FACULTY OF COMMERCE
Scheme and syllabus for the Career Related First Degree Programme in Commerce & Tax Procedure and Practice
Under the Choice Based Credit and Semester System (CBCSS) [Schedule 2(a)]
(To be introduced from 2014 admissions)

The Career Related First Degree Programme in Commerce & Tax Procedure and Practice is designed with the objective of equipping the students to cope with the emerging trends and challenges in the industrial and business world.

Eligibility for admission

Eligibility for admissions and reservation of seats for the Career Related First Degree Programme in Commerce & Tax Procedure and Practice shall be according to the rules framed by the University from time to time. No student shall be eligible for admission to the Career-related First Degree Programme in Commerce & Tax Procedure and Practice unless he/she has successfully completed the examination conducted by a Board/ University at the +2 level of schooling or its equivalent.

Registration

Each student shall register for the courses in the prescribed registration form in consultation with the Faculty Advisor within two weeks from the commencement of each semester.

Duration

The normal duration of the Career Related First Degree Programme in Commerce & Tax Procedure and Practice shall be three years consisting of six semesters. The duration of each semester shall be five months inclusive of the days of examinations. There shall be at least 90 working days in a semester and a minimum 450 hours of instruction in a semester. Odd Semester (June- October) commences in June and Even Semester (Nov- March) commences in November every year.
Programme Structure
The Career Related First Degree Programme in Commerce & Tax Procedure and Practice shall include:

1. Language courses
2. Foundation courses
3. Core courses
4. Vocational Courses
5. Complementary courses
6. Open Courses
7. Project

Language courses include 4 common courses in English and 2 courses in an additional language chosen by the student. The student shall choose any one of the following additional languages offered in the college: Malayalam, Hindi, Tamil, French, German, Russian, and Arabic.

Foundation courses include 2 courses which are compulsory basic courses. Foundation course one aimed at providing general education on Environmental studies and foundation course two aimed at providing basic education on general informatics for business studies.

Core courses include 12 compulsory courses in the major subject, Vocational courses include 10 courses in Vocational subject and complementary courses include 4 courses in the allied subjects.

There shall be two open courses. The students attached to the Department of Commerce can opt one course from their Department and another from any one of the other Departments in the college. The open course (1) in the 5th semester is a non-major elective open to all students except to the students from the Department of Commerce and the open course (2) in the 6th semester is an elective course in the major subject offered to the students of the Department of Commerce.

All students are to carry out a project work either individually or in a group of not more than 5 under the supervision of a teacher. The project work may commence in the 5th semester.
The student secures the credits assigned to a course on successful completion of the course. The student shall be required to earn a minimum of 120 credits including credits for language courses, foundation courses, core courses, vocational courses, complementary courses (as the case may be), project and open courses within a minimum period of six semesters for the award of the Degree excluding credits required for social service/ extension activities. The minimum credits required for different courses are given below:

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<td>Social Service/ Extension activities</td>
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The course structure for the Career-related First Degree Programme in Commerce & Tax Procedure and Practice is given below:
## General Structure for the Career Related First Degree Programme in Commerce & Tax
### Procedure and Practice

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### CAREER RELATED FIRST DEGREE PROGRAMME IN COMMERCE & TAX PROCEDURE AND PRACTICE

#### SEMESTER – I

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**Grand Total (Sem I+II+III+IV+V+VI)** 120
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<td>(for Students from the disciplines other than commerce)</td>
<td>CX 1551. 1</td>
<td>Fundamental of Financial Accounting</td>
</tr>
<tr>
<td></td>
<td>CX 1551. 2</td>
<td>Principles of Management</td>
</tr>
<tr>
<td></td>
<td>CX 1551. 3</td>
<td>Capital Market Operations</td>
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<tr>
<th>Semester VI</th>
<th>Course Code</th>
<th>Course Title</th>
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<tbody>
<tr>
<td>(for students from the department of commerce)</td>
<td>CX 1661. 6</td>
<td>Marketing Management</td>
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<tr>
<td></td>
<td>CX 1661. 7</td>
<td>Management of Foreign Trade</td>
</tr>
<tr>
<td></td>
<td>CX 1661. 8</td>
<td>Advertising and Sales Promotion</td>
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</table>

**Notes:**

1. The open course offered in the fifth semester is an elective course for students from the disciplines other than Commerce. He/ She can choose any one among the courses offered in that group as part of his/ her course of study.

2. The open course offered in the sixth semester is an elective course for students from the commerce department and each student has to choose any one among the courses offered in that group as part of his/ her course of study.

All courses included under foundation courses, core courses, Vocational courses, complementary courses, and open courses shall be handled by teachers in Commerce.

**An industrial visit cum tour for not less than five days forms part of the course of study for regular students during 5th/ 6th semester. A report of the same must be prepared and kept in the college.**

**Social Service/ Extension activities**

Students are to participate in Extension/ NSS/ NCC or other specified social service, sports, literary and cultural activities during 3rd/ 4th semester. These activities have to be carried out outside the instructional hours and will fetch the required one credit extra over and above the minimum prescribed 120 credits.

**Audit courses (zero credit)**

The students are free to do additional courses (skill based, vocational courses) prescribed by the University outside the 25 hour weekly instructional period. These courses may be
taken as zero credit courses.

**Attendance**

The minimum number of hours of lectures, seminars or practical’s which a student shall be required to attend for eligibility to appear at the end semester examination shall not be less than 75 per cent of the total number of lectures, seminars or practical sessions.

**Evaluation**

There shall be Continuous Evaluation (CE) and End Semester Evaluation (ESE) for each course. CE is based on specific components viz., attendance, tests, assignments and seminars. The CE shall be for 20 marks and ESE shall be for 80 marks. The marks of each component of CE shall be: Attendance – 5, assignment / seminar – 5 and test paper -10. The teacher shall define the expected quality of an assignment in terms of structure, content, presentation etc. and inform the same to the students. Due weight may be given for punctuality in submission. Seminar shall be graded in terms of structure, content, presentation, interaction etc.

The allotment of marks for attendance shall be as follows:

<table>
<thead>
<tr>
<th>Attendance</th>
<th>Marks</th>
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<tbody>
<tr>
<td>less than 51%</td>
<td>0 mark</td>
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<tr>
<td>51% - 60%</td>
<td>1 mark</td>
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<td>61% - 70%</td>
<td>2 marks</td>
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<td>71% - 80%</td>
<td>3 marks</td>
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<td>81% - 90%</td>
<td>4 marks</td>
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<tr>
<td>91% and above</td>
<td>5 marks</td>
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**Assignments/ Seminars**

Each student shall be required to do one assignment or one seminar for each course. The seminars shall be organized by the teacher / teachers in charge of CE and the same shall be assessed by a group of teachers including the teacher / teachers in charge of that course.

**Tests**

For each course there shall be at least one class test during a semester. Valued answer scripts shall be made available to the students for perusal within 10 days from the date of the test.
**End Semester Evaluation (ESE)**

End Semester Examination of all the courses in all semesters shall be conducted by the University. The duration of examination of all courses shall be 3 hours.

**Evaluation of Project**

The report of the project shall be submitted to the Department in duplicate before the completion of the sixth semester. There shall be no CE for project work. A Board of two examiners appointed by the University shall evaluate the report of the project work. The viva–voce based on the project report shall be conducted individually. The maximum marks for evaluation of the project shall be 100, distributed among the following components of project evaluation.

(i) Statement of the problem and significance of the study - 10
(ii) Objectives of the study - 5
(iii) Review of literature - 5
(iv) Methodology - 15
(v) Analysis and interpretation - 15
(vi) Presentation of the report - 10
(vii) Findings and suggestions - 10
(viii) Bibliography - 5
(ix) Viva-voce - 25

**Promotion to Higher Semesters**

Students who complete the semester by securing the minimum required attendance and by registering for the End Semester Examination of each semester conducted by the University alone shall be promoted to the next higher semester.
SEMESTER – I
Foundation Course I: CX 1121 – ENVIRONMENTAL STUDIES
No. of instructional hours per week: 4
No. of Credits: 2
Aim of the course: To develop knowledge and understanding of the environment and enable the students to contribute towards maintaining and improving the quality of the environment.

Course objectives:
1. To enable the students to acquire basic ideas about environment and emerging issues about environmental problems.
2. To give awareness about the need and importance of environmental protection

Module I: Environmental studies – meaning – scope – importance (4hrs)


Note : :All students must visit a local area to document environmental issues and prepare a brief report on the same identifying issues involved and suggesting remedies.

Books recommended
Kiran B. Chokkas and others. Understanding Environment, Sage Publications New Delhi.
Arumugam N. and Kumareshan V. Environmental Studies, Saras Publications, Kanyakumari.
Core Course I: CX 1141 - METHODOLOGY AND PERSPECTIVES OF BUSINESS EDUCATION

No of institutional hours per week: 4  
No of credits: 3  
Aim of the course: To provide the methodology for pursuing the teaching learning process with a perspective of higher learning in business education.  
Course objective:  
1. To understand business and its role in society.  
2. To understand entrepreneurship and its heuristics  
3. To enable the students to undertake business activities  
4. To provide a holistic, comprehensive and integrated perspective to business education

Module 1: Economic system and business- meaning of economic system- its functioning – different economic systems and their features- capitalism, socialism, communalism, mixed economies- division of labour- innovation- flow of goods and services, circular flow of income- different forms of business organizations- individual and organized business – family and corporate business. Business for profit, business not for profit and business for non- profit. Business entities – individual, partnerships, co- operatives, trusts , undivided families, joint stock companies- private- public, joint ventures and MNCs etc –(basic concepts only)  

(13 hrs)

Module 2: Business and Economic Development- Meaning of economic growth and development- measures of economic development- Role of Business in economic development- company, industry and economy interrelationship- role of public and private sectors, new economic Policy- liberalization- privatization and globalization. Emergence of” managerialism”.(a brief study only)  

(13 hrs)

Module 3: Establishing business- steps in establishing a business- environmental analysis- legal, physical, financial, social, economic, technical etc- idea generation- procedures and formalities- commencement of business – entrepreneur- individual, group entrepreneurs-intrapreneur-entrepreneurship. Mobilisation of financial resources for business – sources of funds- savings- factors affecting savings- loans and advances- equity and preference shares retained earnings and debt etc- market for raising finance- money market and capital market- lending institutions- banks and non- banking institutions- payment to government – taxes, direct and indirect – state and national levels (a brief study only)  

(20 hrs)

Module 4: Trained man power for quality enhancement- role of trained manpower for quality at individual , family, organizational and national level- quality of life and quality of work life- the role of human resources management problems in small , medium and large organizations – use of technology in organization- (a brief study only)  

(13 hrs)

Module 5: Learning business information-Meaning of information – business information – methods and techniques of collecting and learning business information- observation, reading techniques – listening to lectures , note taking –seminars and workshops- student seminars – individual and team presentations- conferences and symposiums- filed studies-case studies and project reports etc. (a brief study only)  

(13 hrs)
Books recommended
2. Peter F. Drucker. Management- Task, Responsibilities, practices Allied publishers pvt Ltd, Mumbai
4. N.D Kapoor Business Law Sulthan Chand & Sons
5. Francis Cherunilam Business Environment Text and Cases Himalaya Publishers
7. P Suba Rao Essentials of HRM Himalaya publishers
Vocational Course - I: CX 1171 - PRINCIPLES OF TAXATION

No. of instructional hours per week: 3
No. of credits: 3

Aim of the course: To expose the students to the basic principles of taxation in India.

Course objectives:
1. To provide a basic knowledge on sources of public revenue
2. To provide knowledge of the Indian tax system

Module I

Module II
Indian Tax system – Introduction – History of Taxation - Pre-independence tax system – Taxes in ancient India – Taxes during Mughal period – Taxes during British rule – Present system of taxation in India. (8 hrs)

Module III

Module IV

Module V
Taxable Capacity - Meaning of taxable capacity – Absolute and Relative Capacity- Factors determining Taxable Capacity. (12 hrs)

Books Recommended:
3. Dr. Sanjeev Kumar “Indirect Taxes “, Bharat Law House Pvt. Ltd, New Delhi
Complementary Course I: CX 1131 – MANAGERIAL ECONOMICS

No. of instructional hours per week: 4
No. of Credits: 4

Aim of the course: To Acquaint the students with the application of economics in the context of managerial decision making.

Course objectives:
1. To familiarize the students with the economic principles and theories underlying various business decisions.
2. To equip the students to apply the economic theories in different business situations.


Notes: (a) Conceive a new product idea, fix a suitable price and justify it. The students may develop the various aspects regarding product features, product content, pricing and promotional strategies. (for module IV) (b) Study the growth stage of a company – its origin – vision and mission statement – objectives – market access – expansion and diversification. (for module V)

Books Recommended:
1. Maheswari.K.L and Varshney : Managerial Economics
2. Samuel, Mote and Paul :Managerial Economics
3. Gupta G.S :Managerial Economics
4. Dwivedi.N.D :Managerial Economics
SEMESTER - II
Foundation Course II: CX 1221-INFORMATICS AND CYBER LAWS

No. of instructional hours per week: 4 No. of credits: 3

Aim of the course: To update and expand informatics skills and attitudes relevant to the emerging knowledge society and to equip the students to effectively utilize the digital knowledge resources for business studies.

Course objectives:
1. To review the basic concepts and fundamental knowledge in the field of informatics.
2. To create awareness about the nature of the emerging digital knowledge society and the impact of informatics on business decisions.
3. To create an awareness about the cyber world and cyber regulations.

Module I: Overview of Informatics- meaning, feature and importance - Computer networks & Internet, wireless technology, cellular wireless networks, introduction to mobile phone technology, Purchase of technology, license, guarantee, and warranty.

New development in informatics (12hrs)

Module II: Knowledge Skills for Higher Education- Data, information and knowledge, knowledge management, Internet access methods – Dial-up, DSL, Cable, ISDN, Wi-Fi. Internet as a knowledge repository, academic search techniques, creating cyber presence. Academic websites, open access initiatives, opens access publishing models, Introduction to use of IT in teaching and learning - Educational software, Academic services – INFLIBNET, NICNET, BRNET. (15hrs)

Module III: Social Informatics- IT & Society– issues and concerns– digital divide, IT & development, IT for national integration, overview of IT application in medicine, healthcare, business, commerce, industry, defence, law, crime detection, publishing, communication, resource management, weather forecasting, education, film and media, IT in service of disabled, Futuristic IT – artificial intelligence, Virtual reality, bio computing. Health issues – guide lines for proper usage of computers, internet and mobile phones E-wastes and green computing, impact of IT on language & culture-localization issues (18hrs)


Books Recommended:
2. Rajaraman, Introduction to information Technology, PHI, New Delhi.
5. Ramachandran et. Al. Informatics and Cyber laws, Green Tech Books, Thiruvananthapuram
7. IT Act 2000,
8. Rohas Nagpal, IPR & Cyberspace – Indian Perspective
Core Course II:  CX 1241 - FINANCIAL ACCOUNTING

No. of instructional hours per week : 4  
No. of credits : 3

Aim of the Course: To impart knowledge and understanding of the principles and concepts of financial accounting and develop the skill required for the preparation of financial statements and accounts of various business areas.

Recommended Structure of Preparing question. Theory 30% Practice(Problem)70%

Course Objectives
1. To familiarize the students with Accounting Standards
2. To equip the students to prepare the accounts of special business areas.

Module1- Introduction to Accounting- Journalising- posting- preparation of Trial Balance(Review only) Generally Accepted Accounting Principles- Indian Accounting Standards- Procedure for setting various Accounting Standards (Basic Concepts) Accounting errors- Meaning – Definition –Types –Detection and rectification of errors –Suspense Accounts.(12 hrs)


Module 3- Sectional and Self Balancing Ledgers- Introduction – The Three Ledgers- Sectional Ledgers- Total Debtors Account- Total Creditors Account- Self Balancing Ledgers- Scheme of entries- Transfers from one ledger to another ledger- contra balances in ledgers. Distinction between Self balancing and Sectional balancing system- Advantages and disadvantages of Sectional and Self balancing ledgers.(15 hrs)

Module 4- Accounts of Hire Purchase and Instalment purchase system- Meaning – difference between Hire Purchase and Instalment- Accounting entries in the books of purchaser and vendor- Default in payment- Complete and partial repossession – Instalment system – Entries in the books purchaser and seller(18 hrs)

Module 5- Voyage, Packages and containers accounts –Voyage Accounts Meaning- Advantages- Preparation of voyage accounts- Voyage in progress – Accounting for packages and containers –Accounting treatment – Containers trading account- Containers provision account.(12 hrs)

Books Recommended;
Vocational Course - II: CX 1271 - LEGAL FRAMEWORK OF TAXATION

No. of instructional hours per week: 3
No. of credits: 3

Aim of the course: To familiarize the students with the legal framework of taxation

Course objectives:
1. To provide a basic knowledge on the role of tax laws in constitution.
2. To provide a conceptual understanding on direct and indirect taxation.

Module I: Taxation under Constitution - Union list (List I) relevant to taxation – Entry No. 82 to Entry No. 97 - State list (List II) relevant to taxation – Entry No. 46 to Entry No. 54 - Concurrent list (List III) (12 Hrs)

Module II: Provisions Related to Distribution of Revenue - Article 268 to 272 (6 Hrs)

Module III: Constitutional Validity of Tax Laws - Legislative competence – Freedom of Trade, Commerce and Intercourse. (8 Hrs)


Module V: Indirect Tax Laws - Meaning of Indirect Taxes – Features – Advantages – Disadvantages – Central Indirect Tax Laws - Indirect Tax Laws of the States - Distinction between Direct and Indirect Taxes. (18 Hrs)

Books Recommended:
Complementary Course II: CX 1231 - BUSINESS REGULATORY FRAMEWORK

No. of instructional hours per week: 4
No. of credits: 4

Aim of the course: To acquaint the students with the legal framework influencing business decisions and operations.

Course objective:
1. To provide a brief idea about the framework of Indian business Laws
2. To enable the students to apply the provisions of business laws in business activities
3. To motivate the students to take up higher studies in business Laws

Module 1
Introduction to law - Meaning of law - definition of law – importance of law- branches of law –sources of law- mercantile law- importance- sources- other business regulations – statutory and professional- objectives(basic study only) (4 hrs)

Module 2

Module 3

Module 4

Module 5

Books Recommended
1. Kapoor. N.D, Business law, Sulthan Chand and Sons
2. Chandha P.R, Business law gajgotia, New Delhi
5. B S Moshal, Modern Business law, Ane books, New Delhi
SEMESTER – III

Core Course III : CX 1341 - Functional Applications of Management

No. of instructional hours per week : 4

No. of credits : 3

Aim of the Course: To give an understanding on the functional application of management

Course objectives: To familiarise the students with various aspects of organizational management.


Module 3: Operations management- Meaning, scope, production function in an organisation- Routing, scheduling and dispatching, Material Management, Safety consideration and environmental aspects. (15 Hrs)

Module 4: Marketing Management – Marketing-Meaning, Definition, Concept, Importance, Marketing and selling. Marketing management - importance – major problems of marketing in India- Marketing mix, Product, price, place and promotion (15 Hrs)


Books recommended:

Core Course IV: CX 1342 - ADVANCED FINANCIAL ACCOUNTING
No. of instructional hours per week: 4
No. of Credits: 3

Aim of the course: To equip the students with the preparation of financial accounts of different forms of business organisation.

Course objectives:
1. To enable the students to prepare the accounts of partnership firms in various situations.
2. To familiarize the students with the system of accounting for corporates.

Module I
Partnership Accounts: Introduction- features – fixed and fluctuating capitals – Admission, retirement and death of partners \( \text{theory only} \) (8 hrs)

Module II
Dissolution of Partnership Firms – preparation of realization and capital accounts- insolvency of partners- application of decision in Garner vs Murray- insolvency of all partners (15hrs)

Module III
Final Accounts of Companies – Company’s statutory records-preparation of final accounts- forms and contents of balance sheet, profit and loss account (vertical form) (14 hrs)

Module IV
Amalgamation and Absorption - Accounting for amalgamation of companies – meaning – types – merits and demerits of amalgamation – determination of purchase consideration: Lump sum, Net worth and Net Payment methods – Accounting in the books of purchasing and vendor company- post amalgamation Balance Sheet – Accounting for absorption (25hrs)

Module V
External and Internal reconstruction – meaning- accounting for external and internal reconstruction- preparation of new balance sheet (10 hrs)

Books Recommended:
Vocational Course III: CX 1371 - INCOME TAX LAW AND ACCOUNTS – I

No. of instructional hours per week: 4  No. of credits: 4

Aim of the course: To provide knowledge of the various provisions of Income Tax Act 1961.

Course objectives:
1. To give awareness about the scope of Total Income as per the provisions of Income Tax Act 1961.
2. To equip the students with the computation of taxable income under different heads.

Module I
Scope of Income Tax - Residential Status and Incidence of Tax - Residential Status of Individual, HUF, Firm, Company, AOP/BOI, Local Authority, Artificial Juridical Person – Practical problems on determination of residential status – Scope of total income on the basis of residential status. (12 Hrs)

Module II
Incomes Exempt from Tax - Different categories of Exempted Income - Incomes which are neither included in Total Income nor Income Tax is payable – Incomes which are included in Total Income but no income Tax is payable. (8 Hrs)

Module III

Module IV
Income from House Property - Basis of Charge – Joint Owners – Deemed owners - Annual Value – Determination of Annual Value under different situations – Exemptions regarding income from house property - Deductions from annual value – Computation of Income from House Property (12 Hrs)

Module V
Profits and Gains of Business or Profession - Basis of Charge – Expenses expressly allowed – Expenses expressly disallowed – Expenses not deductible – Deductions allowed only on actual payment basis – Profits chargeable to tax - Practical problems on computation of Income from Business and Profession – Depreciation – Meaning - Assets eligible for depreciation - depreciation on straight line method – depreciation on WDV method – conditions for claiming depreciation - rate of depreciation on various block of assets. (20 Hrs)

Books Recommended:
Vocational Course IV: CX 1372 - INCOME TAX LAW AND ACCOUNTS – II

No. of instructional hours per week: 4
No. of credits: 3

Aim of the course: To give awareness about the application of various provisions for the computation of taxable income

Course objectives:
1. To equip the students with the computation of taxable income under the heads, capital gain and other sources.
2. To enable the students to familiarize with the permissible deductions under Chapter VI A of the Income Tax Act, 1961.

Module I
Capital Gain - Basis of Charge – Capital Asset – Kinds of Capital Assets – Transfer of capital assets - Cost of acquisition and cost of improvement under different situations – Capital gains exempt from tax – Computation of capital gains. (20 Hrs)

Module II
Income from Other Sources - Basis of Charge – General and Special Chargeability – Taxation of dividend, interest and winnings – Deductions allowed - Computation of Income from Other Sources. (12Hrs)

Module III
Clubbing of Income - Meaning of clubbing of income– Different items come under the provisions of clubbing of income (10 Hrs)

Module IV
Set off of Losses – Meaning of set-off of losses and carry-forward and set-off of losses – Types of set-off - Intra-set off and Inter-set off. (15 Hrs)

Module V

Books Recommended:
Complementary Course III: CX 1331- INFORMATION TECHNOLOGY IN BUSINESS

No. of instructional hours per week: 4  No. of credits: 4

Aim of the course: To expose the students to the innovations in information technology and its potential application in business.

Course objectives:
1. To review the basic concepts and functional knowledge in the field of IT
2. To expose the students to computer application in the field of Business.


Module IV: E-Banking EDI - working of EDI - E-Banking - features, benefits, limitations – digital payment systems - Credit Card, Debit Card, Smart Card, E-cash - Processing of Credit Cards (12hrs)


Books Recommended:
SEMESTER – IV
Core Course V: CX 1441 - BUSINESS COMMUNICATION AND OFFICE MANAGEMENT

No. of instructional hours per week: 4  No. of credits: 3

Aim of the course: To explore the talents in business communication and enable the students to understand the appointment and role of a Company Secretary in business.

Course objectives:
1. To develop communication skills among students relevant to various business situations
2. To impart knowledge on the management of Modern Offices.

Module I: Communication – meaning-definition-features-objectives-process - classification– principles of effective communication-communication skills – importance of communication in management-types of communication-barriers to communication-communication network. (12hrs)


Module V: Record Keeping and Management -meaning - definition - scope of record management- principles of record keeping - Filing: meaning- definition - different types of filing system. Indexing: meaning, definition - different types of indexing. (15hrs)

Note: Oral and written communication exercises to be pursued in the learning process.

Books Recommended:
9. Chopra & Chopra, Office management -, Himalaya publications
10. Sharma & Gupta, Office Organisation & Management, Kalyani Publishers
Core Course VI CX 1442  
BANKING THEORY AND PRACTICE

Number of instructional hours: 4/Week
Number of Credits: 3

Aim of the course: To expose the students to the changing scenario of Indian banking.

Course objectives:
1. To provide basic knowledge of the theory and practices of banking.
2. To familiarize the students with the changing scenario of Indian Banking.

Module I: Introduction to Banking :

Module II : Central Banking :

Module III: Banking Practice:

Module IV: Innovations and Reforms in Banking :

Module V: Retail Banking:
- Products and services - Housing loans – Vehicle loans – Personal loans – Education loans – farm loans – Banking sector reforms- Capital adequacy norms – NPA- Management of NPA. (17 hrs)

Books Recommended:
6. Radhaswami M. Practical Banking, Sultan Chand & Sons, New Delhi.
Vocational course V: CX 1471 - INCOME TAX ASSESSMENT–I

No. of instructional hours per week: 4
No. of credits: 4

Aim of the course: To enable the students to acquire practical skills of Income tax assessment.

Course objectives
1. To impart practical skills on computation of total income of various assessees.
2. To provide knowledge about the computation of tax liability of various assessees.

Module I
Assessment of Individuals - Various sources of income of an individual - Procedure for computing Total Income – Computation of Tax. (20 Hrs)

Module II
Assessment of Hindu Undivided Family - Schools of Hindu Law – HUF V/s Firm – Incomes not treated as family income – Partition of HUF – Total and Partial Partition - Computation of Total Income and Tax Liability. (10 Hrs)

Module III
Assessment of Firms - Assessment of Firm as such (PFAS) – Assessment as AOP (PFAOP) - Computation of Total Income and Tax Liability of Firm and Partners. (15 Hrs)

Module IV
Assessment of Companies - Types of companies - Computation of Total Income and Tax Liability of Company – MAT provisions. (18 Hrs)

Module V
Assessment of Co-operative Societies - Income of Co-operative Societies – Deduction u/s 80 P - Computation of Total Income and Tax Liability. (9 Hrs)

Books Recommended:
Vocational course VI: CX 1472 - INCOME TAX ASSESSMENT–II

No. of instructional hours per week: 4
No. of credits: 4

Aim of the course: To impart practical knowledge on tax collection procedures.

Course objectives:
1. To equip the students with the concepts and procedure of Income Tax Assessment.
2. To give awareness about the application of technology on Income tax assessment.

Module I

Procedure for Assessment - Filing of Return – Prescribed Forms for filing of return – PAN – Types of Assessment. (12 Hrs)

Module II

Deduction and Collection of Tax at Source - Types of income/payments subject to TDS and TCS – Provisions related to TDS and TCS (20 Hrs)

Module III

Double Taxation Relief and Refund of Tax – Meaning of double taxation relief, double taxation avoidance and unilateral relief - Meaning of Refund of Tax – Right of Refund – Procedure for Claiming Refund – Interest on Delayed Refund (10 Hrs)

Module IV

Advance Payment of Tax - PAYE - Persons liable to pay Advance Tax – Procedure for Computation of Advance Tax – Due Dates for the Payment of Advance Tax - Consequences of Non-payment of Advance Tax (20 Hrs)

Module V

Role of Computer in Income Tax – e-filing of return, e-payment of tax and computation of total income and tax liability with the help of softwares. (10 Hrs)

Books Recommended:
Complementary Course IV: CX 1431- BUSINESS STATISTICS

No. of instructional hours per week: 4  
No. of credits: 4

Aim of the course:  To develop the skill for applying appropriate statistical tools and techniques in different business situations.

Course Objectives:

1. To enable the students to gain understanding of statistical techniques as are applicable to business.
2. To enable the students to apply statistical techniques for quantification of data in business.

Module I—Introduction
Meaning, definition, functions, objectives and importance of statistics. - Distrust of statistics - Collection, classification, tabulation and presentation of data. Measures of central tendency and Measures of dispersion - relevance and applicability of each technique in business. (17 hrs)

Module II—Correlation
Meaning and definition-correlation and causation – Types of correlation –Methods of measuring correlation for ungrouped data - Karl Pearson’s co-efficient of correlation and its interpretation, Probable error - , Coefficient of determination Spearman’s rank correlation- co-efficient of Concurrent deviation- Application of different measures of correlation in business. (15hrs)

Module III--Regression analysis
Meaning and definition - Types of Regression -Regression lines- determination of simple linear regression-. Regression equations and their application in business. Properties of correlation and regression co-efficients – Comparison of regression and correlation (15hrs)

Module IV--Index numbers
Meaning and importance-Problems in construction of index numbers-Methods of constructing of index numbers- Simple aggregative, Average of Price relatives, Laspeyre’s, Paasche’s, Dorbish- Bowley’s, Marshall-Edgeworth’s and Fisher’s ideal index numbers, Test of Consistency: Time Reversal Test and Factor Reversal Test. Chain Base Index Nos. Shifting of Base year. Cost of living Index and its use in determination of wages –Wholesale Price Index Number , Population index, inflation index, Operational indices- Sensex and Nifty. (15hrs)

Module V—Time series analysis

Books Recommended:
SEMESTER - V

Core Course VII: CX 1541 - ENTREPRENEURSHIP DEVELOPMENT

No of Instructional hours per week: 4                                      No of credits: 3

Aim of the course: To equip the students to have a practical insight for becoming an entrepreneur.
Course objectives: To familiarize the students with the latest programs of the government authorities in promoting small and medium industries. To impart knowledge regarding how to start new ventures.


Module 2: Institutional support and incentives to entrepreneurs- Functions of Department of Industries and Commerce (DIC) - Activities of Small Industrial Development Corporation (SIDCO)-Functions of National Small Industries Corporation(NSIC)-Functions of Small Industries Development Bank of India (SIDBI)-Khadi Village Industry Commission (KVIC)-Small Industries Service Institute (SISI)- Functions and services of Kerala Industrial Technical Consultancy Organisation (KITCO)-Activities of Science and Technology Entrepreneurship Development Project (STEDP)-Strategies of National entrepreneurship Development Board(NEDB)-Objectives of National Institute for entrepreneurship and small business development (NIESBUD)- Techno park-Functions of techno park Incentives- Importance- Classification of incentives- Subsidy- Types of Subsidy


Module 4: Setting up of Industrial unit-(Only Basic study) Environment for Entrepreneurship – Criteria for selecting particular project- Generating project ideas-Market and demand analysis-Feasibility study- Scope of technical feasibility- Financial feasibility- Social cost benefit analysis-Government regulations for project clearance-Import of capital goods-approval of foreign collaboration-Pollution control clearances- Setting up of micro small and medium enterprises- Location decision- Significance.

Module 5: Project Report-Meaning-Definition-Purpose of project reports-Requirements of good report-Methods of reporting-General principles of a good reporting system-Performa of a project report-Sample project report.

Books Recommended:
4. Small-Scale Industries and Entrepreneurship, Himalaya Publishing, Delhi
7. Peter F. Drucker- Innovation and Entrepreneurship.
Core Course VIII: CX 1542 - INDIAN FINANCIAL MARKETS

No. of instructional hours per week: 4  No. of Credits: 3

Aim of the course: To provide a comprehensive knowledge of the working of financial markets in India.

Course objectives:
1. To give the students an overall idea about Indian financial markets.
2. To familiarize the students with financial market operations in India.

Module I

Module II

Module III

Module IV

Module V

Note:
1. Students to prepare a chart showing movements in stock market indices (BSE, NSE) for at least two weeks and prepare a brief report on the causes for the movements. Identify the major gainers and losers in the stock market during the trading period.
2. Students to prepare a brief report on a mutual fund product as advertisement media.

Books Recommended:
1. Gupta N.K and Monica Chopra : Financial Markets Institutions and services
2. Yogesh Maheswary : Investment Management
4. Preethi Singh : Dynamics of Indian Financial System
5. Sojikumar.K and Alex Mathew : Indian Financial System and Markets
Core Course IX: CX 1543 - COST ACCOUNTING

No. of instructional hours per week: 4
No. of Credits: 4

Aim of the course: To impart knowledge of cost accounting system and acquaint the students with the measures of cost control

Course objectives:
1. To familiarize the students with cost concepts.
2. To make the students learn the fundamentals of cost accounting as a separate system of accounting

Module I

Module II

Module III

Module IV

Module V
Cost accounting records – Integral and non-integral systems (theoretical importance only) – preparation and presentation of cost sheets – Reconciliation of cost and financial accounts. (10hrs)

Books Recommended:
2. Prasad.N.K : Advanced Cost Accounting,
4. Thulsian P.C : Practical Costing,
5. Arora.M.N : Principles and Practice of Cost Accounting
Vocational Course VII: CX 1571 - INCOME TAX ADMINISTRATION

No. of instructional hours per week: 4
No. of credits: 4

Aim of the course: To familiarize the students with the system of Income tax administration in India.

Course objectives:
1. To provide knowledge of various Income tax authorities and their powers.
2. To familiarize the students with the rights available to an assessee for grievance redressal under Income Tax Act.

Module I

Income Tax Authorities - Different Authorities – CBDT – Appointment - jurisdiction - Powers and duties of different Authorities. (16 Hrs)

Module II

Appeal - Meaning – Appellate Authorities – CIT (A) – Appellate Tribunal - NTT – Supreme Court - Procedure of filing Appeal – Fee, Time limit and form of appeal – Appealable orders (20 Hrs)

Module III

Revision - Meaning – Types of revision – Authority – Conditions to be satisfied for revision. (8 Hrs)

Module IV

Survey, Search and Seizure – Meaning - Types and objectives – Authorities – Powers of authorized officers. (6 Hrs)

Module V

Penalties and Prosecutions – Meaning of penalty and prosecution – Conditions to be satisfied for the imposition of penalty - Imposition of Penalty for Different Types of Default – Amount of Penalty - Procedure for imposing Penalty – Authority to impose penalty. (22 Hrs)

Books Recommended:
Vocational Course VIII: CX 1572 - WEALTH TAX LAW AND PRACTICE

No. of instructional hours per week: 3  
No. of credits: 3

Aim of the course: To familiarise the students with the provisions of Wealth Tax Act 1957.

Course objectives:
1. To equip the students with the concepts of Wealth Tax.
2. To enable the students to acquire the skills for the computation of net wealth and wealth tax liability.

Module I

Module II
- Assets belonging to others but included in the net wealth of an individual.

Module III
- Assets Exempted from Wealth Tax

Module IV

Module V
- Computation of Net wealth and Wealth Tax

Books Recommended:
Open Courses (For students from disciplines other than Commerce)

Open Course I: CX 1551.1- FUNDAMENTALS OF FINANCIAL ACCOUNTING

No. of instructional hours per week: 3
No. of credits: 2

Aim of the course: To provide basic accounting knowledge as applicable to business and to form a background for higher learning in financial accounting.

Course objectives:
1. To enable the students to acquire knowledge in the basic principles and practices of financial accounting.
2. To equip the students to maintain various types of ledgers and to prepare final accounts.

Module I

Module II

Module III

Module IV

Module V
Financial Statements – Final accounts of sole trader – Manufacturing, Trading and Profit and Loss Account – Balance Sheet – Preparation of final accounts with adjustments. (18 hrs)

Books Recommended:
Open Course : 1 CX 1551.2 Principles of Management

No : of instructional Hrs per week: 3                      No: of Credits : 2

Aim of the Course: To familiarise the students from other faculties on the framework of management.

Course objectives: To provide knowledge on the fundamentals of management principles and functions.

Module 1 - Introduction to Management
Meaning and definition, scope, importance, management and administration, management levels- Management-science, art or profession- Henry Fayol’s principles of management. (10 Hrs),

Module 2- Planning
Meaning, objectives, types of plans, steps in planning and limitations of planning. (9 Hrs)

Module 3- Organising
Concept, significance, types- formal and informal, line and staff and functional, centralisation, decentralisation, delegation and departmentation. (15 Hrs)

Module 4 - Staffing
Importance, sources of recruitment and selection , training and development. (conceptual framework only) (10 hrs)

Module 5 - Directing and Controlling
Meaning and elements of direction -Controlling- Meaning - steps-. Methods of establishing control. (10 Hrs)

Books recommended:
Open Course 1. CX 1551.3 CAPITAL MARKET OPERATIONS

No: of instructional Hours per week: 3

No of Credits: 2

Aim: To create an interest among students towards stock market investment

Objective: To familiarize the students with capital market operations

Module I: Capital Market - Meaning – structure- capital market instruments (Brief discussion only) – Primary market (Meaning) – Methods of public issue – Book building – meaning – procedure

Module II: Secondary Market – Leading stock exchanges in India – Securities traded in the stock exchange – ownership and creditorship securities (Concept only) – Procedure for buying and selling securities – Types of orders – Online trading – Stock market indices (Meaning)


Module IV: Types of investors – Speculation Vs Investment – Types of speculators

Module V: Derivatives – Meaning – Forwards – Futures – Options – Put option - Call option

Books Recommended
SEMESTER – VI
Core Course X: CX 1641 – AUDITING

No. of instructional hours per week: 4
No. of credits: 3

Aim of the course: To understand the principles and practice of auditing

Course objectives:
1. To familiarise the students with the principles and procedure of auditing.
2. To enable the students to understand the duties and responsibilities of auditors.

Module I: Introduction - Meaning and Definition of Auditing-Objectives of Auditing-Accounting Ethics and Auditing-Auditing and Assurance Standards-Concept of Auditor’s Independence-Audit Evidence-Concept of Materiality-Concept of True and Fair view-Types of Audit-Statutory Audit- Internal Audit- Continuous Audit- Final Audit-Cost Audit- Management Audit-Tax Audit-Government Audit-Performance Audit-Social Audit. (15 hrs)

Module 2: Audit Process, Documentation and Internal Check - Preparation before audit-Audit Programme-Audit Process-Audit Note Book-Audit Working Papers-Audit Files- Internal Control- Internal Check-Duties of an auditor in connection with internal check as regards cash transactions, purchases, sales, wages and stores. (15 hrs)

Module 3: Vouching and Verification - Vouching - meaning and importance-Requirements of a voucher Verification-meaning-Difference between vouching and verification- general principles for verifying assets-Valuation of assets-Difference between verification and Valuation-Verification of Liabilities-General Considerations while verifying liabilities (15 hrs)


Module 5: Investigation - Meaning and Definition of Investigation- Distinction between investigation and auditing-Types of Investigation- Investigation on acquisition of running business- Investigation when fraud is suspected. (10 hrs)

Books Recommended:
Core Course - XI: CX 1642- APPLIED COSTING

No. of instructional hours per week: 4
No. of Credits: 3

Aim of the course: To develop the skill required for the application of the methods and techniques of costing in managerial decisions.

Course objectives:
1. To acquaint the students with different methods and techniques of costing.
2. To enable the students to apply the costing methods and techniques in different types of industries.


Module II: Service Costing - Meaning - Features – Composite cost unit – Service Costing applied on transport– hospital – power house - canteen. (16 hrs)


Proportion of Theory to Problem- 30:70

In put taken :- this course CO 1642 takes its input from the Course CO 1542 in vth semester
Output given:- This course CO 1642 gives its output to the course at PG level Cost Accounting for Managerial Decision Making

Books Recommended:
Core Course XII: CX 1643 - MANAGEMENT ACCOUNTING

No. of instructional hours per week: 4  No. of Credits: 4

Aim of the course: To develop professional competence and skill in applying accounting information for decision making.

Course objectives:

1. To equip the students to interpret financial statements with specific tools of management accounting.
2. To enable the students to have a thorough knowledge on the management accounting techniques in business decision making.


Module V: Reporting to Management - Introduction - essentials of a good report - methods and types of reports (5hrs)

Note: Students are directed to interpret financial statements with the help of Ratios, Fund Flow Statement and Cash Flow Statement and reporting to management.

Books Recommended:

4. Kulshustia and Ramanathan : Management Accounting
8. Revi. M. Kishore : Management Accounting
Vocational Course IX: CX 1671- INCOME TAX PLANNING

No. of instructional hours per week: 4
No. of credits: 4

Aim of the course: To equip the students professionally competent to act as a tax practitioner.

Course objectives:
1. To familiarise the students with the concepts of tax planning.
2. To provide practical skills on applying various provisions of Income Tax Act for tax planning.

Module I

Module II
Tax Planning in relation to Residential Status (12 Hrs)

Module III
Tax planning in relation to Heads of Income - Salary – House Property – Profits and Gains of Business – Capital Gains – Other sources. (20 Hrs)

Module IV
Tax planning in relation to Persons - Individual – HUF – Partnership Firms – Companies (15 Hrs)

Module V
Tax Planning in Relation to Setting up of a new Business (15 Hrs)

Books Recommended:
Vocational Course X: CX 1672 - GOODS AND SERVICES TAX

No. of instructional hours per week: 3
No. of Credits: 3

Aim of the course: To provide knowledge of the various provisions of Goods and Services Tax.

Course objectives:
1. To equip the students with the concept of Goods and Services Tax.
2. To familiarize the students with the application of various GST models and tax structure.

Module I
Back Ground of GST - Meaning - Process of introduction of VAT at the Centre and the States – Advantages and Limitations of VAT - Process of preparation for GST – Comprehensive structure of the GST model – Australian Model – Canadian Model – Kelkar-Shah Model – Bagchi- Poddar Model – The Practical Model - Justification for introduction of GST - Shortcomings at the Central Level - Advantage at the Central Level on introduction of GST - Shortcomings at the State Level - Advantage at the State Level on introduction of GST (12 hrs)

Module II
GST Model - CONCURRENT DUAL GST (i) Dual GST model (ii) Applicability of GST (iii) Apportionment of GST between Central and States (iv) Input tax Credit under GST (v) Cross utilization of ITC between the Central GST and the State GST (vi) Refund and Adjustment of GST (vii) Collection of GST (viii) Administration (ix) Chargeability (x) Compounding Option (xi) Returns under GST (xii) Registration Number (xiii) Audit and Assessment - Other Features of Dual GST Mode (15hrs)

Module III
Inter State Goods and Service Tax - Major advantages of IGST Model - Interstate Goods & Service Tax-illustration Transactions within a state – under GST & Inter-State Transactions – Under GST (10 hrs )

Module IV
GST Rate Structure – GST rates in prominent Countries - Zero Rating of Exports - GST on Imports - Special Industrial Area Scheme (7 hrs)

Module V
Taxes and Duties subsumed under GST - Taxes & Duties outside the purview of GST – (i) Tax on items containing Alcohol (ii) Tax on Petroleum Products Other Taxes & Duties on special items (i) Tax on Tobacco products (ii) Taxation of Services (10 hrs)

Books Recommended:
Open Courses  (For Students from the Department of Commerce)
ELECTIVE COURSE VI: CX 1661.6  MARKETING MANAGEMENT

No. of instructional hours per week: 3
No. of credits: 2

Aim of the course: To provide knowledge of the concepts, principles, tools and techniques of marketing.

Course objectives:
1. To help the students to understand marketing concepts and its applications
2. To make the students aware of modern methods and techniques of marketing.


Books Recommended:
Open Course II: CX 1661.7 - MANAGEMENT OF FOREIGN TRADE

No. of instructional hours per week : 3
No. of credits : 2

Aim of the course: To expose the students to the overall management of foreign trade affecting International business.

Course objectives:
1. To acquaint the students with India’s foreign trade.
2. To familiarise the students with international trade and services.

Module I: Introduction to Foreign Trade – basis of foreign trade-terms of trade-balance of payments-economic development and foreign trade- India’s foreign trade in global context. (8 hrs)


Module III India’s Foreign Trade -role of state trading in India’s foreign trade; export-oriented units; export of projects and consultancy services; Free Trade Zones in India; foreign collaboration and joint ventures abroad; export-import financing institutions. (12hrs)

Module IV: Export and Import Procedures -central excise clearance-customs clearance-role of clearing and forwarding agents-shipment of export cargo-export credit-export credit guarantee and policies-forward exchange cover-finance for export on deferred payment terms -duty drawbacks . (14 hrs)

Module V: Identification of Global Markets –sources of information-marketing strategy-agencies promoting and supporting foreign trade. (10hrs)

Book Recommended:
3. Varshney R.L. India’s Foreign Trade, Kitab Mahal, Allahabad.
10. IIFT Dictionary of Shipping and Chartering terms
11. IIFT Freight Tariffs and Practices of Shipping Conferences
OPEN COURSE II. CX 1661.8 : ADVERTISING AND SALES PROMOTION

No. of instructional hours per week: 3
No. of credits: 2

Aim of the course: To acquaint the students with concepts and techniques in the application for developing and designing an effective Advertising and Sales Promotional Program

Course objective: To familiarize with the techniques of advertising and sales promotion and its application.

Module-I: Introduction to Advertising – definition - aim - features- importance- functions - advantages – objections against advertising - advertising and advertisement - advertising and publicity. (12 hrs)

Module -II: Kinds of advertising: product, institutional, informative, persuasive, reminder, primary demand, selective, comparative, shortage, co-operative, commercial, non-commercial, direct action advertising media - selection of advertising media – classification of advertising media: indoor, outdoor, direct, promotional. (14hrs)


Module -IV: Sales promotion- meaning - importance - objectives- advantages – limitations – forms of promotion-advertising and sales promotion (8hrs)

Module V- Techniques of sales promotion – sales promotion at consumer level- sales promotion at dealer level- promotion at sales force level. (10hrs)

Reference:
2. Sales Promotion and Advertising Management (6thEd.) Himalaya Publishing House
3. Advertising Excellence by Bovee, Thill, Dovel and Wood (McGraw Hill)
5. Foundations of Advertising – Theory & Practice – S.A. Chunawala
8. Sales & Distribution Management (Units 12-16 for Sales Promotion) F.L. Lobo, Global Business Press
9. Successful Sales Promotion – Choudhry, Elliot & Toop, Orient Longman
10. Advertising Management by Batra, Myers and Aakar (5th Ed.) PHI
11. Promotion Management by S.A. Chunawalla (2nd Ed.) Himalaya