxxx	A	8	4	32
<u>xxxxxxx</u>	Xxxxxxxx	C	5	3	15
xxxxxx	Xxxxxxxx	A+	9	4	36
xxxxxx	Xxxxxxxx	B+	7	3	21

XXXXXXX	Xxxxxxxx	Р	4	3	12		
XXXXXXX	Xxxxxxxx	С	5	4	20		
SGPA = <u>Sum of the Credit points of all courses in a semester</u>							
Total Credits in that semester							
<u>SGPA = 32+15+36+21+12+20</u> = <u>136</u>							
21 21							
CODA (17)							

SGPA = 6.476

Percentage of marks of semester I = (SGPA/10) x 100 = 64.76 %

Note: The SGPA is corrected to three decimal points and the percentage of marks shall be approximated to two decimal points.

Example: 2

Semester II Course Code	Course Name	Grade Obtained	Grade point (G)	Credit (C)	Credit point (CXG)
xxxxxx	Xxxxxx	А	8	4	32
xxxxxx	Xxxxxxxx	С	5	3	15
xxxxxx	Xxxxxxxx	A+	9	4	36
XXXXXXX	Xxxxxxxx	B+	7	3	21
XXXXXX*	Xxxxxxxx	F	0	3	0
xxxxxx	Xxxxxxxx	С	5	4	20

*Failed course

Note: In the event a candidate failing to secure 'P' grade in any Course in a semester, consolidation of SGPA and CGPA will be made only after obtaining 'P' grade in the failed Course in the subsequent appearance.

CGPA Calculation

Total Credit points obtained in six semesters

CGPA = -----

Total Credits acquired (120)

Example

CGPA = 136 + 145 + 161 + 148 + 131 + 141 / 120 = 862/120

CGPA = 7.183

Total percentage of marks = (CGPA/10) * 100

Total % of marks = (7.183/10) * 100 = 71.83

Total Credit points obtained for Core Courses

CGPA of Core Courses = -----

Total Credits acquired for Core Courses

Similarly CGPA of Complementary courses, Open courses, English Common courses and Additional Language Common courses may be calculated and the respective percentage may be calculated. All these must be recorded in the Final Grade Card.

ANNEXURE II

Guidelines for the Evaluation of Projects

1. PROJECT EVALUATION- Regular

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

 \Box The evaluation of the project will be done at two stages :

a) Internal Assessment (supervising teachers will assess the project and award internal Marks)

b) External evaluation (external examiner appointed by the College)

c) Grade for the project will be awarded to candidates, combining the internal and external marks.

The internal to external component's 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	Percentage of internal marks	Components	
Originality & Punctuality	20	Relevance of the Topic, Statement of Objectives, Research methodology	20

Use of data and Quality of analysis, Tools							
Methodology 20 used for analysis. Findings	, 30						
Suggestions and							
conclusion Findings and							
Recommendations							
Scheme/ Organisation of Report 30							
Viva – Voce30Viva – Voce	50						
Total 100 Total	100						
External Examiners will be appointed by the College from the list of VI Semes	ter						
Board of Examiners in consultation with the Chairperson of the Board.							
□ The Chairman of the VI semester examination should form and co	ordinate the						
evaluation teams and their work.							
□ Internal Assessment should be completed 2 weeks before the last working	g day of VI						
Semester.							
□ Internal Assessment marks should be published in the Department.							
□ The Chairman Board of Examinations, may at his discretion,	on urgent						
requirements, make certain exception in the guidelines for the smooth con	duct of the						
evaluation of project.							
2. PASS CONDITIONS							
□ 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 fail to	submit the						
Project Report for external evaluation.							
The student should get a minimum P Grade in aggregate of External and Internal	•						
There shall be no improvement chance for the Marks obtained in the Project Rep	ort.						
\Box In the extent of student failing to obtain a minimum of Pass Grade, the project	vork may be						
re-done and a new internal mark may be submitted by the Parent Departme	nt. External						
examination may be conducted along with the subsequent batch.							
Annexure-III							
Scheme of Examinations:	· 1						
The external QP with 80 marks and internal examination is of 20 marks. Durat	10n of each						
external examination is 2.5 Hrs. The pattern of External Examination is as given atudants can answer all the questions in Sections A & D. Dut there shall be Co	below. The						
students can answer all the questions in Sections A & B. But there shall be Ce.	ling in each						
	~ ~]						
Section A Short answer type 2 marks 15 questions Ceiling	r _ 25						
Section A Short answer type 2 marks 15 questions Ceiling	g - 25						
Section A Short answer type 2 marks 15 questions Ceiling Section B Paragraph/ Problem 5 marks 8 questions Ceiling	g - 25						
Section A Short answer type 2 marks 15 questions Ceiling Section B Paragraph/ Problem 5 marks 8 questions Ceiling type 10 marks 10 marks 10 marks 10 marks 10 marks	g - 25 g - 35						
Section A Short answer type2 marks15 questionsCeilingSection B Paragraph/ Problem type5 marks8 questionsCeilingSection C Essay type10 marks2 out of 42X10=	g - 25 g - 35 20						

FIRST SEMESTER B.COM DEGREE EXAMINATION, OCTOBER 2019 Core Course BC1B01 – BUSINESS MANAGEMENT

Time: 2.30 Hours

Maximum: 80 Marks

PART A

Short Answer Questions. Maximum marks in this section is 25. Students can attempt all questions. Each questions carries a maximum of 2 marks.

- 1. What is CPM?
- 2. State the objectives of control?
- 3. What is corporate citizenship?
- 4. What is corporate governance?
- 5. Define globalization.
- 6. What are the types of ethics?
- 7. What you know about motivation?
- 8. Define planning.
- 9. What is meant by decision making?
- 10. What is KAIZEN?
- 11. What is meant by Ethical standards?
- 12. What is scientific management?
- 13. What is scalar chain?
- 14. What is democratic leadership?
- 15. What is centralization?

PART B

Short Essay Questions. Maximum marks in this section is 35. Students can attempt all questions. Each questions carries a maximum of 5 marks.

- 16. Explain the process involved in WPM?
- 17. Write any five general ethical standards?
- 18. Explain the importance of business ethics?
- 19. Distinguish between line and functional organization?
- 20. Explain Herzberg's two factor theory?
- 21. What are the steps in control process?
- 22. Write any five forms of WPM?
- 23. Explain the functions of MIS?

PART C

Long Essay Questions. Answer any two questions. Each questions carries a maximum of 10 marks.

- 24. Explain the important tools used in TQM?
- 25. Define Leadership. Explain the different style of leadership.
- 26. Explain corporate responsibility towards different stakeholders?
- 27. Explain the functions of management.

Blue print For Question Paper setting UG Programme Course and Course Code:BC1B01 – BUSINESS MANAGEMENT Total Marks: 80

Question Paper					Syllabus				
Sections	Marks	Question Number	Module 1	Module 2	Module 3	Module 4	Module 5		
		Hours	25Hrs	20Hrs	20 Hrs	18 Hrs	13 Hrs		
		Module wise Marks	28 Marks	23 Marks	23 Marks	21 Marks	15 Marks		
		1			2				
		2			2				
		3				2			
		4				2			
		5			2				
Α	2	6				2			
		7		2					
		8	2						
		9		2					
		10			2				
		11		2					
		12	2						
		13	2						
		14		2					
		15	2						
		16	5						
		17			5				
		18			5				
B	5	19		5					
, D	5	20				5			
		21			5				
		22	5						
		23					5		
		24					10		
C C	10	25		10					
		26				10			
		27	10						
			28	23	23	21	15		

First semester B.Com (CBCSS- UG) Degree Examination Complementary Course BCM1CO1: Managerial Economics

Time: 2.30 hours

Maximum: 80 marks

Section A

Answer the following questions in two or three sentences. Each question carries a maximum of 2 marks.

Ceiling: 25 Marks

- 1. What are the main Objectives of WTO?
- 2. What is Indifference Map?
- 3. Give two Characteristics of Managerial Economics.
- 4. What is Consumer Surplus?
- 5. What is Underemployment?
- 6. State Law of Supply.
- 7. Define Exchange Rate.
- 8. What is Per Capita Income?
- 9. Differentiate between Marginal Utility and Total Utility.
- 10. What is Marginal Rate of Substitution?
- 11. What is Forward Planning?
- 12. What do you mean by Price Dumping?
- 13. What is Relatively Elastic Demand
- 14. Define Intellectual Property.
- 15. What is Budget Line?

Section **B**

Answer the following questions in a paragraph. Each question carries 5 marks.

Ceiling: 35 Marks

- 16. Explain the various forms of price discrimination.
- 17. Distinguish between Perfect competition and Monopoly.
- 18. What are the responsibilities of a Managerial Economist?
- 19. Explain the excess capacity of monopolistic Competition.
- 20. Explain the Impact of unemployment on Indian Economy.
- 21. State and illustrate Price consumption curve.
- 22. What are the Fundamental Principles used in the Managerial Economics?
- 23. Explain the recent trends in Foreign Trade of India.

Section C

Write essay on any two of the following:

(2x10=20 Marks)

- 24. Define Elasticity of Demand. What are the different methods of measurement of Elasticity of Demand?
- 25. What is perfect competition? How pricing decisions are undertaken under the conditions of perfect competition in the short run and long run?
- 26. Define Parallel economy. Explain the impact of Parallel economy in India?
- 27. Evaluate the growth of trade and commerce in Kerala

Blue print For Question Paper setting

UG Programme

Course and Course Code:BCM1CO1: Managerial Economics

Total Marks: 80

Question Paper					Syllabus			
Sections	Marke	Question Number	Modulo 1	Modulo 2	Modulo 2	Modulo 4	Modulo 5	
Sections	IVIAI KS	Question Number						
		Hours	10 113	20015	20015	12012	12012	
		Module wise Marks	14 Marks	27 Marks	27 Marks	21 Marks	21 Marks	
		1					2	
		2		2				
		3	2					
		4		2				
		5				2		
	2	6		2				
A	2	7					2	
		8				2		
		9		2				
		10		2				
		11	2					
		12			2			
		13				2		
		14					2	
		15		2				
	- -	16			5			
		17			5			
		18	5					
B		19			5			
	5	20				5		
		21		5				
		22	5					
		23					5	
		24		10				
C	10	25			10			
	10	26				10		
		27					10	
			14	27	27	21	21	
SECOND SEMESTER B.COM (CBCSS- UG) DEGREE EXAMINATION Core Course BCM2B02 FINANCIAL ACCOUNTING

Time: 2.30 hours

Maximum: 80 marks

Section A

Answer the following questions in two or three sentences. Each question carries a maximum of 2 marks.

Ceiling: 25 Marks

- 1. What is known as Sweat Equity Shares?
- 2. Define financial elements.
- 3. What are the limitations of single entry system?
- 4. What do you mean by Forfeiture of Shares?
- 5. What is known as Mortgage Debentures?
- 6. What is known as Reserve Capital?
- 7. What is the purpose of IFRSIC?
- 8. What is Lien on Shares?
- 9. What is IFRS Convergence?
- 10. What do you mean by pro-rata allotment?
- 11. What is known as Unclaimed Dividend?
- 12. Find out the value of opening stock with the following particulars:

Purchases made during the year	2,80,000
Credit sales	2,50,000
Cash sales	1,70,000
Wages and freight	7,000
Closing stock	28,000
Rate of Gross Profit on Sales is 20%.	

- 13. X Ltd forfeited 30 shares of Rs. 10 each fully called up, held by K, for non-payment of allotment money of Rs. 3 per share and final call of Rs. 4 per share. He had paid the application money of Rs. 3 per share. Give journal entries for forfeiture of shares.
- 14. Tax payable on assessed income is Rs. 1,50,000 and the company has paid advance tax Rs. 1,00,000. Balance outstanding amount is Rs. 50,000. Give journal entry.
- 15. A company purchased building for Rs. 2,75,000 and issued equity shares of Rs. 10 each at a premium of 10% in full settlement. Show journal entries.

Section **B**

Answer the following questions in a paragraph. Each question carries 5 marks.

Ceiling: 35 Marks

- 16. Differentiate between share and debenture.
- 17. What are the advantages of accounting standards?
- 18. X Ltd. forfeited 200 equity shares of Rs. 10 each, issued at a premium of Rs. 5 per share, held by Mohan for non-payment of the final call of Rs. 3 per share. Out of these, 100 shares were re-issued to Raju at a discount of Rs. 4 per share. Journalize these transactions.
- From the following balances, prepare the Balance Sheet of a Company in the prescribed format: Goodwill Rs. 1,50,000; Investments Rs. 2,00,000; Share Capital Rs. 5,00,000; Reserves Rs. 1,10,000; Share Premium Rs. 15,000; Preliminary Expenses Rs. 10,000; Profit and Loss A/c (Cr.) Rs. 25,000; Debentures Rs. 2,50,000; Other fixed assets Rs. 4,70,000; Stock Rs. 80,000;

Debtors Rs. 60,000; Bank Balance Rs. 30,000; Unsecured Loan Rs. 65,000; Sundry Creditors Rs. 35,000.

- 20. A limited company issued 1,000 debentures bonds of 100 each at a premium of 10% repayable at par at the end of the 10th year. The debentures bonds were payable 25% on application, 35% on allotment (including premium) and the balance on first and final call. All the moneys were duly received by the company in due course. Journalize these transactions in the books of the company.
- 21. Mr. X keeps his books under single entry system. His assets and liabilities were as under:

	31-12-2017 31-	12-2018
Cash	200	125
Sundry Debtors	1,900	2,300
Stock	2,000	1,750
Furniture	3,250	4,250
Sundry Creditors	800	690
Bills Payable	-	300

During the year he introduced Rs. 1,000 as additional capital. He withdrew Rs. 150 every month for his domestic purposes. Calculate his profit.

22. Prepare balance sheet as at 31-3-2019 from the particulars furnished by M/s Pran Ltd. as per schedule III of the Companies Act:

Particulars	Amount	Particulars	Amount
Share Capital	7,50,000	Capital Redemption	
Calls in Arrear	5,000	Reserve	20,000
Land	2,20,000	Investment in 6% GP Notes	
Building	2,00,000	(Tax Free)	3,00,000
General Reserve	50,000	Surplus Account	65,000
Loan from IDBI	1,00,000	Cash in Hand	25,000
Sundry Creditors	1,50,000	Debtors	10,000
Plant and Machinery	2,50,000	Stock	1,00,000
		Goodwill	25,000

23. Ram Co. Ltd. was registered with an authorized capital of Rs. 10,00,000 divided into 1,00,000 shares of Rs. 10 each. The company offered 40,000 shares to the public which were payable as Rs. 2 on application, Rs. 4 on allotment and Rs. 4 on first & final call. Applications were received for 48,000 shares on which the directors allotted as follows:

Applicants for 25,000 shares - Full

Applicants for 20,000 shares - 75%

Applicants for 3,000 shares - Nil

Allotment and call money were duly received except the first call money on 600 shares. Pass necessary journal entries in the books of the company.

Section C

Write essay on any two of the following:

(2x10=20 Marks)

24. Explain the principles of presentation and disclosures of financial statements.

25. A limited company has a nominal capital of Rs. 2,50,000 in Rs. 10 shares. Of these, 4,000 shares were issued as fully paid in payment of buildings purchased; 8,000 shares were subscribed for by the public and during the first year Rs. 5 per share were called up, payable Rs. 2 on application, Rs. 1 on allotment,

Rs. 1 on first call and Rs. 1 on second call. The amounts received in respect of these shares were asfollows:

On 6,000 shares - the full amount called. On 1,250 shares - Rs. 4 per share. On 500 shares - Rs. 3 per share. On 250 shares - Rs. 2 per share. The directors forfeited 750 shares on which less than Rs. 4 had been paid. These shares were subsequently reissued at Rs. 3 per share. Give journal entries for the above transactions and prepare the company's balance sheet.

Give journal entries for the above transactions and prepare the company's balance sheet.

26. A joint stock company ABC Silver Ore Co. Ltd. was formed on April 1, 2018 with an authorized capital of Rs. 6,00,000 in shares of Rs. 10 each. Of these 52,000 shares had been issued and subscribed but there were calls in arrears on 100 shares. From the following trial balance as on March 31, 2019, prepare statement of profit and loss account and balance sheet.

	Rs.	Rs.
Cash at Bank	1,05,500	
Share Capital		5,19,750
Plant	40,000	
Sale of Silver		1,79,500
Mines	2,20,000	
Promotion Expenses	6,000	
Interest on FD upto December 31		3,900
Dividend on Investment		3,200
Royalties paid	10,000	
Railway Track and Wagons	17,000	
Wages of Miners	74,220	
Advertising	5,000	
Carriage on Plant	1,800	
Furniture and Buildings	20,900	
Administrative Expenses	28,000	
Repairs to Factory Plant	900	
Coal and Oil	6,500	
Cash	530	
Investments: Share of Tin Mines	80,000	
Brokerage on above	1,000	
6% F.D. in Syndicate Bank on 01-04-2018	89,000	
	7,06,350	7,06,350

Depreciate Plant and Railway by 10%, Furniture and Building by 5%. Write off one-third of the promotion expenses. Value of silver on March 31, 2019 was Rs. 15,000. The directors forfeited on December 10, 2018, 100 shares of which only Rs. 750 had been paid.

27. Girdhari Lal commenced business on 1st January, 2018 with a capital of Rs. 25,000. He immediately bought furniture for Rs. 4,000. During the year he borrowed Rs. 5,000 from his wife and introduced a further capital of Rs. 3,000. He had withdrawn Rs. 600 at the end of each month for family expenses. From the following particulars obtained from his books, which do

not conform to strict double entry principles, you are required to prepare Trading and Profit and Loss Account for the year ending 31st December, 2018 and a Balance Sheet as on that date.

	Rs.
Sales (including cash sales Rs. 30,000)	1,00,000
Purchases (including cash purchases Rs. 10,000)	75,000
Carriage inward	700
Wages	300
Discount allowed to debtors	800
Salaries of Staff	6,200
Bad Debts written off	1,500
Trade Expenses	1,200
Advertisement	2,200

He has used goods worth Rs. 1,300 for private purposes and paid Rs. 500 to his son which is not recorded anywhere. On 31st December, 2018, his debtors were worth Rs. 21,000 and creditors were Rs. 15,000. Stock in trade on that date was worth Rs. 10,000. Furniture is to be depreciated @ 10% p.a.

Blue print For Question Paper setting UG Programme Course and Course Code:BCM2B02 FINANCIAL ACCOUNTING Total Marks: 80

		1010	Cullahua						
	Questi	ion Paper			Syllabus	1			
Sections	Marks	Question Number	Module 1	Module 2	Module 3	Module 4	Module 5		
		Hours	16 Hrs	30 Hrs	10 Hrs	18 Hrs	22 Hrs		
		Module wise Marks	19 Marks	34 Marks	12 Marks	21 Marks	24 Marks		
		1		2					
		2				2			
		3	2						
		4		2					
		5			2				
Α	2	6		2					
		7				2			
		8		2					
		9				2			
		10		2					
		11					2		
		12	2						
		13		2					
		14					2		
		15		2					
		16			5				
		17				5			
		18		5					
B	5	19					5		
		20			5				
		21	5						
		22					5		
		23		5					
		24				10			
C	10	25		10					
	10	26					10		
		27	10						
			19	34	12	21	24		

SECOND SEMESTER B.COM (CBCSS- UG) DEGREE EXAMINATION

Complementary Course

BCM2CO2: Marketing Management

Time: 2.30 hours

Section A

Answer the following questions in two or three sentences. Each question carries a maximum of 2 marks.

Ceiling: 25 Marks

Maximum: 80 marks

- 1. What is E-branding?
- 2. What do you mean by Concentrated Marketing?
- 3. What is Logistics?
- 4. Define Consumer Behaviour.
- 5. State any two advantages of Advertisement.
- 6. What do you mean by Target Marketing?
- 7. Give two Characteristics of E-marketing.
- 8. What is Personal selling?
- 9. What is Customer Delight?
- 10. State the Functional Value of Marketing.
- 11. What is Physical Distribution?
- 12. What is Warranty?
- 13. What is Specialty Advertising?
- 14. What is Spoofing?
- 15. What is Remarketing?

Section **B**

Answer the following questions in a paragraph. Each question carries 5 marks.

Ceiling: 35 Marks

- 16. Explain the stages in New Product Development.
- 17. How does E-Payment System operate?
- 18. What are the forms of Direct Marketing?
- 19. Explain the sources of Product Differentiation.
- 20. Prepare a Promotion Plan for a New Product.
- 21. Distinguish between Consumer Behaviour and Buyer Behaviour?
- 22. What are the methods of improving Channel Co-operation?
- 23. Discuss the steps in Pricing Strategies.

Section C

Write essay on any two of the following:

(2x10=20 Marks)

- 24. Briefly explain the Market Segmentation. Discuss the various bases for Market Segmentation.
- 25. Define branding. What are the advantages of branding to consumer and marketers?
- 26. Explain the Promotion mix. Discuss the various Sales Promotion Methods.
- 27. Critically evaluate the growth of E-Commerce in India?

Blue print For Question Paper setting UG Programme Course and Course Code:BCM2CO2: Marketing Management Total Marks: 80

		TOta								
	Questi	on Paper			Syllabus		1			
Sections	Marks	Question Number	Module 1	Module 2	Module 3	Module 4	Module 5			
		Hours	20Hrs	20Hrs	10 Hrs	15Hrs	15Hrs			
		Module wise Marks	27 Marks	27 Marks	14 Marks	21 Marks	21 Marks			
		1					2			
		2	2							
		3			2					
		4	2							
		5				2				
Α	2	6	2							
		7					2			
		8				2				
		9	2							
		10	2							
		11			2					
		12		2						
		13				2				
		14					2			
		15	2							
		16		5						
		17					5			
		18			5					
в	5	19		5						
D	5	20				5				
		21	5							
		22			5					
		23		5						
		24	10							
C	10	25		10						
÷	-0	26				10				
		27					10			
			27	27	14	21	21			

THIRD SEMESTER B.Com DEGREE (CBCSS-UG) EXAMINATIONS,

COMMON COURSE

BCM3A11 Basic Numerical Methods

Time: 2.5 hrs

Max. Marks: 80

Answer the following questions in two or three sentences. Each question carries 2 marks.

(Ceiling: 25 Marks)

- 1. Solve the equation $4x^2-9=0$.
- 2. Which term of the series 93, 90, 87 ... is zero?
- 3. In what time will a sum of money double itself at 10% p.a. simple interest?
- 4. Given the series 2,6,18,54,.... Find 12th term.
- 5. What is Common Ratio?
- 6. What do you mean by Matrix?
- 7. Three numbers in ascending order are in G.P. such that their product is 512. Find the middle number.
- 8. Find the value of Determinant. A = $\begin{bmatrix} 2 & 4 \\ 8 & 2 \end{bmatrix}$
- 9. What is Orthogonal Matrix?
- 10. Find the rate of interest p.a. if the simple interest on a principal of Rs. 5,000/- is 800 for 4 years.
- 11. Find the effective rate of interest if interest is calculated at 8% quarterly.
- 12. Write any four properties of a good average?
- 13. Explain EMI.
- 14. A cyclist pedals home to college at a speed of 8kmph and back at 12kmph. Find Average Speed.
- 15. What do you mean by Present Value?

Answer the following questions in a Paragraph. Each question carries 5 Marks.

(Ceiling: 35 Marks)

- 16. A man sells 7 horses and 8 cows at Rs.2,940/- and 5 horses and 6 cows at Rs.2,150/-. What is the selling price of each?
- 17. A is six times as old as B. Fifteen years hence A will be 3 times old as B. Find the ages of A and B.
- 18. A man saved Rs.16,500/- in ten years. In each year after the first he saved Rs.100/- more than he did in the preceding year. How much did he save in the first year?
- 19. Solve the following equations by Cramer's Rule. 2x-3y=3, 4x-y=11.

- 20. Find the Compound Interest on Rs.8,000/- for 4 years if interest is payable half yearly for the first 3 years @ 8% p.a. and for the fourth year, the interest is payable quarterly @ 6% p.a.
- 21. Compute Median.

Class	0 - 10	10 - 20	20 - 30	30 - 40	40 - 50	50 - 60	60 - 70
Frequency	8	12	20	23	18	7	2

- 22. Find Mean Deviation from Mean and its Coefficient for the following values. 25,63,85,75,62,70,83,28,30,12.
- 23. Explain the merits and demerits of Arithmetic Mean.

Write essays on any two of the following. Each carries 10 Marks. (2*10=20)

24. Two scores of two batsmen A and B during a certain match are as follows. Examine which one of the two batsmen is more consistent in scoring? Who is more efficient batsman?

A	10	12	80	70	60	100	0	4
B	8	9	7	10	5	9	10	8

- 25. What is Skewness? Explain the types of Skewness. Also show the relative positions of mean, median and mode.
- 26. Solve the following equations using Matrix Method. 5x-6y+4z=15, 7x+4y-3z=19, 2x+y+6z=46.
- 27. Find four numbers in A.P. whose sum is 20 and the sum of whose squares are 120.

BLUE PRINT FOR QUESTION PATTERN SETTING/ SCRUTINY (QP-A)										
UG PROGRAMME: BBA										
	COURSE CODE AND COURSE : BCM3A11 Basic Numerical Methods									
TOTAL MARKS: 80										
QUESTION PAPER SYLLABUS										
			MODULE	MODULE	MODULE	MODULE	MODULE			
GEOTION			1	2	3	4	5			
OP DADTS	MARKS	QUESTION								
OKFARIS		NUMBERS	12	21	25	13	39			
			MARKS	MARKS	MARKS	MARKS	MARKS			
		1	2							
		2			2					
		3			2					
		4			2					
		5			2					
		6		2						
		7			2					
I	2	8		2						
		9		2						
		10				2				
		11				2				
		12					2			
		13				2				
		14					2			
		15				2				
		16	5							
		17	5							
		18			5					
	5	19		5						
11	5	20				5				
		21					5			
		22					5			
		23					5			
		24					10			
TIT	10	25					10			
		26		10						
		27			10					
TOTAL M.	ARKS WIT	HOUT CEILING: 110	12	21	25	13	39			

Third semester B.Com (CBCSS- UG) Degree Examination

Common Course

BCM3A12 Professional Business Skills

Time: 2^{1/2} hours

Maximum: 80 marks

Section A

Answer the following questions in two or three sentences. Each question carries a maximum of 2 marks.

Ceiling: 25 Marks

- 1. What is Data Analysis?
- 2. What is Data Quality? How you can measure Data Quality.
- 3. What is Digital Marketing?
- 4. Define MOOCs.
- 5. State any four functions of E- Learning.
- 6. What are the defects of Online education?
- 7. Define E Books.
- 8. Who is a Data Analyst?
- 9. Define Social Networking Analysis.
- 10. What is AI?
- 11. Write ant two advantages and disadvantages of Digital Marketing.
- 12. What is PPC?
- 13. Define Search Engine.
- 14. What is on line advertising?
- 15. Give four examples of social media ads.

Section **B**

Answer the following questions in a paragraph. Each question carries 5 marks.

Ceiling: 35 Marks

- 16. Explain Traits and Characteristics of a good professional.
- 17. What are the major technologies used in E-earning?
- 18. What are the different approaches for E- learning delivery? Discuss the role of E- learning in India.
- 19. Explain Digital Marketing Environment. Differentiate traditional marketing environment and digital marketing environment.
- 20. Briefly explain the recent e-governance initiatives in India.
- 21. Discuss Professionalism in business.
- 22. Discuss the role of intelligent agents in e-business.
- 23. Discuss the problems of e-waste. Suggest various measures to avoid the harmful impacts of ewaste in our society.

Section C

Write essay on any two of the following:

(2x10=20 Marks)

- 24. Briefly explain Written Communication Styles. Discuss on the significance of Email and its etiquette.
- 25. Who is a Data Scientist? What is the significance of Data Scientist in Business and Society?
- 26. Explain the role of Cyber Space in the present scenario. Discuss the opportunities and threats in Cyber Space.
- 27. What is Business Model? Discuss in detail, various business models in Digital Marketing.

Blue print For Question Paper setting UG Programme Course and Course Code:BCM3A12 Professional Business Skills Total Marks: 80

Question Paper		Syllabus						
		Question						
Sections	Marks	Number	Module 1	Module 2	Module 3	Module 4	Module 5	
		Hours	15 Hrs	12 Hrs	18 Hrs	15 Hrs	20 Hrs	
		Module wise Marks	20 Marks	18 Marks	25 Marks	20 Marks	27 Marks	
		1			2			
		2			2			
		3					2	
		4		2				
		5		2				
Α	2	6		2				
		7		2				
		8			2			
		9			2			
		10			2			
		11					2	
		12					2	
		13					2	
		14					2	
		15					2	
		16	5					
		17		5				
		18		5				
B	5	19					5	
D	5	20				5		
		21	5					
		22			5			
		23				5		
		24	10					
C	10	25			10			
C	10	26				10		
		27					10	
		Total	20	18	25	20	27	

110

Third semester B.Com (CBCSS- UG) Degree Examination Commerce (Core) BC3B03 BUSINESS REGULATIONS

Time:2.5HoursMaximum:80Marks

I. Answer the questions in two or three sentences. (Each question carries 2 marks)

(Ceiling 25 Marks)

- 1. What is void agreement?
- 2. What is "Nudum Pactum"?
- 3. Who is an unpaid seller?
- 4. What is a wagering agreement?
- 5. What is the meaning of counter offer?
- 6. Who is a delcredere agent?
- 7. What are spurious goods and services?
- 8. Who is an designated partner?
- 9. Can you define quasi contract.
- 10. What is meant by tender?
- 11. What is earnest money?
- 12. Who is an auctioneer?
- 13. What do you mean by Caveat Emptor?
- 14. What is champerty agreement?
- 15. How many parties are there in a contract of guarantee?

II. Answer the following questions in a paragraph (Each question carries 5 marks)

(Ceiling 35 Marks)

- 16. "All contracts are agreements, but all agreements are not contract." What do you think about this statement?
- 17. Write in your own words the exceptions to the doctrine of privity of contract.
- 18. Briefly explain the rights of consumer under the Consumer Protection Act, 1986.
- 19. Distinguish between LLP and Partnership?
- 20. Draft short note on demerits of Limited Liability Partnership?
- 21. State the rights of surety in the contract of guarantee?
- 22. Distinguish between Pledge and Bailment?
- 23. Discuss the Consumer Disputes Redressal Agencies

III. Write essays on any two of the following:

- 24. What are the rights of an unpaid seller?
- 25. Explain the different modes of discharge of a contract?
- 26. What are ways in which an agency is created?
- 27. Discuss the duties and liabilities of the principal and agent.

(2*10 = 20 Marks)

BLUE PRINT FOR QUESTION PATTERN SETTING/ SCRUTINY (QP-A)											
UG PROGRAMME: COMMERCE COURSE AND COURSE CODE:BCM3BO3 BUSINESS REGULATIONS											
COURSE AND COURSE CODE:BCM3BO3 BUSINESS REGULATIONS TOTAL MARKS: 80											
TOTAL MARKS: 80											
QL	JESTION P	APER			SYLLABUS						
		OUESTION	MODULE 1	MODULE 2	MODULE 3	MODULE 4	MODULE 5				
OR PARTS	MARKS	NUMBERS	20 Hours	20Hours	10 Hours	7 Hours	7 Hours				
			34 marks	34 marks	18 marks	12 marks	12 marks				
		1	2								
		2	2								
		3			2						
		4	2								
		5	2								
		6		2							
		7				2					
	2	8					2				
		9	2								
		10	2								
		11			2						
		12			2						
		13			2						
		14	2								
		15		2							
		16	5								
		17	5								
		18				5					
	5	19					5				
		20					5				
		21		5							
		22		5							
		23				5					
		24			10						
	10	25	10								
	10	26		10							
		27		10							
TOTAL MAR		T CEILING: 110									

THIRD SEMESTER B.Com DEGREE EXAMINATIONS

BCM3 B04 CORPORATE ACCOUNTING

Time: 2.5 hrs

Max. Marks: 80

Answer the following questions in two or three sentences. Each question carries 2 marks.

Ceiling: 25 Marks

- 1. What do you mean by NPA?
- 2. Define business combination?
- 3. What is Debenture Redemption Reserve account ?
- 4. What do you understand by rebate on bills discounted?
- 5. Write two features of Life Insurance?
- 6. What is slip system of ledger posting?
- 7. What is IFRS convergence?
- 8. Define banking?
- 9. What is scrip dividend?
- 10. What is change in accounting estimate?
- 11. Define the term inventories as per IndAS.?
- 12. Write two important terms used in banking?
- 13. What is cash bonus?
- 14. Define redeemable preference shares.
- 15. What is equity method?

Answer the following questions in a Paragraph. Each question carries 5 Marks.

Ceiling: 35 Marks

₹

- 16. What are the various methods of buy-back of shares?
- 17. Define scope and objectives of Ind AS8
- 18. From the following information, ascertain the surplus to be shown in the balance sheet of

Adarsh Limited as on 31-3-2015.	
P&L a/c balance (surplus) as on 1-4-2014	1,28,000
Net profit for the year ended 31-3-2015	3,25,000
Transfer to General reserve	30,000
Transfer to dividend equalization reserve	1,00,000
Dividend proposed @ 10% on preference shares	50,000
Dividend proposed on equity shares	1,20,000
Provide corporate dividend tax @ 20%	

19. A Ltd. had 10,000 8% redeemable preference shares of Rs.20 each , fully paid up. The company decided to redeem these shares by issue of sufficient number of equity shares of Rs.10 each fully paid at discount. Pass necessary journal entries in company's book.

- 20. A factory has a carrying value of Rs.20 million. Two years ago the company reduced the carrying value from Rs.22 million. This was taken as an expense in profit or loss. In the current year the factory is now worth Rs.23 million. Show the accounting treatment for revaluation in the current year.
- 21. From the following summary of Cash Account of X Ltd., prepare Cash Flow Statement for the year ended 31st March 2007 in accordance with AS-3 using the direct method. The company does not have any cash equivalents.

	Rs.		Rs.
To Balance b/d 1.4.2006	50	By Payment to Suppliers	2,000
To Equity Shares	300	By Purchase of Fixed Assets	200
To Receipt from Customers	2,800	By Overhead Expenses	200
To Sale of Fixed Assets	100	By Wages & Salaries	100
		By Taxation	250
		By Dividends	50
		By Repayment of Loan	300
		By Balance c/d (31.8.2007)	150
	3,250		3,250

SUMMARY (CASH ACCOUNT) 31.3.2007

- 22. In a production process normal waste is 5% of input.5,000 MT of input were put in process resulting in a waste of 300 MT. Cost per MT of input is Rs.1,000. The entire quantity of waste is in stock at the year end. If waste has nil realizable value, what is the cost per unit?
 - 23. A merchant commenced business on 1st January, 2016 with a capital of ₹26,000. He immediately bought Furniture for ₹5,000. During the year he borrowed ₹10,000 from his wife and introduced a further capital of his own amounting to ₹ 7,000. He had withdrawn ₹800 at the end of each month for household expenses.

On 31st December, 2016 his position was as follows: Cash in hand ₹500; Cash at Bank ₹6,500; Sundry debtors ₹13,600; Stock ₹20,200; Bills Receivable ₹4,500; Sundry Creditors ₹1,500; Rent due ₹650; Furniture is to be depreciated by 15%. Ascertain the Profit or Loss made by the merchant during 2016

Write essays on any two of the following. Each carries 10 Marks. (2*10=20)

24. Hindustan Construction Company Ltd, had 5,000 8% Redeemable Preference Shares of f 100 each, fully paid up. The company decided to redeem these preference shares at par by the issue of sufficient number of equity shares of? 10 each fully paid up at par. You are required to pass necessary journal entries including cash transactions in the books of the company.

25

A Ltd. acquired 75% of the equity of B Ltd on 30-04-2018. The statements of prof or loss of the two companies for the year ended 31-12-2018 are given below :

	A Ltd₹	B Ltd
Sales Revenue	10,00,000	6,00,00
Cost of Sales	6,00,000	3,00,000
G/P	4,00,000	3,00,00
Other Income (dividend received from B Ltd)	25,000	
	4,25,000	3,00,00
Administrative Expenses	1,40,000	90,00
Profit before Tax	2,85,000	2,10,00
Income Tax	1,15,000	84,00
Profit for the year	1,70,000	1,26,00
Note : Dividend paid (upto 31st December)	50,000	30,00
Profit Retained	1,20,000	96,00
Retained Earnings b/f	3,10,000	2,00,00
D	4 20 000	2 04 00

Prepare consolidated statement of profit or loss. Also prepare an extract of retained earnings from the statement of changes in equity.

26. The following balances have been extracted from the books of Bharat Insurance Co. Ltd. for the year ended 31st December 2018:

Amount of Life Assurance Fund at the beginning of the year Rs. 15,70,562; Claims by death Rs. 1,16,980; Claims by maturity Rs. 96,420; Premiums Rs. 2,10,572; Expenses of Management Rs. 29,890; Commission Rs. 36,541; Consideration for annuities granted Rs. 10,620; Interest, Dividends and Rents Rs. 52,461; Income-tax paid on profits Rs.

3,060; Surrenders Rs. 21,768; Annuities Rs. 29,420; Bonus paid in cash Rs. 9,450; Bonus paid in reduction of premium Rs. 3,500; Preliminary Expenses Rs. 600; Claims admitted but not paid at the end of the year Rs. 80,034; Annuities due but not paid Rs. 22,380; Capital — Paid-up Rs. 6,00,000; Government Securities Rs. 16,90,890; Sundry Assets Rs. 5,68,110; Investment Reserve Rs. 60,000.

Prepare the Revenue Account and the Balance Sheet after taking into account the following:

- (a) Claims covered under reinsurance Rs. 10,000.
- (b) Further Claims intimated Rs. 8,000.
- (c) Further bonus utilised in reduction of premium Rs. 1,500.
- (d) Interest Accrued Rs. 15,400.
- (e) Premium Outstanding Rs. 7,400.
- 27. A Ltd. had issued 2000, 10% debentures of? 100 each at a discount of 10%. These debentures were given the option to convert their debentures into equity shares of? 100 each. The holders of 400 debentures out of the above exercised the option. Write journal entry for conversion if: (a) new equity shares are issued at par, (b) new equity shares are issued at 20% premium, and (c) new equity shares are issued at 10% discount.

BLUE PRINT FOR QUESTION PATTERN SETTING/ SCRUTINY (QP-A)							
UG PROGRAMME: B.Com							
COU	COURSE CODE AND COURSE : BCM3 B04 CORPORATE ACCOUNTING						
	TOTAL MARKS: 80						
QUE	STION PA	APER		1	SYLLABUS	1	T
SECTIONS		OUESTION	MODULE 1	MODULE 2	MODULE 3	MODULE 4	MODULE 5
OR PARTS	MARKS	NUMBERS	30 HOURS	18 HOURS	18 HOURS	20 HOURS	10 HOURS
			34 MARKS	20 MARKS	20 MARKS	24 MARKS	12 MARKS
		1		2			
		2				2	
		3	2				
		4		2			
		5			2		
		6		2			
		7			2		
I	2	8		2			
		9			2		
		10					2
		11			2		
		12		2			
		13	2				
		14			2		
		15				2	
		16	5				
		17					5
		18		5			
		19	5				
11	5	20				5	
		21					5
		22		5			
		23				5	
		24	10				
	10	25				10	
	10	26			10		
		27	10				
TOTAL I C	MARKS W EILING: 1	/ITHOUT L10	34	20	20	24	12

THIRD SEMESTER B.COM DEGREE EXAMINATION,OCTOBER 2019 (CBCSS-UG) COMPLEMENTARY COURSE BCM3C03 HUMAN RESOURCES MANAGEMENT

Time: 2.30 Hours

Max: 80 Marks

Section A

Short Answer Questions. Maximum marks in this section is 25. Students can attempt all questions. Each question carries a maximum of 2 marks.

- 1. What is personnel management?
- 2. What is vestibule training?
- 3. Define BARS
- 4. What is merit rating?
- 5. What is compensation management?.
- 6. Define job analysis.
- 7. What is Halsey plan?
- 8. What are the two objectives of HRM?
- 9. What is EQ?
- 10. What is job enrichment?
- 11. What is Recruitment?
- 12. Define performance appraisal.
- 13. What is SHRM?
- $14. \ {\rm Two \ methods \ of \ recruitment?}$
- 15. What are the two approaches of HRM?

Section B

Short Essay/ Paragraph Questions. Maximum marks in this section is 35. Students can attempt all questions. Each question carries a maximum of 5 marks.

- 16. What are the functions of HRM?
- 17. Explain the concept of career planning.
- 18. Briefly explain the hot stove rule.
- 19. What are the difference between SHRM and HRM?
- 20. What are the factors influencing wage system?
- 21. What are the types of training?
- 22. What are the merits of performance appraisal?
- 23. What are the advantages of external recruitment?

Section C

Long Essay Questions. Answer any two questions. Each questions carries a maximum of 10 marks.

- 24. Define HRM.Scope of HRM.
- 25. Explain different approaches of discipline concept.
- 26. What is the different training methods used to train employees today?

BLUE PRINT FOR QUESTION PATTERN SETTING/ SCRUTINY (QP-A)								
UG PROGRAMME: COMMERCE								
COURSE AND COURSE CODE:HUMAN RESOURCES MANAGEMENT(BCM3C03)								
		TOTAL N	IARKS: 80					
UESTION	PAPER			SYLLABUS				
	0.1507.01	MODULE 1	MODULE 2	MODULE 3	MODULE 4	MODULE 5		
MARKS	NUMBERS	20HR	18HR	12HR	12HR	18HR		
		28marks	25marks	16marks	16marks	25marks		
	1	2						
	2		2					
	3				2			
	4				2			
	5					2		
	6		2					
	7					2		
2	8	2						
	9			2				
	10		2					
	11		2					
	12				2			
	13	2						
	14		2					
	15	2						
	16	5						
	17				5			
	18					5		
5	19	5						
5	20					5		
	21			5				
	22				5			
	23		5					
	24	10						
10	25					10		
10	26			10				
	27		10					
AL MARKS CEILING:	WITHOUT 110	28	25	17	16	24		
	EL COURSE UESTION MARKS 2 2 5 5	BLUE PRINT FOR QU UC COURSE AND COURSE CO QUESTION PAPER QUESTION NUMBERS MARKS QUESTION NUMBERS 1 2 3 4 5 6 7 2 8 9 10 11 12 13 14 15 16 17 18 19 2 23 24 25 20 21 22 23 24 25 26 27 AL MARKS WITHOUT CEILING:110	BLUE PRINT FOR QUESTION PAT UG PROGRAMM TOTAL M COURSE AND COURSE CODE:HUMAN P TOTAL M QUESTION PAPER MARKS QUESTION NUMBERS MODULE 1 20HR 20HR 2 3 20HR 2 3 2 3 3 4 5 3 3 4 5 3 3 4 5 3 3 6 7 2 3 3 6 7 10 10 10 10 10 10 11 12 13 2 14 11	BLUE PRINT FOR QUESTION PATTERN SETTING UG PROGRAMME: COMMER COURSE AND COURSE CODE:HUMAN RESOURCES N TOTAL MARKS: 80 UUESTION PAPER AMARKS QUESTION NUMBERS 1 20HR 18HR 28marks 25marks 20HR 18HR 28marks 25marks 25marks 20HR 18HR 28marks 25marks 20HR 18HR 28marks 25marks 20HR 18HR 20HR 18HR 18HR 18HR 20HR 18HR 18HR 18HR 18HR 18HR 18HR 18HR 18	BLUE PRINT FOR QUESTION PATTERN SETTING/ SCRUTINY UG PROGRAMME: COMMERCE COURSE AND COURSE CODE:HUMAN RESOURCES MANAGEMEN TOTAL MARKS: 80 VUESTION PAPER SYLLABUS MODULE 1 MARKS QUESTION NUMBERS MODULE MODUCE MODUCE <td>BLUE PRINT FOR QUESTION PATTERN SETTING/ SCRUTINY (QP-A) UG PROGRAMME: COMMERCE COURSE AND COURSE CODE:HUMAN RESOURCES MANAGEMENT(BCM3C03) TOTAL MARKS: 80 VILABUS VILABUS VILABUS QUESTION PAPER SYLLABUS QUESTION NUMBERS QUESTION NUMBERS QUESTION 2014 MODULE <th <="" colspan="2" td=""></th></td>	BLUE PRINT FOR QUESTION PATTERN SETTING/ SCRUTINY (QP-A) UG PROGRAMME: COMMERCE COURSE AND COURSE CODE:HUMAN RESOURCES MANAGEMENT(BCM3C03) TOTAL MARKS: 80 VILABUS VILABUS VILABUS QUESTION PAPER SYLLABUS QUESTION NUMBERS QUESTION NUMBERS QUESTION 2014 MODULE MODULE <th <="" colspan="2" td=""></th>		

27. What are the methods and process of job analysis?

Fourth semester B.Com (CBCSS- UG) Degree Examination

Common Course

BCM4A13: Entrepreneurship Development

Time: 2^{1/2} hours

Maximum: 80 marks

Section A

Answer the following questions in two or three sentences. Each question carries a maximum of 2 marks.

Ceiling: 25 Marks

- 1. What is Innovation?
- 2. What do you mean by Drone Entrepreneurs?
- 3. Who are Copreneurs?
- 4. Define Subsidy.
- 5. State any four objectives of NIESBUD.
- 6. What is STEDP?
- 7. Write down the assistance offered by KITCO for the development of entrepreneurs.
- 8. What is MSMEs?
- 9. What is Export Oriented Units?
- 10. Define an Ancillary Unit.
- 11. What are the characteristics of a Project?
- 12. What is Techno Economic Projects?
- 13. Differentiate Feasibility report and Project Report.
- 14. Write any four significance of Project Report.
- 15. What are the requisites for an ideal project report?

Section B

Answer the following questions in a paragraph. Each question carries 5 marks.

16. Explain the role and functions of DIC.

- 17. What are the main problems we face while preparing a project report? Discuss some measures to overcome these difficulties.
- 18. What are the objectives of the Project Report?
- 19. Explain the contents of Project Report with the help of a proforma of Project Report.
- 20. Briefly explain various sources of Project Ideas. Prepare a blue print of a Project Idea.
- 21. Distinguish between Entrepreneur and Intrapreneur.
- 22. Discuss the role of MSMEs in Indian Economy.
- 23. Discuss the various phases of Project Life Cycle.

Section C

Write essay on any two of the following:

(2x10=20 Marks)

Ceiling: 35 Marks

- 24. Briefly explain the factors affecting industrial growth. Discuss, how these factors leads to the success of an enterprise.
- 25. What are the Steps involved in starting an MSME unit?
- 26. Explain Project Formulation. Discuss the various dimensions of feasibility Study.
- 27. Critically evaluate the institutional support and incentives offered to the entrepreneurs in Kerala.

Blue print For Question Paper setting UG Programme Course and Course Code:BCM4A13: Entrepreneurship Development

Total N	/larks: 80
---------	------------

Question Paper			Syllabus				
Sections	Marks	Question Number	Module 1	Module 2	Module 3	Module 4	Module 5
		Hours	15 Hrs	17 Hrs	15 Hrs	18 Hrs	15Hrs
		Module wise Marks	21 Marks	23 Marks	21 Marks	24 Marks	21 Marks
		1	2				
		2	2				
		3	2				
		4		2			
		5		2			
Α	2	6		2			
		7		2			
		8			2		
		9			2		
		10			2		
		11				2	
		12				2	
		13					2
		14					2
		15					2
		16		5			
		17					5
		18					5
B	_	19					5
Б	5	20				5	
		21	5				
		22			5		
		23				5	
		24	10				
C	10	25			10		
	10	26				10	
		27		10			
		Total	21	23	21	24	21

110

FOURTH SEMESTER B.Com (CBCSS) DEGREE EXAMINATION

Core Course BCM4A14 Banking and Insurance

Time: 2.30 Hours Section A Max: 80 Marks

Short Answer Questions. Maximum marks in this section is 25. Students can attempt all questions. Each question carries a maximum of 2 marks. (Ceiling 25 Marks)

- 1. Define Banking.
- 2. Who can cross a cheque?
- 3. Write any two differences between Cheque and Draft.
- 4. What is an Allonge?
- 5. What is Indemnity?
- 6. Explain the term 'Warranty in insurance'.
- 7. What do you mean by Re-insurance and Double insurance?
- 8. What is Voyage Policy?
- 9. What is Life Insurance?
- 10. What is Subrogation?
- 11. What is an insurance policy?
- 12. What is Assignment?
- 13. Write the two features of Fire Insurance
- 14. What is an Offer?
- 15. What do you mean by Nomination?

Section **B**

Short Essay/ Paragraph Questions.Maximum marks in this section is 35. Students can attempt all questions. Each question carries a maximum of 5 marks.(Ceiling 35 Marks)

- 16. Explain the primary functions of Commercial Banks?
- 17. Discuss the features of Negotiable Instruments?
- 18. Distinguish between General Crossing and Special Crossing.
- 19. Explain the concept of Core Banking?
- 20. What is the difference between Traditional banking and E-Banking?
- 21. Write a note on insurance as a Social Security Tool?
- 22. What are the features of Fire Insurance?
- 23.Difference between General Insurance and Life Insurance?

Section C

Long Essay Questions. Answer any two questions. Each questions carries a maximum of 10 marks. (2* 10= 20 Marks)

- 24. Explain the functions of RBI?
- 25. Define Endorsement? What are the different kinds of Endorsements?
- 26. What is E-banking? What are the E-based techniques used by banks today?
- 27. Define Insurance. State its principles?

BLUE PRINT FOR QUESTION PATTERN SETTING/ SCRUTINY (QP-A)								
UG PROGRAMME: BBA								
	COURSE AND COURSE CODE: BCM4A14 Banking and Insurance							
	TOTAL MARKS: 80							
QU	ESTION P	APER			SYLLABUS			
GEGENONG			MODULE	MODULE	MODULE	MODULE	MODULE	
	MADKC	QUESTION	1	2	3	4	5	
UNPARIS	IVIANKS	NUMBERS	10HR	15HR	15HR	14HR	10HR	
			17marks	26marks	26marks	23marks	18marks	
		1	2					
		2		2				
		3		2				
		4		2				
		5			2			
		6			2			
		7			2			
I	2	8				2		
		9				2		
		10				2		
		11				2		
		12					2	
		13					2	
		14					2	
		15					2	
		16	5					
		17		5				
		18		5				
п	5	19			5			
	5	20			5			
		21				5		
		22					5	
		23					5	
		24	10					
ш	10	25		10				
	10	26			10			
		27				10		
TOTAL	MARKS W	VITHOUT						
(CEILING:1	10	17	26	26	23	18	

Fourth semester B.Com (CBCSS- UG) Degree Examination Core Course

BCM4B05 Cost Accounting

Time: 2.30 hours marks

Section A

Answer the following questions in two or three sentences. Each question carries a maximum of 2 marks.

Ceiling: 25 Marks

Maximum: 80

- 1. What do you understand by costing and cost accounting?
- 2. What is a cost unit? How is it different from cost Centre?
- 3. What do you mean by sunk cost?
- 4. When is a bill of material prepared by the engineering or planning department?
- 5. Write any two examples of indirect material.
- 6. What is a purchase requisition?
- 7. What is Time rate system?
- 8. What is Time booking?
- 9. Name four industries in which service costing is used
- 10. 'Job order costing method is a Specific order costing method'. Explain.
- 11. Compare the notional profit and estimated profit under contract costing.
- 12. What is unit costing? In which industries this method of costing is applied?
- 13. What type of decisions is made with the help of service costing?
- 14. What is Abnormal gain?
- 15. What is Escalation clause?

Section **B**

Answer the following questions in a paragraph. Each question carries 5 marks.

Ceiling: 35 Marks

16. Distinguish between a -Bin card and stores ledger l.

17. Variance anlaysis is an integral part of Standard Cost Accounting. Explain this statement.

18. Write short notes on -Straight piece rate system of wage payment and incentives.

19. Discuss the difference between Allocation and Apportionment of overhead.

20. Salora TV Company produced 2000 units and sold at Rs.4,000 each during 2014-15. The materials and direct wages amounted to Rs20 lakhs and Rs.30 lakhs respectively. Factory

overheads and office overheads are recovered at 20% on wages and 10% on Factory cost respectively. Ascertain the profit for 2014-15 and profit it may earn in 2015-16 if the selling price is raised by Rs. 80.

- 21. What are the objectives of cost accounting?
- 22. Calculate the machine hour rate from the following:

Cost of machine	Rs.80,000
Cost of installation	Rs.20,000
Scrape value after 10 years	Rs.2,000
Rent for a quarter	Rs.3,000
General lighting per month	Rs.200
Salary of supervisor per quarter	Rs.1000
Insurance premium for a machine per annum	Rs.600
Repair charges per year	Rs.1000
Power, 2 units per hour at Rs 0.50 per unit	-
Estimated working hours per year – 2000 hours	

23. A transport company is running 4 buses between 2 towns which are 50 kms apart. Seating capacity of each bus 50 passengers

Seating capacity of cach bus	50 passengers
Actual passengers carried	75% of seating capacity
No. of days operated	30 days
Each bus made one round trip per day	
Calculate total passenger Km	

24. Given the annual consumption of materials are 1,800 units, ordering costs are Rs.2 per order, price per unit of material is 32 paise and storage costs are 25% per annum of stock value, find the Economic Order Quantity.

Section C

Write essay on any two of the following:

(2x10=20 Marks)

- 24. Prepare Stores Ledger Account using FIFO method:
 - 2011 June 1 Balance 500 units at Rs. 200 per unit
 - 6 Issued 250 units
 - 10 Purchased 200 unitsat Rs. 190 per unit
 - 15 Returned to store 15 units issued on 6th June
 - 18 Issued 180 units
 - 22 Purchased 240 units at Rs. 190 per unit
 - 23 Issued 300 units
 - 24 Purchased 320 units at Rs. 190 per unit
 - 25 Purchased 200 units at Rs. 170 per unit
 - 26 Issued 115 units
 - 27 Returned to vendor 50 units purchased on 24th June
 - 30 stock audit showed a shortage of 10 units.

25. Premier Ltd. has three production depart	rtments A, B and C and two service departments D
and E. the following figures are extracted fi	rom the records of the company.
Rent and rates	Rs.5,000
General Lighting	Rs.600
Indirect Wages	Rs.1,500

Power					Rs.1,50		
Depreciation o	f machiner	У			0		
Sundries					Rs.10,00		
The following	further deta	ails are					
Particulars		Total	А	В	С	D	E Floor
area (sq.ft)	10,0	00 2,0	00 2,500	3,000	2,000 50)	
Light points (N Direct Wages (los) (Rs) 10,	$ \begin{array}{ccc} 50 & 10 \\ 000 & 3,00 \end{array} $	0 15 00 2,000	0 <u>3,000</u>	10 1,500	5 500	
Horse power o Value of	f 2,50	150 9,000 60,0	60 3 00 80,00	$ \begin{array}{ccc} 0 & 50 \\ 0 & 1,00,00 \end{array} $	$ \begin{array}{c} 10 \\ 5,000 \end{array} $	5,000	
Working Hour	S	- 6,2	4,02	4,06	56 -	-	
The expenses method as follows.	of servic	e departmen	nts D and	E are allo	cated using	g repeated	distribution
A B	(C D	Е				
D				20%	30%	40%	_
10% E							
40% 20)%	30% 10)% .	- What is the	total cost of	f an article	if the
raw material co	ost is Rs.50	, labour cost	t is Rs.30 ar	nd it			

passes through departments A, B and C for 4,5, and 3 hours respectively?

26. A firm of building contractors began to trade on 1st April, 2016. Following was the expenditure on the contract for Rs. 3,00,000; Materials issued to contract Rs.51,000 Plant used for contract Rs15,000 ; Wages incurred Rs.81,000; Other expenses incurred Rs. 5,000

for contract Rs15,000 ; Wages incurred Rs.81,000; Other expenses incurred Rs. 5,000 Cash received on account to 31st March, 2017, amounted to Rs 1,28,000 being 80% of the work certified. Of the plant and materials charged to the contract, plant which cost Rs. 3,000 and materials cosing Rs.2,500 were lost. On 31st March, 2017 plant which cost Rs.2,000 was returned to store, the cost of work done but uncertified was Rs.1,000 and materials costing Rs. 2,300 were in hand on site. Charge 15% depreciation on plant, and take to the profit and loss account 2/3 of the profit received. Prepare the Contract Account, Contractee's Account and Balance Sheet from the above particulars.

27. "Budget is a means and budgetary control is the end result"- Explain.

Blue print For Question Paper setting UG Programme Course and Course Code: BCM4B05 COST ACCOUNTING

Total	Marks:	80
-------	--------	----

	Quest	ion Paper	Syllabus				
Sections	Marks	Question Number	Module 1	Module 2	Module 3	Module 4	Module 5
		Hours	10Hrs	18 Hrs	25 Hrs	30 Hrs	13Hrs
		Module wise Marks	11 Marks	21 Marks	29 Marks	34 Marks	15 Marks
		1	2				
		2	2				
		3	2				
		4		2			
		5		2			
Α	2	6		2			
		7			2		
		8			2		
		9				2	
		10				2	
		11				2	
		12				2	
		13				2	
		14				2	
		15				2	
		16		5			
		17					5
		18			5		
В	5	19			5		
		20				5	
		21	5				
		22			5		
		23				5	
		24		10			
С	10	25			10		
		26				10	
		27					10

Fourth semester B.Com (CBCSS- UG) Degree Examination Commerce (Core) BCM4BO6 CORPORATE REGULATIONS

Time:2.5Hours

Maximum:80Marks

I. Answer the questions in two or three sentences. (Each question carries 2 marks)

(Ceiling 25 Marks)

- 1. Define Government Company.
- 2. Explain secured and unsecured debentures?
- 3. What is a private company?
- 4. State the meaning of Key managerial personnel?
- 5. What is the dematerialization?
- 6. What is meant by forfeiture?
- 7. What is Bonus shares?
- 8. What do you mean by book building?
- 9. What do you mean by ultra vires?
- 10. What is abridged prospectus?
- 11. What is Doctrine of Indoor management?
- 12. What is brokerage?
- 13. State any two rights of directors?
- 14. What is SAT?
- 15. What is Corporate Governance?

II. Answer the following questions in a paragraph

(Each question carries 5 marks)

(Ceiling 35 Marks)

- 16. Explain different kinds of resolution?
- 17. Write a short note on doctrine of constructive notice?
- 18. Discuss the liabilities of a director?
- 19. Write a short note on functions of a Director?
- 20. What are the grounds for winding up of a company by tribunal?
- 21. Distinguish between transfer and transmission of shares?
- 22. Explain the contents of Memorandum of Association??
- 23. What are the contents of a share certificate?

III. Write essays on any two of the following:

- 24. Explain different classification of companies?
- 25. Discuss the stages in the formation of company?
- 26. What are the different kinds of meetings under the companies Act?
- 27. Discuss the powers and functions of SEBI?

(2*10 = 20 Marks)

BLUE PRINT FOR QUESTION PATTERN SETTING/ SCRUTINY (QP-A)								
UG PROGRAMME: COMMERCE								
COURSE AND COURSE CODE: BCM4B06 CORPORATE REGULATIONS								
			TOTA	L MARKS:				
QL	JESTION P	APER		I	SYLLABUS	1	I	
SECTIONS		OUESTION	MODULE 1	MODULE 2	MODULE 3	MODULE 4	MODULE 5	
OR PARTS	MARKS	NUMBERS	10 HOURS	20 HOURS	15 HOURS	20 HOURS	15 HOURS	
			14 MARKS	28 MARKS	20 MARKS	28 MARKS	20 MARKS	
		1	2					
		2			2			
		3	2					
		4				2		
		5			2			
		6			2			
		7			2			
1	2	8		2				
		9		2				
		10		2				
		11		2				
		12			2			
		13				2		
		14				2		
		15				2		
		16					5	
		17		5				
		18				5		
	5	19				5		
	5	20					5	
		21			5			
		22		5				
		23			5			
		24	10					
	10	25		10				
		26					10	
		27				10		
TOTAL MAR	TOTAL MARKS WITHOUT CEILING: 110							

Fourth semester B.Com (CBCSS- UG) Degree Examination BC4C04 – QUANTITATIVE TECHNIQUE FOR BUSINESS

Time: 2.5 Hrs

Mark: 80

PART A

Short Answer Questions. Maximum marks in this section is 25. Students can attempt all questions. Each questions carries a maximum of 2 marks.

- 1. Define Probability?
- 2. Write notes on scatter diagram?
- 3. What are the two regression lines?
- 4. What is hypothesis?
- 5. What is conditional probability?
- 6. State two properties of binomial distribution.
- 7. How does the normal distribution differ from a Binomial Distribution?
- 8. When and for what purpose't' test used?
- 9. What are type I and type II errors?
- 10. State the various mathematical Quantitative Techniques.
- 11. If P(A) = .5, P(B) = 7 and P(A n B) = .3 find P(A U B)
- 12. Explain impossible and uncertain events.
- 13. What is normal distribution?
- 14. A bag contains 4 white , 3 black and 2 yellow balls. A ball is drawn. What is the probability that it is white or black?
- 15. What is a theoretical distribution?

PART B

Short Essay Questions. Maximum marks in this section is 35. Students can attempt all questions. Each questions carries a maximum of 5 marks.

- 16. In a competitive examination, 5000 students have appeared for a paper in statistics. Their average mark was 62 and standard deviation was 12. If there are only 100 vacancies, find the minimum marks that one should score in order to get selected.
- 17. Two unbiased dice are thrown. Find the probability that 1) both the dice show the same number 2) One die show five 3) First die shows 'Five' 4) a sum of 10.
- 18. There are two urns one containing 5 white and 4 black balls and another urn containing 6 whites and 5 black balls. One urn is chosen and one ball is drawn. If it is white, what is the probability that the urn selected is the first.
- 19. In a partially destroyed record of an analysis of correlation data the following result only are legible.

Variance =9

Regression Equations: 8x - 10y + 66=0 and 40x - 18y = 214. Find i) The mean value of X and Y ii) The coefficient of correlation iii) The standard deviation of Y

20. In a binomial distribution consisting of 5 independent trials, first and second terms are 0.4096 and 0.2048 respectively. Find the parameter p.

- 21. A sample of size 400 was drawn and the sample mean was found to be 99. Test whether this sample could have come from a normal population with mean 100 and S.D is 8 at 5% level of significance.
- 22. A sample analysis of an examination result of 200 students was made. It was found that 46 students had failed, 68 secured III class, 62second class and the rest placed in first division. Are these figures commensurate with general examination result which is in the ratio 2:3:3: 2 for various categories respectively?
- 23. Compute the coefficient of correlation

	X Series	Y Series	
Number of items	7	7	
Square of deviations from Arithmetic Mean	28	76	
Summation of products of deviation of X an	d Y series from	heir respective mean =4	16
		(6 X 4= 24 N	Marks)

PART C Long Essay Questions. Answer any two questions. Each questions carries a maximum of 10 marks.

24. Fit a Normal Dist	tribution	to the fo	llowing	data:			
Marks:	10-20	20-30	30-40	40-50	50-60	60-70	70-80
No. of Students:	4	22	48	66	40	16	4
25 Given below is a	2v2 Con	tingency	table				

25. Given below is a 2x2 Contingency table

	А	В
С	8	3
D	10	15

Apply Chi-square test and test whether there is association between Variables? 26. Find coefficient of rank correlation from the following data.

X :	48	33	40	9	16	16	65	24	16	57
Y :	13	13	24	6	15	4	20	9	6	19

27. Explain the uses of Quantitative Techniques to business men.

Blue print For Question Paper setting Course and Course Code:BCM4C04 QUANTITATIVE TECHNIQUES FOR BUSINESS Total

	Questi	on Paper	Syllabus				
Sections	Marks	Ouestion Number Hours	Module 1 10 Hrs	Module 2 20Hrs	Module 3 15 Hrs	Module 4 20 Hrs	Module 5 15 Hrs
		Module wise Marks	14 Marks	28 Marks	20 Marks	28 Marks	20 Marks
		1			2		
		2		2			
		3		2			
		4		2			
		5		2			
		6	2				
A	2	7				2	
		8			2		
		9			2		
		10	2				
		11				2	
		12				2	
		13				2	
		14			2		
		15			2		
		16				5	
		17			5		
		18			5		
В	5	19		5			
		20				5	
		21					5
		22					5
		23		5			
		24				10	
с	10	25					10
_	-	26		10			
		27	10				
			14	28	18	28	20

Fifth semester B.Com (CBCSS- UG) Degree Examination OCTOBER 2020

Common Course

BC5BO5 : Business Research Methods

Time: 2.30 hours

Maximum: 80 marks

Section A

Answer the following questions in two or three sentences. Each question carries 2 marks.

Ceiling: 25 Marks

- 1. Define business research.
- 2. What is snow ball sampling?
- 3. What is exploratory research?
- 4. What is induction?
- 5. What is research design?
- 6. What you mean by proposition?
- 7. What is meant by content validity?
- 8. Define editing.
- 9. Explain research hypothesis.
- 10. What is extraneous variable?
- 11. What is census survey?
- 12. Define continuum.
- 13. What is factor analysis?
- 14. What is dichotomous scale?
- 15. What is meant by moderating variable?

Section **B**

Answer the following questions in a paragraph. Each question carries 5 marks.

Ceiling: 35 Marks

- 16.Discuss the need for research design.
- 17. Explain briefly about the ethics in research.
- 18. Distinguish between questionnaire and schedule.
- 19. Discuss the essential concepts concerning to a research design
- 20. Explain the important stages in the processing of data.
- 21. State the difference between basic research and applied research?
- 22. What are the sources of secondary data?
- 23. Explain the need for interpretation in research.

Section C

Write essay on any two of the following: Each carries 10 mark.

(2x10=20 Marks)

- 24. What is sampling? What are the steps involved in sampling design.
- 25. What is experiment? What are the important experiment design used in research.
- 26. Delbert C Miller has given certain guidelines for preparing a questionnaire. Explain.
- 27. What is research report? Write the essential stages of successful report writing.

Blue Print for Question Paper Setting/ Scrutiny (QP-A)

Programme : B.Com

Course : Business Research Method

Course code: BC5B08

				Total Mark	: 80 Marks			
Ques	tion P	aper			Sylla	abus		
		-	MODULE	MODULE	MODULE	MODULE	MODULE	MODULE
Sectio	Mark	Qn.No	1 Hrs: 10	L Hrs: 15	ح Hrs: 15	4 Hrs: 15	5 Hrs [.] 9	b Hrs:
n	S	-	Marks	Marks	Marks	Marks	Marks	Marks
			17	26	26	26	15	
		1	2					
		2			2			
		3		2				
		4	2					
		5		2				
		6	2					
		7			2			
I	2	8				2		
		9	2					
		10	2					
		11			2			
		12		2				
		13				2		
		14				2		
		15	2					
		16		5				
		17					5	
		18			5			
П	5	19		5				
		20				5		
		21	5					
		22			5			
		23				5		
		24			10			
	10	25		10				
	. •	26				10		
		27					10	
Ac	tual Mar	KS	17	26	26	26	15	

Fifth semester B.Com (CBCSS- UG) Degree Examination

Core Course

BCM5B07 ACCOUNTING FOR MANAGEMENT

Time: 2.30 hours

Maximum: 80 marks

Section A

Answer the following questions in two or three sentences. Each question carries a maximum of 2 marks.

Ceiling: 25 Marks

- 1. What is Management Accounting?
- 2. What do you mean by Trend Analysis?
- 3. What is Common size balancesheet?
- 4. What do you mean by Market Test Ratio?
- 5. State any two advantages of ratio analysis.
- 6. What do you mean by Break even alaysis?
- 7. Give two Characteristics of Marginal Costing.
- 8. What is Fund Flow Statement?
- 9. What is Flow of Fund?
- 10. State whether the transaction involves flow of fund.(a) Goodwill written off (b) Purchased Machinery.
- 11. What is Cash flow statement?
- 12. What is cash equivalents?
- 13. State which type of cashflow is Purchase of Fixed asset?
- 14. Write two examples for cashflow from financing activity.
- 15. Find P/V ratio where Sales = Rs. 10,000, Variable cost = Rs. 4000.

Section **B**

Answer the following questions in a paragraph. Each question carries 5 marks.

Ceiling: 35 Marks

- 16. Distinguish between Financial Accounting and Management Accounting.
- 17. A Ltd has current ratio of 3.5:1 and quick ratio of 2:1. If closing stock is Rs. 24000. Calculate Total current ratio and total Current Liabilities
- 18. Calculate current ratio from the following:

Current assets Rs. 52000 Fixed assets Rs. 150000 Current liabilities Rs. 22000 Fixed liabilities Rs. 70000

19. Explain how ratios are classified on basis of functions.

20. From the following information ascertain the Operating Profit Ratio:

Sales Less Returns	Rs. 8,00,000
Cost of goods sold	Rs. 5,60,000
Administrative expense	Rs. 50,000
Selling expense	Rs. 30,000
Interest	Rs. 40,000
Profit on sale of plant	Rs.15,000
Provision of Taxation	Rs.20,000

21. From the following Balance sheet of ABC ltd for the year ended 31st December 2015 and 2016, Prepare a statement showing changes in Working Capital.
| | 31-12- | 31-12- | | 31-12- | 31-12- |
|---------------|-----------|-----------|---------|----------|----------|
| | 2015(Rs.) | 2016(Rs.) | | 2015(Rs) | 2016(Rs) |
| Share Capital | 2,00,000 | 2,87,500 | Plant | 37,500 | 50,000 |
| Creditors | 53,000 | 35,000 | Stock | 60,500 | 68,000 |
| P/L A/c | 7,000 | 15,500 | Debtors | 90,500 | 85,000 |
| | | | Cash | 71,500 | 1,35,000 |
| | 2,60,000 | 3,38,000 | | 2,60,000 | 3,38,000 |
| | | | | | |

22. Calculate cash from operating activities from the following information:

		-
	31-3-13	31-3-14
Stock	Rs. 60,000	Rs.50,000
Debtors	Rs.25,000	Rs.23,000
Creditors	Rs.32,000	Rs.28,000
Expenses outstanding	Rs.3500	Rs.4500
Bills payable	Rs.35,000	Rs.22,000
Accrued income	Rs.8000	Rs.9000
P/L A/c	Rs.80,000	Rs.90,000

A ltd has supplied you the following information in respect of one of its products.
 Total fixed costs Rs.18,000, Total Variable costs Rs.30,000, Total sales Rs.60,000, Units sold 20,000. Find out (a) BEP (b) Margin of safety (c) Sales required to earn a profit of Rs.24,000.

Section C

Write essay on any two of the following:

(2x10=20 Marks)

24. From the following figures and ratios, draw out Balance sheet and Trading and P/L Account:

Share Capital	Rs. 1,80,000
Working Capital	Rs.63,000
Bank Overdraft	Rs.10,000

There is no fictitious asset. In current assets, there is no asset other than stock, debtors and cash. Closing stock is 20% higher than the opening stock.

Current ratio	2.5
Proprietary ratio	0.7 (Fixed assets/shareholders fund)
Stock velocity	4
Net profit Ratio	10% (to net capital employed)
Quick Ratio	1.5
G/P Ratio	20% of sales
Debtors velocity	36.5 days

25. From the following data, prepare a common – size income statement.

	2013 (Rs.)	2014 (Rs.)	
Sales	10,50,000	16,75,000	
Return inward	50,000	75,000	
Cost of goods sold	7,50,000	10,00,000	
Administrative expenses	60,000	1,60,000	
Selling expenses	40,000	80,000	
Interest on loan	10,000	30,000	

Income tax 15	5,000	40,000
---------------	-------	--------

26. Prepare a fund flow statement from the following details:

	31-12-2013 (Rs.)	31-12-2014(Rs.)
Cash	20,000	25,000
Accounts Receivables	24,000	27,000
Inventories	31,000	32,000
Other assets	8,000	7,000
Fixed assets	50,000	58,000
Accumulated depreciation	21,000	25,000
Accounts payable	20,000	21,000
Long term debt	14,000	13,000
Equity capital	50,000	53,000
Retained earnings	28,000	37,000

Adjustments:

- (a) Fixed assets costing Rs.12,000 were purchased for cash.
- (b) Fixed assets (original cost Rs.4000 accumulated depreciation Rs.1500) were sold for Rs.2000.
- (c) Depreciation for the year 2014 amounted to Rs.5500 and duly debited to P/L A/c.
- (d) Dividend paid amounted to Rs.3,000 in 2014
- (e) Reported income for 2014 was Rs.12,000.

27. What do you mean by Marginal Costing? Explain its features and Assumptions. State how marginal costing helps in managerial decisions.

Blue print For Question Paper setting UG Programme Course and Course Code:BCM5B07 ACCOUNTING FOR MANAGEMENT Total Marks: 80

Question Paper		Syllab						
Sections	Marks	Question Number	Module 1	Module 2	Module 3	Module 4	Module 5	
		Hours	05 Hrs	10Hrs	25 Hrs	25 Hrs	15Hrs	
		Module wise Marks	07 Marks	14 Marks	34 Marks	34 Marks	21 Marks	
		1	2					
		2		2				
		3		2				
		4			2			
	•	5			2			
A	2	6					2	
		7					2	
		8				2		
		9				2		
		10				2		
		11				2		
		12				2		
		13				2		
		14				2		
		15					2	
		16	5					
		17			5			
		18			5			
В	5	19			5			
		20			5			
		21				5		
		22				5		
		23					5	
		24			10			
с	10	25		10				
		26		7 14	34	10 34	21	
		27			•	. .	10	

Fifth Semester B. Com (CBCSS- UG) Degree Examination Core Course BCM5B09 INCOME TAX LAW AND ACCOUNTS

Time: 2.30 hours

Maximum: 80 marks

Section A

Answer the following questions in two or three sentences. Each question carries a maximum of 2 marks.

Ceiling: 25 Marks

- 1. What is gross total income?
- 2. What is marginal relief?
- 3. What is FMA?
- 4. What is clubbing of income?
- 5. Define assessment.
- 6. What is commuted pension?
- 7. What is standard rent?
- 8. What is profession?
- 9. What is CII?
- 10. How income from mutual fund is taxable?
- 11. What is education cess
- 12. Define person.
- 13. What is CCA?
- 14. What is unrealized rent?
- 15. Define agricultural income?

Section B

Answer the following questions in a paragraph. Each question carries 5 marks.

Ceiling: 35 Marks

- 16. What are bond washing transactions?
- 17. What is gratuity? How it is taxable?
- 18. Give a brief history of income tax in India.
- 19. Mr. B, an Indian citizen left India for the first time on 21.9.2017 for employment in Denmark. During the Previous Year 2018-19 he comes to India on 5.5.2018 for 150 days. Determine the residential status of 'B' for Assessment Years 2019-20.
- 20. Mr. Sanjay is employed in a Private Company at Rs 70000 per month, Rs 6000 per month as dearness pay and Rs 10000 per annum as commission during the previous year. He received Rs 2000 per month as house rent allowance. He paid Rs 2500 per month rent. Compute the house rent allowance taxable.

Rs

21. From the following information determine the annual value of the House

Municipal Value	80000
Fair rent	120000

Standard Rent

100000

The house was self-occupied for four months and then let out (a) Rs 10000 p.m. (b) Rs 15000 p.m. Municipal tax paid by the owner Rs 10000.

- 22. Mr. P owns a residential house at Agra which he acquired in May 1989 for Rs. 300000. He sells the house for Rs. 3000000 on August 18, 2018. He purchases a residential house at Kanpur on February 14, 2018 for Rs. 1000000. Find out the amount of capital gains chargeable to tax for the AY 2019-2020. (The CII in 1989-90 and 2018-19 were 172 and 1081)
- 23. Calculate income from other sources from the information given below:
 - 1. Winnings from lottery Rs. 100000.
 - 2. Amount received from race winnings Rs. 35000.
 - 3. Gifts received:
 - (a) Received Rs. 20000 as gift from his friend.
 - (b) Received Rs. 100000 as gift from his elder brother.
 - (c) Received Rs. 140000 as gift on his marriage.
 - (d) Received Rs. 80000 as gift from his NRI friend.
 - (e) Another gift of Rs. 18000 received from his friend.

Section C Write essay on any two of the following:

(2x10=20 Marks)

- 24. What are allowances? Explain various types of allowances.
- 25. Explain various exemptions applicable to employees.
- 26. Mr. Om is a cloth merchant. From the following P&L A/c for the year ended 31st March, 2018 compute his income from business and his Gross Total Income for the assessment year 2019-20:

Salaries and wages	15000	Gross Profit	270000
		Dividend on	
Rent and Taxes	4000	Shares(gross)	4000
		Rent from building let	
Domestic expenses	2500	out	10000
Income Tax	1200		
Postal charges	1500		
Donation	2500		
Life Insurance Premium	2000		
Audit Fees	1500		
Bad Debts Reserve	1800		
Bad Debts	2500		
Depreciation	5000		

Net Profits	244500
	284000

284000

Other information:

- a) Rent and taxes include Rs 2000 paid as Municipal Tax on building let out.
- b) Value of Life Insurance Policy is Rs 18000.
- c) Donation was given to an approved institution.
- d) Permissible Depreciation was Rs 4000.
- 27. From the following particulars of income of Mr. A for the year ended 31st March 2016, calculate his income from other sources for the AY 2019-20:
 - 1. Interest received from Bank of Baroda on fixed deposit Rs. 900.
 - 2. Interest received from Maruti Ltd., on fixed deposit Rs. 5400.
 - 3. Interest received from Government securities Rs. 7500.
 - 4. Dividend received from on equity shares of DCM Ltd. Rs. 4000 (gross).
 - 5. Dividend received from a cooperative society Rs. 200.
 - 6. Income received on units of mutual fund Rs. 8950 (net).
 - 7. He owns a poultry farm also. Its profits for the previous year amounted to Rs. 51000.
 - 8. He purchased NSC VIII issue on 31-3-2016 for Rs. 10000.
 - 9. He paid Rs. 10000 to a political party by cheque.

Blue print For Question Paper setting UG Programme Course and Course Code: BCM5B09 INCOME TAX LAW AND ACCOUNTS Total Marks: 80

FIFTHSEMESTER B.COM (CBCSS- UG) DEGREE EXAMINATION CORE COURSE

BCM5B10 BANKING SERVICES MANAGEMENT

Time: 2.30 hours

Maximum: 80 marks

Section A

Answer the following questions in two or three sentences. Each question carries a maximum of 2 marks.

Ceiling: 25 Marks

- 1. Define Banking.
- 2. What is NPA
- 3. What is statutory reserve?
- 4. What is innovative banking?
- 5. What do you mean by plastic money?
- 6. What is Packingcredit?
- 7. What is tele banking?
- 8. What do you mean by project appraisal?
- 9. What is cash credit ?
- 10. What is simple mortgage?
- 11. Define pledge.
- 12. What is meant by hypothecation?
- 13. What is Garnishee order?
- 14. Define a customer
- 15. What is general lien?

Section B

Answer the following questions in a paragraph. Each question carries 5 marks.

Ceiling: 35 Marks

- 16. What are the warning signals of NPA?
- 17. What are the businesses prohibited for a banking company?
- 18. What are the advantage and disadvantage of internet banking?
- 19. Explain different types of loan?
- 20. Distinguish between hypothecation andmortgage?
- 21. Explain the features of Usufactuary mortgage.
- 22. Explain the exceptions to bankers right of general lien?
- 23. Explain the measures to overcome security threats.

Section C

Write essay on any two of the following:

(2x10=20 Marks)

- 24. Briefly explain the suggestions and recommendations of Narasimhan committee on the financial system reforms.
- 25. What is e banking? What are the various services covered under E- Banking?
- 26. Explain the general principal of sound lending.
- 27. Explain various security threats arising in internet banking.

Blue print For Question Paper setting

			ι	JG Prograr	nme]			
	Со	urse and	Course Co	de: BCM6E	810 Bankir	ng Service	Managem	ent	
			То	tal Marks:	80				
	Question Paper				Syllabus				
	Sections	Marks	Questio n Number	Modul e 1	Modul e 2	Modul e 3	Modul e 4	Modul e 5	
	-		Hours	15 Hrs	14 Hrs	10 Hrs	10 Hrs	15 Hrs	
			Module wise Marks	26 Marks	24 Marks	17 Marks	17 Marks	20 Marks	
	-		1	2					
			2	2					
			3	2					
			4		2				
	-		5		2				
	Α	2	6		2				
			7		2				1
	-		8			2			
			9			2			
			10				2		
	-		11				2		
			12				2	2	
	-		13					2	
			14					2	
	-		15					-	
	-		15	5					
	-		10	5					
			10		5				
	В	5	20			5	5		
	-		20				5		
	_		21					5	
							5		
			10	10				<u> </u>	
			10	10	10				
	C	10							
							10		
	1								J

FIFTH SEMESTER B.COM DEGREE EXAMINATION, OCTOBER 2019

(CBCSS-UG)

BCM5C10 FINANCIAL MARKETS AND SERVICES

Time: 2.30 Hours

Max: 80 Marks

Section A

Short Answer Questions. Maximum marks in this section is 25. Students can attempt all questions. Each question carries a maximum of 2 marks.

- 1. What is Financial System?
- 2. Define money market.
- 3. What is CRR?
- 4. What is a mutual fund
- 5. What is a financial intermediary?
- 6. What is CD?
- 7. What is UTI?
- 8. What is primary market?
- 9. What is IDBI?
- 10. What is commercial paper?
- 11. What is secondary market?
- 12. What is a Financial Instrument?
- 13. What is stock index?
- 14. What is forwards?
- 15.What is FII?

Section **B**

Short Essay/ Paragraph Questions. Maximum marks in this section is 35. Students can attempt all questions. Each question carries a maximum of 5 marks.

- 16. Explain the significance of financial system.
- 17. What are the functions of secondary market?
- 18. What is insider trading?
- 19. What are the advantages of listing?
- 20. What is the difference between primary market and stock exchange?
- 21. What are the features of a developed money market?
- 22. What are the main functions of commercial banks ?
- 23. What are the objectives of money market?

Section C

Long Essay Questions. Answer any two questions. Each questions carries a maximum of 10 marks.

- 24. Briefly explain the operations and functions of NABARD .
- 25. What is a capital market ? Explain the scope and importance of capital market.
- 26.Explain the main defects of Indian capital market?
- 27. Briefly explain the structure of Indian money market.

	BL	UE PRINT FOR QUESTIO	N PATTERN SE	ETTING/ SCRU	TINY (QP-A)		
		UG PROG	RAMME: CON	MMERCE			
	COURSE	AND COURSE CODE: (BC	CM5B10)FINA		ETS AND SER\	/ICES	
		ТО	TAL MARKS: 8	80			
Q	UESTION F	PAPER			SYLLABUS		
			MODULE 1	MODULE 2	MODULE 3	MODULE 4	MODULE 5
SECTIONS OR PARTS	MARKS	QUESTION NUMBERS	10HR	15HR	20HR	14HR	5HR
			18marks	25marks	35marks	24marks	8marks
		1	2				
		2		2			
		3					2
		4				2	
		5				2	
		6		2			
		7				2	
1	2	8			2		
		9				2	
		10		2			
		11			2		
		12	2				
		13			2		
		14			2		
		15					2
		16	5				
		17			5		
		18					5
	_	19			5		
		20			5		
		21		5			
		22				5	
		23		5			
		24				10	
	10	25	10				
		26			10		
		27		10			
TOTAL MARKS WITHOUT CEILING:110		19	26	33	23	9	

Fifth semester B.Com (CBCSS- UG) Degree Examination Complementary Course

BCM5B11 FUNDAMENTALS OF INVESTMENTS

Time: 2.30 hours

Maximum: 80 marks

Section A

Answer the following questions in two or three sentences. Each question carries a maximum of 2 marks.

Ceiling: 25 Marks

- 1. What is Investment?
- 2. What do you mean by Trend Reversals?
- 3. What is mean by Portfolio Return?
- 4. What are Indicators?
- 5. What is mean by Portfolio Return?
- 6. What do you mean by Diversification?
- 7. What is mean by Beta?
- 8. What is Portfolio Analysis?
- 9. What is DOW theory?
- 10. What is Fundamental Analysis?
- 11. What is an Efficient Portfolio?
- 12. What is YTM?
- 13. What is Random Walk Theory?
- 14. What is expected return?
- 15. What is Support level?

Section **B**

Answer the following questions in a paragraph. Each question carries 5 marks.

Ceiling: 35 Marks

16. Explain bond valuation.

- 17. Discuss the types of risk.
- 18. Explain Investor activism.
- 19. Explain the growth models of equity valuation.

20. A Portfolio consist of 3 securities P, Q, R.The proportion of investment is 0.2, 0.3 and 0.5 respectively. From the following Variance –Covariance Matrix, Calculate the Portfolio variance and Standard deviation.

Weight	Security	0.2	0.3	0.5
	-	Р	Q	R
0.2	Р	49	67	42
0.3	Q	67	38	81
0.5	R	42	81	45

21. A Portfolio consist of 3 securities P, Q, R.The proportion of investment is 0.2, 0.3 and 0.5 respectively. From the following Variance –Covariance Matrix, Calculate the Portfolio variance and Standard deviation.

Weight	Security	0.2	0.3	0.5
_	-	Р	Q	R
0.2	Р	49	67	42
0.3	Q	67	38	81
0.5	R	42	81	45

22. From the likely returns of shares of TATA Ltd and Bajaj Ltd which are quoted at Rs. 100 per share,

Economic Conditions	Probability	Return of TATA Ltd	Return of Bajaj Ltd
High Growth	0.3	100	150
Low Growth	0.4	110	130
Stagnation	0.2	120	90
Recession	0.1	140	60

comment on the nature of risk in the investment in these two companies.

23. Alpha limited paid a dividend of rs.200 per share for the year ending 31/3/2010. Aconstant growth of 10% per annum has been forecasted for indefinite future period. Investors required rate of return is 15%. Now the Market price of the share is Rs.60. Is it worth to buy the share.

Section C

Write essay on any two of the following:

(2x10=20 Marks)

24. Briefly explain the tools of technical analysis..

- 25. The face value of a bond in Rs.1000 interest @12% over 5years until its maturity .The required rate of yield is 14%.Calculate the value of the bond if
 - a) Interest is payable annually
 - b) Interest is payable semiannually
- 26. Monthly return data (in percent) for CPP stock and BSE index for a 12 months period are given below. Calculate beta under (a) Correlation method (b) Regression Method

Month	CPP Stock	BSE Index
1	9.43	7.41
2	0.00	-5.33
3	-4.31	-7.35
4	-18.92	-14.64
5	-6.67	1.58
6	26.57	15.19
7	20.00	5.11
8	2.93	0.76
9	5.25	-0.97
10	21.45	10.44
11	23.13	17.47
12	32.83	20.15

27. The monthly return data in per cent of ACC stock and BSE Index is given below. Calculate the beta of ACC stock.

Months	ACC Stock	BSE Index
1	8.53	7.56
2	9.65	8.46
3	12.25	10.30
4	9.00	12.25
5	13.75	11.75
6	6.65	9.42

		В	lue print For (Question Pape	er setting		
		UG P	rogramme				
	Cours	e and Cours	e Code: BCM5	B14 FUNDAM	ENTALS OF IN	VESTMENTS	
Total M	larks: 80						
Questic	on Paper		Syllabus				
Sections	Marks	Question	Module 1	Module 2	Module 3	Module 4	Module 5
		Number					
A	2	Hours	15 Hrs	20 Hrs	20 Hrs	15Hrs	10 Hrs
		Module	21 Marks	27 Marks	27 Marks	21 Marks	14 Marks
		wise					
		Marks					
		1	2				
		2			2		
		3					2
		4			2		
		5				2	
		6			2		
		7	2				
		8				2	
		9			2		
		10			2		
		11					2
		12		2			
		13				2	
		14	2				
		15			2		
В	5	16		5			
		17	5				
		18					5
		19		5			
		20				5	
		21			5		
		22					5
		23		5	5		
C	10	24			10		
		25		10			
		26				10	
		27	10				
		İ	21	27	27	21	14

Fifth Semester B.Com (CBCSS- UG) Degree Examination Core Course BCM5B11 INSURANCE MANAGEMENT

Time: 2.30 hours

Maximum: 80 marks

Section A

Answer the following questions in two or three sentences. Each question carries a maximum of 2 marks.

Ceiling: 25 Marks

- 1. What is known as Terminal Bonus?
- 2. Who is a Composite Insurance Agent?
- 3. What is known as Payroll Insurance?
- 4. What do you mean by Annuity?
- 5. What is known as Call Risk?
- 6. What do you mean by Rider Benefits?
- 7. Who is an Insurance Ombudsman?
- 8. What is Back-end Loading Approach?
- 9. What is known as Surrender Value?
- 10. Differentiate between Insurance Agent and Insurance Broker.
- 11. State any two roles to be performed by a Surveyor.
- 12. What is known as Yield Spread?
- 13. What is Capital Adequacy?
- 14. What is Pension Insurance?
- 15. What are the elements of general insurance product pricing?

Section **B**

Answer the following questions in a paragraph. Each question carries 5 marks.

Ceiling: 35 Marks

- 16. Explain various investment goals.
- 17. Write a short note on commission rate structure.
- 18. How insurance cost can be controlled?
- 19. Explain the factors to be considered in calculating gross premium.
- 20. Briefly explain non-security specific risk.
- 21. Explain the code of conduct for an insurance agent.
- 22. What are the methods for premium fixation?
- 23. What are the factors having an impact on the demand for insurance?

Section C

Write essay on any two of the following:

(2x10=20 Marks)

- 24. Define insurance. What is the relevance of insurance to individuals, business and society?
- 25. Describe death claim. Explain the precautions to be taken while settling death claims.
- 26. Explain investment strategies.
- 27. Explain taxability provisions of insurance policies.

Blue print For Question Paper setting UG Programme Course and Course Code:BCM5B11 INSURANCE MANAGEMENT

Total	Marks:	80
iotai	ivia its.	00

Question Paper		Syllabus					
Sections	Marks	Question Number	Module 1	Module 2	Module 3	Module 4	Module 5
		Hours	8 Hrs	8 Hrs	18 Hrs	15 Hrs	15 Hrs
		Module wise Marks	14 Marks	14 Marks	30 Marks	26 Marks	26 Marks
		1			2		
		2		2			
		3	2				
		4			2		
		5				2	
Α	2	6	2				
		7			2		
		8				2	
		9					2
		10		2			
		11			2		
		12				2	
		13					2
		14			2		
		15					2
		16				5	
		17		5			
		18					5
В	5	19			5		
		20				5	
		21		5			
		22			5		
		23					5
		24	10				
C	10	25			10		
		26				10	
		27	14	14	30	26	<u>2</u> 6

Fifth Semester B. Com (CBCSS- UG) Degree Examination Open course BCM5D01 E.commerce

Time: 2 Hrs

Maximum: 60 Marks

Section A

Answer the following questions in two or three sentences. Each question carries 2 marks.

Ceiling: 20 Marks

- 1. Explain the steps to e.commerce
- 2. Define EDI.
- 3. What is Peer to Peer business model?
- 4. State any three objectives of SCM.
- 5. What is web architecture?
- 6. What is summary page?
- 7. What is HTTP?
- 8. What is Domain Name?
- 9. Explain web portal.
- 10. What is Biometrics?
- 11. What is Digital Certificate?
- 12. What is Public Key Cryptography?

Section B

Answer the following questions in a paragraph. Each question carries 5 marks.

Ceiling: 30 Marks)

- 13. Distinguish between traditional commerce and e.commerce.
- 14. What are the reasons for the failure of e.commerce?
- 15. Write down the applications of e.commerce.
- 16. Discuss the need for a web site for e.commerce.
- 17. What are the weaknesses of Internet advertising?
- 18. Who are the main participants of internet payment in an online payment system?
- 19. What is an antivirus program? What are its features?

Section C

Write essay on any two of the following: Each carries 10 marks.

(1x10=10 Marks)

- 20. Examine the working and benefits of Electronic Data Interchange.
- 21. What do you mean by Internet advertising? What are the different models of Internet advertising?

Blue print For Question Paper setting UG Programme Course and Course Code:BCM5D01 E.Commerce Total Marks: 60

	Question Paper			Syllabus		
Sections	Marks	Question Number	Module 1	Module 2	Module 3	
		Hours	20 Hrs	18 Hrs	10Hrs	
		Module wise Marks	33 Marks	30 Marks	16 Marks	
		1	2			
		2	2			
		3	2			
	2	4	2			
A	2	5		2		
		6		2		
		7		2		
		8		2		
		9		2		
		10			2	
		11			2	
		12			2	
		13	5			
	5	14	5			
		15	5			
В		16		5		
		17		5		
		18			5	
		19			5	
		20	10			
C	10	21		10		
Total Ma	rks: 60		33	30	16	

Fifth Semester B. Com (CBCSS- UG)Degree Examination Open course BCM5D03 Basic Accounting

Time: 2 Hrs

Maximum: 60 Marks

Section A

Answer the following questions in two or three sentences. Each question carries 2 marks.

Ceiling: 20 Marks

- 1. Define Accounting.
- 2. What is narration?
- 3. State the difference between trade discount and cash discount.
- 4. What is the difference between purchase book and purchase account?
- 5. What is Debit Note?
- 6. What are closing entries?
- 7. What is error of commission?
- 8. What is Fictitious Asset?
- 9. Distinguish between Financial Accounting and Management Accounting..
- 10. What is Trading Account?
- 11. What is Deferred Revenue Expenditure?
- 12. Explain the types of errors which will affect the agreement of the Trial Balance.

Section B

Answer the following questions in a paragraph. Each question carries 5 marks.

Ceiling: 30 Marks)

- 13. Write the objectives of financial accounting.
- 14. Discuss the merits of double entry accounting system.
- 15. Explain basic concepts of accounting.
- 16. Prepare purchase book from the following.

2018 March 1	purchased from the Boots India
	40 pairs of gents shoes @ Rs 200
	20 pairs of children shoes @ Rs 120 (Trade discount 10%)
March 12	Purchased from C-Mart
	30 pairs of chapples @ Rs 130
	20 pairs of gents shoes @ Rs 180
	Packing and delivery Rs 30
March 28	Purchased from Bata India Ltd
	10 pairs of lady chapels @ Rs 80
	Packing Rs 20

17. Prepare analytical petty cash book under Imprest system

250.00
20.00
15.00
25.50
9.50
21.00
12.00
18.50
13.00

18. Prepare a trial balance of Mr. Dasan as on 31st December 2018 from the following ledger balances.

Plant and machinery	40,000	Sundary creditors	15,000
Capital	20,000	Discount received	500
Legal charges	525	Purchases	20,000
Sales	30,000	BOD	4,500
Sundary debtors	3,600	Income received	225
Stock 1-1-2018	5,500	Salaries,	600

19. Enter the following transactions into Triple Column Cash Book.

-	-	
2018 August 1	Cash Balance	26000
	Bank Balance	24000
5	Purchased goods for cash	19000
8	Cash Sales	13600
12	Rent paid by cheque	6800
18	Received from Mohan by cheque	2400
	Discount allowed to him	200
25	Paid to Manoj & Company by cheque	8000
	Discount earned	300
30	Paid Salary	3600

Section C

Write essay on any two of the following: Each carries 10 marks.

(1x10=10 Marks)

20. Write out the Account of Mr. Kiran from the following transactions on 30th June 2018

- 1. Sold goods to Kumar Rs.1800
- 2. Remitted on account by him Rs.750
- 3. Purchase goods from Kumar Rs.600
- 4. Cash received from him Rs.200
- 5. Sale of goods to Kumar Rs.300
- 6. He returned goods Rs. 300
- 7. We provided him cash Rs. 250
- 8. He repaid the amount borrowed

21 The following is the Trial Balance of Mohan as on 31^{st} December 2018.

	Dr.	Cr.
	Rs.	Rs.
Plant and Machinery	45,000	
Freehold Premises	55,000	
Stock 1 st January, 2014	36,500	
Salaries	7,600	
Purchases	65,000	
Sales		1,21,000
Furniture & Fittings	6,000	
Carriage inwards	1,675	
Carriage outwards	1,315	
Sales Returns	2,400	
Purchase Returns		1,365
Discount Received		635
Discount allowed	430	
Wages	16,100	
Sundry Debtors	41,000	
Sundry Creditors		28,800
Kumar Mohan's Capital		1,10,000
Rent, Rates and Taxes	1,430	
Advertisement	2,400	
Cash in-hand	450	
Cash at Bank	2,500	
Drawings	3,000	
Loan from Rajesh		26,000
	2,87,800	2,87,800
	+	

The stock on 31st December 2018 was valued at Rs. 30,000. Prepare Trading Account, Profit & Loss Account and Balance Sheet.

Blue print For Question Paper setting UG Programme Course and Course Code: BCM5D03 Basic Accounting Total Marks: 60

Question Paper			Syllabus			
Sections	Marks	Question Number Hours	Module 1 20 Hrs	Module 2 18 Hrs	Module 3 10Hrs	
		Module wise Marks	33 Marks	30 Marks	16 Marks	
		1	2			
		2	2			
		3	2			
•	2	4	2			
A	2	5		2		
		6		2		
		7		2		
		8		2		
		9		2		
		10			2	
		11			2	
		12			2	
		13	5			
		14	5			
		15	5			
В	5	16		5		
		17		5		
		18		5		
		19		5		
		20	10			
С	10	21			10	
Actual Ma	arks: 60		33	30	16	

FIFTH SEMESTER B.COM DEGREE EXAMINATION, OCTOBER 2019

(CBCSS-UG)

BCM5C10 FINANCIAL MARKETS AND SERVICES

Time: 2.30 Hours

Section A

Max: 80 Marks

Short Answer Questions. Maximum marks in this section is 25. Students can attempt all questions.

- **Each question carries a maximum of 2 marks.** 1. What is Financial System?
- 1. What is I manetal System
- 2. Define money market.
- 3. What is CRR?
- 4. What is a mutual fund ?
- 5. What is a financial intermediary?
- 6. What is CD?
- 7. What is UTI?
- 8. What is primary market?
- 9. What is IDBI?
- 10. What is commercial paper?
- 11. What is secondary market?
- 12. What is a Financial Instrument?
- 13. What is stock index?
- 14. What is forwards?
- 15.What is FII?

Section **B**

Short Essay/ Paragraph Questions. Maximum marks in this section is 35. Students can attempt all questions. Each question carries a maximum of 5 marks.

- 16. Explain the significance of financial system.
- 17. What are the functions of secondary market?
- 18. What is insider trading?
- 19. What are the advantages of listing?
- 20. What is the difference between primary market and stock exchange?
- 21. What are the features of a developed money market?
- 22. What are the main functions of commercial banks?
- 23. What are the objectives of money market?

Section C

Long Essay Questions. Answer any two questions. Each questions carries a maximum of 10 marks.

- 24. Briefly explain the operations and functions of NABARD .
- 25. What is a capital market ? Explain the scope and importance of capital market.
- 26. Explain the main defects of Indian capital market?
- 27. Briefly explain the structure of Indian money market.

BLUE PRINT FOR QUESTION PATTERN SETTING/ SCRUTINY (QP-A)									
		UG PROG	RAMME: CON	MMERCE					
COURSE AND COURSE CODE: FINANCIAL MARKETS AND SERVICES (BCM5B10)									
		ТО	TAL MARKS: 8	30					
Q	QUESTION PAPER SYLLABUS								
			MODULE 1	MODULE 2	MODULE 3	MODULE 4	MODULE 5		
SECTIONS OR PARTS	MARKS	QUESTION NUMBERS	10HR	15HR	20HR	14HR	5HR		
			18marks	25marks	35marks	24marks	8marks		
		1	2						
		2		2					
		3					2		
		4				2			
		5				2			
		6		2					
		7				2			
1	2	8			2				
		9				2			
		10		2					
		11			2				
		12	2						
		13			2				
		14			2				
		15					2		
		16	5						
		17			5				
		18					5		
	5	19			5				
11		20			5				
		21		5					
		22				5			
		23		5					
		24				10			
	10	25	10						
		26			10				
		27		10					
TOTAL MAR	KS WITHO	UT CEILING:110	19	26	33	23	9		

SIXTH SEMESTER B.Com. DEGREE EXAMINATIONS, MARCH 2020

(CBCSS-UG)

CORE COURSE-BCM6B12 : Income Tax and GST

Time: 2.30 Hours

Max Marks: 80

Section A

Short answer questions. Maximum marks in this section is 25. Students can attempt all questions. Each question carries a maximum of 2 marks.

- 1. What is total income?
- 2. What is rebate of tax?
- 3. What is clubbing of income?
- 4. Expand CBDT.
- 5. What are the statutory obligations in filing of returns?
- 6. What is TDS?
- 7. What is self assessment?
- 8. Applicability of GST act/Limit of turnover for applying GST
- 9. Advantages of implementing GST Act
- 10. What do you mean by distinct persons
- 11. Explain exempted supply
- 12. What is meant by first return
- 13. Quantum of late fee if registered person fails to furnish
 - a) Statement of inward/outward supplies, Returns and final return
 - b) Annual return
- 14. Cases when tax invoice is not required
- 15. What are the 3 E-ledgers as per the Act

Section B

Short essay/Paragraph questions. Maximum marks in this section is 35. Students can attempt all questions. Each question carries a maximum of 5 marks.

- 16. What are the rules of set-off and carry forward of losses?
- 17. Compute net liability of Mr.santhosh Salary Rs.540000
 D.A Rs. 72000
 Rent of House property Rs.50000
 Interest on debentures (net) Rs.27000
 He contributed 10% of his salary and D.A to a RPF.Assume that he has paid advance tax of Rs.35000 on his salary income.
 18. Mr. Vishnu with severe disability, has the following incomes during the P.Y
- Interest from a firm (gross) Rs.18000 Share from H.U.F Rs.26000 Long term capital gain Rs.10000 Short term capital loss Rs.10000 Interest on government securities Rs.46000 Dividend from a co-operative society Rs.36000

Compute total income.

19. What are the provisions of advance payment of tax?

Situation	Date of issue of	Date of	Date of	Date of credit
	invoice	removal of	recording	of payment in
		goods	payment in	bank
			books	
1	1 aug 2017	5 aug 2017	28 aug 2017	1 sep 2017
2	25 aug 2017	20 aug 2017	26 oct 2017	30 oct 2017
3	22 sep 2017	1 oct 2017	1 sep 2017	5 sep 2017
5	18 oct 2017	20 oct 2017	Not received	Not received
5	12 nov 2017	15 nov 2017	10 july 2017(1 st	5 july 2017(1 st
			instalment)	instalment)
			30 nov 2017	28 nov 2017
			(2 nd instalment)	(2 nd instalment)

20. Calculate Time of supply of goods from the following information in case of forward charge

21. What are the power of CAG to call for information?

- 22. Different types of tax invoices (vouchers)
- 23. What are the role and activities of GST Practitioners?

Section C

Long Essay questions. Answer any 2 questions. Each question carries a maximum of 10 marks.

- 24. What are the different types of assessment?.
- 25. Compute total income of Mr. Alex Gross salary Rs.527000 Interest on savings bank deposit Rs.40000 He made the following payments LIP Rs.11000 Contribution to RPF Rs.22000 LIP on the life his dependent brother Rs.4000 Donations to approved charitable trust Rs.38000 Term deposit in scheduled bank for 5 years Rs.83000 Contribution to ULIP Rs.4000 Repayment of housing loan Rs.75000 (Principal amount Rs.40000 and interest Rs.35000) Loan is taken for the construction of residential property which was completed in 2013. The house is used for his own residence.

26. From the following information determine total taxable value

ABC ltd contracted with XYZ ltd for supply of goods for a price of Rs. 1100,000 excluding GST at 18%. ABC ltd also collected the following amount not included in above price

- a. Packaging charges- 18000
- b. Inspection and testing charges- 20000
- c. Certification- 30000
- d. Design and drawing- 12000

Apart from invoice XYZ ltd also incurred the following expense

- a. Commission paid to agent at the instruction of ABC ltd 32000
- b. Discount at 20% on 1100,000 was allowed after 1 month. The discount was agreed at the time of supply.However the ITC on the discount is not reversed by XYZ ltd
- c. XYZ Ltd defaulted in the payment to ABC ltd, thereby ABC ltd collected delayed payment charges of 40000
- d. ABC ltd recovered 50000 as subsidy from TATA trust for manufacturing eco friendly products

Note : XYZ ltd and ABC ltd are not related persons

27. Explain in detail the steps in registration

	BLU	JE PRINT FOR QUEST	ION PATTERN	SETTING/ SCR	UTINY (QP-A)		
		UG PR	OGRAMME: CO	OMMERCE			
	CC	OURSE AND COURSE	CODE:INCOME	TAX AND GS	Г (ВСМ6В12)		
			TOTAL MARKS	: 80			
Q	UESTION P	APER			SYLLABUS		
			MODULE 1	MODULE 2	MODULE 3	MODULE 4	MODULE 5
PARTS	MARKS	NUMBERS	25HR	20HR	17HR	17HR	14HR
			29MARKS	23MARKS	20MARKS	19MARKS	19MARKS
		1	2				
		2	2				
		3	2				
		4		2			
		5		2			
		6					2
		7		2			
I	2	8			2		
		9			2		
		10			2		
		11			2		
		12				2	
		13				2	
		14				2	
		15					2
		16	5				
		17	5				
		18	5				
u		19		5			
		20			5		
		21					5
		22				5	
		23					5
		24		10			
	10	25	10				
		26			10		
		27				10	
TOTAL MAR	KS WITHOU	JT CEILING:110	31	21	23	21	14

Sixth semester B.Com (CBCSS- UG) Degree Examination Complementary Course

BCM6B13: Auditing and Corporate Governance

Time: 2.30 hours

Maximum: 80 marks

Ceiling: 25 Marks

Section A

Answer the following questions in two or three sentences. Each question carries a maximum of 2 marks.

- 1. What is auditing?
- 2. What do you mean by internal check?
- 3. What is vouching?
- 4. Define corporate governance.
- 5. State any two advantages of internal control.
- 6. What do you mean by insider trading?
- 7. Give two Characteristics of management audit.
- 8. What is green audit?
- 9. What is corporate governance failure?
- 10. Define proprietary audit.
- 11. What is Physical verification?
- 12. What is tax audit?
- 13. What is valuation of assets?
- 14. What is AASs?
- 15. What is e-governance?

Section **B**

Answer the following questions in a paragraph. Each question carries 5 marks.

Ceiling: 35 Marks

- 16. Explain the corporate governance failure of Maxwell Communication (UK).
- 17. Discuss the features of E-Governance?
- 18. Discuss the term shareholders activism?
- 19. Explain the contents of audit report.
- 20. Discuss the limitations of auditing.
- 21. Discuss the functions of auditor.
- 22. What are the benefits of corporate governance?
- 23. Discuss the recent trends in auditing.

Section C

Write essay on any two of the following:

- 24. Explain various procedures of auditing.
- 25. Explain the process of valuation of liabilities.
- 26. Explain the rights, duties and liabilities of auditor.
- 27. Explain the common corporate governance problems noticed in various corporate failures.

(2x10=20 Marks)

Blue print For Question Paper setting UG Programme Course and Course Code:BCM6B13 AUDITING AND CORPORATE GOVERNANCE

Total	Marks:	80
-------	--------	----

Question Paper			Syllabus					
Sections	Marks	Question Number	Module 1	Module 2	Module 3	Module 4	Module 5	
		Hours	10Hrs	20Hrs	20 Hrs	20Hrs	10Hrs	
		Module wise Marks	14 Marks	28 Marks	26 Marks	28 Marks	14 Marks	
		1					2	
		2					2	
		3	2					
		4	2					
		5		2				
A	2	6			2			
		7				2		
		8		2				
		9			2			
		10				2		
		11		2				
		12				2		
		13			2			
		14		2				
		15				2		
		16		5				
		17			5			
		18	5					
В	5	19		5				
		20			5			
		21				5		
		22	5					
		23				5		
		24				10		
с	10	25		10				
_	_	26			10			
		27					10	

SIXTH SEMESTER B.COM (CBCSS- UG) DEGREE EXAMINATION CORE COURSE

BCM6B14 FOREIGN EXCHANGE MANAGEMENT

Time: 2.30 hours

Maximum: 80 marks

Section A

Answer the following questions in two or three sentences. Each question carries a maximum of 2 marks.

Ceiling: 25 Marks

- 1. What is Nostro Account?
- 2. What do you mean by FEDAI?
- 3. What is foreign exchange rate?
- 4. What is devaluation of currency?
- 5. What do you mean by external value of rupee?
- 6. What is capital account convertibility?
- 7. What is Smithsonian agreement?
- 8. Define Balance of payment.
- 9. What is meant by unfavourable balance of payment?
- 10. What are the components of BoP?
- 11. What are derivatives?
- 12. What do you mean by SWAP?
- 13. What is hedging?
- 14. What is European quotation?
- 15. What is forward contract?

Section B

Answer the following questions in a paragraph. Each question carries 5 marks.

Ceiling: 35 Marks

- 16. What are the functions of FEDAI?
- 17. Discuss exchange rate system prior to IMF.
- 18. What are the advantage and disadvantage of floating exchange rate system?
- 19. What are the ways of correcting disequilibrium in Balance of payment.
- 20. What are the factors determining spot exchange rates?
- 21. Explain Purchasing power parity theory.
- 22. What are the features of foreign exchange market?
- 23. Briefly explain the concept of risk in foreign exchange market.
- 24. Explain insurance product pricing and claim valuation.

Section C

Write essay on any two of the following:

(2x10=20 Marks)

- 25. Explain main provisions of Foreign Exchange Management Act, 1999.
- 26. Explain various currency exchange rate regimes.
- 27. Analyse the foreign exchange market transactions.
- 28. Explain the features of future contracts.

Blue print For Question Paper setting									
		U	G Program	nme					
 Со	urse and	Course Cod	le: BCMB1	4 Foreign	Exchange	Managem	ent		
 Total Marks: 80									
 Question Paper Syllabus									
		Question	Module	Module	Module	Module	Module		
 Sections	Marks	Number	1	2	3	4	5		
		Hours	15 Hrs	20 Hrs	10 Hrs	20 Hrs	15 Hrs		
		Nodule	21	28	12	28	21		
		WISE	Marks	Marks	Marks	Marks	Marks		
			2						
		2	2						
		2	2						
		3	2	2					
		4		2					
		5		2					
 A	2	6		2					
		/		2					
		8			2				
		9			2				
		10			2	2			
		11				2			
		12				2			
		13				2			
		14				2			
 		15					2		
		16	5						
		17		5					
		18		5					
 В	5	19			5				
 -		20				5			
		21				5			
		22					5		
 		23	10	40			5		
		24	10	10					
 С	10	25							
		26				10			
		27					10		

Sixth semester B.Com (CBCSS- UG) Degree Examination Core course BCM6B15 FINANCIAL DERIVATIVES

Time: 2.30 hours marks

Maximum: 80

Section A

Answer the following questions in two or three sentences. Each question carries a maximum of 2 marks.

Ceiling: 25 Marks

- 1. What is option contract?
- 2. What do you mean by forwards?
- 3. What are commodity derivatives?
- 4. What do you mean by derivatives?
- 5. Define cash market.
- 6. What is warrants
- 7. What do you mean by delivery date?
- 8. What is long position?
- 9. What is future market?
- 10. What is arbitration?
- 11. What is long hedge?
- 12. What do you mean by stock index futures?
- 13. What is call option?
- 14. What is time value of option?
- 15. Define SWAP?

Section B

Answer the following questions in a paragraph. Each question carries 5 marks.

Ceiling: 35 Marks

(2x10=20 Marks)

- 16. What is the need of derivatives?
- 17. Who are the major players in derivatives markets?
- 18. Distinguish between derivatives and cash market.
- 19. Discuss the objectives of future contract.
- 20. Explain the different types of forward contract?
- 21. Discuss the need of option.
- 22. Explain the Covered Call.
- 23. Explain the features of interest rate Swaps

Section C

Write essay on any two of the following:

- 24. Discuss the economic functions of derivative market.
- 25. What are functions of future market?
- 26. Explain the pricing strategy of Call and Put option.
- 27. What are the different types of SWAPs

Blue print For Question Paper setting UG Programme Course and Course Code: BCM6B15 FINANCIAL DERIVATIVES Total Marks: 80

	Questi	on Paper	Syllabus					
Sections	Marks	Question Number	Module 1	Module 2	Module 3	Module 4	Module 5	
		Hours	12 Hrs	15 Hrs	20 Hrs	20 Hrs	13 Hrs	
		Module wise Marks	16 Marks	21 Marks	28 Marks	28 Marks	17 Marks	
		1	2					
		2	2					
		3	2					
		4		2				
		5		2				
		6		2				
A	2	7			2			
		8			2			
		9			2			
		10			2			
		11				2		
		12				2		
		13				2		
		14				2		
		15					2	
	16	5						
		17	5					
		18		5				
Р	-	19			5			
D	5	20			5			
		21				5		
		22				5		
		23					5	
		24		10				
C	10	25			10			
	10	26				10		
		27					10	
			16	21	28	28	17	

Sixth semester B.Com (CBCSS- UG) Degree Examination Core course

BCM6B15 RISKMANAGEMENT AND INSURANCE

Time: 2.30 hours marks

Maximum: 80

Section A

Answer the following questions in two or three sentences. Each question carries a maximum of 2 marks.

Ceiling: 25 Marks

- 1. What do you mean by particular risk?
- 2. What do you mean by severity of loss?
- 3. Define risk
- 4. What is commercial risk?
- 5. What do you mean by workers compensation and risk financing?
- 6. What is property insurance?
- 7. What are derivatives?
- 8. What do you mean by SWAP?
- 9. What is hedging?
- 10. What do you mean by loss of health?
- 11. Define annuity?
- 12. What do you mean by estate planning?
- 13. What is IRDA?
- 14. What do you mean by life insurance?
- 15. What is reinsurance?

Section B

Answer the following questions in a paragraph. Each question carries 5 marks.

Ceiling: 35 Marks

(2x10=20 Marks)

- 16. What are the objectives of risk management?
- 17. Differentiate pure and speculative risk?
- 18. What is CPP?
- 19. Explain the retirement planning.
- 20. Discuss the benefits of Derivatives?
- 21. What do you mean by risk management environment?
- 22. Briefly explain the regulations of insurance sector.
- 23. Explain insurance product pricing and claim valuation.

Section C

Write essay on any two of the following:

- 24. Explain the different types of derivatives
- 25. Explain the risk management process.
- 26. Analysis in detail the commercial general liability
- 27. Explain the various risk management applications.
Blue print For Question Paper setting UG Programme Course and Course Code: BCM6B15 RISKMANAGEMENT AND INSURANCE