REVISED SYLLBI & REGULATIONS UNDER CBCS
(For all affiliated colleges)
WITH EFFECT FROM
ACADEMIC YEAR 2017 – 2018
1. CURRICULUM STRUCTURE

2. REGULATIONS & QUESTION PAPER

3. CHOICE BASED CREDIT SYSTEM GUIDELINES

4. SEMESTER WISE SYLLABI UNDER CBCS
1. CURRICULUM STRUCTURE
# COURSE CURRICULUM FOR CHOICE BASED CREDIT SYSTEM

**B.COM – GENERAL**

To be implemented from 2017-18 onwards

<table>
<thead>
<tr>
<th>Course</th>
<th>Sub Code</th>
<th>Title of the Paper</th>
<th>Credits Allotted</th>
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| **Semester-II** | | | | |
| MIL – 2 | LHIN/LTAM/LFRE/ LMAL/LTEL/LBEN/LSAN | HINDI-II/TAMIL –II /MALAYALAM -II/TELUGU-II / BENGALI – II/SANSKRIT-II | 3 | 4 |
| ENGL – 2 | ENGL 122 | ENGLISH – II | 3 | 5 |
| DSC – 1B | BCGN 121 | BUSINESS MANAGEMENT | 4 | 2 |
| DSC – 2B | BCGN 122 | COMPANY LAW | 4 | 2 |
| AECC - 2 | ENVS 123 | ENVIRONMENTAL STUDIES | 2 | 3 |
| **Total** | | | 16 | 4 |

| **Semester-III** | | | | |
| DSC – 1C | BCGN 231 | GOODS AND SERVICES TAX | 4 | 2 |
| DSC – 2C | BCGN 232 | BUSINESS STATISTICS | 4 | 2 |
| DSC – 3C | BCGN 233 | MANAGEMENT ACCOUNTING- I | 4 | 2 |
| SEC - 1 | BCGN 234 | COMMUNICATIVE SKILLS | 2 | 3 |
| **Total** | | | 14 | 6 |

| **Semester-IV** | | | | |
| DSC – 1D | BCGN 241 | MANAGEMENT ACCOUNTING - II | 4 | 2 |
| DSC – 2D | BCGN 242 | COST ACCOUNTING | 4 | 2 |
| DSC – 3D | BCGN 243 | INCOME TAX | 4 | 2 |
| SEC - 2 | BCGN 244 | ARITHMETIC SKILLS | 2 | 3 |
| **Total** | | | 14 | 6 |

| **Semester-V** | | | | |
| SEC - 3 | BCGN 351 | COMPUTER APPLICATION SKILLS | 2 | 3 |
| DSE – 1A | BCGN 352 | FINANCIAL MANAGEMENT | 4 | 7 or 8 |
| DSE – 2A | BCGN 353 | FINANCIAL MARKET OPERATIONS | 4 | 7 or 8 |
| DSE – 3A | BCGN 354 | PRINCIPLES OF MARKETING | 4 | 7 or 8 |
| DSE – 4A | BCGN 355 | CONSUMER BEHAVIOUR | 4 | 7 or 8 |
| DSE – 5A | BCGN 356 | CORPORATE ACCOUNTING | 4 | 7 or 8 |
| GE - 1 | BCGN 357 | PRINCIPLES OF MICRO ECONOMICS | 3 | 5 |
| **Total** | | | 17 | 3 |

| **Semester-VI** | | | | |
| SEC - 4 | BCGN 361 | ENTREPRENEURIAL SKILLS | 2 | 3 |
| DSE – 1B | BCGN 362 | BANK MANAGEMENT | 4 | 7 or 8 |
| DSE – 2B | BCGN 363 | ESSENTIALS OF E-COMMERCE | 4 | 7 or 8 |
| DSE – 3B | BCGN 364 | AUDITING | 4 | 7 or 8 |
| DSE – 4B | BCGN 365 | ORGANIZATIONAL BEHAVIOUR | 4 | 7 or 8 |
| DSE – 5B | BCGN 366 | HUMAN RESOURCE MANAGEMENT | 4 | 7 or 8 |
| GE - 2 | BCGN 367 | INDIAN ECONOMY | 3 | 5 |
| **Total** | | | 17 | 3 |

**Total Number of Credits**

| | | | |
| Total | 94 | 26 | 180 |
## COURSE CURRICULUM FOR CHOICE BASED CREDIT SYSTEM
### B.COM – FOREIGN TRADE
To be implemented from 2017-18 onwards

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| Total Number of Credits | | | | 94 | 26 | 180 |
## CURRICULUM FOR CHOICE BASED CREDIT SYSTEM IN B.COM – COOPERATE MANAGEMENT

To be implemented from 2017-18 onwards

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| Semester-II | | | 20 Credits | |
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| ENGL - 2 | ENGL 122 | ENGLISH-II | 3 | 5 |
| DSC – 1B | BCCM 121 | BUSINESS MANAGEMENT | 4 | 9 |
| DSC – 2B | BCCM 122 | COMPANY LAW | 4 | 9 |
| AECC - 2 | ENVS 123 | ENVIRONMENTAL STUDIES | 2 | 3 |
| Total | | | 16 | 4 |

| Semester-III | | | 20 Credits | |
| DSC – 1C | BCCM 231 | GOODS AND SERVICES TAX | 4 | 9 |
| DSC – 2C | BCCM 232 | BUSINESS STATISTICS | 4 | 9 |
| DSC – 3C | BCCM 233 | MANAGEMENT ACCOUNTING-I | 4 | 9 |
| SEC - 1 | BCCM 234 | COMMUNICATIVE SKILLS | 2 | 3 |
| Total | | | 14 | 6 |

| Semester-IV | | | 20 Credits | |
| DSC – 1D | BCCM 241 | MANAGEMENT ACCOUNTING-II | 4 | 9 |
| DSC – 2D | BCCM 242 | COST ACCOUNTING | 4 | 9 |
| DSC – 3D | BCCM 243 | INCOME TAX | 4 | 9 |
| SEC - 2 | BCCM 244 | ARITHMETIC SKILLS | 2 | 3 |
| Total | | | 14 | 6 |

| Semester-V | | | 20 Credits | |
| SEC - 3 | BCCM 351 | COMPUTER APPLICATION SKILLS | 2 | 3 |
| DSE – 1A | BCCM 352 | PRINCIPLES AND PRACTICE OF CO-OPERATION | 4 | 7 or 8 |
| DSE – 2A | BCCM 353 | CO-OPERATIVE CREDIT AND BANKING | 4 | 7 or 8 |
| DSE – 3A | BCCM 354 | CO-OPERATIVE ACCOUNTING | 4 | 7 or 8 |
| DSE – 4A | BCCM 355 | CO-OPERATIVE LAW | 4 | 7 or 8 |
| DSE – 5A | BCCM 356 | CO-OPERATIVE AUDITING | 4 | 7 or 8 |
| GE - 1 | BCCM 357 | PRINCIPLES OF MICRO ECONOMICS | 3 | 5 |
| Total | | | 17 | 3 |

| Semester-VI | | | 20 Credits | |
| SEC - 4 | BCCM 361 | ENTREPRENEURIAL SKILLS | 2 | 3 |
| DSE – 1B | BCCM 362 | NON-CREDIT CO-OPERATIVES | 4 | 7 or 8 |
| DSE – 2B | BCCM 363 | CO-OPERATIVE MANAGEMENT & ADMINISTRATION | 4 | 7 or 8 |
| DSE – 3B | BCCM 364 | MARKETING MANAGEMENT IN CO-OPERATIVES | 4 | 7 or 8 |
| DSE – 4B | BCCM 365 | HUMAN RESOURCE MANAGEMENT IN CO-OPERATIVES | 4 | 7 or 8 |
| DSE – 5B | BCCM 366 | COOPERATIVE INSTITUTIONAL TRAINING AND REPORT | 4 | 7 or 8 |
| GE - 2 | BCCM 367 | INDIAN ECONOMY | 3 | 5 |
| Total | | | 17 | 3 |

| Total Number of Credits | | | 94 | 26 | 180 |
### COURSE CURRICULUM FOR CHOICE BASED CREDIT SYSTEM

**B.COM – CORPORATE SECRETARYSHIP**

To be implemented from 2017-18 onwards

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<tr>
<td><strong>Semester-IV</strong></td>
<td></td>
<td></td>
<td>20 Credits</td>
<td></td>
</tr>
<tr>
<td></td>
<td>DSC – 1D BCCS 241</td>
<td>MANAGEMENT ACCOUNTING - II</td>
<td>4</td>
<td>9</td>
</tr>
<tr>
<td></td>
<td>DSC – 2D BCCS 242</td>
<td>COST ACCOUNTING</td>
<td>4</td>
<td>9</td>
</tr>
<tr>
<td></td>
<td>DSC – 3D BCCS 243</td>
<td>INCOME TAX</td>
<td>4</td>
<td>9</td>
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<tr>
<td></td>
<td>SEC - 2 BCCS 244</td>
<td>ARITHMETIC SKILLS</td>
<td>2</td>
<td>3</td>
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<tr>
<td></td>
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<td>14</td>
<td>6</td>
</tr>
<tr>
<td><strong>Semester-V</strong></td>
<td></td>
<td></td>
<td>20 Credits</td>
<td></td>
</tr>
<tr>
<td></td>
<td>SEC - 3 BCCS 351</td>
<td>COMPUTER APPLICATION SKILLS</td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td></td>
<td>DSE – 1A BCCS 352</td>
<td>SECRETARIAL PRACTICE</td>
<td>4</td>
<td>7 or 8</td>
</tr>
<tr>
<td></td>
<td>DSE – 2A BCCS 353</td>
<td>CORPORATE CONTROL SYSTEM</td>
<td>4</td>
<td>7 or 8</td>
</tr>
<tr>
<td></td>
<td>DSE – 3A BCCS 354</td>
<td>CORPORATE FINANCIAL MANAGEMENT</td>
<td>4</td>
<td>7 or 8</td>
</tr>
<tr>
<td></td>
<td>DSE – 4A BCCS 355</td>
<td>MONEY AND FINANCIAL SYSTEM</td>
<td>4</td>
<td>7 or 8</td>
</tr>
<tr>
<td></td>
<td>DSE – 5A BCCS 356</td>
<td>CORPORATE ACCOUNTING</td>
<td>4</td>
<td>7 or 8</td>
</tr>
<tr>
<td></td>
<td>GE - 1 BCCS 357</td>
<td>PRINCIPLES OF MICRO ECONOMICS</td>
<td>3</td>
<td>5</td>
</tr>
<tr>
<td></td>
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<td>Total</td>
<td>17</td>
<td>3</td>
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<tr>
<td><strong>Semester-VI</strong></td>
<td></td>
<td></td>
<td>20 Credits</td>
<td></td>
</tr>
<tr>
<td></td>
<td>SEC - 4 BCCS 361</td>
<td>ENTREPRENEURIAL SKILLS</td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td></td>
<td>DSE – 1B BCCS 362</td>
<td>CORPORATE AUDITING</td>
<td>4</td>
<td>7 or 8</td>
</tr>
<tr>
<td></td>
<td>DSE – 2B BCCS 363</td>
<td>CORPORATE GOVERNANCE</td>
<td>4</td>
<td>7 or 8</td>
</tr>
<tr>
<td></td>
<td>DSE – 3B BCCS 364</td>
<td>PRINCIPLES OF MARKETING</td>
<td>4</td>
<td>7 or 8</td>
</tr>
<tr>
<td></td>
<td>DSE – 4B BCCS 365</td>
<td>RESEARCH TECHNIQUES</td>
<td>4</td>
<td>7 or 8</td>
</tr>
<tr>
<td></td>
<td>DSE – 5B BCCS 366</td>
<td>INSTITUTIONAL TRAINING &amp; REPORT</td>
<td>4</td>
<td>7 or 8</td>
</tr>
<tr>
<td></td>
<td>GE - 2 BCCS 367</td>
<td>INDIAN ECONOMY</td>
<td>3</td>
<td>5</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Total</td>
<td>17</td>
<td>3</td>
</tr>
<tr>
<td><strong>Total Number of Credits</strong></td>
<td></td>
<td></td>
<td>94</td>
<td>26</td>
</tr>
</tbody>
</table>
2. REGULATIONS & QUESTION PAPER
AIM OF THE COURSE:
The B. Com Degree programme provides ample exposure to courses from the fields of Commerce, Accountancy and Management. The course equips the students for entry level jobs in Industry, a key contributor to the economic development of the country.

DURATION OF THE COURSE:
The duration of the B.Com Degree programme shall be for three academic years of six semesters.

ELIGIBILITY FOR ADMISSION:
Candidates for admission to the first year of the B.Com Degree shall require to have passed the Higher Secondary Course examination (+2) of any board or equivalent recognized by the Pondicherry University, having commerce and / or accountancy as one of the courses.
For lateral entry, candidates who passed Diploma in Commerce or Diploma in Modern Office Practice (3 years course) awarded by Directorate of Technical Education of Tamil Nadu or other states shall be admitted to the second year of B.Com Degree Programme.

AGE LIMIT:
The rules are as applicable to other Under Graduate Courses as prevailing in Pondicherry University.
COURSE OF STUDY

The course of study for B.Com Degree shall comprise the following.

**Part I** - Language (Any one of the Part I language under the option of the candidate for first year only. This includes Hindi, Tamil, Malayalam, Sanskrit, Telugu and Bengali). The syllabus and text books for the Language courses are as prescribed by Pondicherry University from time to time.

**Part II** - English (for first year only). The syllabus and text books for the English courses are as prescribed by Pondicherry University from time to time.

**Part III** – Includes Discipline Specific Courses both Compulsory (DSC) and Electives (DSE) Skill Enhancement Courses (SEC) Ability Enhancement Compulsory Courses (AECC) and Generic Elective Courses (GE). The syllabus and text books for major courses are as prescribed for the Board of Studies (B.Com Degree Course) Pondicherry University from time to time.

EXAMINATION

There shall be examinations at the end of each semester i.e. December/April. A student who does not pass the examination in any course(s) shall be permitted to appear in such failed course(s) in the subsequent semester examinations. No student shall be permitted to register for a subsequent examination without having registered at the first appearance. In this regard, the rules and regulations prevailing in the University in respect of other courses will be followed. The results of all the examinations will be communicated to the students through the Principals of the respective Colleges.

**SCHEME OF EXAMINATION:**

All the theory/practical examinations will be of three hours duration. The maximum marks for each course shall be 100. Passing minimum for theory examinations is 40. For the Course Computer Application Skills - B.Com (General / Foreign Trade / Cooperative Management / Corporate Secretaryship) and for the Course E-Commerce courses - B.Com (General) 50 marks shall be for theory and 50 marks shall be for practical): Passing minimum shall be 20 marks each for theory and for practical components separately. (The internal assessment constitutes 25 marks for Practical only).
EVALUATION:
Theory/Practical examinations will be evaluated by Pondicherry University.

ATTENDANCE:
A Student shall be permitted to appear for the examination in a course of study only if
1. He/She secures not less than 75% attendance in the course concerned.
2. He/She may be allowed to appear for the examination under condonation category not below 60% of attendance.

CLASSIFICATION OF SUCCESSFUL CANDIDATES:
1. Students who pass in all the examinations in all the 3 years and secures an aggregate of not less than 60% of the total marks in the University examinations shall be declared to have passed the examination for the degree in First Class.
2. Students who pass in all the examinations in all the 3 years and secures an aggregate of not less than 50% of the total marks in the University examinations shall be declared to have passed the examination for the degree in Second Class.
3. All other successful Students who secure from 40% to 49% shall be declared to have passed the examination for the degree in Third Class.
4. For the purpose of declaring a Student to have qualified for the degree of B.Com in First Class/Second Class/Third Class, marks obtained in Part III alone will be the criteria, provided he/she has secured the prescribed passing minimum in Part I and Part II.
5. There shall be no classification for Part I and Part II.

AWARD OF THE DEGREE:
The student should have undergone the prescribed course of study for a period of not less than 3 years and passed the prescribed examination course of study for a period not less than 3 years and passed the prescribed examinations in all the courses/years. Further, a Student will get a maximum of six years only from the year of admission to pass all the courses.

REVISION OF REGULATIONS AND CURRICULUM:
The University may, from time to time, revise, amend and change the Regulations and Curriculum, if found necessary.
PONDICHERRY UNIVERSITY

B.COM (General, FT, CM & CS) DEGREE COURSE

QUESTION PAPER PATTERN UNDER CBCS

(WITH EFFECT FROM ACADEMIC YEAR 2017 – 2018)

FOR QUANTITATIVE PAPERS

SECTION A: Answer any 5 out of 8 Questions (5 X 7 Marks = 35 Marks)
SECTION B: Answer any 2 out of 3 Questions (2 X 20 Marks = 40 marks)

FOR OTHER PAPERS

SECTION A: Answer all Questions (5 X 2 Marks = 10 Marks)
SECTION B: Answer any 5 out of 8 Questions (5 X 7 Marks = 35 Marks)
SECTION C: Answer any 2 out of 3 Questions (2 X 15 Marks = 30 Marks)
3. CHOICE BASED CREDIT SYSTEM GUIDELINES
CHOICE BASED CREDIT SYSTEM GUIDELINES

1. INTRODUCTION

The Choice Based Credit System (CBCS) is being introduced in affiliated colleges of Pondicherry University for select UG courses from the academic year 2017-2018 onwards in accordance with the directives of University Grants Commission (UGC). The system provides an opportunity to students to design curriculum to suit individual needs, mobility across related disciplines and institutions in both horizontal and vertical manner. This System enables a student to obtain a degree in a course by earning required number of credits prescribed for that degree. Number of credits earned by the student reflects knowledge or skill acquired and performance in each course is reflected in grades. The grade points earned for each course reflect the student’s performance in that course. The students should study prescribed courses like Discipline Specific Core Courses, Ability Enhancement Compulsory Courses, Public Administration, Environment Awareness etc. They are allowed to exercise choices in selection of courses that are Discipline Specific Elective Courses, Skill Enhancement Courses, General Electives, and Modern Indian Language etc., out of those offered by departments within college or any other college/institution affiliated to Pondicherry University (PU) or any other PU recognized institutions. While allowing students to exercise choices, Pondicherry University notifies regulations by taking into account the practicality. Overall, CBCS is meant to promote student centric education instead of system centric education that is in vogue at present.

The following regulations for effective implementation of CBCS at the Under-graduate (UG) level in Arts, Science, and Commerce are adopted as per guidelines prescribed by UGC.

2. DEFINITIONS OF KEYWORDS

Programme: An educational program leading to award of a degree/ diploma/ certificate.

Programme Committee: Each Program of Study shall have a Programme Committee to oversee implementation of the program.

Course: Usually a course referred to as ‘course’ is a component of the Programme of Study. All courses need not carry the same weight. The courses should define learning objectives and
learning outcomes. A course may be designed to comprise lectures/tutorials/laboratory work/field work/outreach activities/project work/vocational training/viva/seminars/term courses/assignments/presentations/self-study etc., or a combination of some of these.

Core Course: There shall be Core Courses in the first four semesters. These courses shall be compulsorily studied by a student.

Elective Course: Elective Course is a course which can be chosen from a pool of courses. It may be:

- Supportive to the discipline of study
- Providing an expanded scope
- Enabling an exposure to some other discipline/domain
- Nurturing student’s proficiency/skill.

An elective may be “Generic Elective” focusing on those courses which add generic proficiency to the students. An elective may be “Discipline Centric” or may be chosen from an unrelated discipline. It may be called an “Open Elective.”

Foundation Course: The Foundation Courses may be of two kinds: Compulsory Foundation and Elective foundation. “Compulsory Foundation” courses are the courses based upon the content that leads to Knowledge enhancement. They are mandatory for all disciplines. Elective Foundation courses are value-based and are aimed at providing ethical and humanistic education.

Repeat Course: If a student gets (i) less than 40% in the internal assessment and fails in the course or (ii) fails to get the required attendance, the student shall repeat the course when offered.

Choice Based Credit System (CBCS): The CBCS provides choice for students to select from the prescribed courses (core, elective or minor or soft skill courses etc.). Under the CBCS, the requirement for awarding a degree/diploma/certificate is prescribed in terms of number of credits to be completed by the students.

Credit: It is a unit by which the course work is measured. It determines the number of hours of instructions required per week. One credit is equivalent to one hour of teaching (lecture or
tutorial) or two hours of practical work/field work per week.

Letter Grade: It is an index of the performance of students in a said course. Grades are denoted by letters O, A+, A, B+, B, C, P and F.

Grade Point: It is a numerical weight allotted to each letter grade on a 10-point scale.

Credit Point: It is the product of grade point and number of credits for a course.

Semester Grade Point Average (SGPA): It is a measure of performance of work done in a semester. SGPA is the ratio of total credit points secured by a student in various courses registered in a semester and the total course credits taken during that semester. It shall be expressed up to two decimal places.

Cumulative Grade Point Average (CGPA): It is a measure of overall cumulative performance of a student over all semesters. The CGPA is the ratio of total credit points secured by a student in various courses in all semesters and the sum of the total credits of all courses in all the semesters. It is expressed up to two decimal places.

Transcript or Grade Card or Certificate: Based on the grades earned, a grade certificate shall be issued to all the registered students after every semester. The grade certificate will display the course details (code, title, number of credits, grade secured) along with SGPA of that semester and CGPA earned till that semester.

Academic Year: Two consecutive (one odd + one even) semesters constitute one Academic year.

Semester: Each semester will consist of 15-18 weeks of academic work equivalent to 90 actual teaching days. The odd semester may be scheduled from July to December and even semester from January to June.

3. **SCOPE AND COVERAGE**

The CBCS is applicable to all full-time UG Programmes in Arts, Science, and Commerce approved by the Academic Council.

Teaching, learning and evaluation shall follow Semester pattern.

Students who have passed their Higher Secondary Examination under 10+2 system conducted by
the Government of Tamil Nadu or any other equivalent system recognized by the Government of Puducherry based on the admission criteria laid down by Pondicherry University are eligible to apply to appropriate UG Programme of Study. The exact eligibility criteria for each UG Programme will be as prescribed in the regulations approved by the Academic Council of Pondicherry University on the recommendation of the BOS of the respective Departments from time to time.

Prescribed Undergraduate studies in Arts, Science, and Commerce shall be of six consecutive semesters (three years). The maximum duration allowed for each student to acquire prescribed number of credits in order to complete the Programme of Study shall be twelve consecutive semesters (six years).

The academic year consists of two consecutive (one odd and one even) semesters.

The medium of instruction for all the courses, excepting Arabic, Bengali, French, Hindi, Malayalam, Sanskrit, Tamil, and Telugu, shall be English.

4. **COURSE STRUCTURE**

A course also referred to as ‘course’ is a component of a given Programme of Study. All the courses need not have same weightage in terms of credits allotted to them. Every Programme of Study has Discipline Specific Core (DSC) Courses, Discipline Specific Elective (DSE) Courses, Ability Enhancement Compulsory Courses (AECC), Skill Enhancement Courses (SEC), and Generic Elective (GE) courses apart from Modern Indian Language (MIL) and English. A course may be designed to cover lectures/tutorials/laboratory work/ field work/ outreach activities/ project work/vocational training/viva/seminars/term courses/ assignments/ presentations/self-study or a combination of some of these.

<table>
<thead>
<tr>
<th>Course</th>
<th>Course Name</th>
<th>Number of credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>MIL (2 or 4 Semesters )</td>
<td>Modern Indian Languages</td>
<td>6-12 Credits</td>
</tr>
<tr>
<td>English (2 or 4 Semesters )</td>
<td>English</td>
<td>6-12 Credits</td>
</tr>
<tr>
<td>DSC</td>
<td>Discipline Specific Core Course</td>
<td>48-60 Credits</td>
</tr>
<tr>
<td>DSE</td>
<td>Discipline Specific Elective Course</td>
<td>24-30 Credits</td>
</tr>
<tr>
<td>AECC (2 Semesters )</td>
<td>Ability Enhancement Compulsory Course</td>
<td>(2x2)=4 Credits</td>
</tr>
<tr>
<td>SEC (4 Semesters)</td>
<td>Skill Enhancement Course</td>
<td>(4x2)= 8 Credits</td>
</tr>
</tbody>
</table>
GE (2 Semesters) | Generic Elective Course | (2x3) = 6 Credits

At least 60% (72 Credits) of the total minimum credit requirement must be earned by the student in DSC and DSE courses put together as defined by respective Boards of Studies (BOS) in order to obtain a degree in a specific discipline.

5. CREDITS

Every course (core/elective/foundation) is assigned certain credits. A credit is equated with one period of teaching for theory or two periods for laboratory/practical course work per week in a Semester.

One teaching period shall be for 60 minutes duration.

One credit shall be assigned to one week of field training wherein the students spend the entire duration in the field and supervised by the faculty member(s).

Maximum two credits shall be assigned to one month of Internship undergone in Institutions/industry/company of high repute as approved by the Chairman of BOS.

Minimum number of credits to be earned by a student for the award of any UG Programme in Arts, Science, and Commerce disciplines is 120. Out of these, minimum 72 credits are mandatory from Discipline Specific Core Courses (DSC) and Discipline Specific Elective Courses (DSE) put together for obtaining a degree in a particular discipline.

Minimum number of credit requirements as defined by respective BOS may go beyond 120 for certain Programmes of Study, but not less than 120 credits.

It is not mandatory that the total number of credits is evenly distributed among all the six semesters.

6. REGISTRATION

Every student will be assigned a Faculty Advisor after his/her completion of admission procedure. Based on the advice and consent of the Faculty Advisor the student shall register for a set of courses that he/she plans to take up in each semester from among those denoted by the Principal/HOD.
The student must take the consent of the course teacher offering course(s) for registration.

The student is permitted to register for courses not exceeding 30 credits per semester. However, registration for Repeat Courses is allowed in excess of this limit.

A student, in order to retain his/her status, should register for at least a minimum of 12 credits in a semester.

Students shall have to register for the courses within the first week of a semester.

The maximum number of students to be registered in each course shall depend upon the physical facilities available.

The information concerning the courses to be offered in every department in a semester with credits and pre-requisites, if any, along with the time-slot shall be made available by the respective Departments of the Institution.

In any department, a student shall not be denied registration for whom the courses are Discipline Specific Core Course (DSC) or Discipline Specific Elective (DSE).

The registration for all other courses shall be done in the spirit of accommodating as many students as possible in the interest of the students.

Dropping of courses may be allowed to enable students to opt for the courses of their choice within three weeks from the date of registration.

7. INTRODUCTION OF COURSES

The BOS shall define course structure, semester wise list of courses and total number of credits for every Programme of Study including theory, practical, field-work, project-work, and viva-voce examination, etc. BOS shall prepare detailed syllabus for all the courses with specific number of units, details of text books and reference books. The college shall publish the document in its web-site and made
available to teachers and students.

Each course shall have a title and course code. The course code shall consist of four alphabets representing the discipline of study followed by three numerals. The first numeral ‘1’ stands for level of the course (year of collegiate education, e.g., second year courses start with ‘2’. The second numeral stands for odd or even semester and the third numeral is for the serial number of the course.

The Course Structure and Syllabus for each UG programme shall be finalized and recommended by the Board of Studies (BOS) to be placed in the School Board, and then, in the Academic Council, for consideration and approval.

Any new course proposed by the college is to be first considered in the BOS and School Board and then the Academic Council.

The syllabi of each courses need to be revised at least once in three years, to keep in tune with recent developments in knowledge and innovations. Minor revisions in the already approved syllabus of a particular course may be approved by the Chairman of the Academic Council provided there is proper justification and recommendations by the Chairpersons of the BOS and School Board.

8. WORKLOAD OF TEACHERS

Every faculty member shall be assigned workload as per the UGC norms. In addition to regular handling of classes, teachers are required to participate in preparation of detailed syllabus, designing of the teaching plan, invigilation, course setting, evaluation of answer scripts during continuous assessment and any other duties as and when assigned by the Principal or University authorities.

Teachers shall associate with organizing practical lab sessions, field visits, industrial tours, and guided project work etc., as per directives of the Principal/ Head of the institution.

9. PATTERN OF EXAMINATION

The End-Semester examination for each course in a Programme of Study shall be conducted by
the Pondicherry University for a maximum of 75 marks and Internal Continuous Assessment for 25 marks.

Internal assessment for all theory courses shall be done on the basis of at least two Internal Assessment tests (15 marks), term courses/assignments/seminars/case demonstrations/presentations/write-ups/viva etc. (5 marks) and attendance (5 marks). The following weightage shall be given to attendance:

- 95% - 100% (5 marks)
- 90% - 94% (4 marks)
- 85% - 89% (3 marks)
- 80% - 84% (2 marks)
- 75% - 79% (1 mark)

Internal Assessment for practical courses involving Laboratory/Field work/Project work, appropriate distribution of marks for Practical Record/Project Report, Practical end-semester exam, Viva shall be decided by the BOS.

A schedule of Internal Assessment tests shall be prepared by each College commonly to all departments in the beginning of each semester. Internal Assessment marks shall be displayed a week before the commencement of end-semester examinations.

End-semester examination shall be conducted for all courses offered. The duration of the end-semester examination shall be 3 hours.

Every student has to pay examination fee per Credit basis as fixed by the University.

A schedule of end-semester examinations will be prepared and displayed by the University much in advance.

No student with less than 75% in any particular course shall be permitted to attend the end-semester examination and shall be given grade FA-failure due to lack of attendance. However, an overall condonation of 10% is permitted for valid reasons (NCC, NSS, and Swatch Bharat) or medical reasons. A student who has been awarded FA shall repeat the course when offered. The Principal/Head of the Department shall ensure that the candidate is informed about the lack of attendance before the commencement of end-semester examination and confirm that such candidates are not permitted to write the examination.
To pass a course the student must secure minimum of 40 out of 100 marks (40%) in the internal and the end-semester examination put together.

A student who has earned the required number of 120 credits by clearing all the required courses shall be declared as pass even if he/she could not clear optional courses which were taken in excess of the required number of courses.

Result Passing Board for each Programme of Study shall be constituted by the Pondicherry University from time to time.

Revaluation and re totaling of the answer scripts shall be allowed within the stipulated period of time as decided by the Controller of Examinations (COE) after paying the required amount of fee.

10. **SUPPLEMENTARY EXAMINATION**

A failed student who meets the attendance requirement may be permitted to register for the next end-semester examination in the following semester itself.

Students who have failed due to insufficient attendance and/or less than 40% Internal Assessment marks should repeat the course as and when offered.

11. **PROGRAMME COMMITTEE**

The Programme Committee (PC) of each department shall be chaired by the Principal / Head of the institution. The HOD all the faculty members offering DSC and DSE course and two students (one male and one female, where possible) from each class shall be Members of PC.

The PC shall meet at least once in a semester to discuss implementation of the program. The discussions and resolutions should be on adherence to time-table, proper syllabus coverage, introduction of new courses and all other issues concerning academic matters.

The minutes of the PCM must be communicated to the Chairman of BOS, Controller of Examinations and Dean, College Development Council of Pondicherry University.

12. **BOARD OF STUDIES**

The University shall constitute BOS as per its statues and ordinances. The BOS shall meet once
Board of Studies prescribes syllabus, schemes of evaluation and monitors the implementation of CBCS guidelines for each programme.

BOS shall review and recommend infrastructure requirements for smooth conduct of teaching-learning activities in every discipline.

BOS provides an opportunity to introduce new courses, new methods of teaching, ICT implementation, etc.

Any other important item(s) pertinent to implementation of CBCS.

13. SCHOOL BOARD

The Dean, who is Chairperson of the respective School Board, is the overall in-charge of implementing CBCS in the concerned Departments of the Institutions affiliated to Pondicherry.

The Dean, being the Chairman of the School Board shall suggest certain uniform academic practices across the institutions that come under its purview.

The Dean of the respective School shall periodically review the Academic activities of the concerned disciplines in the colleges/institutions that come under his/her purview and resolve any issues in the conduct of academic Programmes under CBCS regulations.

14. GRADING AND GRADE CARD

Letter grades shall be used to assess the performance of students in each course by converting final marks (out of 100) into grades. In case of fractions the marks shall be rounded off to next integer. The following shall be used to convert marks into awarding grades:
<table>
<thead>
<tr>
<th>Range of Marks</th>
<th>Letter Grade</th>
<th>Grade Point</th>
</tr>
</thead>
<tbody>
<tr>
<td>96-100</td>
<td>0</td>
<td>10</td>
</tr>
<tr>
<td>86-95</td>
<td>A+</td>
<td>09</td>
</tr>
<tr>
<td>76-85</td>
<td>A</td>
<td>08</td>
</tr>
<tr>
<td>66-75</td>
<td>B+</td>
<td>07</td>
</tr>
<tr>
<td>56-65</td>
<td>B</td>
<td>06</td>
</tr>
<tr>
<td>46-55</td>
<td>C</td>
<td>05</td>
</tr>
<tr>
<td>40-45</td>
<td>P</td>
<td>04</td>
</tr>
<tr>
<td>Below 40</td>
<td>F</td>
<td>00</td>
</tr>
<tr>
<td>Lack of attendance</td>
<td>FA</td>
<td>00</td>
</tr>
</tbody>
</table>

The SGPA shall also be calculated by taking all courses taken by the student in the semester and CGPA shall also be calculated by taking all the courses taken by the student in all the semesters (refer 16 and 17).

The University shall award “class” to students who acquired 120 (or as prescribed by BOS, see 5.6) according to the following:

<table>
<thead>
<tr>
<th>CGPA</th>
<th>Class</th>
</tr>
</thead>
<tbody>
<tr>
<td>9.00 – 10.00</td>
<td>First Class with Distinction (should not have failed in any course)</td>
</tr>
<tr>
<td>7.00 – 8.99</td>
<td>First Class</td>
</tr>
<tr>
<td>5.50 – 6.99</td>
<td>Second Class</td>
</tr>
<tr>
<td>4.00 – 5.49</td>
<td>Pass</td>
</tr>
</tbody>
</table>

The Grade card shall be issued to the students containing grades obtained by the student in the previous semester Grade Point Average (SGPA) and Cumulative Grade Point Average (CGPA).

The Grade card shall list the following:

a. Title of the course taken by the student
b. Number of credits allotted to the course
c. The grades secured by the student in each course
d. Total number of credits earned by the student in that semester
e. SGPA of the student
f. Total number of credits earned by the student till that semester
g. CGPA of the student
15. **FAIRNESS IN ASSESSMENT**

To ensure fairness of examination and evaluation following shall be followed.

In case of at least 50% of core courses offered in different programmes across the disciplines, the assessment of the theoretical component towards the end of the semester should be undertaken by external examiners from outside the university conducting examination, who may be appointed by the Controller of Examinations. In such courses, the question courses will be set as well as assessed by external examiners.

In case of the assessment of core practical courses, the team of examiners should be constituted on 50 – 50 % basis. i.e., half of the examiners in the team should be invited from outside the University for conducting examination.

In case of the assessment of project reports / thesis / dissertation etc. the work should be undertaken by internal as well as external examiners.

16. **COMPUTATION OF SGPA AND CGPA**

Following procedure to compute the Semester Grade Point Average (SGPA) and Cumulative Grade Point Average (CGPA) shall be followed:

The SGPA is the ratio of sum of the product of the number of credits with the grade points scored by a student in all the courses taken by a student and the sum of the number of credits of all the courses undergone by a student, i.e.,

$$SGPA \ (Si) = \frac{\sum \ (Ci \times Gi)}{\sum Ci}$$

where Ci is the number of credits of the ith course and Gi is the grade point scored by the student in the ith course.

The CGPA is also calculated in the same manner taking into account all the courses undergone by a student over all the semesters of a programme, i.e.

$$CGPA = \frac{\sum \ (Ci \times Si)}{\sum Ci}$$

Where Si is the SGPA of the ith semester and Ci is the total number of credits in that semester.
The SGPA and CGPA shall be rounded off to 2 decimal points and reported in the transcripts.

17. **ILLUSTRATION OF COMPUTATION OF SGPA AND CGPA AND FORMAT FOR TRANSCRIPTS**

**Computation of SGPA and CGPA**

**Illustration 1 for calculation of SGPA**

The illustration is for a student who has taken six courses of given credits in a semester and performance is given in grade letter which carry certain grade point.

<table>
<thead>
<tr>
<th>Course</th>
<th>Credit</th>
<th>Grade letter</th>
<th>Grade point</th>
<th>Credit x Grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>Course 1</td>
<td>3</td>
<td>A</td>
<td>08</td>
<td>3x08 = 24</td>
</tr>
<tr>
<td>Course 2</td>
<td>4</td>
<td>B+</td>
<td>07</td>
<td>4x07 = 28</td>
</tr>
<tr>
<td>Course 3</td>
<td>3</td>
<td>B</td>
<td>06</td>
<td>3x06 = 18</td>
</tr>
<tr>
<td>Course 4</td>
<td>3</td>
<td>O</td>
<td>10</td>
<td>3x10 = 30</td>
</tr>
<tr>
<td>Course 5</td>
<td>3</td>
<td>C</td>
<td>05</td>
<td>3x05 = 15</td>
</tr>
<tr>
<td>Course 6</td>
<td>4</td>
<td>B</td>
<td>06</td>
<td>4x06 = 24</td>
</tr>
<tr>
<td></td>
<td>20</td>
<td></td>
<td></td>
<td>139</td>
</tr>
</tbody>
</table>

SGPA = 139/20 = 6.95

**Illustration 2 for calculation of SGPA**

A student registered for 6 (six) courses in a semester. At the end of the semester the student got A grade in a 4 credit course, A grade in 2 credit course B+ in a 3 credit course another B+ in a 3 credit course, B in a 3 credit course and F grade in a 3 credit course. Calculation of SGPA of this student is:

\[
\text{SGPA} = \frac{(8x4+8x2+7x3+7x3+6x3+0x3)/(4+2+3+3+3+3) = (32+16+21+21+18+00)/18 = 108/18 = 6.00 \text{ out of 10.00.}}
\]

SGPA of the student is 6.00.
Illustration for calculation of CGPA (Example)

The illustration is for calculation of CGPA of a student who studied six semesters in a UG program.

<table>
<thead>
<tr>
<th>Semester</th>
<th>Credits</th>
<th>SGPA</th>
</tr>
</thead>
<tbody>
<tr>
<td>Semester 1</td>
<td>20</td>
<td>6.95</td>
</tr>
<tr>
<td>Semester 2</td>
<td>22</td>
<td>7.80</td>
</tr>
<tr>
<td>Semester 3</td>
<td>18</td>
<td>5.65</td>
</tr>
<tr>
<td>Semester 4</td>
<td>21</td>
<td>6.04</td>
</tr>
<tr>
<td>Semester 5</td>
<td>19</td>
<td>7.21</td>
</tr>
<tr>
<td>Semester 6</td>
<td>20</td>
<td>7.85</td>
</tr>
<tr>
<td><strong>Total = 120</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

CGPA = \[
\frac{(20 \times 6.95 + 22 \times 7.80 + 18 \times 5.65 + 21 \times 6.04 + 19 \times 7.21 + 20 \times 7.85)}{120}
\]

\[= \frac{139.00 + 171.60 + 101.70 + 126.84 + 136.99 + 157.00}{120} = \frac{833.13}{120} = 6.94275\]

Rounded off to 6.94

CGPA = 6.94. The student has passed in the program and is placed in 2nd Class.

Transcript: the University shall issue a transcript for each semester as given in 14.7 and a consolidated transcript indicating the performance in all semesters.

18. **POWER TO MODIFY AND REMOVE DIFFICULTIES**

Notwithstanding anything 15.1 contained in the foregoing, the Chairman, Academic Council shall have the power to issue directions or orders to remove any difficulty.

Nothing in the foregoing limits the power of the Academic Council to amend, modify or repeal any or all of the above.
3. SEMESTER-WISE SYLLABI UNDER CBCS
PONDICHERRY UNIVERSITY

PUDUCHERRY

B.Com (General)

DEGREE PROGRAMME

SEMESTER PATTERN

UNDER CBCS

REVISED SYLLBI & REGULATIONS

WITH EFFECT FROM

ACADEMIC YEAR 2017 – 2018

UNDER CBCS
# COURSE CURRICULUM FOR CHOICE BASED CREDIT SYSTEM

**B.COM – GENERAL**

To be implemented from 2017-18 onwards

<table>
<thead>
<tr>
<th>Course</th>
<th>Sub Code</th>
<th>Title of the Paper</th>
<th>Credits Allotted</th>
<th>Teaching Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Semester-I</strong></td>
<td></td>
<td></td>
<td>20 Credits</td>
<td></td>
</tr>
<tr>
<td><strong>Course Sub Code</strong></td>
<td><strong>Lecture</strong></td>
<td><strong>Tutorial / Lab</strong></td>
<td><strong>Teaching Hours</strong></td>
<td></td>
</tr>
<tr>
<td>MIL – 1</td>
<td>LHIN/LTAM/LFRE/LMAL/ LTEL/LBEN/LSAN</td>
<td>HINDI-I/TAMIL -I/MALAYALAM - I/TELUGU-I / BENGALI – I/SANSKRIT-I</td>
<td>3</td>
<td>-</td>
</tr>
<tr>
<td>ENGL – 1</td>
<td>ENGL 112</td>
<td>ENGLISH – I</td>
<td>3</td>
<td>-</td>
</tr>
<tr>
<td>DSC – 1A</td>
<td>BCGN 111</td>
<td>FINANCIAL ACCOUNTING</td>
<td>4</td>
<td>2</td>
</tr>
<tr>
<td>DSC – 2A</td>
<td>BCGN 112</td>
<td>BUSINESS LAW</td>
<td>4</td>
<td>2</td>
</tr>
<tr>
<td>AECC - 1</td>
<td>PADM 113</td>
<td>PUBLIC ADMINISTRATION</td>
<td>2</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td></td>
<td><strong>16</strong></td>
<td>4</td>
</tr>
</tbody>
</table>

| **Semester-II** | | | 20 Credits | |
| **Course Sub Code** | **Lecture** | **Tutorial / Lab** | **Teaching Hours** |
| MIL - 2 | LHIN/LTAM/LFRE/ LMAL/LTEL/LBEN/LSAN | HINDI-II/TAMIL –II/FRENCH-II/MALAYALAM -II/TELUGU-II/ BENGALI – II/SANSKRIT-II | 3 | - | 4 |
| ENGL - 2 | ENGL 122 | ENGLISH – II | 3 | - | 5 |
| DSC – 1B | BCGN 121 | BUSINESS MANAGEMENT | 4 | 2 | 9 |
| DSC – 2B | BCGN 122 | COMPANY LAW | 4 | 2 | 9 |
| AECC - 2 | ENVS 123 | ENVIRONMENTAL STUDIES | 2 | - | 3 |
| **Total** | | | **16** | 4 | 30 |

| **Semester-III** | | | 20 Credits | |
| **Course Sub Code** | **Lecture** | **Tutorial / Lab** | **Teaching Hours** |
| DSC – 1C | BCGN 231 | GOODS AND SERVICES TAX | 4 | 2 | 9 |
| DSC – 2C | BCGN 232 | BUSINESS STATISTICS | 4 | 2 | 9 |
| DSC – 3C | BCGN 233 | MANAGEMENT ACCOUNTING- I | 4 | 2 | 9 |
| SEC - 1 | BCGN 234 | COMMUNICATIVE SKILLS | 2 | - | 3 |
| **Total** | | | **14** | 6 | 30 |

| **Semester-IV** | | | 20 Credits | |
| **Course Sub Code** | **Lecture** | **Tutorial / Lab** | **Teaching Hours** |
| DSC – 1D | BCGN 241 | MANAGEMENT ACCOUNTING - II | 4 | 2 | 9 |
| DSC – 2D | BCGN 242 | COST ACCOUNTING | 4 | 2 | 9 |
| DSC – 3D | BCGN 243 | INCOME TAX | 4 | 2 | 9 |
| SEC - 2 | BCGN 244 | ARITHMETIC SKILLS | 2 | - | 3 |
| **Total** | | | **14** | 6 | 30 |

| **Semester-V** | | | 20 Credits | |
| **Course Sub Code** | **Lecture** | **Tutorial / Lab** | **Teaching Hours** |
| SEC - 3 | BCGN 351 | COMPUTER APPLICATION SKILLS | 2 | - | 3 |
| DSE – 1A | BCGN 352 | FINANCIAL MANAGEMENT | 4 | 1 | 7 or 8 |
| DSE – 2A | BCGN 353 | FINANCIAL MARKET OPERATIONS | 4 | 1 | 7 or 8 |
| DSE – 3A | BCGN 354 | PRINCIPLES OF MARKETING | 4 | 1 | 7 or 8 |
| DSE – 4A | BCGN 355 | CONSUMER BEHAVIOUR | 4 | 1 | 7 or 8 |
| DSE – 5A | BCGN 356 | CORPORATE ACCOUNTING | 4 | 1 | 7 or 8 |
| GE - 1 | BCGN 357 | PRINCIPLES OF MICRO ECONOMICS | 3 | - | 5 |
| **Total** | | | **17** | 3 | 30 |

| **Semester-VI** | | | 20 Credits | |
| **Course Sub Code** | **Lecture** | **Tutorial / Lab** | **Teaching Hours** |
| SEC - 4 | BCGN 361 | ENTREPRENEURIAL SKILLS | 2 | - | 3 |
| DSE – 1B | BCGN 362 | BANK MANAGEMENT | 4 | 1 | 7 or 8 |
| DSE – 2B | BCGN 363 | ESSENTIALS OF E-COMMERCE | 4 | 1 | 7 or 8 |
| DSE – 3B | BCGN 364 | AUDITING | 4 | 1 | 7 or 8 |
| DSE – 4B | BCGN 365 | ORGANIZATIONAL BEHAVIOUR | 4 | 1 | 7 or 8 |
| DSE – 5B | BCGN 366 | HUMAN RESOURCE MANAGEMENT | 4 | 1 | 7 or 8 |
| GE - 2 | BCGN 367 | INDIAN ECONOMY | 3 | - | 5 |
| **Total** | | | **17** | 3 | 30 |
| **Total Number of Credits** | | | **94** | **26** | **180** |
PONDICHERRY UNIVERSITY

B.COM (General) under CBCS

B.COM DEGREE COURSE (GENERAL)

QUESTION PAPER PATTERN UNDER CBCS

(WITH EFFECT FROM ACADEMIC YEAR 2017 – 2018)

FOR QUANTITATIVE PAPERS

SECTION A: Answer any 5 out of 8 Questions (5 X 7 Marks = 35 Marks)
SECTION B: Answer any 2 out of 3 Questions (2 X 20 Marks = 40 marks)

FOR OTHER PAPERS

SECTION A: Answer all Questions (5 X 2 Marks = 10 Marks)
SECTION B: Answer any 5 out of 8 Questions (5 X 7 Marks = 35 Marks)
SECTION C: Answer any 2 out of 3 Questions (2 X 15 Marks = 30 Marks)
SEMESTER I

BCGN 111 - FINANCIAL ACCOUNTING

OBJECTIVE: To impart basic accounting knowledge as applicable to business

UNIT I  Definition of accounting; Objectives of accounting. – Accounting Principles: Accounting standards in India, International accounting standards.

UNIT II  Accounting Transaction: Journal; Ledger; Trial balance; Final accounts; manufacturing account; trading account; Profit and loss account; Balance Sheet; Adjustment entries. Rectification of errors; Classification of errors; Location of errors; Suspense account; Effect on profit; Self balancing system.

UNIT III  Capital and Revenue: Classification of Income; Classification of expenditure; Classification of receipts. Accounting concept of income; accounting concepts and income measurement; expired cost and income measurement, Depreciation - Methods of depreciation – Problems.

UNIT IV  Hire – Purchase and Installment Purchase system - hire-purchase contract, legal provisions regarding hire – purchase contract; Accounting records for goods of substantial Value and accounting records for goods of small values, Installment purchase system.

UNIT V  Partnership Accounts: Essential characteristics of partnership; Final account Adjustments after closing the accounts; Admission of a partner; Retirement of a partner, Dissolution of Partnership firm - gradual realization of assets and piecemeal distribution.

(Problems: 80%, Theory: 20%)

Text Book

1. Shukla, M.C., Grewal, S. & Gupta S.C., Advanced Accounting, S. Chand & Co, New Delhi

Reference Books


Note: Latest edition of text books shall be used.
SEMESTER I

BCGN 112- BUSINESS LAW

OBJECTIVE: To acquaint the learners with the fundamental principles of business laws.

UNIT I
Law of Contract (1872): Nature of contract; classification; Offer and Acceptance; Capacities of Parties to contract; Free consent; Consideration, Legality of object; Agreement declared void. Performance of contract; Discharge of contract; Remedies for breach of contract.

UNIT II
Special contracts: Indemnity and Guarantee, Contract of Agency.

UNIT III

UNIT IV
Negotiable Instruments Act 1881: Definition of Negotiable Instruments – features – Promissory note; Bill of Exchange & Cheque; Holder and holder in the due course; crossing of a cheque, types of crossing; Negotiation; Dishonour and discharge of Negotiable Instrument.

UNIT V

Text Book

Reference Books
2. Kuchhal, M.C., Mercantile Law, Vikas Publishing Pvt. Ltd.,
3. Chadha, P.R., Business Law, 2/e, Galgotia Publishing,

Note: Latest edition of text books shall be used.
OBJECTIVE: To orient the students the management principles and techniques that could achieve business success

UNIT I
Introduction: Concept, nature, process, and significance of management: Management roles (Mintzberg) An overview of functional areas of management; Development of management thought; Classical and neo-classical system; Contingency approaches.

UNIT II
Planning: Concept, process, and types, decision making – concept and process; Bounded Rationality; Management by objective; Corporate planning; Environment analysis and diagnosis Strategy formulation.

UNIT III
Organizing Concept, nature, process, and significance; Authority and responsibility relationship - Centralization and decentralization - Departmentation - Organization Structure – forms and contingency factors.

UNIT IV
Motivating and Leading People at Work: Motivation-concept; Theories-Maslow, Herzberg, McGregor, and Ouchi; Financial and non-financial incentives. Leadership - concept and leadership styles; leadership theories (Tannenbaum and Schmidt) Likert System Management - Communication – nature, process, networks, and barriers; Effective communication.

UNIT V
Management Control: Concept and process; Effective control system; Techniques of Control - traditional and modern.

Text Books:
2. Gupta, C.B., Business Management by, Sultan Chand Publication

Reference Books:
1. Drucker Peter., Practice of Management, Pan Books, London
2. Stoner & Wankel., Management Prentice Hall, New Delhi

Note: Latest edition of text books shall be used.
OBJECTIVE: To enable the students get familiarize with the existing Companies Act 2013.


UNIT III  Membership in a company ; Member and shareholder – Qualification – Cessation of membership- rights and liabilities of members – register and index of members; Directors; Board of Directors – Appointment of Directors – Selection of Independent Directors – Appointment of Additional Directors – Disqualification for appointment of directors- duties of directors – vacation of office, resignation and removal of directors; appointment of Managing Director, Whole time director or manager – rights and powers of MD – remuneration.

UNIT IV  Meetings; Statutory meeting – Annual General Meeting – Extra Ordinary General Meeting; Notice, Quorum, Agenda, Resolution, Minutes, Proxies; Meeting of Board: Powers of Board – Voting rights – Chairman of meeting – Audit committee.

UNIT V  Winding up of Companies: modes of winding up- appointment, duties and remuneration of company liquidator – removal and replacement of company liquidator – appointment of official liquidator – effect of winding up order – procedures for liquidation.

Text Book


Reference Books

1. Ramaiya, A., Guide to the Companies Act; Wadhawa & Co, Nagpur
3. Kuchhal, M.C., Modern India Company Law Shri Mahavir Books Nolda
5. Bagrial, A.K., Company Law; Vikas Publishing House New Delhi

Note: Latest edition of text books shall be used.
OBJECTIVE: To enable the students get familiarize with the existing Companies Act 2013.

Unit I  

Unit II  

Unit III  

Unit IV  

Unit V  
Demand and recovery – Liability to pay tax – Advance Ruling – Appeals and revisions – offences and penalties.

Text Book:  
1. GST Manual 2017 by Taxmann Publications

Reference Books:  
1. GST Law and Analysis with Conceptual Procedures by "Bimal Jain", "Isha Bansal"
2. GST in India -- Impact, Management and Way Forward by RBKEZGCTGNQJMKUA
3. GST Made Easy-Answers to All Your Queries on GST by CA Arpit Haldia

Note: Latest edition of text books shall be used.
OBJECTIVE: To provide a theoretical appreciation and use of the science of statistics to make better business decisions.

UNIT I

UNIT II

UNIT III

UNIT IV
Index Number – Meaning, Types and uses - Methods of Construction price and quantity Indices (simple and aggregate): Tests of adequacy; Chain – basis index number base shifting, splicing, and deflating problems in constructing index numbers; Consumer price index.

UNIT V

Text Books
1. Gupta, S.P., Statistical Methods, Sultan Chand & Co, New Delhi

Reference Books
1. Hooda, R.P., Statistics for Business and Economics; Macmillan, New Delhi
2. Lewin and Rubin., Statistics for Management, Prentice Hall of India New Delhi
3. Arora & Arora., Statistics for Management, S.Chand & Co, New Delhi

Note: Latest edition of text books shall be used.
OBJECTIVE: To analyze and interpret financial statements from the point of view of managers and outsiders

UNIT I Management Accounting: Meaning, nature, scope, and functions, Role of management accounting in decision making; management accounts Vs. financial accounting, Tools and techniques of management accounting.

UNIT II Financial Statement: Meaning and types of financial statement; Limitations of financial Statement analysis; Comparative Statement Analysis.

UNIT III Ratio analysis; Classification of ratios – Profitability ratios, turnover ratios, Advantages of ratio analysis, Limitations of accounting ratios.

UNIT IV Funds Flow Statement as per Indian Accounting Standards 3- need - objectives – sources and utility of funds – preparation of fund flow statement.


(Problems: 80%, Theory: 20%)

Text Book
1. Jawahar Lal., Advanced Management Accounting Text and Cases, S. Chand & Co., New Delhi

Reference Books

Note: Latest edition of text books shall be used.
OBJECTIVE: To develop effective business communication skills among the students

UNIT I  

UNIT II  

UNIT III  

Text Books

1. Rajendra Pal Korahill, Essentials of Business Communication, Sultan Chand & Sons, New Delhi,

Reference Books

2. Ramesh, M.S., & Pattanshetti, C. C., Business Communication, R.Chand&Co, New Delhi,
4. Munter Mary., Effective Business Communication, PHI, New Delhi

Note: Latest edition of text books shall be used.
OBJECTIVE: To analyze and interpret financial statements from the point of view of managers and outsiders.

UNIT I Absorption and Marginal Costing: Marginal and differential costing as a tool for decision – make or buy decision - Change of product mix.

UNIT II Pricing - Break-even analysis; Exploring new markets; Shutdown decisions.

UNIT III Budgeting for Profit Planning and Control: Meaning of Budget and budgetary control - Objectives; Merits and limitations; Types of budgets; Fixed and flexible budgets- Control ratios;

UNIT IV Standard Costing and Variance Analysis; Meaning of standard cost - Advantages and application; Variance analysis – Material; Labour, Sales and Overhead (two-way analysis) Variances.

UNIT V Zero Base Budgeting - Responsibility Accounting- Performance Budgeting.

(Problems: 80%, Theory: 20%)

Text Book

1. Lal Jawahar., Advanced Management Accounting Text and Cases, S. Chand & Co., New Delhi

Reference Books


Note: Latest edition of text books shall be used.
OBJECTIVE: To enable the students to take decisions using costing techniques.


UNIT II Reconciliation of Cost and Financial Accounts: Need for reconciliation – Reasons for difference in profits – Problems on preparation of Reconciliation statements including Memorandum Reconciliation account.


(Problems: 80%, Theory 20%)

Text Book:
1. Jawahar Lal., Cost accounting, Tata McGraw Hill,

Reference Books:
5. Iyengar, S.P., Cost Accounting, Sultan Chand & Sons, New Delhi

Note: Latest edition of text books shall be used.
OBJECTIVE: To provide basic knowledge and equip students with application of principles and provisions of Income Tax Act 1961 and the relevant Rules

UNIT I  Introduction: Basic concepts: Income, agricultural income, Person, Assessee, assessment year, previous year, Gross total income, Total Income, Maximum Marginal Rate of Tax; PAN. Residential Status; Scope of total income on the basis of residential status, Exempted Income under Section

UNIT II  Computation of Income under salary, Income from house Property.

UNIT III  Computation of Income under Profits and gains of business or Profession, Capital gains and Income from other Sources.

UNIT IV  Computation of total income and tax liability Income of other persons including in assessee total income, aggregation of income and set off and carry forward of losses; deduction from gross total income; rebates and reliefs - computation of total income of individual and firms; tax liability of an individual and a firm (5 leading cases decided by the Supreme Court).

UNIT V  Return of Income: Filing of returns; manually, online filing TDS: provisions and procedures of compulsory online filing of returns for specified assesses.

(Problems: 60%, Theory: 40%)

Text book


Reference Books

2. Excel utility available at incometaxindiaefiling.gov.in.

Note: Latest edition of text books shall be used.
OBJECTIVE: To enable students to gain understanding of mathematical applications to business activities.


UNIT II Matrices and Determinates (up-to order 3 only): Multivariable data - Definition of a Matrix; Types of matrices; Algebra of matrices; Determinates – Ad-joint of a matrix – Inverse of a matrix via ad-joint matrix – homogeneous system – Solution of non-homogeneous system of linear equations (not more than three variables) – Conditions for existence and uniqueness of solution – Solution using inverse of the coefficient matrix – Problems.

UNIT III Functions: (To identify and define the relationships that exist among the business variables) Definition of function, constants, variables, continuous real variable, domain or interval – Types of functions – one valued function – Explicit function – Algebraic functions – Polynomial functions – Absolute value function – Inverse function – Rational and irrational function – Monotone function – Even and odd function – Supply/demand function – Cost function – Total revenue function – Profit function – Production function – Utility function – Consumption function.

(Problems: 80%, Theory: 20%)

Text Books
1. Kappor, V.K., Business Mathematics, Sultan Chand & Sons, New Delhi

Reference Books
1. Agarwal, B.M., Basic Mathematics & Statistics, Sultan Chand & Sons, New Delhi

Note: Latest edition of text books shall be used.
OBJECTIVE: To provide an exposure to the use of office automation software and accounting package software in making business decisions.

UNIT I

UNIT II

UNIT III
Applications of Accounting Software Tally (Ver. 9. ERP): Characteristics of the Software Creation of a Company – Accounts Information – Creation of Ledgers – Vouchers – P& L a/c – Balance Sheet – Inventory Handling –Creation of Stock Groups – Creation of Stock Categories – Creation of Stock Items – Accounts of Banking and Departmental Accounting

(Theory – 50% and Practical – 50%)

Text Book

Reference books

Note: Latest edition of text books shall be used.
LIST OF PRACTICAL

Window OS
Practice in settings and search options

MS – Word
Formatting – text documents
Table manipulation
Sorting – Table of Content
Developing a letter and a resume
Practice of mail-merge option

MS – Excel
Formatting – Features
Functions
Chart – Features

MS – Access
Creation of Tables
Manipulating Queries

MS – Power Point
Organisational Structure using Slides
Graphical representation

Tally Programmes
Voucher and Invoice
Stock summary
Final Accounts
BCGN 352 - FINANCIAL MANAGEMENT

OBJECTIVE: To help students to understand the conceptual framework of financial management.

UNIT I  Financial Management: Financial goals; Profit vs. Wealth maximization, Financial functions – Investment, financing, and dividend decisions; financial planning.

UNIT II  Cost of Capital: Significance of cost of capital; Calculating cost of debt; Preference share, equity capital and retained earnings; combined (weighted) cost of capital. Operating and Financial Leverage: Their measure; Effects on profit, analyzing alternate financial plans, And combined financial and operating leverage - Capital Structure: Theories and determinants.

UNIT III  Capital Budgeting: Nature of investment decisions - evaluation criteria, pay-back period - accounting rate of return, net present value, internal rate of return - profitability index - NPV and IRR Comparison.


UNIT V  Dividend Policies: Issues in dividend policies; Welters model; Gordon’s model M.M. Hypothesis, forms of dividends and stability in dividends, determinants.

(Problems-60% & Theory 40%)

Text Book:


Reference Books:


Note: Latest edition of text books shall be used.
OBJECTIVE: To enable the students to understand the operations of financial markets

UNIT I
An overview of financial markets in India. Money Market: Indian money markets composition and structure; (a) Acceptance house, (b) Discount house, and (c) Call money market; Recent trends in Indian money market.

UNIT II
Capital Market: Security market – (a) New issue market, (b) Secondary market; Functions and role stock exchange; Listing procedures and legal requirements; Public issue – Pricing and Marketing - Stock exchange – National Stock Exchange and Over – the – Counter Exchange of India.

UNIT III
Securities Contract and Regulations Act: Main provisions. - Investors Protection: Grievances concerning stock exchange dealing and their removal; Grievance cells in stock exchanges; SEBI; Company Law Board; Press; Remedy through courts.

UNIT IV
Functionaries of Stock Exchange: Brokers, sub brokers, market, jobbers, portfolio consultants, institutional investors, and NRIs.

UNIT V
Financial Services: Merchant Banking – Functions and roles; SEBI guidelines; Credit rating – Concept, functions, and types.

Text Book

Reference Books.

Note: Latest edition of text books shall be used.
SEMESTER V

BCGN 354 - PRINCIPLES OF MARKETING

OBJECTIVE: To facilitate students to understand the conceptual framework of marketing and process of decision making under various environmental constraints

UNIT I
Nature and Scope of Marketing: Importance of Marketing as a business functions in the economy; Marketing concepts - traditional and modern; selling vs. marketing - Marketing mix; Marketing environment. - Market Segmentation; Consumer Behavior: Nature, Scope, and significance of consumer Behavior and market segmentations - concept and importance - Bases for market segmentation.

UNIT II
Product: Concept of Product, Consumer, and industrial goods, Product Planning and development – Packaging - role and functions; Brand and trade mark; after sale service; product life cycle concept.

UNIT III
Pricing Importance of price in the marketing mix; Factors affecting price of a products/service; Discounts and rebates.

UNIT IV
Distribution Channels and Physical Distribution: Distribution Channels – Concept and Role - type of distribution channels - Factors affecting choice of a distribution channel; Retailer and wholesaler; Physical distribution of goods Transportation; Warehousing; inventory control - Order Processing.

UNIT V
Methods of Promotion: Promotion mix - Advertising media –their relative merits and limitations, Characteristics of an effective advertisement, Personal Selling: selling as a career, characteristics of a successful sales personal- Functions of salesman.

Text Book


Reference Books


Note: Latest edition of text books shall be used.
BCGN 355 - CONSUMER BEHAVIOUR

OBJECTIVE: To make students to understand the behavioural aspects of consumers as a basis for marketing promotion.

UNIT I Consumer Behaviour theory and its applications to Marketing strategy- Consumer buying process - Extensive, limited and routine problem solving behaviours.

UNIT II Internal Determinants of Consumer Behaviour: Needs, Motivation and involvement, Information Processing and consumer perception, learning, attitudes and attitude change, personality, Psychographs, values and life cycle.

UNIT III External determinants of Buying Behaviour: Family and household influences; reference groups - Social class; influence of culture; sub-cultural aspects of consumer behaviour.

UNIT IV Opinion Leadership and Innovation Diffusion: Opinion leadership – process, measurement, Profile, Opinion leadership and firm’s promotional strategy, Innovation, diffusion and adoption Process, innovator as opinion leader.

UNIT V Models of Consumer Buying Behaviour: Concept of Economic Man, passive man, cognitive man and emotional man - Models of consumer decision making

Text Book
1. Ragu, M.S. Domnique Xardel, Consumer Behaviour, Vikas, Delhi

Reference Books
3. Leon, G. & Schiffman, L.K., Consumer behaviour, Prentice Hall, New Delhi

Note: Latest edition of text books shall be used.
BCGN 356 - CORPORATE ACCOUNTING

OBJECTIVE: To enable the students to acquire the basic knowledge of the corporate accounting and to learn the techniques of preparing the financial statement

UNIT I  Accounting for share Capital & Debentures

UNIT II  Final Accounts
Preparation of Profit and Loss account and balance sheet of corporate entities (excluding calculation of managerial remuneration) Disposal of Company Profit.

UNIT III Valuation of Goodwill and Valuation Shares
Concepts and calculation: simple problems only

UNIT IV Amalgamation of Companies:
Accounting for Merger, Amalgamation – Absorption and External Reconstruction.

UNIT V Accounts of Holding Companies/Parent Companies
Preparation of consolidated balance sheet with one subsidiary company;
Relevant provisions of Accounting Standard: 21 (ICAI)
(Problems - 80%, Theory - 20%)

Text Book

Reference Books

Note: Latest edition of text books shall be used.
SEMESTER V
BCGN 357 - PRINCIPLES OF MICRO ECONOMICS

Unit I: Demand and Supply
(a) **Demand and Supply**: Determinants of demand, movements vs. shift in demand curve, Determinants of Supply, Movement along a supply curve vs. shift in supply curve; - Market equilibrium and price determination.
(b) Elasticity of demand and supply. (c) Application of demand and supply.

Unit II: Consumer Theory: *Ordinal Utility Theory*: (Indifference curve approach): Consumer’s preferences; Interference curves; Budget line; Consumer’s equilibrium; Income and substitution effect; Price consumption curve and the derivation of demand curve for a commodity; Criticisms of the law of demand.

Unit III: Production and Cost

Unit IV: Market Structure
(a) **Perfect Competition**: Assumption; Theory of a firm under perfect competition; Demand and Revenue; Equilibrium of the firm in the short run and long run, The long run industry supply curve: increasing, decreasing and constant cost industry. Allocation efficiency under perfect competition
(b) **Monopoly**: Short-run and long-run equilibrium of monopoly firm; Concept of supply curve under monopoly; Allocation inefficiency and dead-weight loss monopoly; Price discrimination.
(c) **Imperfect Competition**: Difference between perfect competitions, monopoly and imperfect competition;
   (i) Monopolistic Competition: Assumption; Short – run Equilibrium; Long run Equilibrium; Concepts of excess capacity; Empirical relevance.
   (ii) Oligopoly: Causes for the existence of oligopolistic firms in the market rather than perfect Competition; Cooperative vs. Non cooperative Behaviour and dilemma of oligopolistic firms.

Unit V: Income Distribution and Factor Pricing: Demand for factors. Supply of factor, backward bending supply curve for labour concepts of economic rent; Functional Distribution of Income.

Text Book:
1. Pindyck, R.S., Rubinfeld, D. L. & Mehta, P. L., Microeconomics, Pearson Education

Reference book:
4. Case and Fair, Principles of Micro Economics, Pearson Education

Note: Latest edition of text books shall be used.
Objective: The purpose of the paper is to orient the learner toward entrepreneurship as a career option and creative thinking and behavior.

UNIT I Introduction - Meaning, elements, determinants and importance of entrepreneurship and creative behavior; Entrepreneurship and creative response to the society’s problems and at work; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, ecopreneurship, and social entrepreneurship.

UNIT II Sources of Business Ideas and Tests of Feasibility - Significance of writing the business plan/project proposal; Contents of business plan/project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may be covered); Project submission/presentation and appraisal thereof by external agencies, such as financial/non-financial institutions.

UNIT III Mobilising Resources Mobilizing resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems.

Text Book:

Reference Books:
1. Robert Hisrich, Michael Peters & Dean Shepherd, Entrepreneurship, McGraw-Hill Education
2. Desai, V., Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House, Mumbai

Note: Latest edition of text books may be used.
BCGN 362 - BANK MANAGEMENT

OBJECTIVE: This course aims at to acquaint the students with the basics of commercial bank management

UNIT I
Principles of Banking: Definition of bank - Creation of money - Present Structure of commercial banking system in India; Functions; Working during 1947 1990 and thereafter.

UNIT II
Management Principles in Banks: Managerial functions in banks - Hierarchy, individual and group behavior; Management of personnel-Functions of manager, inspector, local advisory committee, Recruitment; selection; Training Promotion Control of staff.

UNIT III
Management of Deposits and Advances: Deposit Mobilization; Classification and nature of deposit accounts; Advanced; Lending practice; Types of advances; principles of sound bank lending - Preparation of reports - Credit plans; Planning customers; Limits of credit;Security.

UNIT IV
Investment Management: Nature of bank investment; Liquidity and Profitability; Preparation of cheque; Bills Endorsement; Government Securities; Documents of title to goods - railway receipt; Bill of lading; Book debts; Securities – Government and commercial.

UNIT V
Management of Finance Bank Accounts; Records; Reports; Statement of advances; Evaluation of loan applications; Profit and loss account; Balance sheet and statutory reports regarding cash revenue.

Text Book:

Reference Books:

Note: Latest edition of text books shall be used.
BCGN 363 - ESSENTIALS OF E-COMMERCE

OBJECTIVE: To enable the students gain knowledge about e-commerce and its various components.

UNIT I
Internet and Commerce: Business operations; E-Commerce practices vs. traditional business practices; Concept b2b c2c, g2g, g2c; Benefits of e-commerce to organization, consumers, and society; and society; Limitations of e-commerce; Management issues relating to e-commerce. - Operations of E-Commerce: Credit card transaction; Secure Hypertext Transfer Protocol (SHTP) - Electronic payment systems; secure electronic transaction (SET) SET’s encryption; Process; Cybercast; Smart cards - India payment mode.

UNIT II
Applications in B2C: Consumers’ shopping procedure on the internet; Impact on disintermediation and re-intermediation; Global market; Strategy of traditional department stores; Products in b2c model; Success factor of e-brokers - Broker-based services online; Online travel tourism service Benefits and impact of E-Commerce on travel industry; Real estate market - Online stock trading and its benefits; Online banking and its benefits; Online financial services and their future; E-auctions-benefits, implementation, and impact.

UNIT III
Application in B2B: Applications of b2b - Key technologies for b2b Architectural models of b2b - Characteristics of the supplier-oriented marketplace, buyer-oriented marketplace, and intermediary – ordinate marketplace; Benefits of b2b on procurement reengineering, Just in Time delivery in 2b2 Internet – based EDI from traditional EDI; integrating EC with back-end information systems; Marketing issues in 2b2.

UNIT IV
Applications in Governance: EDI in governance; E-government; E- governance-applications of the internet; Concept of government-to-business, business-to-government and citizen to-governance; E- governance models; Private sector interface in e-governance.

UNIT V
Emerging Business Models: Retail model; Media model; advisory model, made-to-order manufacturing model; Do-it-yourself model; information service model; information service model; Emerging hybrid models; Emerging models in India.

Text Book

Reference Books

Note: Latest edition of text books shall be used.
BCGN 364 - AUDITING

OBJECTIVE: To impart knowledge about the principles and methods of auditing and their applications.

UNIT I  Introduction: Meaning and objectives of auditing - Types of audit - Internal audit - Internal Check Systems - Internal Control

UNIT II  Audit Process: Audit Programme; Audit and books; working papers and evidences, Consideration of commencing and audit; routine checking and test checking.

UNIT III  Audit Procedures: Vouching - Verification of assets and liabilities.

UNIT IV  Audit to limited Companies:
- Company auditor-Appointment, powers, duties, and liabilities.
- Divisible profits and dividend
- Auditor’s report-standard reports and qualified report.
- Special audit of banking companies
- Audit of insurance companies

UNIT V  Investigations; Audit of nonprofit companies:
  i. Where fraud is suspected, and
  ii. When running a business is proposed

Text Book:
1. Tandon B.N., Principles of Auditing, S. Chand & Co., New Delhi

Reference Books:

Note: Latest edition of text books shall be used.
SEMMESTER VI

BCGN 365 ORGANISATIONAL BEHAVIOUR

OBJECTIVE: To make the students to understand the behavioural pattern of people in the organization to manage manpower.


Text Book

1. Dwivedi, R. S., Human Relations and Organizational Behaviour, Macmillian Indian Limited

Reference Books

2. Fred Luthans, Organizational Behaviour, Tata McGraw Hill

Note: Latest edition of text books shall be used.
SEMESTER VI

BCGN 366 - HUMAN RESOURCE MANAGEMENT

OBJECTIVE: To provide the students to understand the functions, process and task of human resource management.


Text Book


Reference Books

1. Rudrabasavaraj, M.N., Cases in Human Resource Management, Himalaya Publishing House, New Delhi,

Note: Latest edition of text books shall be used.
**Objectives:** To enable the students to grasp the major economic problems in India and their solutions. It also seeks to provide an understanding of modern tools of macro-economic analysis and policy framework.

**Unit I: Basic Issues and Features of Indian Economy:** Concept and Measures of Development and Underdevelopment; Human Development; Composition of national income and occupational structure.

**Unit II: Policy Regimes:**
- The Evolution of planning and import substituting industrialization.
- Monetary and Fiscal policies with their implications on economy.

**Unit III: Growth, Development and Structural Change**
- The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions.
- The Institutional Framework: Patterns of assets ownership in agriculture and industry; Policies for restructuring agrarian relations and for regulating concentration of economic power.
- Growth and Distribution; Unemployment and Poverty; Human Development; Environmental concerns.
- Demographic Constraints: Interaction between population change and economic development.

**Unit IV: Sectoral Trends and Issues**
- *Agriculture Sector:* Agrarian growth and performance in different phases of policy regimes i.e. pre green revolution and the two phases of green revolution; Factors influencing productivity and growth; the role of technology and institutions; price policy, the public distribution system and food security.
- *Industry and Services Sector:* Phases of Industrialisation – the rate and pattern of industrial growth across alternative policy regimes; Public sector – its role, performance and reforms; the small scale sector; Role of Foreign capital.
- *Financial Sector:* Structure, Performance and Reforms. Foreign Trade and Balance of Payments: Structural Changes and Performance of India’s Foreign Trade and Balance of Payments; Trade Policy Debate; Export policies and performance; Macro-Economic Stabilisation and Structural Adjustment; India and the WTO, Role of FDI, Capital account convertibility.

**Unit VI: Inflation, Unemployment and Labour Market:** Inflation: Causes of rising and falling inflation, inflation and interest rates, social costs of inflation; Unemployment – natural rate of unemployment, frictional and wait unemployment. Labour market and its interaction with production system; Phillips curve, the trade-off between inflation and unemployment, sacrifice ratio, role of expectations adaptive and rational.
Text Book:

1. Mishra & Puri, Indian Economy, Himalaya Publishing House

Reference Books:

1. Dhingra, I. C., Indian Economy, Sultan Chand & Sons
2. Gaurav, D. & Sundarum, K.P.M., Indian Economy, S. Chand & Company
3. Uma Kapila, Indian Economy since Independence, Relevant articles
5. Patnaik, Prabhat. Some Indian Debates on Planning. T. J. Byres (ed.). The Indian Economy: Major Debates since Independence, OUP

Note: Latest edition of text books may be used.
PONDICHERRY UNIVERSITY

PUDUCHERRY

B.Com (Foreign Trade)

DEGREE PROGRAMME

SEMESTER PATTERN

UNDER CBCS

REVISED SYLLBI & REGULATIONS

WITH EFFECT FROM

ACADEMIC YEAR 2017 – 2018

UNDER CBCS
### COURSE CURRICULUM FOR CHOICE BASED CREDIT SYSTEM

**B.COM – FOREIGN TRADE**

To be implemented from 2017-18 onwards

<table>
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**Total Number of Credits**

|         |         |         | Total Number of Credits | 94               | 26              | 180            |
PONDICHERY UNIVERSITY

B.COM DEGREE COURSE (FOREIGN TRADE)

QUESTION PAPER PATTERN UNDER CBCS

(WITH EFFECT FROM ACADEMIC YEAR 2017 – 2018)

FOR QUANTITATIVE PAPERS

SECTION A: Answer any 5 out of 8 Questions (5 X 7 Marks = 35 Marks)
SECTION B: Answer any 2 out of 3 Questions (2 X 20 Marks = 40 marks)

FOR OTHER PAPERS

SECTION A: Answer all Questions (5 X 2 Marks = 10 Marks)
SECTION B: Answer any 5 out of 8 Questions (5 X 7 Marks = 35 Marks)
SECTION C: Answer any 2 out of 3 Questions (2 X 15 Marks = 30 Marks)
BCFT 111 - FINANCIAL ACCOUNTING

OBJECTIVE: To impart basic accounting knowledge as applicable to business

UNIT I Definition of accounting; Objectives of accounting. – Accounting Principles: Accounting standards in India, International accounting standards.

UNIT II Accounting Transaction: Journal; Ledger; Trial balance; Final accounts; manufacturing account; trading account; Profit and loss account; Balance Sheet; Adjustment entries. Rectification of errors; Classification of errors; Location of errors; Suspense account; Effect on profit; Self balancing system.

UNIT III Capital and Revenue: Classification of Income; Classification of expenditure; Classification of receipts. Accounting concept of income; accounting concepts and income measurement; expired cost and income measurement, Depreciation - Methods of depreciation – Problems.

UNIT IV Hire – Purchase and Installment Purchase system - hire-purchase contract, legal provisions regarding hire – purchase contract; Accounting records for goods of substantial Value and accounting records for goods of small values, Installment purchase system.

UNIT V Partnership Accounts: Essential characteristics of partnership; Final account Adjustments after closing the accounts; Admission of a partner; Retirement of a partner, Dissolution of Partnership firm - gradual realization of assets and piecemeal distribution.

(Problems: 80%, Theory: 20%)

Text Book

1. Shukla, M.C., Grewal, S. & Gupta S.C., Advanced Accounting, S. Chand & Co, New Delhi

Reference Books


Note: Latest edition of text books shall be used.
OBJECTIVE: To acquaint the learners with the fundamental principles of business laws.

UNIT I Law of Contract (1872): Nature of contract; classification; Offer and Acceptance; Capacities of Parties to contract; Free consent; Consideration, Legality of object; Agreement declared void. - Performance of contract; Discharge of contract; Remedies for breach of contract.

UNIT II Special contracts: Indemnity and Guarantee, Contract of Agency.


UNIT IV Negotiable Instruments Act 1881: Definition of Negotiable Instruments – features – Promissory note; Bill of Exchange & Cheque; Holder and holder in the due course; crossing of a cheque, types of crossing; Negotiation; Dishonour and discharge of Negotiable Instrument.


Text Book

Reference Books
1. Gulshan, S.S., Mercantile Law, Excel Books,
2. Kuchhal, M.C., Mercantile Law, Vikas Publishing Pvt. Ltd.,
3. Chadha, P.R., Business Law, 2/e, Galgotia Publishing,

Note: Latest edition of text books shall be used.
OBJECTIVE: To orient the students the management principles and techniques that could achieve business success

UNIT I Introduction: Concept, nature, process, and significance of management: Management roles (Mintzberg) An overview of functional areas of management; Development of management thought; Classical and neo-classical system; Contingency approaches.

UNIT II Planning: Concept, process, and types, decision making – concept and process; Bounded Rationality; Management by objective; Corporate planning; Environment analysis and diagnosis Strategy formulation.

UNIT III Organizing Concept, nature, process, and significance; Authority and responsibility relationship - Centralization and decentralization - Departmentation - Organization Structure – forms and contingency factors.

UNIT IV Motivating and Leading People at Work: Motivation-concept; Theories-Maslow, Herzberg, McGregor, and Ouchi; Financial and non-financial incentives. Leadership - concept and leadership styles; leadership theories (Tannenbaum and Schmidt) Likert System Management - Communication – nature, process, networks, and barriers; Effective communication.

UNIT V Management Control: Concept and process; Effective control system; Techniques of Control - traditional and modern.

Text Books:

2. Gupta, C.B., Business Management by, Sultan Chand Publication

Reference Books:

1. Drucker Peter., Practice of Management, Pan Books, London
2. Stoner & Wankel., Management Prentice Hall, New Delhi

Note: Latest edition of text books shall be used.
OBJECTIVE: To enable the students get familiarize with the existing Companies Act 2013.

UNIT I

UNIT II

UNIT III
Membership in a company ; Member and shareholder – Qualification – Cessation of membership- rights and liabilities of members – register and index of members; Directors; Board of Directors – Appointment of Directors – Selection of Independent Directors – Appointment of Additional Directors – Disqualification for appointment of directors- duties of directors – vacation of office, resignation and removal of directors; appointment of Managing Director, Whole time director or manager – rights and powers of MD – remuneration.

UNIT IV
Meetings; Statutory meeting – Annual General Meeting – Extra Ordinary General Meeting; Notice, Quorum, Agenda, Resolution, Minutes, Proxies; Meeting of Board: Powers of Board – Voting rights – Chairman of meeting – Audit committee.

UNIT V

Text Book

Reference Books

Note: Latest edition of text books shall be used.
SEMMESTER III

BCFT 231 GOODS AND SERVICES TAX (GST)

**OBJECTIVE:** To enable the students get familiarize with the provisions of GST.

Unit I


Unit II


Unit III


Unit IV


Unit V

Demand and recovery – Liability to pay tax – Advance Ruling – Appeals and revisions – offences and penalties.

**Text Book:**
1. GST Manual 2017 by Taxmann Publications

**Reference Books:**

1. GST Law and Analysis with Conceptual Procedures by "Bimal Jain", "Isha Bansal"
2. GST in India -- Impact, Management and Way Forward by RBKEZGCTGNNQJMKUA
3. GST Made Easy-Answers to All Your Queries on GST by CA Arpit Haldia

**Note:** Latest edition of text books shall be used.
OBJECTIVE: To provide a theoretical appreciation and use of the science of statistics to make better business decisions.


UNIT IV Index Number – Meaning, Types and uses - Methods of Construction price and quantity Indices (simple and aggregate): Tests of adequacy; Chain – basis index number base shifting, splicing, and deflating problems in constructing index numbers; Consumer price index.


Text Books
1Gupta, S.P., Statistical Methods, Sultan Chand & Co, New Delhi

Reference Books
1. Hooda, R.P., Statistics for Business and Economics; Macmillan, New Delhi
2. Lewin and Rubin., Statistics for Management, Prentice Hall of India New Delhi
3. Arora & Arora., Statistics for Management, S.Chand & Co, New Delhi

Note: Latest edition of text books shall be used.
OBJECTIVE: To analyze and interpret financial statements from the point of view of managers and outsiders

UNIT I  Management Accounting: Meaning, nature, scope, and functions, Role of management accounting in decision making; management accounts Vs. financial accounting, Tools and techniques of management accounting.

UNIT II  Financial Statement: Meaning and types of financial statement; Limitations of financial Statement analysis; Comparative Statement Analysis.

UNIT III  Ratio analysis; Classification of ratios – Profitability ratios, turnover ratios, Advantages of ratio analysis, Limitations of accounting ratios.

UNIT IV  Funds Flow Statement as per Indian Accounting Standards 3- need - objectives – sources and utility of funds – preparation of fund flow statement.


(Problems: 80%, Theory: 20%)

Text Book
1. Jawahar Lal., Advanced Management Accounting Text and Cases, S. Chand & Co., New Delhi

Reference Books


Note: Latest edition of text books shall be used.
BCFT 234 - COMMUNICATIVE SKILLS

OBJECTIVE: To develop effective business communication skills among the students


Text Books

1. Rajendra Pal Korahill., Essentials of Business Communication, Sultan Chand & Sons, New Delhi,

Reference Books

2. Ramesh, M.S., & Pattanshetti, C. C., Business Communication, R.Chand&Co, New Delhi,
4. Munter Mary., Effective Business Communication, PHI, New Delhi

Note: Latest edition of text books shall be used.
BCFT 241 - MANAGEMENT ACCOUNTING – II

**OBJECTIVE:** To analyze and interpret financial statements from the point of view of managers and outsiders.

**UNIT I** Absorption and Marginal Costing: Marginal and differential costing as a tool for decision – make or buy decision - Change of product mix.

**UNIT II** Pricing - Break-even analysis; Exploring new markets; Shutdown decisions.

**UNIT III** Budgeting for Profit Planning and Control: Meaning of Budget and budgetary control - Objectives; Merits and limitations; Types of budgets; Fixed and flexible budgets- cash budgets- Control ratios;

**UNIT IV** Standard Costing and Variance Analysis; Meaning of standard cost Advantages and application; Variance analysis – Material; Labour, Sales and Overhead (two-way analysis) Variances.

**UNIT V** Zero Base Budgeting - Responsibility Accounting- Performance Budgeting.

(Problems: 80%, Theory: 20%)

**Text Book**

1. Lal Jawahar., Advanced Management Accounting Text and Cases, S. Chand & Co., New Delhi

**Reference Books**


**Note:** Latest edition of text books shall be used.
OBJECTIVE: To enable the students to take decisions using costing techniques.


Text Book:
1. Jawahar Lal., Cost accounting, Tata McGraw Hill,

Reference Books:
5. Iyengar, S.P., Cost Accounting, Sultan Chand & Sons, New Delhi

Note: Latest edition of text books shall be used.
BCFT 243 - INCOME TAX

OBJECTIVE: To provide basic knowledge and equip students with application of principles and provisions of Income Tax Act 1961 and the relevant Rules

UNIT I Introduction: Basic concepts: Income, agricultural income, Person, Assessee, assessment year, previous year, Gross total income, Total Income, Maximum Marginal Rate of Tax; PAN. Residential Status; Scope of total income on the basis of residential status, Exempted Income under Section

UNIT II Computation of Income under salary, Income from house Property.

UNIT III Computation of Income under Profits and gains of business or Profession, Capital gains and Income from other Sources.

UNIT IV Computation of total income and tax liability
Income of other persons including in assessee total income, aggregation of income and set off and carry forward of losses; deduction from gross total income; rebates and reliefs - computation of total income of individual and firms; tax liability of an individual and a firm (5 leading cases decided by the Supreme Court).

UNIT V Return of Income: Filing of returns; manually, online filing TDS: provisions and procedures of compulsory online filing of returns for specified assessee.

(Problems: 60%, Theory: 40%)

Text book


Reference Books

1. Vinod kumar singhana, e-filing of income tax return and computation of tax, Taxmann publication Pvt Ltd, New Delhi,
2. Excel utility available at incometaxindiaefiling.gov.in.

Note: Latest edition of text books shall be used.
OBJECTIVE: To enable students to gain understanding of mathematical applications to business activities.


UNIT II Matrices and Determinates (up-to order 3 only): Multivariable data - Definition of a Matrix; Types of matrices; Algebra of matrices; Determinates – Ad-joint of a matrix – Inverse of a matrix via ad-joint matrix – homogeneous system – Solution of non-homogeneous system of linear equations (not more than three variables) – Conditions for existence and uniqueness of solution – Solution using inverse of the coefficient matrix – Problems.

UNIT III Functions: (To identify and define the relationships that exist among the business variables) Definition of function, constants, variables, continuous real variable, domain or interval – Types of functions – one valued function – Explicit function – Algebraic functions – Polynomial functions – Absolute value function – Inverse function – Rational and irrational function – Monotone function – Even and odd function – Supply/demand function – Cost function – Total revenue function – Profit function – Production function – Utility function – Consumption function.

(Problems: 80%, Theory: 20%)

Text Books

1. Kappor, V.K., Business Mathematics, Sultan Chand & Sons, New Delhi

Reference Books

1. Agarwal, B.M., Basic Mathematics & Statistics, Sultan Chand & Sons, New Delhi

Note: Latest edition of text books shall be used.
OBJECTIVE: To provide an exposure to the use of office automation software and accounting package software in making business decisions.


UNIT III Applications of Accounting Software Tally (Ver. 9. ERP): Characteristics of the Software Creation of a Company – Accounts Information – Creation of Ledgers – Vouchers – P& L a/c – Balance Sheet – Inventory Handling –Creation of Stock Groups – Creation of Stock Categories – Creation of Stock Items – Accounts of Banking and Departmental Accounting (Theory – 50% and Practical – 50%)

Text Book

Reference books

Note: Latest edition of text books shall be used.
LIST OF PRACTICAL

Window OS
Practice in settings and search options

MS – Word
Formatting – text documents
Table manipulation
Sorting – Table of Content
Developing a letter and a resume
Practice of mail-merge option

MS – Excel
Formatting – Features
Functions
Chart – Features

MS – Access
Creation of Tables
Manipulating Queries

MS – Power Point
Organisational Structure using Slides
Graphical representation

Tally Programmes
Voucher and Invoice
Stock summary
Final Accounts
BCFT 352 - FUNDAMENTALS OF INTERNATIONAL TRADE

Objective: To introduce the students to an overall view of International Trade and Elements of Trade Environment.

UNIT I

UNIT II
Free Trade Vs. Protection: Barriers to Trade - Tariff & Non-tariff barriers - GATT and WTO – Origin, objectives, structure and functions - GATS & TRIPS – UNCTAD - Objectives, structure and functions - GSP & GSTP.

UNIT III

UNIT IV
Multinational Corporations (MNCs): Stages in Internationalisation of a firm - Emergence, definition, characteristics & classification of MNCs - merits & demerits of MNCs - Regulation of MNCs - MNCs and International Trade.

UNIT V
Globalisation and Knowledge Economy: Concept of Intellectual Property - IPRs and - forms of IPRs: Patents, Trademarks, Copyrights, Designs & Geographical Indications - World Intellectual Property Organisation (WIPO) - Developments in India in the field of IPRs.

Text Book

Reference Books:

Note: Latest edition of text books shall be used
Objective: To expose the students to the operation of different agencies in India, involved in Export Promotion.

UNIT I External trade of India: Before and after Independence - Trends-Commodity composition - Present major trading partners: USA, EU, Japan –Features of these markets - Future of trade: Direction and Commodities - Problems of India’s Export sector.


UNIT V Concept of Quality and its importance in Foreign Trade: Pre-shipment inspection: Types - Compulsory & Voluntary - Features of a good inspection system - Inspection by EIA - Quality Standards - Meaning and Examples – ISO series.

Text Book:

Reference Books:
4. Publications, Ministry of Commerce & Industry, GOI from time to time

Note: Latest edition of text books shall be used
Objective: To provide an idea on the global distribution of various resources, acting as a fundamental reason for nations engaging in Foreign Trade.


UNIT IV Global Energy Resources: Conventional Sources of Energy - Problems of conventional energy resources - Alternative energy resources: Need – Solar energy, wind energy, energy from waves and waste – Major nations that generate alternate energy - Difficulties in developing alternative energy sources.


Text Book

References

Note: Latest edition of text books shall be used.
SEMESTER V

BCFT 355 - INTERNATIONAL ECONOMICS

Objective: To provide theoretical framework of international economics and international monetary system.


Text Book

Reference Books:

Note: Latest edition of text books shall be used.
Objective: To familiarise the students with the sources of Export – Import Finance. Also to elaborate the process of sea transportation and marine insurance.

UNIT I
EXIM financing: Need and importance - Guidelines to Banks for Export financing - Calculation of MPBF – Classification of Export finance: Pre-Shipment finance - Types - Packing Credit: Eligibility, Criteria & Period – Documentation requirements – Processing and sharing of packing credit - FCPC - Export Credit Refinancing.

UNIT II
Post Shipment Credit: Need & Nature – Classification: Negotiation of documents under L/C - Discounting of documents under confirmed orders – Advances against export bills – Exports on consignment basis, un drawn balances, Receivables from government, Retention money related to exports - Documentation & Scrutiny.

UNIT III

UNIT IV
Shipping: its importance in World Trade – Kinds of Shipping Types of ships and their uses – Major ports in the world – factors influencing freight determination – merits & demerits of Sea transportation – Sea piracy

UNIT V

Text Book

Reference Books:

Note: Latest edition of text books shall be used.
SEMESTER V

BCFT 357 - PRINCIPLES OF MICRO ECONOMICS

Unit I: Demand and Supply
(a) Demand and Supply: Determinants of demand, movements vs. shift in demand curve, Determinants of Supply, Movement along a supply curve vs. shift in supply curve; Market equilibrium and price determination.
(b) Elasticity of demand and supply. (c) Application of demand and supply.

Unit II: Consumer Theory
Ordinal Utility Theory: (Indifference curve approach): Consumer’s preferences; Interference curves; Budget line; Consumer’s equilibrium; Income and substitution effect; Price consumption curve and the derivation of demand curve for a commodity; Criticisms of the law of demand.

Unit III: Production and Cost
(a) Concepts of Production function: Law of variable proportions; Isoquants; Return to scale. Economics and Dis-economies of scale.
(b) Costs: Costs in the short run. Costs in the long run, Profit maximization and cost minimization. Equilibrium of the firm, Technological Change: the very long run.

Unit IV: Market Structure
(a) Perfect Competition: Assumption; Theory of a firm under perfect competition; Demand and Revenue; Equilibrium of the firm in the short run and long run, The long run industry supply curve: increasing, decreasing and constant cost industry. Allocation efficiency under perfect competition
(b) Monopoly: Short-run and long-run equilibrium of monopoly firm; Concept of supply curve under monopoly; Allocation inefficiency and dead-weight loss monopoly; Price discrimination.
(c) Imperfect Competition: Difference between perfect competitions, monopoly and imperfect competition;
(i) Monopolistic Competition: Assumption; Short – run Equilibrium; Long run Equilibrium; Concepts of excess capacity; Empirical relevance.
(ii) Oligopoly: Causes for the existence of oligopolistic firms in the market rather than perfect Competition; Cooperative vs. Non cooperative Behaviour and dilemma of oligopolistic firms.

Unit V: Income Distribution and Factor Pricing
Demand for factors. Supply of factor, backward bending supply curve for labour concepts of economic rent; Functional Distribution of Income.

Text Book:
1. Pindyck, R.S., Rubinfeld, D. L. & Mehta, P. L., Microeconomics, Pearson Education

Reference book:
4. Case and Fair, Principles of Micro Economics, Pearson Education

Note: Latest edition of text books shall be used.
Objective: The purpose of the paper is to orient the learner toward entrepreneurship as a career option and creative thinking and behavior.

Unit I: Introduction - Meaning, elements, determinants and importance of entrepreneurship and creative behavior; Entrepreneurship and creative response to the society’s problems and at work; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, ecopreneurship, and social entrepreneurship.

Unit II: Sources of Business Ideas and Tests of Feasibility - Significance of writing the business plan/project proposal; Contents of business plan/project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may be covered); Project submission/presentation and appraisal thereof by external agencies, such as financial/non-financial institutions.

UNIT III Mobilising Resources - Mobilizing resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems.

Text Book:

Reference Books:
1. Robert Hisrich, Michael Peters & Dean Shepherd, Entrepreneurship, McGraw-Hill Education
2. Desai, V., Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House, Mumbai
5. Plsek, Paul E., Creativity, Innovation and Quality. (Eastern Economic Edition), Prentice-Hall of India, New Delhi:

Note: Latest edition of text books may be used.
SEMMESTER VI

BCFT 362 - INTERNATIONAL MARKETING

Objective: Introduces the application of marketing concepts in the global arena


Text Book:

Reference Book:
4. N. Kumar, International Marketing, Anmol Publications.

Note: Latest edition of text books shall be used.
Objective: To provide a detailed sketch of Export Import Documentation and procedures as practiced in India.

UNIT I  
Export Documentation – Need - Classification of export documents: Commercial documents & Regulatory documents – differences – Aligned Documentation System (ADS) – Advantages – Master Documents I & II.

UNIT II  

UNIT III  

UNIT IV  

UNIT V  
Export Procedure: - Steps – Import Procedure - Documents used for Import – Bill of entry – Steps in electronic processing of export documentation – EDI.

Text Book  

Reference Book:  

Note: Latest edition of text books shall be used.
BCFT 364 - FOREX MANAGEMENT

Objective: To brings out the theoretical as well as technical aspects of Foreign Exchange transaction as an integral part of export trade.

UNIT I  Foreign Exchange: Meaning & need - Foreign Exchange market - Structure & Participants – FEDAI - Organization of FOREX division in Commercial Banks – Correspondent Relationship - NOSTRO,VOSTRO & LORO accounts and their operations.


UNIT III Exchange Rate: Fixed Exchange Rate Vs. Floating Exchange Rate - Factors affecting Exchange Rate –Types - Principal types of Ready Merchant rates – Quotations – Types - Forward Rate - Forward Margins - Factors determining Forward margins.


Text Book:

References
3. Publications, RBI from time to time.

Note: Latest edition of text books shall be used.


BCFT 365 - LOGISTICS MANAGEMENT


UNIT II Procurement and Outsourcing - Definition - Benefits of Logistics - Outsourcing - Critical Issues in Logistics Outsourcing - Inventory - Role and Importance - Functions - Costs for holding Inventory - Reasons for Carrying Inventories - Inventory Levels - Inventory Control. Inventory Management - Characteristics - Importance of Inventory Management in Supply Chain - Types of Inventory - Types of Selective Inventory Control Techniques - Inventory Planning Models - Improvement Inventory Management.


Text Books:
1. Fundamentals of Logistics Management (The Irwin/Mcgraw-Hill Series in Marketing),

Reference Books:

Note: Latest edition of text books shall be used.
BCFT 366 - INSTITUTIONAL TRAINING AND REPORT

This paper comprises of two elements viz. Institutional Training (50 Marks) and Report (50 Marks)

The Rationale behind the institutional training is to
- Expose the students to the various functions of an organization especially those involved in international trade.
- Help the Students to sharpen their written communication skills
- Provide a better understanding of the Students for application of concepts that have been learned through the course.

Instructions to the students
- The students may choose any organization of their choice for the purpose of training: small, medium or large, preferably engaged in foreign trade.
- The Students should try to learn the various operations of the organisation by visiting, interacting with the personnel and taking part in the field activities if possible. They may collect all information published and otherwise related to the unit.
- The collected information should be presented in an organized and structured way in the form of a report neatly typed (one side only) on A4 paper and submitted to the respective department in hard bound/spiral bound form.
- Students should avail the assistance of the faculty guide allotted to them for any help and guidance required to complete the institutional training reports.
- The period of institutional training would be a minimum of three weeks (21 days) and it is to be undertaken at the end of the second year of the course (end of fourth semester i.e., during summer vacation), monitored by the respective guide.
- The report must be submitted to the department during the sixth semester before the commencement of the end semester examination. Based on the report and other criteria mentioned below, internal and external marks will be awarded to each student at the end of sixth semester by the faculty guides and the external marks.
- The allotment of Marks for the Institutional Training and reports will be based on the following distribution.

EVALUATION PROCEDURE:

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SEMESTER VI

BCFT 367 - INDIAN ECONOMY

Objectives: To enable the students to grasp the major economic problems in India and their solutions. It also seeks to provide an understanding of modern tools of macro-economic analysis and policy framework.

Unit I: Basic Issues and Features of Indian Economy: Concept and Measures of Development and Underdevelopment; Human Development; Composition of national income and occupational structure.

Unit II: Policy Regimes:
   a) The Evolution of planning and import substituting industrialization.
   c) Monetary and Fiscal policies with their implications on economy.

Unit III: Growth, Development and Structural Change
   a) The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions.
   b) The Institutional Framework: Patterns of assets ownership in agriculture and industry; Policies for restructuring agrarian relations and for regulating concentration of economic power.
   d) Growth and Distribution; Unemployment and Poverty; Human Development; Environmental concerns.
   e) Demographic Constraints: Interaction between population change and economic development.

Unit IV: Sectoral Trends and Issues
   a) Agriculture Sector: Agrarian growth and performance in different phases of policy regimes i.e. pre green revolution and the two phases of green revolution; Factors influencing productivity and growth; the role of technology and institutions; price policy, the public distribution system and food security.
   b) Industry and Services Sector: Phases of Industrialisation – the rate and pattern of industrial growth across alternative policy regimes; Public sector – its role, performance and reforms; The small scale sector; Role of Foreign capital.
   c) Financial Sector: Structure, Performance and Reforms. Foreign Trade and Balance of Payments: Structural Changes and Performance of India’s Foreign Trade and Balance of Payments; Trade Policy Debate; Export policies and performance; Macro-Economic Stabilisation and Structural Adjustment; India and the WTO, Role of FDI, Capital account convertibility.

Unit V: Inflation, Unemployment and Labour Market: Inflation: Causes of rising and falling inflation, inflation and interest rates, social costs of inflation; Unemployment – natural rate of unemployment, frictional and wait unemployment. Labour market and its interaction with production system; Phillips curve, the trade-off between inflation and unemployment, sacrifice ratio, role of expectations adaptive and rational.
Text Book:
1. Mishra & Puri, Indian Economy, Himalaya Publishing House

Reference Books:
1. Dhingra, I. C., Indian Economy, Sultan Chand & Sons
2. Gaurav, D. & Sundarum, K.P.M., Indian Economy, S. Chand & Company
3. Uma Kapila, Indian Economy since Independence, Relevant articles
5. Patnaik, Prabhat. Some Indian Debates on Planning. T. J. Byres (ed.). The Indian Economy: Major Debates since Independence, OUP

Note: Latest edition of text books may be used.
B.Com (Cooperative Management) DEGREE PROGRAMME

SEMESTER PATTERN UNDER CBCS

REVISED SYLLBI & REGULATIONS WITH EFFECT FROM ACADEMIC YEAR 2017 – 2018 UNDER CBCS
### CURRICULUM FOR CHOICE BASED CREDIT SYSTEM IN B.COM – CO-OPERATE MANAGEMENT
To be implemented from 2017-18 onwards

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<td>DSE – 1A</td>
<td>BCCM 352</td>
<td>PRINCIPLES AND PRACTICE OF CO-OPERATION</td>
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<td>DSE – 2A</td>
<td>BCCM 353</td>
<td>CO-OPERATIVE CREDIT AND BANKING</td>
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<td>DSE – 3A</td>
<td>BCCM 354</td>
<td>CO-OPERATIVE ACCOUNTING</td>
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<td>DSE – 4A</td>
<td>BCCM 355</td>
<td>CO-OPERATIVE LAW</td>
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<td>DSE – 5A</td>
<td>BCCM 356</td>
<td>CO-OPERATIVE AUDITING</td>
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<td>BCCM 357</td>
<td>PRINCIPLES OF MICRO ECONOMICS</td>
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<th>Credits Allotted</th>
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<td>ENTREPRENEURIAL SKILLS</td>
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<td>CO-OPERATIVE MANAGEMENT &amp; ADMINISTRATION</td>
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<td>MARKETING MANAGEMENT IN CO-OPERATIVES</td>
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<td>HUMAN RESOURCE MANAGEMENT IN CO-OPERATIVES</td>
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<td>BCCM 366</td>
<td>COOPERATIVE INSTITUTIONAL TRAINING AND REPORT</td>
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<td>BCCM 367</td>
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| Total Number of Credits | 94 | 26 | 180 |

B.Com (Cooperative Management) under CBCS
PONDICHERRY UNIVERSITY

B.COM DEGREE COURSE (COOPERATIVE MANAGEMENT)
QUESTION PAPER PATTERN UNDER CBCS
(WITH EFFECT FROM ACADEMIC YEAR 2017 – 2018)

FOR QUANTITATIVE PAPERS

SECTION A: Answer any 5 out of 8 Questions (5 X 7 Marks = 35 Marks)
SECTION B: Answer any 2 out of 3 Questions (2 X 20 Marks = 40 marks)

FOR OTHER PAPERS

SECTION A: Answer all Questions (5 X 2 Marks = 10 Marks)
SECTION B: Answer any 5 out of 8 Questions (5 X 7 Marks = 35 Marks)
SECTION C: Answer any 2 out of 3 Questions (2 X 15 Marks = 30 Marks)
SEMESTER I

BCCM 111 - FINANCIAL ACCOUNTING

OBJECTIVE: To impart basic accounting knowledge as applicable to business

UNIT I Definition of accounting; Objectives of accounting. – Accounting Principles: Accounting standards in India, International accounting standards.

UNIT II Accounting Transaction: Journal; Ledger; Trial balance; Final accounts; manufacturing account; trading account; Profit and loss account; Balance Sheet; Adjustment entries. Rectification of errors; Classification of errors; Location of errors; Suspense account; Effect on profit; Self balancing system.

UNIT III Capital and Revenue: Classification of Income; Classification of expenditure; Classification of receipts. Accounting concept of income; accounting concepts and income measurement; expired cost and income measurement, Depreciation - Methods of depreciation – Problems.

UNIT IV Hire – Purchase and Installment Purchase system - hire-purchase contract, legal provisions regarding hire – purchase contract; Accounting records for goods of substantial Value and accounting records for goods of small values, Installment purchase system.

UNIT V Partnership Accounts: Essential characteristics of partnership; Final account Adjustments after closing the accounts; Admission of a partner; Retirement of a partner, Dissolution of Partnership firm - gradual realization of assets and piecemeal distribution.

(Problems: 80%, Theory: 20%)

Text Book

1. Shukla, M.C., Grewal, S. & Gupta S.C., Advanced Accounting, S. Chand & Co, New Delhi

Reference Books


Note: Latest edition of text books shall be used.
SEMESTER I

BCCM 112- BUSINESS LAW

OBJECTIVE: To acquaint the learners with the fundamental principles of business laws.

UNIT I  Law of Contract (1872): Nature of contract; classification; Offer and Acceptance; Capacities of Parties to contract; Free consent; Consideration, Legality of object; Agreement declared void. -Performance of contract; Discharge of contract; Remedies for breach of contract.

UNIT II  Special contracts: Indemnity and Guarantee, Contract of Agency.


UNIT IV  Negotiable Instruments Act 1881: Definition of Negotiable Instruments – features – Promissory note; Bill of Exchange & Cheque; Holder and holder in the due course; crossing of a cheque, types of crossing; Negotiation; Dishonour and discharge of Negotiable Instrument.


Text Book

Reference Books
1. Gulshan, S.S., Mercantile Law, Excel Books,
2. Kuchhal, M.C., Mercantile Law, Vikas Publishing Pvt. Ltd.,
3. Chadha, P.R., Business Law, 2/e, Galgotia Publishing,

Note: Latest edition of text books shall be used.
OBJECTIVE: To orient the students the management principles and techniques that could achieve business success

UNIT I
Introduction: Concept, nature, process, and significance of management: Management roles (Mintzberg) An overview of functional areas of management; Development of management thought; Classical and neo-classical system; Contingency approaches.

UNIT II
Planning: Concept, process, and types, decision making – concept and process; Bounded Rationality; Management by objective; Corporate planning; Environment analysis and diagnosis Strategy formulation.

UNIT III
Organizing Concept, nature, process, and significance; Authority and responsibility relationship - Centralization and decentralization - Departmentation - Organization Structure – forms and contingency factors.

UNIT IV
Motivating and Leading People at Work: Motivation-concept; Theories-Maslow, Herzberg, McGregor, and Ouchi; Financial and non-financial incentives. Leadership - concept and leadership styles; leadership theories (Tannenbaum and Schmidt) Likert System Management - Communication – nature, process, networks, and barriers; Effective communication.

UNIT V
Management Control: Concept and process; Effective control system; Techniques of Control - traditional and modern.

Text Books:
2. Gupta, C.B., Business Management by, Sultan Chand Publication

Reference Books:
1. Drucker Peter., Practice of Management, Pan Books, London
2. Stoner & Wankel., Management Prentice Hall, New Delhi

Note: Latest edition of text books shall be used.
OBJECTIVE: To enable the students get familiarize with the existing Companies Act 2013.


UNIT III  Membership in a company; Member and shareholder – Qualification – Cessation of membership- rights and liabilities of members – register and index of members; Directors; Board of Directors – Appointment of Directors – Selection of Independent Directors – Appointment of Additional Directors – Disqualification for appointment of directors- duties of directors – vacation of office, resignation and removal of directors; appointment of Managing Director, Whole time director or manager – rights and powers of MD – remuneration.

UNIT IV  Meetings; Statutory meeting – Annual General Meeting – Extra Ordinary General Meeting; Notice, Quorum, Agenda, Resolution, Minutes, Proxies; Meeting of Board; Powers of Board – Voting rights – Chairman of meeting – Audit committee.

UNIT V  Winding up of Companies: modes of winding up- appointment, duties and remuneration of company liquidator – removal and replacement of company liquidator – appointment of official liquidator – effect of winding up order – procedures for liquidation.

Text Book

Reference Books
1. Ramaiya, A., Guide to the Companies Act; Wadhawa & Co, Nagpur
3. Kuchhal, M.C., Modern India Company Law Shri Mahavir Books Nolda

Note: Latest edition of text books shall be used.
SEMESTER III

BCCM 231 GOODS AND SERVICES TAX (GST)

OBJECTIVE: To enable the students get familiarize with the provisions of GST.

Unit I
GST - scope – Benefits – salient features – GST council – Important Terms
- Minimal Interface – Input Tax Credit – Refund – Demands – Alternate
Dispute Resolution Mechanism.

Unit II
(compensation to the State) Act – features and provisions.

Unit III
GST - Levy & Collection of tax – Time and Value of Supply – Input Tax
Credit – Registration – Tax Invoice _ Debt Credit Notes.

Unit IV
Administration – GST Accounts and Records – Returns – Payment of tax –
Refunds- Assessment – Audit – Inspection, Search, Seizure and arrest.

Unit V
Demand and recovery – Liability to pay tax – Advance Ruling – Appeals
and revisions – offences and penalties.

Text Book:
1. GST Manual 2017 by Taxmann Publications

Reference Books:
1. GST Law and Analysis with Conceptual Procedures by "Bimal Jain", "Isha Bansal"
2. GST in India -- Impact, Management and Way Forward by BKEZGCTGNQIMKUA
3. GST Made Easy-Answers to All Your Queries on GST by CA Arpit Haldia

Note: Latest edition of text books shall be used.
OBJECTIVE: To provide a theoretical appreciation and use of the science of statistics to make better business decisions.


UNIT IV  Index Number – Meaning, Types and uses - Methods of Construction price and quantity Indices (simple and aggregate): Tests of adequacy; Chain – basis index number base shifting, splicing, and deflating problems in constructing index numbers; Consumer price index.


(Problems: 80%, Theory: 20%)

Text Books

1. Gupta, S.P., Statistical Methods, Sultan Chand & Co, New Delhi

Reference Books

1. Hooda, R.P., Statistics for Business and Economics; Macmillan, New Delhi
2. Lewin and Rubin., Statistics for Management, Prentice Hall of India New Delhi
3. Arora & Arora., Statistics for Management, S.Chand & Co, New Delhi

Note: Latest edition of text books shall be used.
SEMESTER III

BCCM 233 - MANAGEMENT ACCOUNTING – I

OBJECTIVE: To analyze and interpret financial statements from the point of view of managers and outsiders

UNIT I Management Accounting: Meaning, nature, scope, and functions, Role of management accounting in decision making; management accounts Vs. financial accounting, Tools and techniques of management accounting.

UNIT II Financial Statement: Meaning and types of financial statement; Limitations of financial Statement analysis; Comparative Statement Analysis.

UNIT III Ratio analysis; Classification of ratios – Profitability ratios, turnover ratios, Advantages of ratio analysis, Limitations of accounting ratios.

UNIT IV Funds Flow Statement as per Indian Accounting Standards 3- need - objectives – sources and utility of funds – preparation of fund flow statement.


(Problems: 80%, Theory: 20%)

Text Book

1. Jawahar Lal., Advanced Management Accounting Text and Cases, S. Chand & Co., New Delhi

Reference Books


Note: Latest edition of text books shall be used.
SEMMESTER III

BCCM 234 - COMMUNICATIVE SKILLS

OBJECTIVE: To develop effective business communication skills among the students


Text Books

1. Rajendra Pal Korahill., Essentials of Business Communication, Sultan Chand & Sons, New Delhi,

Reference Books

4. Munter Mary., Effective Business Communication, PHI, New Delhi

Note: Latest edition of text books shall be used.
OBJECTIVE: To analyze and interpret financial statements from the point of view of managers and outsiders.

UNIT I  Absorption and Marginal Costing: Marginal and differential costing as a tool for decision – make or buy decision - Change of product mix.

UNIT II  Pricing - Break-even analysis; Exploring new markets; Shutdown decisions.

UNIT III  Budgeting for Profit Planning and Control: Meaning of Budget and budgetary control - Objectives; Merits and limitations; Types of budgets; Fixed and flexible budgets- cash budgets- Control ratios;

UNIT IV  Standard Costing and Variance Analysis; Meaning of standard cost - Advantages and application; Variance analysis – Material; Labour, Sales and Overhead (two-way analysis) Variances.

UNIT V  Zero Base Budgeting - Responsibility Accounting- Performance Budgeting.

(Problems: 80%, Theory: 20%)

Text Book
1. Lal Jawahar., Advanced Management Accounting Text and Cases, S. Chand & Co., New Delhi

Reference Books


Note: Latest edition of text books shall be used.
B.Com (Cooperative Management) under CBCS

SEMESTER IV

BCCM 242 - COST ACCOUNTING

**OBJECTIVE:** To enable the students to take decisions using costing techniques.


(Problems: 80%, Theory 20%)

**Text Book:**

1. Jawahar Lal., Cost accounting, Tata McGraw Hill,

**Reference Books:**

5. Iyengar, S.P., Cost Accounting, Sultan Chand & Sons, New Delhi

**Note:** Latest edition of text books shall be used.
SEMMESTER IV

BCCM 243 - INCOME TAX

OBJECTIVE: To provide basic knowledge and equip students with application of principles and provisions of Income Tax Act 1961 and the relevant Rules

UNIT I
Introduction: Basic concepts: Income, agricultural income, Person, Assessee, assessment year, previous year, Gross total income, Total Income, Maximum Marginal Rate of Tax; PAN. Residential Status; Scope of total income on the basis of residential status, Exempted Income under Section

UNIT II
Computation of Income under salary, Income from house Property.

UNIT III
Computation of Income under Profits and gains of business or Profession, Capital gains and Income from other Sources.

UNIT IV
Computation of total income and tax liability
Income of other persons including in assessee total income, aggregation of income and set off and carry forward of losses; deduction from gross total income; rebates and reliefs - computation of total income of individual and firms; tax liability of an individual and a firm (5 leading cases decided by the Supreme Court).

UNIT V
Return of Income: Filing of returns; manually, online filing TDS: provisions and procedures of compulsory online filing of returns for specified assesses.

(Problems: 60%, Theory: 40%)

Text book


Reference Books

1. Vinod kumar singhania, e-filing of income tax return and computation of tax, Taxmann publication Pvt Ltd, New Delhi,
2. Excel utility available at incometaxindiaefiling.gov.in.

Note: Latest edition of text books shall be used.
SEMMER IV

BCCM 244 - ARITHMETIC SKILLS

OBJECTIVE: To enable students to gain understanding of mathematical applications to business activities.

UNIT I

UNIT II
Matrices and Determinates (up-to order 3 only): Multivariable data - Definition of a Matrix; Types of matrices; Algebra of matrices; Determinates – Ad-join of a matrix – Inverse of a matrix via ad-join matrix – homogeneous system – Solution of non- homogeneous system of linear equations (not more than three variables) – Conditions for existence and uniqueness of solution – Solution using inverse of the coefficient matrix – Problems.

UNIT III
Functions: (To identify and define the relationships that exist among the business variables) Definition of function, constants, variables, continuous real variable, domain or interval – Types of functions – one valued function – Explicit function – Algebraic functions – Polynomial functions – Absolute value function – Inverse function – Rational and irrational function – Monotone function – Even and odd function – Supply/demand function – Cost function – Total revenue function – Profit function – Production function – Utility function – Consumptionfunction.

(Problems: 80%, Theory: 20%)

Text Books
1. Kappor, V.K., Business Mathematics, Sultan Chand & Sons, New Delhi

Reference Books
1. Agarwal, B.M., Basic Mathematics & Statistics, Sultan Chand & Sons, New Delhi

Note: Latest edition of text books shall be used.
SEMESTER V

BCCM 351 - COMPUTER APPLICATION SKILLS

OBJECTIVE: To provide an exposure to the use of office automation software and accounting package software in making business decisions.

UNIT I

UNIT II

UNIT III
Applications of Accounting Software Tally (Ver. 9. ERP): Characteristics of the Software Creation of a Company – Accounts Information – Creation of Ledgers – Vouchers – P& L a/c – Balance Sheet – Inventory Handling –Creation of Stock Groups – Creation of Stock Categories – Creation of Stock Items – Accounts of Banking and Departmental Accounting

(Theory – 50% and Practical – 50%)

Text Book

Reference books

Note: Latest edition of text books shall be used.
LIST OF PRACTICAL

Window OS
Practice in settings and search options

MS – Word
Formatting – text documents
Table manipulation
Sorting – Table of Content
Developing a letter and a resume
Practice of mail-merge option

MS – Excel
Formatting – Features
Functions
Chart – Features

MS – Access
Creation of Tables
Manipulating Queries

MS – Power Point
Organisational Structure using Slides
Graphical representation

Tally Programmes
Voucher and Invoice
Stock summary
Final Accounts
B.Com (Cooperative Management) under CBCS

SEMESTER V

BCCM 352 - PRINCIPLES AND PRACTICE OF COOPERATION

OBJECTIVE: To enable the students to understand the basics of cooperation and development of cooperatives in India


UNIT II Cooperative Thoughts: Cooperative thoughts of Robert Owen – Dr. William King – Charles Fourier – Rochdale Model – Raiffeisen’s and Schulz’s Model


UNIT IV Cooperative Development: Pre-independence Era: Nicholson Report, 1904 and 1912 Acts, Maelagan Committee 1914, Royal Commission on Agriculture 1928, Cooperative Planning Committee 1945 - Place of Cooperation in Indian Five Year Plans - Recommendations of important committees: All India Rural Credit Survey Committee(AIRCSC), All India Rural Credit Review Committee(AIRCRC), CRAFICARD, ACRC, Task force on Short term and Long term Co-operative credit structure-National Policy on Co-operation - State and Cooperation: State’s role-various forms of State Assistance -Pros and Cons of State Assistance – Issues in Cooperation

UNIT V Cooperative Education and Training: meaning and significance of member education -Need and importance of cooperative training – Institutional arrangements for cooperativetraining.

Text Book

Reference Books

Note: Latest edition of text books shall be used.
B.Com (Cooperative Management) under CBCS

SEMESTER V

BCCM 353 - COOPERATIVE CREDIT AND BANKING

OBJECTIVE: To enable the students to understand the basic concepts of cooperative credit and banking system in India

UNIT I Cooperative Credit: Evolution and structure of cooperative credit movement in India - Agricultural cooperative credit and non-agricultural cooperative credit.

UNIT II Agricultural Cooperative Credit: Primary Agricultural Cooperative Banks, FSS, LAMPS - District and State Cooperative Banks: Constitution and management, structure, resource mobilization, lending and recovery management - Business Development Plan.

UNIT III Long Term Credit: Features of long term credit - Need for separate agency - Primary Cooperative Agriculture and Rural Development Banks: Objectives, constitution, sources of funds - loaning procedures – State Cooperative Agriculture and Rural Development Banks: Objectives, constitution, source of funds, issue of debentures - diversified lending.

UNIT IV Non-Agricultural Cooperative Credit: Urban Cooperative Banks – Employees Cooperative Credit Societies - Industrial Cooperative Banks: Constitution, objectives and functions

UNIT V Banking Regulations Act 1949: Salient features of Provisions of the Banking Regulations Act (As Applicable to Cooperative Societies) - Management of Cooperative Credit and Banking Institutions: Viability Norms, NPA, and Recovery Management

Text Book

Reference Books

Note: Latest edition of text books shall be used.
B.Com (Cooperative Management) under CBCS

SEMESTER V

BCCM 354 - COOPERATIVE ACCOUNTING

OBJECTIVE: To enable the students to be thorough with various aspects of cooperative accounting.


UNIT III Ledgers in Cooperatives: General Ledger and Special Ledgers for different Cooperatives – Reconciliation of Special Ledger with General Ledger balance – Preparation of Statement of Receipt and Disbursement.

UNIT IV Final Account in Cooperatives: Forms - Preparation of Trading, Profit and Loss Account and Balance Sheet.


(Problems: 60%, Theory: 40%)

Text Book:
1. Krishnasamy O.R. Cooperative Account Keeping, Oxford IBH Co, Ltd., New Delhi,

Reference Books

Note: Latest edition of text books shall be used.
B.Com (Cooperative Management) under CBCS

SEMESTER V

BCCM 355 - COOPERATIVE LAW

OBJECTIVE: To enable the students to understand the cooperative law governing cooperatives in Pondicherry and Andaman & Nichobar


UNIT II Provisions contained in the respective State Cooperative Societies Act & Rules: Detailed study of provisions relating to registration, amendment of byelaws, and management of cooperatives.

UNIT III Provisions contained in the respective State Cooperative Societies Act & Rules: Detailed study of provisions relating to management of funds and properties, and net profit distribution in cooperatives.


Text Book

Reference Books

Note: Latest edition of text books shall be used.
OBJECTIVE: To enable the students be thorough with various aspects of cooperative auditing

UNIT I Cooperative Audit: Definition – objectives – need, kinds – department setup of cooperative audit – duties and powers of cooperative auditors


UNIT III Verification and Valuation: Meaning and steps in verification and valuation of various kinds of assets and liabilities.


UNIT V Audit in Cooperatives: Audit of credit cooperative societies, consumer cooperative stores, weavers’ cooperative societies, cooperative milk societies.

Text Book

Reference Books

Note: Latest edition of text books shall be used.
SEMESTER V

BCCM 357 - PRINCIPLES OF MICRO ECONOMICS

Unit I: Demand and Supply
(a). **Demand and Supply:** Determinants of demand, movements vs. shift in demand curve, Determinants of Supply, Movement along a supply curve vs. shift in supply curve; - Market equilibrium and price determination.
(b). Elasticity of demand and supply.
(c). Application of demand and supply.

Unit II: Consumer Theory: *Ordinal Utility Theory:* (Indifference curve approach): Consumer’s preferences; Interference curves; Budget line; Consumer’s equilibrium; Income and substitution effect; Price consumption curve and the derivation of demand curve for a commodity; Criticisms of the law of demand.

Unit III: Production and Cost

Unit IV: Market Structure
(a). **Perfect Competition:** Assumption; Theory of a firm under perfect competition; Demand and Revenue; Equilibrium of the firm in the short run and long run, The long run industry supply curve: increasing, decreasing and constant cost industry. Allocation efficiency under perfect competition
(b). **Monopoly:** Short-run and long-run equilibrium of monopoly firm; Concept of supply curve under monopoly; Allocation inefficiency and dead-weight loss monopoly; Price discrimination.
(c). **Imperfect Competition:** Difference between perfect competitions, monopoly and imperfect competition;
   (i) Monopolistic Competition: Assumption; Short – run Equilibrium; Long run Equilibrium; Concepts of excess capacity; Empirical relevance.
   (ii) Oligopoly: Causes for the existence of oligopolistic firms in the market rather than perfect Competition; Cooperative vs. Non cooperative Behaviour and dilemma of oligopolistic firms.

Unit V: Income Distribution and Factor Pricing: Demand for factors. Supply of factor, backward bending supply curve for labour concepts of economic rent; Functional Distribution of Income.

**Text Book:**
1. Pindyck, R.S., Rubinfeld, D. L. & Mehta, P. L., Microeconomics, Pearson Education
2. Reference book:
   4. Case and Fair, Principles of Micro Economics, Pearson Education

**Note:** Latest edition of text books shall be used.
OBJECTIVE: The purpose of the paper is to orient the learner toward entrepreneurship as a career option and creative thinking and behavior.

UNIT I: Introduction
Meaning, elements, determinants and importance of entrepreneurship and creative behavior; Entrepreneurship and creative response to the society’s problems and at work; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, ecopreneurship, and social entrepreneurship.

UNIT II: Sources of Business Ideas and Tests of Feasibility.
Significance of writing the business plan/project proposal; Contents of business plan/project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may be covered); Project submission/presentation and appraisal thereof by external agencies, such as financial/non-financial institutions.

UNIT III: Mobilising Resources
Mobilizing resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems.

TEXT BOOK:

REFERENCE BOOKS:
1. Robert Hisrich, Michael Peters & Dean Shepherd, Entrepreneurship, McGraw-Hill Education
2. Desai, V., Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House, Mumbai

Note: Latest edition of text books may be used.
SEMESTER VI

BCCM 362 - NON CREDIT COOPERATIVES

OBJECTIVE: To familiarize the students on the functioning of non-credit cooperatives


UNIT II Dairy Cooperatives: Importance, structure, Amul pattern, Operation flood, functions, problems and suggestions, latest trends.


Text Book

Reference Books

Note: Latest edition of text books shall be used.
SEMESTER VI

BCCM 363 - COOPERATIVE MANAGEMENT AND ADMINISTRATION

OBJECTIVE: To enable the students to understand the fundamentals of management decision making and execution in cooperative enterprises


UNIT III Functions and Functional Areas of Management in Co-operatives: Management functions applied to cooperatives – Materials, Production, Marketing, Finance, Human Resources and Office Management applied to cooperatives.


UNIT V Cooperative Administration: Cooperative Departmental set up – Legal provisions and administrative powers of the Registrar of Cooperative Societies affecting the cooperatives - Functional Registrars and their powers.

Text Book:


Reference Books

1. Readings in Cooperative Management and Administration, ICA & ILO.
SEMESTER VI

BCCM 364 – MARKETING MANAGEMENT IN CO-OPERATIVES

UNIT-1 Marketing - meaning- traditional and modern concepts- marketing mix- elements of marketing mix- marketing of cooperatives- features and basic concepts of marketing for cooperatives.


UNIT-3 Pricing-meaning –objectives- setting the price- objectives- pricing methods in cooperatives- marketing information system in cooperatives- marketing research- meaning- purpose and scope- steps- needs and practices in cooperatives.

UNIT-4 Distribution and its strategy- introduction- channels of introduction - planning and designing the distribution channel- steps involved in developing the channel design- selecting an appropriate channel in cooperatives- promotion- introduction- decision in promotional mix- advertising decision- sales promotion strategy- publicity and sales in cooperatives.

UNIT-5 Marketing strategy for cooperatives- formulating marketing strategy for cooperatives in different sectors like agriculture product marketing, handloom products, handicrafts and cooperative (service marketing) etc. - practices in agriculture produce and inputs marketing- procurement- grading- processing- warehousing-transportation-distribution-export marketing-concepts and procedures- opportunities for cooperatives.

Text Book:

Reference books:

Note: Latest edition of text books shall be used.
B.Com (Cooperative Management) under CBCS

SEMESTER VI

BCCM 365 - HUMAN RESOURCES MANAGEMENT IN COOPERATIVES

OBJECTIVE: To enable the students to understand the fundamentals of human resources management in cooperatives


UNIT V Human Resources Accounting - Definition – objections, methods of computations of HRA – Quality Circle: Meaning, features, QC in cooperatives – Consultancy in cooperatives: need, areas and present position.

Text Book


Reference Books


Note: Latest edition of text books shall be used.
SEMESTER VI

BCCM 366 – COOPERATIVE INSTITUTIONAL TRAINING & REPORT

This paper comprises of two elements viz. Institutional Training (50 Marks) and Report (50 Marks)

The Rationale behind the institutional training is to

- Expose the students to the various functions of an organization especially those involved in Cooperatives.
- Help the Students to sharpen their written communications skills
- Provide a better understanding of the Students for application of concepts that have been learned through the course.

Instructions to the students

- The students may choose any organization of their choice for the purpose of training: small, medium or large, preferably engaged in Cooperatives.
- The Students should try to learn the various operations of the Cooperatives organisation by visiting, interacting with the personnel and taking part in the field activities if possible. They may collect all information published and otherwise related to the unit.
- The collected information should be presented in an organized and structured way in the form of a report neatly typed (one side only) on A4 paper and submitted to the respective department in hard bound/spiral bound form.
- Students should avail the assistance of the faculty guide allotted to them for any help and guidance required to complete the institutional training reports.
- The period of institutional training would be a minimum of three weeks (21 days) and it is to be undertaken at the end of the second year of the course (end of fourth semester i.e., during summer vacation), monitored by the respective guide.
- The report must be submitted to the department during the sixth semester before the commencement of the end semester examination. Based on the report and other criteria mentioned below, internal and external marks will be awarded to each student at the end of sixth semester by the faculty guides and the external marks.
- The allotment of Marks for the Institutional Training and reports will be based on the following distribution.

Assessment of the Training and Report: Training and Report will be assessed by a committee consisting of the Head of the Department of Cooperative Management [internal examiner], one faculty [staff - in charge] of the training programme and the external examiner. The Assessment will be made on the basis of the following:

A. Report: The Report will contain all the information, the student has gathered during the observational study visit. The Report will be assessed on the basis of the following criteria.
   1. Whether Practical working is recorded well.
2. Whether the observations have been presented well (sequence of ideas, clarity, use of tables and diagrams, etc.)
3. Whether the student actively participated in the study (keep observation, interview, discussion, meeting etc.)
4. Whether key problems have been identified and analyzed.
5. Whether conclusion and recommendations are appropriate and practical.

B. Viva-Voce: The Viva-voce examination will be conducted by a Committee consisting of one faculty [Staff - in charge] of the training programme, internal examiner, and one external examiner on the basis of the following criteria in presence of HOD concern.
1) Factual information about the cooperatives
2) Knowledge of the problems and solutions
3) Clarity and Presentation.

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**Mode of Institutional Training:** The training will be observational study visit to various Cooperatives from primary to apex levels and to various offices of the Government Department of Cooperation. This has to be done under the guidance and supervision of a faculty [staff - in charge] who will accompany the student. The students are expected to maintain a record of the observational study visit in which they shall record all the information they have gathered during the visit. The department will facilitate the students in identifying the cooperative institutional and getting permission to make visit. The students may be allowed to involve from the end of fourth semester i.e summer vacation at the end of second year.

**Method:** For the purpose of the institutional training, the students will be taken individually or divided into batches as decided by the department. Each individual/batch shall be attached with one faculty in-charge who will serve as supervisor/guide. Each individual/batch shall consult and fix the suitable title for the report with the consent of the respective guides. Each individual/batch of students is to be assigned for data collection for the period of two weeks during summer vacation at the end of IV semester, i.e. at the end of second year but before commencement of III year in cooperative institution/offices.

During the stay at institution/office, the students should learn and collect necessary data for the report. Within ten days since the completion of the data collection, she/he/they have to submit a report in not less than 40 pages as per the format evolved by the Department.
Objectives: To enable the students to grasp the major economic problems in India and their solutions. It also seeks to provide an understanding of modern tools of macro-economic analysis and policy framework.

Unit I: Basic Issues and Features of Indian Economy: Concept and Measures of Development and Underdevelopment; Human Development; Composition of national income and occupational structure.

Unit II: Policy Regimes:

a) The Evolution of planning and import substituting industrialization.
c) Monetary and Fiscal policies with their implications on economy

Unit III: Growth, Development and Structural Change

a) The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions.
b) The Institutional Framework: Patterns of assets ownership in agriculture and industry; Policies for restructuring agrarian relations and for regulating concentration of economic power;
d) Growth and Distribution; Unemployment and Poverty; Human Development; Environmental concerns.
e) Demographic Constraints: Interaction between population change and economic development.

Unit IV: Sectoral Trends and Issues

a) Agriculture Sector: Agrarian growth and performance in different phases of policy regimes i.e. pre green revolution and the two phases of green revolution; Factors influencing productivity and growth; the role of technology and institutions; price policy, the public distribution system and food security.
b) Industry and Services Sector: Phases of Industrialisation – the rate and pattern of industrial growth across alternative policy regimes; Public sector – its role, performance and reforms; The small scale sector; Role of Foreign capital.
c) Financial Sector: Structure, Performance and Reforms. Foreign Trade and Balance of Payments: Structural Changes and Performance of India’s Foreign Trade and Balance of Payments; Trade Policy Debate; Export policies and performance; Macro-Economic Stabilisation and Structural Adjustment; India and the WTO, Role of FDI, Capital account convertibility.

Unit VI: Inflation, Unemployment and Labour Market: Inflation: Causes of rising and falling inflation, inflation and interest rates, social costs of inflation; Unemployment – natural rate of unemployment, frictional and wait unemployment. Labour market and its interaction with production system; Phillips curve, the trade-off between inflation and unemployment, sacrifice ratio, role of expectations adaptive and rational.
Text Book:

1. Mishra & Puri, Indian Economy, Himalaya Publishing House

Reference Books:

1. Dhingra, I. C., Indian Economy, Sultan Chand & Sons
2. Gaurav, D. & Sundarum, K.P.M., Indian Economy, S. Chand & Company
3. Uma Kapila, Indian Economy since Independence, Relevant articles
5. Patnaik, Prabhat. Some Indian Debates on Planning. T. J. Byres (ed.). The Indian Economy: Major Debates since Independence, OUP

Note: Latest edition of text books may be used.
PONDICHERRY UNIVERSITY
PUDUCHERRY

B.Com (Corporate Secretaryship)
DEGREE PROGRAMME
SEMESTER PATTERN
UNDER CBCS

REVISED SYLLBI & REGULATIONS
WITH EFFECT FROM
ACADEMIC YEAR 2017 – 2018
UNDER CBCS
## COURSE CURRICULUM FOR CHOICE BASED CREDIT SYSTEM

**B.COM – CORPORATE SECRETARYSHIP**

To be implemented from 2017-18 onwards

<table>
<thead>
<tr>
<th>Semester-I</th>
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<th>Title of the Paper</th>
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Total Number of Credits: 94 - 26 - 180
PONDICHERY UNIVERSITY

B.COM DEGREE COURSE (CORPORATE SECRETARYSHIP)

QUESTION PAPER PATTERN UNDER CBCS

(WITH EFFECT FROM ACADEMIC YEAR 2017 – 2018)

FOR QUANTITATIVE PAPERS

SECTION A: Answer any 5 out of 8 Questions (5 X 7 Marks = 35 Marks)
SECTION B: Answer any 2 out of 3 Questions (2 X 20 Marks = 40 marks)

FOR OTHER PAPERS

SECTION A: Answer all Questions (5 X 2 Marks = 10 Marks)
SECTION B: Answer any 5 out of 8 Questions (5 X 7 Marks = 35 Marks)
SECTION C: Answer any 2 out of 3 Questions (2 X 15 Marks = 30 Marks)
SEMESTER I

BCCS 111 - FINANCIAL ACCOUNTING

OBJECTIVE: To impart basic accounting knowledge as applicable to business

UNIT I  Definition of accounting; Objectives of accounting. – Accounting Principles: Accounting standards in India, International accounting standards.

UNIT II  Accounting Transaction: Journal; Ledger; Trial balance; Final accounts; manufacturing account; trading account; Profit and loss account; Balance Sheet; Adjustment entries. Rectification of errors; Classification of errors; Location of errors; Suspense account; Effect on profit; Self balancing system.

UNIT III  Capital and Revenue: Classification of Income; Classification of expenditure; Classification of receipts. Accounting concept of income; accounting concepts and income measurement; expired cost and income measurement, Depreciation - Methods of depreciation – Problems.

UNIT IV  Hire – Purchase and Installment Purchase system - hire-purchase contract, legal provisions regarding hire – purchase contract; Accounting records for goods of substantial Value and accounting records for goods of small values, Installment purchase system.

UNIT V  Partnership Accounts: Essential characteristics of partnership; Final account Adjustments after closing the accounts; Admission of a partner; Retirement of a partner, Dissolution of Partnership firm - gradual realization of assets and piecemeal distribution.

(Problems: 80%, Theory: 20%)

Text Book

1. Shukla, M.C., Grewal, S. & Gupta S.C., Advanced Accounting, S. Chand & Co, New Delhi

Reference Books


Note: Latest edition of text books shall be used.
SEMESTER I

BCCS 112- BUSINESS LAW

**OBJECTIVE:** To acquaint the learners with the fundamental principles of business laws.

**UNIT I**
Law of Contract (1872): Nature of contract; classification; Offer and Acceptance; Capacities of Parties to contract; Free consent; Consideration, Legality of object; Agreement declared void. -Performance of contract; Discharge of contract; Remedies for breach of contract.

**UNIT II**
Special contracts: Indemnity and Guarantee, Contract of Agency.

**UNIT III**

**UNIT IV**
Negotiable Instruments Act 1881: Definition of Negotiable Instruments – features – Promissory note; Bill of Exchange & Cheque; Holder and holder in the due course; crossing of a cheque, types of crossing; Negotiation; Dishonour and discharge of Negotiable Instrument.

**UNIT V**

**Text Book**

**Reference Books**
1. Gulshan, S.S., Mercantile Law, Excel Books,
2. Kuchhal, M.C., Mercantile Law, Vikas Publishing Pvt. Ltd.,
3. Chadha, P.R., Business Law, 2/e, Galgotia Publishing,

**Note:** Latest edition of text books shall be used.
SEMESTER II

BCCS 121 - BUSINESS MANAGEMENT

OBJECTIVE: To orient the students the management principles and techniques that could achieve business success

UNIT I
Introduction: Concept, nature, process, and significance of management: Management roles (Mintzberg) An overview of functional areas of management; Development of management thought; Classical and neo-classical system; Contingency approaches.

UNIT II
Planning: Concept, process, and types, decision making – concept and process; Bounded Rationality; Management by objective; Corporate planning; Environment analysis and diagnosis Strategy formulation.

UNIT III
Organizing Concept, nature, process, and significance; Authority and responsibility relationship - Centralization and decentralization - Departmentation - Organization Structure – forms and contingency factors.

UNIT IV
Motivating and Leading People at Work: Motivation-concept; Theories-Maslow, Herzberg, McGregor, and Ouchi; Financial and non-financial incentives. Leadership - concept and leadership styles; leadership theories (Tannenbaum and Schmidt) Likert System Management - Communication – nature, process, networks, and barriers; Effective communication.

UNIT V
Management Control: Concept and process; Effective control system; Techniques of Control - traditional and modern.

Text Books:
2. Gupta, C.B., Business Management by, Sultan Chand Publication

Reference Books:
1. Drucker Peter., Practice of Management, Pan Books, London
2. Stoner & Wankel., Management Prentice Hall, New Delhi

Note: Latest edition of text books shall be used.
OBJECTIVE: To enable the students get familiarize with the existing Companies Act 2013.

UNIT I

UNIT II

UNIT III
Membership in a company ; Member and shareholder – Qualification – Cessation of membership- rights and liabilities of members – register and index of members; Directors; Board of Directors – Appointment of Directors – Selection of Independent Directors – Appointment of Additional Directors – Disqualification for appointment of directors- duties of directors – vacation of office, resignation and removal of directors; appointment of Managing Director, Whole time director or manager – rights and powers of MD – remuneration.

UNIT IV
Meetings; Statutory meeting – Annual General Meeting – Extra Ordinary General Meeting; Notice, Quorum, Agenda, Resolution, Minutes, Proxies; Meeting of Board: Powers of Board – Voting rights – Chairman of meeting – Audit committee.

UNIT V

Text Book

Reference Books
1. Ramaiya, A., Guide to the Companies Act; Wadhawa & Co, Nagpur
3. Kuchhal, M.C., Modern India Company Law Shri Mahavir Books Nolda
5. Bagrial, A.K., Company Law; Vikas Publishing House New Delhi

Note: Latest edition of text books shall be used.
B.Com (Corporate Secretaryship) under CBCS

SEMESTER III

BCCS 231 GOODS AND SERVICES TAX (GST)

**OBJECTIVE:** To enable the students get familiarize with the provisions of GST.

Unit I

Unit II

Unit III

Unit IV

Unit V
- Demand and recovery – Liability to pay tax – Advance Ruling – Appeals and revisions – offences and penalties.

**Text Book:**
1. GST Manual 2017 by Taxmann Publications

**Reference Books:**
1. GST Law and Analysis with Conceptual Procedures by "Bimal Jain", "Isha Bansal"
2. GST in India -- Impact, Management and Way Forward by RBKEZGCTGNQJMKUA
3. GST Made Easy-Answers to All Your Queries on GST by CA Arpit Haldia

**Note:** Latest edition of text books shall be used.
SEMESTER III

BCCS 232 - BUSINESS STATISTICS

OBJECTIVE: To provide a theoretical appreciation and use of the science of statistics to make better business decisions.

UNIT I  

UNIT II  

UNIT III  

UNIT IV  
Index Number – Meaning, Types and uses - Methods of Construction price and quantity Indices (simple and aggregate): Tests of adequacy; Chain – basis index number base shifting, splicing, and deflating problems in constructing index numbers; Consumer price index.

UNIT V  

(Problems: 80%, Theory: 20%)

Text Books

1Gupta, S.P., Statistical Methods, Sultan Chand & Co, New Delhi

Reference Books

1. Hooda, R.P., Statistics for Business and Economics; Macmillan, New Delhi
2. Lewin and Rubin., Statistics for Management, Prentice Hall of India New Delhi
3. Arora & Arora., Statistics for Management, S.Chand & Co, New Delhi

Note: Latest edition of text books shall be used.
SEMESTER III

BCCS 233 - MANAGEMENT ACCOUNTING – I

OBJECTIVE: To analyze and interpret financial statements from the point of view of managers and outsiders

UNIT I  Management Accounting: Meaning, nature, scope, and functions, Role of management accounting in decision making; management accounts Vs. financial accounting, Tools and techniques of management accounting.

UNIT II  Financial Statement: Meaning and types of financial statement; Limitations of financial Statement analysis; Comparative Statement Analysis.

UNIT III  Ratio analysis; Classification of ratios – Profitability ratios, turnover ratios, Advantages of ratio analysis, Limitations of accounting ratios.

UNIT IV  Funds Flow Statement as per Indian Accounting Standards 3- need - objectives – sources and utility of funds – preparation of fund flow statement.


(Problems: 80%, Theory: 20%)

Text Book

1. Jawahar Lal., Advanced Management Accounting Text and Cases, S. Chand & Co., New Delhi

Reference Books


Note: Latest edition of text books shall be used.
SEMESTER III

BCCS 234 - COMMUNICATIVE SKILLS

OBJECTIVE: To develop effective business communication skills among the students


Text Books

1. Rajendra Pal Korahill, Essentials of Business Communication, Sultan Chand & Sons, New Delhi,

Reference Books

2. Ramesh, M.S., & Pattanshetti, C. C., Business Communication, R.Chand&Co, New Delhi,
4. Munter Mary., Effective Business Communication, PHI, New Delhi

Note: Latest edition of text books shall be used.
SEMESTER IV

BCCS 241 - MANAGEMENT ACCOUNTING – II

OBJECTIVE: To analyze and interpret financial statements from the point of view of managers and outsiders.

UNIT I Absorption and Marginal Costing: Marginal and differential costing as a tool for decision – make or buy decision - Change of product mix.

UNIT II Pricing - Break-even analysis; Exploring new markets; Shutdown decisions.

UNIT III Budgeting for Profit Planning and Control: Meaning of Budget and budgetary control - Objectives; Merits and limitations; Types of budgets; Fixed and flexible budgets - cash budgets - Control ratios;

UNIT IV Standard Costing and Variance Analysis; Meaning of standard cost - Advantages and application; Variance analysis – Material; Labour, Sales and Overhead (two-way analysis) Variances.

UNIT V Zero Base Budgeting - Responsibility Accounting- Performance Budgeting.

(Problems: 80%, Theory: 20%)

Text Book

1. Lal Jawahar., Advanced Management Accounting Text and Cases, S. Chand & Co., New Delhi

Reference Books


Note: Latest edition of text books shall be used.
B.Com (Corporate Secretaryship) under CBCS

SEMESTER IV

BCCS 242 - COST ACCOUNTING

OBJECTIVE: To enable the students to take decisions using costing techniques.


Reconciliation of Cost and Financial Accounts: Need for reconciliation – Reasons for difference in profits – Problems on preparation of Reconciliation statements including Memorandum Reconciliation account.


(Problems: 80%, Theory 20%)

Text Book:
1. Jawahar Lal., Cost accounting, Tata McGraw Hill,

Reference Books:
5. Iyengar, S.P., Cost Accounting, Sultan Chand & Sons, New Delhi

Note: Latest edition of text books shall be used.
SEMESTER IV

BCCS 243 - INCOME TAX

OBJECTIVE: To provide basic knowledge and equip students with application of principles and provisions of Income Tax Act 1961 and the relevant Rules

UNIT I Introduction: Basic concepts: Income, agricultural income, Person, Assessee, assessment year, previous year, Gross total income, Total Income, Maximum Marginal Rate of Tax; PAN. Residential Status; Scope of total income on the basis of residential status, Exempted Income under Section

UNIT II Computation of Income under salary, Income from house Property.

UNIT III Computation of Income under Profits and gains of business or Profession, Capital gains and Income from other Sources.

UNIT IV Computation of total income and tax liability Income of other persons including in assessee total income, aggregation of income and set off and carry forward of losses; deduction from gross total income; rebates and reliefs - computation of total income of individual and firms; tax liability of an individual and a firm (5 leading cases decided by the Supreme Court).

UNIT V Return of Income: Filing of returns; manually, online filing TDS: provisions and procedures of compulsory online filing of returns for specified assesses.

(Problems: 60%, Theory: 40%)

Text book


Reference Books

1. Vinod kumar singhania, e-filing of income tax return and computation of tax, Taxmann publication Pvt Ltd, New Delhi,
2. Excel utility available at incometaxindiaefiling.gov.in.

Note: Latest edition of text books shall be used.
OBJECTIVE: To enable students to gain understanding of mathematical applications to business activities.


UNIT II Matrices and Determinates (up-to order 3 only): Multivariable data - Definition of a Matrix; Types of matrices; Algebra of matrices; Determinates – Ad-joint of a matrix – Inverse of a matrix via ad-joint matrix – homogeneous system – Solution of non-homogeneous system of linear equations (not more than three variables) – Conditions for existence and uniqueness of solution – Solution using inverse of the coefficient matrix – Problems.

UNIT III Functions: (To identify and define the relationships that exist among the business variables) Definition of function, constants, variables, continuous real variable, domain or interval – Types of functions – one valued function – Explicit function – Algebraic functions – Polynomial functions – Absolute value function – Inverse function – Rational and irrational function – Monotone function – Even and odd function – Supply/demand function – Cost function – Total revenue function – Profit function – Production function – Utility function – Consumption function.

(Problems: 80%, Theory: 20%)

Text Books
1. Kappor, V.K., Business Mathematics, Sultan Chand & Sons, New Delhi

Reference Books
1. Agarwal, B.M., Basic Mathematics & Statistics, Sultan Chand & Sons, New Delhi

Note: Latest edition of text books shall be used.
SEMESTER V

BCCS 351 - COMPUTER APPLICATION SKILLS

OBJECTIVE: To provide an exposure to the use of office automation software and accounting package software in making business decisions.

UNIT I

UNIT II

UNIT III
Applications of Accounting Software Tally (Ver. 9. ERP): Characteristics of the Software Creation of a Company – Accounts Information – Creation of Ledgers – Vouchers – P& L a/c – Balance Sheet – Inventory Handling –Creation of Stock Groups – Creation of Stock Categories – Creation of Stock Items – Accounts of Banking and Departmental Accounting

(Theory – 50% and Practical – 50%)

Text Book

Reference books

Note: Latest edition of text books shall be used.
LIST OF PRACTICAL

Window OS
   Practice in settings and search options

MS – Word
   Formatting – text documents
   Table manipulation
   Sorting – Table of Content
   Developing a letter and a resume
   Practice of mail-merge option

MS – Excel
   Formatting – Features
   Functions
   Chart – Features

MS – Access
   Creation of Tables
   Manipulating Queries

MS – Power Point
   Organisational Structure using Slides
   Graphical representation

Tally Programmes
   Voucher and Invoice
   Stock summary
   Final Accounts
SEMESTER V
BCCS 352 - SECRETARIAL PRACTICE

OBJECTIVE: To provide the students basic knowledge with regard to the procedural aspects of implementing company law in the corporate governess vested with the company secretary

UNIT-I Company Secretary – kinds of secretary, qualifications, appointment - duties, functions, role & responsibilities, liabilities and removal of company secretary (Appointment and Remuneration of managerial personnel) Rules, 2014, Incorporations and Conversions of Companies - Procedure for incorporation of private/public limited companies, companies limited by guarantee and unlimited companies and their conversions/reconversions; commencement of business; issue of certificate of incorporation and commencement of business; specimen resolution - duties of secretaries; problems at the promotion stage; industrial license.

UNIT-II Alterations, Changes and Modifications: Procedures followed by the secretary for alterations in Memorandum and Articles of Association i.e. change of name, objects, situation of registered office, share capital, articles of the company; specimen resolution therefor.


UNIT-IV Appointment, Removal and Other Changes: Procedures for appointment, reappointment, removal and varying terms of appointment, fixation/revisions of remuneration of directors including managing and whole-time directors, managers, company secretary, compliance officer, secretary in whole-time practice, auditors, cost auditors, sole selling agents; specimen resolutions.

UNIT-V Membership in a Company: Procedure for induction of members, expulsion of a member, variation of members’ rights; procedure for making application to the Court/Company Law Board; specimen resolutions - Meetings: Calling and conducting meetings of Board, its committees, shareholders and others - post-meeting formalities including of minutes; specimen notices and resolutions.

Text Book:
1. N.D.Kapoor, Company Law & Secretarial Practice, Sultan chand, New Delhi.

Reference Books

Note: Latest edition of text books shall be used.
SEMESTER V

BCCS 353 – CORPORATE CONTROL SYSTEM

Objective: To provide the students about understanding the contributions from all functional management of an organization for achieving a high level of quality, productivity an innovation

UNIT I Management Control System – Meaning - process - importance - strategic planning- strategic formulation - goals and objectives – profitability - goals and economic goals-social goals.

UNIT II Responsibility Center- Essential elements of responsibility center- measurement of inputs and outputs- expense center- revenue center- profit center – performance -profit center boundaries- economic transfer price-measurement of contribution profit- incentive compensation- cost center- marginal costing and profit planning-cost profit analysis- break even chart- margin of safety- activity based costing-responsibility accounting-control in manufacturing activities- control in distribution activities-control in human resources activities.

UNIT III Control Process- standard costing and budgetary control- responsibility budgeting-performance budgeting- management by objectives- key variables and financial goal setting-identifying key variables- measures of financial goals- techniques of financial analysis.

UNIT IV Management Control Information- management control information-MIS-reporting format-Mathematic models of management control- quantities approaches- control of operations- just in time technique (JIT) - total quality management (TQM) - computer aided manufacturing process

UNIT V Auditing- operational auditing- financial auditing- difference between financial and management auditing-controlling non-value practice in organization:

Text Books:

Reference Books:

Note: Latest edition of text books shall be used.
OBJECTIVE: To enable students understand the conceptual framework of corporate financial management.


Unit IV: Capital Budgeting : Meaning and Significance – Capital Budgeting Process – Various Project Appraisal techniques : Average Rate of Return; Pay Back Period; DCF Methods –NPV- IRR and Profitability Index; Merits and demerits of appraisal methods; Selection Process under Capital Rationing.


(Problems: 60%, Theory: 40%)

Text Books:


Reference Books:


Note: Latest edition of text books shall be used.
SEMESTER V

BCCS 355 - MONEY AND FINANCIAL SYSTEM

OBJECTIVE: To expose the students to the working of money and financial system prevailing in India.

UNIT I Money: Functions; Alternative measures to money supply in India – their different Components; Meaning and changing relative importance of each; High powered money - Meaning and uses; Sources of changes in high powered money.

UNIT II Finance: Role of finance in an economy; kinds of finance; Financial System; Companies - Financial intermediaries; Markets and instruments, and their functions.

UNIT III Indian Banking System: Definition of bank; Commercial banks - importance and functions; Structure of commercial banking - importance and Meaning - importance of main liabilities and assets; Regional rural banks; Co-operative banking in India.

UNIT IV Process of Credit Creation By Bank: Credit creation process; Determination of money supply and total bank credit; Interest Rates: Various rates in India (viz., bond rate, bill rate, deposit rates etc.) – impact of inflation and inflationary expectations.

UNIT V The Reserve Bank of India - Functions - Instruments of monetary and credit control; Main features of monetary policy since independence - Development Bank and Other Non-Banking Financial Institutions: their main features; unregulated credit markets in India – main features.

Text Book:
Gupta S.B. Monetary Planning of India S.Chand, New Delhi.

Reference books
3. Banking Commission: Reports
4. Reserve Bank of India Bulletins

Note: Latest edition of text books shall be used.
OBJECTIVE: To enable the students to acquire the basic knowledge of the corporate accounting and to learn the techniques of preparing the financial statement

UNIT I: Accounting for share Capital & Debentures

UNIT II: Final Accounts
Preparation of Profit and Loss account and balance sheet of corporate entities (excluding calculation of managerial remuneration) Disposal of Company Profit.

UNIT III: Valuation of Goodwill and Valuation Shares
Concepts and calculation: simple problems only

UNIT IV: Amalgamation of Companies:
Accounting for Merger, Amalgamation – Absorption and External Reconstruction.

UNIT V: Accounts of Holding Companies/Parent Companies
Preparation of consolidated balance sheet with one subsidiary company;
Relevant provisions of Accounting Standard: 21 (ICAI)
(Problems - 80%, Theory - 20%)

Text Book

Reference Books

Note: Latest edition of text books shall be used.
SEMESTER V

BCCS 357 - PRINCIPLES OF MICRO ECONOMICS

Unit I: Demand and Supply
(a) Demand and Supply: Determinants of demand, movements vs. shift in demand curve, Determinants of Supply, Movement along a supply curve vs. shift in supply curve; - Market equilibrium and price determination.
(b) Elasticity of demand and supply. (c) Application of demand and supply.

Unit II: Consumer Theory
Ordinal Utility Theory: (Indifference curve approach): Consumer’s preferences; Interference curves; Budget line; Consumer’s equilibrium; Income and substitution effect; Price consumption curve and the derivation of demand curve for a commodity; Criticisms of the law of demand.

Unit III: Production and Cost

Unit IV: Market Structure
(a). Perfect Competition: Assumption; Theory of a firm under perfect competition; Demand and Revenue; Equilibrium of the firm in the short run and long run, The long run industry supply curve: increasing, decreasing and constant cost industry. Allocation efficiency under perfect competition
(b). Monopoly: Short-run and long-run equilibrium of monopoly firm; Concept of supply curve under monopoly; Allocation inefficiency and dead-weight loss monopoly; Price discrimination.
(c). Imperfect Competition: Difference between perfect competitions, monopoly and imperfect competition;
   (i) Monopolistic Competition: Assumption; Short – run Equilibrium; Long run Equilibrium; Concepts of excess capacity; Empirical relevance.
   (ii) Oligopoly: Causes for the existence of oligopolistic firms in the market rather than perfect Competition; Cooperative vs. Non cooperative Behaviour and dilemma of oligopolistic firms.

Unit V: Income Distribution and Factor Pricing
Demand for factors. Supply of factor, backward bending supply curve for labour concepts of economic rent; Functional Distribution of Income.

Text Book:
1. Pindyck, R.S., Rubinfeld, D. L. & Mehta, P. L., Microeconomics, Pearson Education

Reference book:
4. Case and Fair, Principles of Micro Economics, Pearson Education

Note: Latest edition of text books shall be used.
Objective: The purpose of the paper is to orient the learner toward entrepreneurship as a career option and creative thinking and behavior.

Unit I: Introduction
Meaning, elements, determinants and importance of entrepreneurship and creative behavior; Entrepreneurship and creative response to the society’s problems and at work; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, ecopreneurship, and social entrepreneurship.

Unit II: Sources of Business Ideas and Tests of Feasibility.
Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions.

Unit III: Mobilising Resources
Mobilizing resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems.

Text Book:

Reference Books:
1. Robert Hisrich, Michael Peters & Dean Shepherd, Entrepreneurship, McGraw-Hill Education
2. Desai, V., Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House, Mumbai
5. Plsek, Paul E., Creativity, Innovation and Quality. (Eastern Economic Edition), Prentice-Hall of India, New Delhi:

Note: Latest edition of text books may be used.
SEMESTER VI

BCCS 362 - CORPORATE AUDITING

**OBJECTIVE:** To impart knowledge about the principles and methods of auditing and their applications

**UNIT I**
Introduction Meaning and objectives of auditing Types of audit Internal audit - Internal Check Systems Internal Control

**UNIT II**
Audit Process: Audit Programme; Audit and books; working papers and evidences, Consideration of commencing and audit; routine checking and test checking.

**UNIT III**
Audit Procedure: Vouching Verification of assets and liabilities

**UNIT IV**
Audit to limited Companies:
- Company auditor-Appointment, powers, duties, and liabilities.
- Divisible profits and dividend
- Auditor’s report-standard reports and qualified report.
- Special audit of banking companies.
- Audit of insurance companies

**UNIT V**
Investigations; Audit of nonprofit companies,

ii. Where fraud is suspected, and
iii. When a running a business is proposed

**Text book:**

1. Tandon B.N., Principles of Auditing S. Chand & Co., New Delhi

**Reference Books**

1. Gupta Kamal., Contemporary Auditing; Tata McGraw-Hill New Delhi
2. Pagare Dinkar., Principles and Practice of Auditing; Sultan Chand New Delhi.

**Note:** Latest edition of text books shall be used.
B.Com (Corporate Secretaryship) under CBCS

SEMESTER VI

BCCS 363 CORPORATE GOVERNANCE

OBJECTIVES: To enable the students to understand the concept of corporate governance and impart knowledge of corporate social responsibility and accountability.

UNIT I Corporate Governance- concept and issues- history of corporate governance- principles of corporate governance- globalization and corporate governance- Corporate governance practices/codes in India, UK, Japan, Germany and USA.


UNIT IV Corporate Governance and shareholders’ rights - rights of shareholders- responsibility of shareholders - minority shareholders protection- role of investor association in securing shareholders rights- role of institutional investors in corporative governance- Corporate governance and other stakeholders viz employees, lenders, vendors, government, society- stakeholder protection.

UNIT V Corporate Social Responsibility- nature of activities- evaluation of CSR projects- corporate social responsibility methods- CSR as per Companies Act, 2013 - corporate governance and business ethics - concepts and importance- benefits of ethics- corporate philosophy and culture- managing ethics and legal compliance.

Text Book:
1. Business Ethics and Corporate Governance, C.S.V Murthy.HPH

Reference books:
1. Corporate Governance, Fernando, Pearson
2. Corporate Governance & Business Ethics, U.C. Mathur, MacMillan

Note: Latest edition of text books shall be used.
SEMESTER VI

BCCS 364 - PRINCIPLES OF MARKETING

OBJECTIVE: To enable students to understand the conceptual framework of marketing and process of decision making under various environmental constraints

UNIT I Introduction: Nature and scope of marketing - Importance of Marketing as a business function in the economy; Marketing concepts - traditional and modern; selling vs. marketing - Marketing mix; Marketing environment - Consumer Behavior and Market Segmentation; Nature, Scope, and significance of consumer behaviour and market segmentation - concept and importance Bases for market segmentation.

UNIT II Product: Concept of Product, Consumer, and industrial goods, Product Planning and development - Packaging - role and functions; Brand and trade mark; After sale service; product life cycle concept.

UNIT III Price: Importance of price in marketing mix; Factors affecting price of a product/service; Discounts and rebates – pricing methods.

UNIT IV Distribution Channels and Physical Distribution: Distribution Channels – Concept and Role - types of distribution channels - Factors affecting choice of a distribution channel; Retailer and wholesaler; Physical distribution of goods Transportation; Warehousing; inventory control - Order Processing.

UNIT V Promotion: Methods of Promotion Optimum promotion mix Advertising media – their Relative merits and limitations, Characteristics of an effective advertisement, Personal Selling: selling as a career, Classification of a successful sales personal Functions of salesman.

Text Book

Reference Books

Note: Latest edition of text books shall be used.
SEMESTER VI

BCCS 365 - RESEARCH TECHNIQUES

**OBJECTIVE:** To give an understanding about the formulation of research objectives to determine the scope, depth and overall direction of the research.

UNIT I  

UNIT II  

UNIT III  
Methods of Data Collection - Primary data, Secondary data, Questionnaire, Schedule, Observation, Interview.

UNIT IV  
Analysis of Data - Analysis – Types of Analysis – Standard Deviation – Correlation – Regression - Chi-square Test – Parametric and Non-Parametric techniques.

UNIT V  

**Text Book:**

**Reference Books:**
1) Gideon Sjoberg & Roger Nett; A methodology for a social Research, Rowat Publication, New Delhi.
2) Roa KV, Research Methodology; Himalaya, Bombay.
3) D.Amarchand (Ed), Research Methods in commerce, Emerald, Madras.
5) Hajek, Jaroslav, A course in Non- Parametric Statistics, Holden day, San Francisco.

**Note:** Latest edition of text books shall be used.
SEMESTER VI

BCCS 366 - INSTITUTIONAL TRAINING AND REPORT

This paper comprises of two elements viz. Institutional Training (50 Marks) and Report (50 Marks).

The Rationale behind the institutional training is to

- Expose the students to the various functions of an organization especially those involved in corporate entity.
- Help the Students to sharpen their written communication skills
- Provide a better understanding of the Students for application of concepts that have been learned through the course.

Instructions to the students

- The students may choose any organization of their choice for the purpose of training: small, medium or large, preferably engaged in Corporate entity.
- The Students should try to learn the various operations of the organisation by visiting, interacting with the personnel and taking part in the field activities if possible. They may collect all information published and otherwise related to the unit.
- The collected information should be presented in an organized and structured way in the form of a report neatly typed (one side only) on A4 paper and submitted to the respective department in hard bound/spiral bound form.
- Students should avail the assistance of the faculty guide allotted to them for any help and guidance required to complete the institutional training reports.
- The period of institutional training would be a minimum of three weeks (21 days) and it is to be undertaken at the end of the second year of the course (end of fourth semester i.e., during summer vacation), monitored by the respective guide.
- The report must be submitted to the department during the sixth semester before the commencement of the end semester examination. Based on the report and other criteria mentioned below, internal and external marks will be awarded to each student at the end of sixth semester by the faculty guides and the external marks.
- The allotment of Marks for the Institutional Training and reports will be based on the following distribution.

**EVALUATION PROCEDURE:**

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<thead>
<tr>
<th>Evaluation elements</th>
<th>Internal</th>
<th>External</th>
<th>Total</th>
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<tr>
<td>Report</td>
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SEMESTER VI

BCCS 367- INDIAN ECONOMY

Objectives: To enable the students to grasp the major economic problems in India and their solutions. It also seeks to provide an understanding of modern tools of macro-economic analysis and policy framework.

Unit I: Basic Issues and Features of Indian Economy: Concept and Measures of Development and Underdevelopment; Human Development; Composition of national income and occupational structure.

Unit II: Policy Regimes:

a) The Evolution of planning and import substituting industrialization.
c) Monetary and Fiscal policies with their implications on economy

Unit III: Growth, Development and Structural Change

a) The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions.
b) The Institutional Framework: Patterns of assets ownership in agriculture and industry; Policies for restructuring agrarian relations and for regulating concentration of economic power;
d) Growth and Distribution; Unemployment and Poverty; Human Development; Environmental concerns.
e) Demographic Constraints: Interaction between population change and economic development.

Unit IV: Sectoral Trends and Issues

a) Agriculture Sector: Agrarian growth and performance in different phases of policy regimes i.e. pre green revolution and the two phases of green revolution; Factors influencing productivity and growth; the role of technology and institutions; price policy, the public distribution system and food security.
b) Industry and Services Sector: Phases of Industrialisation – the rate and pattern of industrial growth across alternative policy regimes; Public sector – its role, performance and reforms; The small scale sector; Role of Foreign capital.
c) Financial Sector: Structure, Performance and Reforms. Foreign Trade and Balance of Payments: Structural Changes and Performance of India’s Foreign Trade and Balance of Payments; Trade Policy Debate; Export policies and performance; Macro-Economic Stabilisation and Structural Adjustment; India and the WTO, Role of FDI, Capital account convertibility.

Unit VI: Inflation, Unemployment and Labour Market: Inflation: Causes of rising and falling inflation, inflation and interest rates, social costs of inflation; Unemployment – natural rate of unemployment, frictional and wait unemployment. Labour market and its interaction with production system; Phillips curve, the trade-off between inflation and unemployment, sacrifice ratio, role of expectations adaptive and rational.
Text Book:

1. Mishra & Puri, Indian Economy, Himalaya Publishing House

Reference Books:

1. Dhingra, I. C., Indian Economy, Sultan Chand & Sons
2. Gaurav, D. & Sundarum, K.P.M., Indian Economy, S. Chand & Company
3. Uma Kapila, Indian Economy since Independence, Relevant articles
5. Patnaik, Prabhat. Some Indian Debates on Planning. T. J. Byres (ed.). The Indian Economy: Major Debates since Independence, OUP

Note: Latest edition of text books may be used.