



VALANCHERRY

P.O. Valancherry, Malappuram Dist, Kerala, Pin: 676 552.
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Aided by Govt. of Kerala and Affiliated to University of Calicut
Reaccredited with 'A' Grade by NAAC (Score 3.28)
ISO 9001:2015 certified institution

List of new courses introduced in Bcom Finance & Bcom with Computer Application Programme

Name of the New Courses Introduced in the Last 5 years	Programme Name	Programme Code	Course Code	Year of Introduction
Basic Numerical skills	B Com Finance	MESKV/42/CM	BC3A11	2015
Business Regulations	B Com Finance	MESKV/42/CM	BC3B03	2015
Banking and Insurance	B Com Finance	MESKV/42/CM	BC4A14	2015
Corporate Regulations	B Com Finance	MESKV/42/CM	BC4B06	2015
Human Resource Management	B Com Finance	MESKV/42/CM	BC5B09	2015
Financial Markets and services	B Com Finance	MESKV/42/CM	BC5B10	2015
Financial Management	B Com Finance	MESKV/42/CM	BC5B11	2015
Financial Derivatives	B Com Finance	MESKV/42/CM	BC6B14	2015
Fundamentals of Investment	B Com Finance	MESKV/42/CM	BC6B15	2015
Income tax law and practice	B Com Finance	MESKV/42/CM	BC6B12	2015
Entrepreneurship Development	B Com Finance	MESKV/42/CM	BC4A13	2015
Business Management	B Com Finance	MESKV/42/CM	BC1B01	2017
Human Resource Management	B Com Finance	MESKV/42/CM	BC3C03	2017
Income tax law and accounts	B Com Finance	MESKV/42/CM	BC5B09	2017
Fundamentals of Investment	B Com Finance	MESKV/42/CM	BC5B11	2017
Income tax law and GST	B Com Finance	MESKV/42/CM	BC6B12	2017
Financial Management	B Com Finance	MESKV/42/CM	BC6B15	2017
Business Application of Computers	B Com with Computer Application	MESKV/06/CM	BC5B10	2014
Business Information system	B Com with Computer Application	MESKV/06/CM	BC5B11	2014
Office Automation tools	B Com with Computer Application	MESKV/06/CM	BC6B14	2014
Computerised Accounting with Tally	B Com with Computer Application	MESKV/06/CM	BC6B15	2014

PRINCIPAL
M.E.S KEVEEYEM COLLEGE
VALANCHERRY, PIN- 676 557
MALAPPURAM





GOVERNMENT OF KERALA

Abstract

Higher Education Department – Modified NOC for starting Self financing / Unaided course of B.Com Finance (40 seats) in MES Keveeyam College, Malappuram for the academic year 2015-16 - accorded - Orders issued.

HIGHER EDUCATION (P) DEPARTMENT

G.O. (Ms.) No: 489/2015/H.Edn

Dated, 28.07.2015, Thiruvananthapuram

Read:-1. G.O (Rt) No.1933/2015/H.Edn dated 27.07.2015.

2. Agreement dated 28.07.2015 executed by the Educational Agency.

ORDER

As per the Government order read as 1st paper above, modified Administrative sanction was accorded for the change of course of B.Com Co-operation (40 seats) to **B.Com Finance (40 seats)** in MES Keveeyam College, Malappuram for the academic year 2015-16. The Management of the Educational Institution has executed an agreement with Government which is read as 2nd paper above.

2. In the circumstances, Government are pleased to issue modified NOC for starting Self financing / Unaided course of B.Com - Finance (40 seats) in MES Keveeyam College, Malappuram for the academic year 2015-16 subject to the following conditions

1. The Educational Agency shall submit the documents to prove that the College has adequate infrastructure, human and physical, to conduct the course as required by the Government.
2. The Educational Agency shall abide by the procedure of admission in the college as decided by the Government from time to time.
3. The Educational Agency shall set apart 50% of the seats of the course for being filled up by the Government or such authority determined by Government on the basis of merit and reservation principles followed by the Government and the remaining 50% filled by the Educational Agency on the basis of merit.
4. The Educational Agency shall collect only such fees as determined by the Government from time to time from the students admitted to the college for the course.
5. The Educational Agency shall institute adequate number of scholarships on merit-cum-means basis as determined by the Government from time to time to the students admitted to the course.
6. The Educational Agency shall appoint and fix the service conditions of the teachers and non teaching staff in the college for conducting the course as followed by Government in conducting similar courses.
7. The Educational Agency shall institute an appropriate governance structure that would ensure transparency, efficiency and social accountability in the Educational agency as determined by the Government from time to time.

8. The Educational Agency shall publish the details regarding the establishment and governance of Educational agency, admission, fees, courses, results, teaching and other staff, and any further information as required by the Government on the website of the Educational agency.
9. The Educational Agency shall run only courses approved by the Government and the concerned University.
10. The Educational Agency shall enable the Government and its representatives to check, verify and monitor the compliance of the conditions mentioned above at any time the Government so decides.
11. The Educational Agency shall enter into an agreement with the affiliating University on the terms determined by the affiliating University in respect of all or any of the matters contained in this agreement.
12. In the event of breach of any of the conditions mentioned above by the educational agency, the Government is authorized to adjudicate the quantum of compensation which the Educational agency is liable to pay to the Government, if any, and upon such adjudication, the Educational Agency shall pay to Government the amount so fixed, failing which the amount of compensation adjudicated should be recoverable under the provision of Kerala Revenue Recovery Act, 1968, as if they were public revenue due on land.
13. The No Objection Certificate granted shall be valid up to the end of the Academic year 2015-16 and renewable on the request of the Educational Agency and subject to the satisfactory compliance of the conditions specified herein.
14. The service of the teaching and non-teaching staff of the aided stream shall not be utilized for the proposed unaided course.
15. There shall be no financial commitment to the Government for the proposed unaided course.
16. In the event of the breach of any of the conditions mentioned above by the educational agency, the Government shall also be entitled to withdraw the sanction without formal notice to the Educational Agency.

(By order of the Governor)

M Sherif

Additional Secretary to Government

To

1. The Registrar, University of Calicut.
2. The Principal, MES Keveeyam College, Valanchery, Malappuram - 676552
3. The Director of Collegiate Education, Thiruvananthapuram
4. Stock file/ Office copy.

Forwarded / By Order


Section Officer

Copy to

- The P.S. to Minister (Education).
- The P.S. to Additional Chief Secretary (Higher Education)
- The P.S. to Secretary (Higher Education)

UNIVERSITY OF CALICUT
(Abstract)

Faculty of Commerce and Management Studies - B.Com Programme - Regulations, Scheme and Syllabus - under Choice Based Credit Semester System - approved - implemented - with effect from 2009 admission - orders issued.

GENERAL AND ACADEMIC BRANCH - I 'E' SECTION

No.GAI/E3/6792/04.

Dated, Calicut University P.O, 25.06.2009.

- Read: 1. U.O.GAI/J1/3601/08 (Vol.II) dated 19.06.2009.
2. Minutes of the meeting of Board of Studies in Commerce UG held on 23.07.2008, 04.02.2009 and 11.05.2009.
3. Minutes of the meeting of the Faculty of Commerce and Management Studies held on 12.05.2009.
4. Minutes of the meeting of Academic Council held on 14.05.2009 item No.II.1.1.

ORDER

The Rules and Regulations governing the UG curriculum under Choice Based Credit Semester System in the colleges affiliated to the University was implemented with effect from 2009 admission onwards vide paper read 1st above.

The meetings of the UG Board of Commerce as per paper read as 2nd prepared and approved the Regulations, Scheme, Syllabus of B.Com programme under Choice Based Credit Semester System.

As per paper read as 3rd, the meeting of the Faculty of Commerce and Management Studies approved the decision of the Board of Studies in Commerce UG.

The Academic Council held on 14.05.2009 approved the minutes of the Faculty of Commerce and Management Studies as per paper read as 4th.

Sanction has therefore been accorded for implementing the Regulation, Scheme and Syllabus of B.Com programme under Choice Based Credit Semester System in the affiliated colleges of the University with effect from 2009 admission onwards.

Orders are issued accordingly.

The Regulations, Scheme and Syllabus appended.

Sd/-

DEPUTY REGISTRAR (G&A-I)
For REGISTRAR.

To

The Principals of all Colleges offering B.Com programme.

Copy to: CE/Ex Sec/EG I Sec/DR-AR, BCom Branch/
System Administrator (with a request to upload in the University
website)/GA I 'F' Sec/SF/FC/DF.

Forwarded/By Order

SECTION OFFICER

UNIVERSITY OF CALICUT
REGULATIONS GOVERNING BACHELOR OF COMMERCE DEGREE
PROGRAMME UNDER CUCCSSUG 2009 EFFECTIVE FROM THE 2009
BATCH B.Com ADMISSIONS

1.0 Title of the Programme

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

2.0 Eligibility for admission

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

3.0 Duration of the programme

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

4.0 Medium of Instruction

The medium of instruction and examination shall be English.

5.0 Courses of study: Total number of courses for the whole B.Com programme is 31. It is divided in to four courses namely-

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

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

5.1

Semester I

Course	Title	Contact hours	Credits
Common	BC1A01 Communicative skills in English	4	3
Common	BC1A02 Critical reasoning, writing and presentation	5	3
Common	BC1A07 Communication skills in the languages other than English	5	4
Core	BC1B01 Management Concepts and Business Ethics	6	4
Compl.	BC1C01 Managerial Economics	5	4

Semester II

Course	Title	Contact hours	Credits
Common	BC2A03 Reading literature in English	4	4
Common	BC2A04 Readings on Indian constitution, secularism and sustainable environment	5	4
Common	BC2A10 Culture and civilization	5	4
Core	BC2B02 Financial Accounting	6	4
Compl.	BC2C02 Marketing Management	5	4

Semester III

Course	Title	Contact hours	Credits
Common	BC3A11 Basics of Business & Management	5	4
Common	BC3A12 General Informatics	5	4
Core	BC3B03 Business regulatory frame work	4	4
Core	BC3B04 Corporate Accounting	6	4
Compl.	BC3C03 E-Commerce Management	5	4

Semester IV

Course	Title	Contact hours	Credits
Common	BC4A13 Basic numerical skills	5	4
Common	BC4A14 Entrepreneurship Development	5	4
Core	BC4B05 Cost Accounting	6	4
Core	BC4B06 Regulatory Frame work for Companies	4	4
Compl.	BC4C04 Quantitative Techniques for Business	5	4

Semester V

Course	Title	Contact hours	Credits
Core	BC5B07 Accounting for management	5	4
Core	BC5B08 Business Research methods	4	4
Core	BC5B09 Basics of Banking and Insurance	3	2
Core	BC5B10 Course in Specialization	5	4
Core	BC5B11 Course in Specialization	5	4
Open.	BC5D01 Open course (For students from other departments)	3	4

Semester VI

Course	Title	Contact hours	Credits
Core	BC6B12 Income Tax Law and Practice	5	4
Core	BC6B13 Auditing	5	4
Core	BC6B14 Course in Specialization	5	4
Open	BC6B15 Course in Specialization	5	4
Core Project	BC6B16 (PR) Three weeks project and viva voce	5	4



UNIVERSITY OF CALICUT

Abstract

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

G & A - IV - E

U.O.No. 6747/2014/Admn

Dated, Calicut University.P.O, 15.07.2014

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

Regulations)

(ii) Minutes of the meeting of the BOS in Commerce(UG) held on 03.07.2014, Item No: 1 and 2

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

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

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

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

ORDER

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

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

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

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

1.0 Title of the Programme

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

2.0 Eligibility for admission

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

3.0 Duration of the programme

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

4.0 Medium of Instruction

The medium of instruction and examination shall be English.

5.0 Courses of study

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

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

Semester IV

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

Semester V

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

Semester VI

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

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

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

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

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

Orders are issued accordingly

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

Muhammed S
Deputy Registrar

To

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

Forwarded / By Order

Section Officer

Problems Noticed in various Corporate Failures - Codes and Standards on Corporate Governance

10 hours

Suggested Readings:

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

Core courses in the area of Specialization-Finance

BC5B10 FINANCIAL MARKETS AND SERVICES

Lecture Hours per week: 5

Credits: 4

Internal: 20, External: 80

Objectives:

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

Module I

Financial System: Meaning and Significance - Functions of the financial system -

Financial concepts - Financial Assets - Financial markets - Classification - Financial instruments

-Weakness of Indian Financial System. Financial services-Meaning -Types.

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

25 Hours

Module IV

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

15 Hours

Module V

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

08 Hours

Reference Books:

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

BC5B11 FINANCIAL MANAGEMENT

Lecture Hours per week: 5

Credits: 4

Internal : 20, External : 80

Objectives:

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

Module I

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

BC6B14 FINANCIAL DERIVATIVES

Lecture Hours per week : 5

Credits : 5

Internal : 20, External : 80

Objectives :

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

Module I

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

10 Hours

Module II

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

15 Hours

Module III

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

20 Hours

Module IV

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

15 Hours

Module V

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

15Hours

Reference Books:

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

BC6B15 FUNDAMENTALS OF INVESTMENTS

Lecture Hours per week: 5

Credits: 5

Internal : 20, External : 80

Objectives:

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

Module I

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

18 Hours

Module II

BC4A13 ENTREPRENEURSHIP DEVELOPMENT

Lecture Hours per week : 5

Credits : 4

Internal : 20, External : 80

Objectives :

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

Module I

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

20 Hours

Module II

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

10 Hours

Module III

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

30 Hours

Module IV

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

15 Hours

Reference Books :

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

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

15 Hours

Module V

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

15 Hours

Reference Books :

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

Core Courses in the area of Specialisation : Computer Applications

BC5B10 BUSINESS APPLICATIONS OF COMPUTERS

Reference Books :

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

BC5B11 BUSINESS INFORMATION SYSTEMS

Lecture Hours per week : 5

Credits : 4

Internal : 20, External : 80

Objective:

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

Module I

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

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

BC6B14 OFFICE AUTOMATION TOOLS

Lecture Hours per week : 5

Credits : 5

Internal : 20, External : 80

Objective:

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

Module I

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

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

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

(Theory 15 Hours and Practical 10 Hours)

Module II

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

(Theory 15 Hours and Practical 10 Hours)

Module III

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

Allocation of second level domains - IP addresses - Internet Protocol Applications of Internet in business, Education, Governance, etc.

(Theory 10 Hours)

Reference Books :

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

BC6B15 COMPUTERISED ACCOUNTING WITH TALLY

Lecture Hours per week: 5

Credits: 5

Internal: 20, External: 80

Objectives:

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

(Out of the 80 lecture hours, the ratio between theory and practical hours shall be 3:2)

Module I

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

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

Hours

Module II

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

Integration of Accounting with Inventory : Bill wise details - Invoicing - Voucher entry -Cost centre - Cost category - Budget and control - Bank reconciliation - Interest calculation - Order



UNIVERSITY OF CALICUT

Abstract

Faculty of Commerce and Management studies-Revised Regulations, Scheme and Syllabus of Bachelor of Commerce(BCom) Degree Programme under CUCBCSS UG-with effect from the 2017-18 admission-implemented-orders issued.

G & A - IV - E

U.O.No. 5868/2017/Admn

Dated, Calicut University.P.O, 10.05.2017

Read:-1.Item No..1 of the Minutes of the meeting of the Board of Studies in Commerce(UG) held on 02.02.2017.

2.Item No.2 of the Minutes of the meeting of the Faculty of Commerce and Management Studies held on 29.03.2017.

ORDER

As per paper read as (1) above, the meeting of the Board of Studies in Commerce (UG) held on 02.02.2017, resolved to approve and adopt the revised Regulation, Scheme and syllabus of B.Com (CUCBCSS) with effect from the academic year 2017-18.

As per paper read as (2) above, the Faculty of Commerce and Management Studies approved the minutes of the Board of Studies in Commerce (UG) read as (1) above.

After considering the matter in detail, the Hon'ble Vice Chancellor has accorded sanction to implement the revised Regulation, Scheme and Syllabus of B.Com (CUCBCSS) with effect from 2017-18 admission onwards, subject to ratification by the Academic Council.

The following orders are therefore issued;

The revised Regulation, Scheme and Syllabus of B.Com (CUCBCSS) is implemented with effect from 2017-18 admission, subject to ratification by the Academic Council.

(Revised Regulation, scheme and syllabus appended)

Vasudevan .K

Assistant Registrar

To

- 1.Principal of all affiliated Colleges offering B.Com programme
- 2.Controller of Examinations

Copy to: PS to VC/PA to PVC/PA to Registrar/PA to CE/J.R, B.Com branch/Digital wing/EX & EG section/SF/DF/FC.

Forwarded / By Order

Section Officer

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

5.1 Semester I

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

Semester II

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

Semester III

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Common	BC3A11 Basic Numerical Skills	5	4	20	80	100
Common	BC3A12 General Informatics	5	4	20	80	100
Core	BC3B03 Business Regulations	5	4	20	80	100

Core	BC3B04	Corporate Accounting	6	4	20	80	100
Compl.	BC3C03	HumanResources Management	4	4	20	80	100
		Total	25	20	100	400	500

Semester IV

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

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

Semester VI

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Core	BC6B12 Income Tax and GST	6	4	20	80	100

Core	BC6B13 Auditing and Corporate Governance	5	4	20	80	100
Core	BC6B14 Course in Specialisation	5	5	20	80	100
Core	BC6B15 Course in Specialisation	5	5	20	80	100
Core Project	BC6B16 (PR) Three Weeks Project and Viva-Voce	4	2	10	40	50
	Total	25	20	90	360	450

Core Courses in the area of Specialization:

A. Finance

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

B. Banking and Insurance

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

C. Co - operation

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

D. Computer Applications

1. Computer Applications in Business
2. Business Information Systems
3. Office Automation Tools
4. Computerized Accounting with Tally

E. Travel and Tourism

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

F. Islamic Finance

BC5B11FUNDAMENTALS OF INVESTMENTS

Lecture Hours/ week : 5

Credits : 4

Maximum Marks : 100 (External : 80, Internal :20)

Duration of Examination : 3 Hours

Course Objectives

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

Module I

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

20 Hours

Module II

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

10 Hours

Module III

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

20 Hours

Module IV

Portfolio Analysis: Portfolio and Diversification - Portfolio Risk and Return –portfolio with more than two securities. Markowitz model - efficient portfolio – optimal portfolio – single index model – multi index model.

20 Hours

terminology – Types of future contracts - Financial futures – Stock futures – Currency futures - Interest rate futures – Index futures - Commodity futures – Futures pay-offs – Trading strategies in stock futures .

20 Hours

Module IV

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

20 Hours

Module V

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

15 Hours

Reference Books:

1. Hull John. C, Options, Futures and Other Derivatives, Pearson Educations Publishers, New Delhi (Latest Edition).
2. S.L.Gupta, Prentice Hall of India Private Ltd, New Delhi.
3. L.M Bhole , Financial Institutions and Markets – Structure, Growth and Innovations , Tata McGraw Hill Publishing Co. Ltd. New Delhi.
4. D.C. Patwari&A.Bhargava , Options and Futures, An Indian Perspective , JAICO Publishing

BC6 B15 FINANCIAL MANAGEMENT

Lecture Hours per week: 5

Credits: 5

Internal: 20 External: 80

Objectives:

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

Module I

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

15 Hours