

KANNUR UNIVERSITY
COURSE STRUCTURE FOR B.COM DEGREE PROGRAMME

Working days/semester	90
Credit for common course	38
Credit for Core courses	62
Credit for complementary courses	16
Credit for open courses	4
Total credit for the programme	120

Table for Common Courses (for B.Com and other LRP Programmes)

No.	Semester	Course code	Title of the course	Contact hours /Week	Credits
1	I	IA01 ENG	Common course I English	5	4
2	I	IA02 ENG	Common course II English	4	3
3	I	IA07 ---	Common course I Additional Language	5	4
4	II	2A03 ENG	Common course III English	5	4
5	II	2A04 ENG	Common course IV English	4	3
6	II	2A08 ---	Common course II Additional language	5	4

Table for Common Courses (General Courses) for B.COM /BBA/ BBA (TTM) Programmes

No.	Semester	Course code	Title of the course	Contact hours /Week	Credits
1	III	3A09 COM/BBA/ BBA (T)	Disaster Management	4	4
2	III	3A12 COM/BBA/ BBA (T)	Numerical Skills	4	4
3	IV	4A11COM/BBA/ BBA (T)	Entrepreneurship	4	4
4	IV	4A15 COM/BBA/ BBA (T)	Environmental Studies	4	4

Table for Core courses

No.	Semester	Course code	Title of the course	Contact hours /Week	Credits
1	I	IB01 COM/BBA/ BBA(T)/ TTM	Perspective & Methodology of Business Studies	5	3
2	II	2B02 COM	Financial Accounting	5	4
3	III	3B03 COM	Management Principles	3	2
4	III	3B04 COM	Corporate Accounting	5	4
5	III	3B05 COM	*Optional –I- Finance-I / Cooperation-I/Marketing-I / Computer Applications-I	5	4
6	IV	4B06 COM	Business Economics	3	2
7	IV	4B07 COM	Informatics Skills[Theory: 3 hrs.+ Practical: 2 hrs]	5	3
8	IV	4B08 COM	Optional –II- Finance-II / Cooperation-II/ Marketing-II / Computer Applications-II	5	4
9	V	5B09 COM	Cost Accounting	5	4
10	V	5B10 COM	Modern Banking	5	4
11	V	5B11 COM	International Business	5	4
12	V	5B12 COM	Optional –III- Finance-III / Cooperation-III/ Marketing-III / Computer Applications-III	5	4
13	V	5B13 COM	Human Resource Management	3	2
14	VI	6B14 COM	Management Accounting	5	4
15	VI	6B15 COM	Auditing	5	4
16	VI	6B16 COM	Financial Markets and Services	5	4
17	VI	6B17 COM	Optional –IV- Finance-IV / Cooperation-IV/ Marketing-IV / Computer Applications-IV	5	4
18	VI	6B18 COM	Project Report	3	2

***Optional (Elective) Core Courses:** The Programme offers four groups of Optional or Electives in the category of core courses, namely, Optional A-Finance, Optional B – Co-operation, Optional C- Marketing, Optional D- Computer Applications. Core Courses in the area of specialisation are as follows:

	Type	Course code
A. Finance		
I Financial Management -	Core V	(3B05 COM)
II Investment Management-	Core VIII	(4B08COM)
III Income Tax Law & Practice- I –	Core XII	(5 B12COM)
IV Income Tax Law & Practice- II-	Core XVII	(6B17 COM)
B. Cooperation		
I Principles of Co-operation-	Core V	(3B05 COM)
II Management of Cooperatives	Core VIII	(4B08COM)
III Cooperative Laws	Core XII	(5 B12COM)
IV Cooperative Accounting & Legislation-	Core XVII	(6B17 COM)
C. Marketing		
I Marketing Principles	Core V	(3B05 COM)
II Consumer Behavior	Core VIII	(4B08COM)
III Promotion Management	Core XII	(5 B12COM)
IV Market Research	Core XVII	(6B17 COM)
D. Computer Applications (Theory: 3 hrs./week; Practical: 2 hrs./week)		
I Programming in C	Core V	(3B05 COM)
II Data Base Management Systems and Internet Programming	Core VIII	(4B08COM)
III Programming in Java	Core XII	(5 B12COM)
IV Accounting Packages–Tally	Core XVII	(6B17 COM)

Table for Complementary Courses

No.	Semester	Course code	Title of the course	Contact hours /Week	Credits
1	I	IC01 COM	Business Statistics	6	4
2	II	2C02 COM	Quantitative Techniques for Business Decisions	6	4
3	III	3C03 COM	Business Regulatory Framework	4	4
4	IV	4C04 COM	Corporate Law and Business Regulations	4	4

Table for open Courses

No.	Semester	Course code	Title of the course	Contact hours /Week	Credits
1	V	5DO1 COM	Basic Accounting / Financial	2	2

			Services / E-Commerce		
2	VI	6DO2 COM	Indirect Tax & VAT / Insurance & Risk Management	2	2

KANNUR UNIVERSITY

SCHEME AND SYLLABI OF B.COM. DEGREE PROGRAMME UNDER CHOICE BASED COURSE CREDIT SEMESTER SYSTEM & GRADING, 2009 (2009 ADMISSION ONWARDS)

1. Courses:

The B.Com programme includes four types of courses as given below:

1. Common Courses – **A** Type (10 Courses)
 2. Core Courses - **B** Type (17 Courses +1 Project Report)
 3. Complementary Courses - **C** Type (4 Courses)
 4. Open Courses - **D** Type (2 Courses)
- Total 33 Courses + Project Report**

2. Course Code:

Each course shall have an alphanumeric code, which includes stream code, semester number in which the course is offered, the type of course (A, B, C or D), and the serial number of the course. (01, 02,....)

3. Credits:

The total credits of the B.Com Programme are 120. The programme consists of four credit, three credit and two credit courses. Total credits given for four types of courses are as follows:

<u>Courses</u>	<u>Total credits</u>
1. Common Courses – A Type (10 courses)	: 38
2. Core Courses - B Type (17 courses)	: 60
1 Project Report:	02
3. Complementary Courses - C Type (4 courses)	: 16
4. Open Courses - D Type (2 courses)	: 04
Total	: <u>120</u>

- 4 **Structure of the Programme:** The courses of study leading to the award of the B.Com Degree shall comprise the following:

**STRUCTURE OF B.COM DEGREE PROGRAMME
(Choice Based Course Credit System & Grading 2009)**

**Total credits: 120 ; Working Days / Semester: 90; Working Hours / Semester: 450
Internal Evaluation: 25%; External Evaluation: 75%**

Semester I

Sl.No	Course Code	Type of the course	Course Title	Hrs/week	Hrs/Sem	Credit	Duration of Exam. (Hours)
1	1A01 ENG	Common I	English	5	90	4	3
2	1A02 ENG	Common II	English	4	72	3	3
3	1A07	Common III	Additional Languages	5	90	4	3
4	1B01 COM	Core I	Perspectives & Methodology of Business Studies	5	90	3	3
5	1C01 COM.	Complementary I	Business Statistics	6	108	4	3
Total				25	450	18	

Semester II

Sl. No	Course Code	Type of the course	Course Title	Hrs/week	Hrs/Sem.	Credit	Duration of Exam. (Hours)
1	2A03 ENG	Common IV	English	5	90	4	3
2	2A04	Common V	English	4	72	3	3

	ENG						
3	2A08	Common VI	Additional Languages	5	90	4	3
4	2B02 COM	Core II	Financial Accounting	5	90	4	3
5	2C02 COM	Complementary II	Quantitative Techniques for Business Decisions	6	108	4	3
Total				25	450	19	

Semester III

Sl. No	Course Code	Type of the Course	Course Title	Hrs/ week	Hrs/ Sem.	Credit	Duration of Exam. (Hours)
1	3A09 COM /BBA/ BBA(T)	Common VII	Disaster Management	4	72	4	3
2	3A12 COM /BBA/ BBA(T)	Common VIII	Numerical Skills	4	72	4	3
3	3B03 COM	Core III	Management Principles	3	54	2	3
4	3B04 COM	Core IV	Corporate Accounting	5	90	4	3
5	3B05 COM	Core V:Optional- 1	Finance-I/Cooperation -I/ Marketing-I /Computer Applications-I	5	90	4	3
6	3C03 COM	Complementary III	Business Regulatory Framework	4	72	4	3
Total				25	450	22	

Semester IV

Sl. No	Course Code	Type of the Course	Course Title	Hrs/ week	Hrs/ Sem.	Credit	Duration of Exam. (Hours)
1	4A11 COM /BBA/ BBA(T)	Common IX	Entrepreneurship	4	72	4	3
2	4A15 COM /BBA/ BBA(T)	Common X	Environmental Studies	4	72	4	3
3	4B06 COM	Core VI	Business Economics	3	54	2	3
4	4B07	Core VII	Informatics Skills	3	54	2	2

	COM		Practical	2	36	1	1
5	4B08 COM	Core VIII: Optional- II	Finance-II/ Cooperation- II / Marketing- II / Computer Applications- II	5	90	4	3
6	4C04 COM	Complementary IV	Corporate Law & Business Regulations	4	72	4	3
Total				25	450	21	

Semester V

Sl. No	Course Code	Type of the Course	Course Title	Hrs/ week	Hrs/ Sem.	Credit	Duration of Exam. (Hours)
1	5 B09 COM	Core X	Cost Accounting	5	90	4	3
2	5 B10 COM	Core X	Modern Banking	5	90	4	3
3	5 B11 COM	Core XI	International Business	5	90	4	3
4	5 B12 COM	Core XII: Optional- III:	Finance-III/ Cooperation- III// Marketing- III/ / Computer Applications- III	5	90	4	3
5	5 B13 COM	Core XIII	Human Resource Management	3	54	2	3
6	5 D01	Open -I	-	2	36	2	2
Total				25	450	20	

Semester VI

Sl. No	Course Code	Type of the Course	Course Title	Hrs/ week	Hrs/ Sem	Credit	Duration of Exam. (Hours)
1	6 B14 COM	Core XIV	Management Accounting	5	90	4	3
2	6 B15	Core XV	Auditing	5	90	4	3

	COM						
3	6 B16 COM	Core XVI	Financial Markets & Services	5	90	4	3
4	6 B17 COM	Core XVII: Optional- IV	Finance-IV/ Co-operation-IV/ Marketing-IV/ Computer Applications-IV	5	90	4	3
5	6 D02	Open- II	-	2	36	2	2
6	6B18 COM	Core XVIII	Project Report	3	36	2	-
Total				25	450	20	

5.1 Common Courses(General Courses): Common courses (General courses) VII (3A09), VIII (3A12), IX (4A11) & X (4A15) shall be taught by commerce teachers.

5.2 Core Courses, Complementary Courses and Open courses : All core courses, complementary courses and open courses (offered for other departments) shall be taught by commerce teachers.

6.1 Open Courses B.Com Students shall take two open courses (2+2Credits) offered by other departments in the V and VI semester respectively.

6..2 Open Courses offered for students of other departments

I&II (5D01Com & 6D02Com) are courses offered for other departments.

V Semester

1 Basic Accounting 5D01 Com.
2 Financial Services .
3 E-Commerce

VI Semester

1. Indirect Taxes & VAT 6D02 Com
2.. Insurance & Risk Management

7. Optional (Elective) Core Courses: The programme offers four groups of Optional or Electives in the category of core courses, namely, Optional A-Finance, Optional B – Co-operation, Optional C- Marketing, Optional D- Computer Applications. Core courses in the area of specialisation are as follows:

	Type	Course code
A. Finance		
I Financial Management -	Core V	(3B05 COM)

II Investment Management-	Core VIII	(4B08COM)
III Income Tax Law & Practice- I –	Core XII	(5 B12COM)
IV Income Tax Law & Practice- II-	Core XVII	(6B17 COM)

B. Cooperation

I Principles of Co-operation-	Core V	(3B05 COM)
II Management of Cooperatives	Core VIII	(4B08COM)
III Co-operative Laws	Core XII	(5 B12COM)
IV Co-operative Accounting & Legislation-	Core XVII	(6B17 COM)

C. Marketing

I Marketing Principles	Core V	(3B05 COM)
II Consumer Behavior	Core VIII	(4B08COM)
III Promotion Management	Core XII	(5 B12COM)
IV Market Research	Core XVII	(6B17 COM)

D. Computer Applications (Theory: 3 hrs./week; Practical: 2 hrs./week)

I Programming in C	Core V	(3B05 COM)
II Data Base Management Systems and Internet Programming	Core VIII	(4B08COM)
III Programming in Java	Core XII	(5 B12COM)
IV Accounting Packages–Tally	Core XVII	(6B17 COM)

- 8. Project Report:** Every student shall prepare and submit a project report to the Department during the VI semester under the guidance of a faculty member one month before the end of the semester. Evaluation shall be done internally under direct grading system.

SYLLABI OF B.COM. DEGREE PROGRAMME

2009 Admission onwards

SEMESTER I

1B01 COM (CORE:I): PERSPECTIVES AND METHODOLOGY OF BUSINESS STUDIES

No.of Credits -3

No.of Contact hours -90

Aim of the course

The course aims at introducing the student to the world of business studies and the general methodology of different subjects that come under it.

Objectives of the course

1. To understand business and its role in society
2. To understand entrepreneurship and its heuristics
3. To comprehend the business environment
4. To enable the student to undertake business activities

Course outline

Module I

Functioning of economic systems-division of labour, innovation, flow of goods and services and accumulation of wealth under different economic systems-capitalism, socialism, communism, mixed economies, planned economies etc; different forms of business organization-individual and organized business-family and corporate entities-business for profit, business not for profit and business for non-profit. Business entities-individuals, cooperatives, trusts, partnerships, undivided families, joint stock companies-Private, Public and joint Ventures. Business examples in different sectors of the economy (primary, secondary and tertiary)- agriculture, trading, retailing, manufacturing, hospitality, tours, travels, recreations, adventures, healthcare, education and other contemporary business areas as examples.

[20 Hours]

Module II

Role of business in economic development , Indian development experience- role of public and private sectors in the post-colonial period, experience of liberalization and globalization. Different stakeholders of business firms-owners, managers, employees and others. Emergence of “managerialism” and the role of corporate governance; the goals of business- shareholder value maximization and its alternatives; goals for public sector, cooperatives and non-profit enterprises. Government regulation of business-objectives, methods and problems.

[15 Hours]

Module III

Establishing a business-entrepreneurship-legal, physical, financial, social and psychological endowments for entrepreneurs-individual and group entrepreneurs-“intrapreneurs”. Mobilization of financial resources for business- individual savings-domestic savings in India- factors affecting savings- loans and advances- sources of funds- markets for raising money- short-term and long term funds-lending institutions for business funds-banks and non-banking financial institutions-cost of capital-documenting funding sources and areas of expenses – accounting and accounting practices –returns on investment-factors of production and rewards to factors like payment of wages, rent, interest and profits-payment to Government – taxes direct and indirect- state and national levels- funds from the primary and secondary markets- stock exchanges and their role, stock broking, stock exchange cues.

[20 Hours]

Module IV

Role of trained manpower for enhanced quality at individual, family, organizational and national level. Functioning of organization-the role of Human resources-management problems in small/medium/large organizations-quality of life-production of tangible and intangible products- marketing and its role-market conditions-perfect and imperfect market and their impact on prices and profit-use of technology in organization-electronic storage of business data-retrieval and analysis-user-friendly software.

[15 Hours]

Module V:

Learning business information- use of reading techniques- listening to lectures by individual and team faculty, and note taking- student seminars-individual and team presentations- filed studies, case studies and project reports. Posing problems for investigation, data location, primary and secondary sources, use of cross tabulation, tabular presentations, diagrammatic representation of data, deducting inferences, reporting results and suggesting executive action.

[20 Hours]

References :

Keith Davis and William C.Frederick : Business and Society Management, Public Policy, Ethics; International Student Edition, McGraw Hill Book Co., New Delhi. (latest edition)

Peter F. Drucker : Management - Tasks, Responsibilities, Practices; Allied Publishers Pvt. Ltd., (latest reprint)

Peter F. Drucker : The Practice of Management ;Harper and Row Publishers, Inc.,NY. (latest reprint)

1C01 COM [Complementary I]: BUSINESS STATISTICS

No.of Credits -4

No.of Contact hours -108

Objectives

To familiarize the students with the basic statistical tools used to summaries and analyse quantitative information for decision making.

Module I

Meaning and definition of statistics- functions, scope and limitation – statistical investigation-phases-methods of data collection. [15 Hours]

Module II

Sampling – Laws of sampling- Random sampling- methods - non–random sampling - methods – determination of sample size - sampling and non-sampling errors – snow ball sampling. [12 Hours]

Module III

Classification and Tabulation-Construction of frequency distributions-Diagrammatic and graphic presentation of data - one dimensional or bar diagrams - two dimensional diagrams- pie diagrams pictograms and cartograms – graphic presentation- graphs of frequency distribution. [15 Hours]

Module IV

Measures of central tendency – meaning - objectives - types of averages- mean : simple & weighted – median – mode - geometric mean – harmonic mean . [22 Hours]

Module V

Measures of dispersion – meaning –characteristics - various measures of dispersion – Range-Quartile Deviation – Mean Deviation -Standard deviation - Skewness- Kurtosis. [20 Hours]

Module VI

Index Numbers – meaning and definition-uses- Problems in the construction of index numbers-Types of index numbers – Methods of construction of index numbers - Tests of adequacy - Fixed Base and Chain Base Methods – Base shifting, Splicing and deflating of

index numbers- cost of living index- Consumer price index: uses and methods of construction [24 Hours]

Reference

1. S.P. Gupta : Statistical Methods, Sultan Chand & Sons, New Delhi2.
2. Dr. B.N.Gupta : Statistics Theory & Practice , Sahithya Bhavan, Agra
3. D.N. Elhance : Fundamentals of Statistics, Kithab Mahal
4. C.B Gupta & Vijay Gupta : An Introduction to Statistical Methods, Ane Books Pvt. Ltd.
5. SL Aggarwal & SL Bhardwaj : Fundamentals of Business Statistics, Kalyani Publishers.

SEMESTER II

2B02COM (Core-II): FINANCIAL ACCOUNTING

No.of Credits -4

No.of Contact hours -90

Objectives:

To develop among the students a conceptual understanding of the fundamentals of financial accounting system and to equip them with basic skills for recording various types of business transactions.

Module I:

Concepts Accounting: Meaning – Evolution of Accounting as a social science – GAAP – Cash base and Accrual base – Accounting Standards – Role of Accountant in the society – Modern trends in Accounting (A brief outline) – Accounting process up to preparation of Trial Balance (An over view) – Measurement of business income – continuity doctrine and matching concept – revenue recognition – inventories – types – basis and significance of valuation

[10 Hours]

Module II:

Final Accounts of Non- corporate Entities: Manufacturing Trading and Profit & Loss Accounts and Balance Sheets – Adjusting and Closing entries – Rectification of errors.

[15 Hours]

Module III:

Accounting for special transactions: Consignment Accounts – concepts – accounting treatment – cost price and invoice price – unsold stock – loss of goods. Joint Venture Accounts – Meaning – difference from consignment and partnership- accounting treatment. Average Due Date and Account Current.

[25 Hours]

Module IV: Hire Purchase, Installment systems and Lease Accounting: Hire purchase – interest calculations- repossession – installment sale – concept of operating and financial lease Theory only)

[13 Hours]

Module V :

Inland Branch Accounts: Accounts of dependent and independent branches – Stock and Debtors & Final Accounts Method, at cost price and invoice price – Incorporation of branch transaction in the books of H.O. Reconciliation and preparation of consolidated accounts

[15 Hours]

Module VI

Partnership Accounts: Dissolution of firm – partner's insolvency – sale of partnership to company – piecemeal distribution.

[12 Hours]

Reference :

1. Advanced Accounting : Prof. M. C.K.Nambiar
2. Advanced Accounting : M.C.Shukla & T.S.Grewal
3. Advanced Accounting : R.L.Guptha
4. Advanced Accounting : S.N.Maheshwari
5. Advanced Accounting : B.S.Raman
6. Advanced Accounting : Ashok Sehgal & Deepak Sehgal
7. Advanced Accounting : S.K.R.Paul

2C02 COM (Complementary -II): QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS

No.of Credits -4

No.of Contact hours -108

Objectives

To acquaint students with the basic statistical tools which have application in business and economic situations.

Module I

Correlation – Meaning – Classification - methods – scatter diagrams - Karl Pearson’s coefficient of correlation - Rank correlation-

[15 Hours]

Module II

Regression Analysis: Meaning and definition – types of regressions - application and importance-regression lines - regression equations – line of best fit - simple regression analysis

[15 Hours]

Module III

Time Series Analysis - Meaning - components of time series - methods of measuring trend and seasoned variation - moving average methods, method of least squares

[18 Hours]

Module IV

Probability - Meaning and definition – important terms- – Definitions of probability - Theorems of probability - Addition and Multiplication theorem –Application of permutation and combination - conditional probability – Baye’s Theorem.

[20 Hours]

Module V

Probability Distribution –Meaning & definition-Types-Discrete theoretical distributions: binomial and Poisson distributions-characteristics. Continuous theoretical distribution: Normal distribution-Students’ *t* distribution-Chi-square distribution- *F* distribution (Basic concepts only)

[20 Hours]

Module VI

Operations Research –Meaning and definition - Functions- Business applications – OR

Techniques -Limitations of OR –Introduction to Linear programming – Graphic method – Simplex method (excluding Big M method)

[20 Hours]

Reference

1. C.R.Kothari : Quantitative Techniques
2. S.P.Guptha : Statistical Methods, Sultan Chand & Sons, New Delhi
3. C. B Gupta & Vijay Gupta : An Introduction to Statistical Methods, Ane Books Pvt. Ltd.
4. P N Arora & Mrs. S Arora : Quantitative Aptitude Vol. I & II, S. Chand & Co. Ltd, New Delhi
5. S L Aggarwal & SL Bhardwaj : Fundamentals of Business Statistics, Kalyani Publishers
6. P,K Gupta & D.S Hira : Operations Research, S.Chand & Co. Ltd, New Delhi.
7. L.R Potti : Operations Research, Yamuna Publications, TVM