

Credit Based VI SEMESTER B.Com.(Vocational)Degree

Papers offered for study

Sl.No	Course Subjects	Course Code	No. Of hrs per week	Marks		Max Marks
				IA	Theory	
1	Indian Corporate Law	BCMCMC361	5	30	120	150
2	Auditing	BCMCMC362	5	30	120	150
3	Financial Management	BCMCMC363	5	30	120	150
4	Financial Accounting	BCMCMC364	5	30	120	150
5	Entrepreneurship Development	BCMEDV351	5	20	80	100
6	Computer Application XI (Software Engineering)	BCMCAV353	4	20	80	100
7	Project (VIVA)	BCMCAV354	4	20	80	100

Code : BCMCMC361

Credit Based VI Semester B.COM. (Vocational) Degree
Course Paper : Indian Corporate law
Scheme 2016-17 Onwards
Total Chapters : 6
5 Hours per Week : Max .Marks: 150

Objective of the course:

1. To know the recent statutes of Indian Companies Act 2013
2. To study the Formation of a company
3. To understand the various kinds of shares and its legal rules.
4. To know the modes of acquiring membership of a company.
5. To study the qualification, rights and duties of company secretary and directors.
6. To know the kinds of General Body Meetings and resolutions.

Chapter I : Introduction:

8 Hours

Introduction to Indian Companies act 1956 and recent statutes ,definition and features of Joint Stock Company, Corporate personality, Kinds of companies, difference between private and public company.

Course outcomes:

1. Distinguish between Private and public company.
2. Explain the features of a joint stock company.
3. Explain the case law: Solomon v/s Solomon and Co.

Chapter II : Formation of a Company with Recent Amendments: 12 Hours

Promoter –meaning, functions, fiduciary position and remuneration. Incorporation-meaning, Documents to be filed with the Registrar and effects .MOA & AOA, Prospectus-meaning and importance, main contents, liability for misstatement of prospectus.

Course outcomes:

1. What is memorandum of association?
2. Explain the Doctrine of Constructive notice.
3. Explain the contents of Prospectus.
4. Explain the different stages of formation of a company.
5. Explain the contents of memorandum of Association.
6. Explain the case law : Royal British Bank v/s Turquand.
7. Explain the case law : Ashbury Railway Carriage v/s Riche.

Chapter III Shares with Recent Amendments:

8 Hours

Shares- meaning and definition and kinds of shares. Issue and allotment-Legal rules for allotment of shares, share Certificate- in physical form and electronic form,Buy back of shares – legal provisions relating Buy Back of shares, transfer and transmission of shares- Meaning and distinction, electronic transfer.

Course outcomes:

1. Distinguish between Equity and Preference Shares.
2. Explain the legal effects of share certificate.
3. State the rules relating to issue of Share certificates.
4. State the provisions to governing the allotment of shares.
5. Explain the provisions of Companies Act relating to Transfer of shares.

P.T.O.

Chapter IV Membership of a Company with Recent Amendments: 10 Hours

Member and shareholder- meaning and distinction modes of acquiring membership, rights and liabilities of members , Termination of membership, register of members-meaning, contents and closure, Foreign register of members- meaning and provisions.

Course outcomes:

1. What is Register of members?
2. Distinguish between principal Register and foreign Register.
3. What are the Rights and Liabilities of a member of a joint stock company?
4. What are the provisions of a Companies Act with regard to the keeping , inspection and closure of the register of members.
5. How can a person become a member of a company?
6. When does a person ceases to be a member of a company?

Chapter V: Company Managements with Recent Amendments: 10 Hours

Company Secretary- meaning, qualification, Duties and liabilities. Directors- meaning ,kinds, qualification and disqualification ,appointment and removal, powers ,duties and liabilities.

Course outcomes:

1. Explain the appointment of a Company Secretary.
2. State the legal position of the Directors.
3. Explain the provisions of the Companies act relating to managing Director.

Chapter VI: Company meeting with Recent Amendments: 12 Hours

Requisites of a valid General Body Meeting, Kinds of company meetings, legal provisions regarding Statutory meeting, annual General Body meeting ,Extra ordinary General Meeting and Board Meeting, Motions and Resolutions- Meaning of motions ,Kinds and meaning of resolution, minutes for General Body Meetings.

Course outcomes:

1. What is Proxy?
2. Explain the different kinds of resolutions.
3. Explain the various requirements of a valid meeting in detail.
4. Explain type different kinds of shareholders meetings.
5. Explain the provisions relating to Extra ordinary meetings.
6. Distinguish between Annual General Meeting and Extra Ordinary Meeting.

Books for Reference:

1. Indian Corporate law - B.S.Raman.
2. Indian Corporate law - Umesh Maiyya
3. Indian Corporate Law - Dr.Herald Monis
4. Indian Corporate Law - Vaman Baliga

Student evaluation components:

SL.NO	TYPE OF ASSESSMENT	WEIGHTAGE
1.	Internal assessment:2 tests & assignment	20% (30 Marks)
2.	University Examination of 3 Hrs duration	80% (120 Marks)

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Credit Based VI Semester B.COM.(Vocational) Degree
Course paper :Auditing
Scheme 2016-17 Onwards
Total Chapters : 6
5 Hours per Week : Max.Marks: 150

Objective of the course:

- To know the objects of Auditing
- To know the classifications of audit.
- To know the objects of internal check.
- To know the vouching of cash transactions and verification of assets..
- To know the duties, qualification and disqualification of an auditor.
- To study the audit of computerized accounts

Chapter I: : Auditing

10 Hours

Meaning, definition of auditing, objects, advantages and limitations of auditing.

Course outcomes:

- 1 What are the limitations of auditing?
1. Define auditing and explain the advantages and objects of auditing

Chapter II : Classification of Audit:

10 Hours

Statutory audit, government audit, internal audit, continuous audit and annual audit. Audit programme-merits and demerits. Audit note book and audit working papers.

Course outcomes:

1. State the features and advantages of Statutory audit.
2. What is internal audit ,point out the difference between external and internal audit.
3. What are the different types of audit.Discuss the merits and demerits of Continuous and periodical audit.
4. Write a note on the utility and contents of audit note book.

Chapter III: : Internal Check

10 Hours

Meaning, definition, objects, merits of internal check , internal check regarding the cash sales, cash purchases, payments of wages and stores.

Course outcomes:

1. What is Internal Check? Suggest a suitable system of internal check applicable to the payment of wages.
2. Define internal check? What are essentials of a good system of internal check?

P.T.O.

Chapter IV: Vouching**10 Hours**

Meaning, definition, objects, vouching of cash transactions- cash receipts and cash payments, credit purchases and credit sales. Verification- meaning and definition, verification of land and building, plant and machinery, stock in trade ,debtors goodwill and creditors.

Course outcomes:

1. What do you mean by verification and valuation of assets? State how an auditor would verify stock in trade and plant and machinery.
2. Explain the procedure for vouching cash sales.
3. State the objectives of vouching. How would you vouch the cash book.

Chapter V: Company Audit**10 Hours**

Qualification and disqualification , appointment and removal of auditor .Rights and duties and liabilities of company auditor. Audit report-meaning and types, CARO REPORT.

Course outcomes:

1. Write a note on qualified audit report.
2. State the provisions of the Companies Act regarding qualification, disqualification and removal of auditors.
3. Discuss the Rights and duties of a company auditor.

Chapter VI : Audit of Computerized Accounts:**10 Hours**

Auditing in an EDP environment. General EDP Controls, EDP Application controls, computer assisted audit techniques.

Course outcomes:

1. What are computerised accounts?
2. Explain the main problems of auditing in EDP environment.
3. Write a note on general EDP controls.

Books for Reference

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|--------------------------|---|----------------|
| 1. Auditing | : | Tandon |
| 2. Auditing | : | Dinakar Pagare |
| 3. Auditing | : | T.R.Sharma |
| 4. Auditing | : | R.J.Saxena |
| 5. Contemporary Auditing | : | Kamal Guptha |
| 6. Auditing | : | Shekhar k.c |
| 7. Auditing | : | B.S.Raman |

Student evaluation components:

SL.NO	TYPE OF ASSESSMENT	WEIGHTAGE
1.	Internal assessment:2 tests & assignment	20% (30 Marks)
2.	University Examination of 3 Hrs duration	80% (120 Marks)

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Code:BCMCMC363

Credit Based VI Semester BCom (Vocational) Degree

Course: BCom

Course Paper: Financial Management – II

No. of Modules: 6

(Five hours per week. Max.Marks:150)

Objective of the course:

- To study the treasury management
- To learn the working capital management.
- To learn the computation of cost of capital.
- To understand various dividend policies.
- To study the mutual fund concept.
- To analyse the financial statements of the company.

Module I- Treasury Management:

10 Hours

Meaning and definition, functions, reasons for cash flow problems, effect of cash deficit and preparation of cash budget.

Course Outcome:

1. What are the functions of treasury management?
2. What are the effects of cash deficit?
3. Preparation of cash Budget

Module II- Working Capital Management:

10 Hours

Meaning and Factors determining the size of working capital, Estimation of working capital requirement.

Course Outcome:

1. Explain the factors determining the size of working capital.
2. Preparation of statement of estimation of working capital requirement under various methods.

Module III- Cost of Capital:

10 Hours

Meaning Cost of equity shares and preference shares, Cost of debt, weighted average cost of capital.

Course Outcome:

1. Calculation of cost of equity.
2. Calculation of cost of preference.
3. Calculation of cost of debt.

P.T.O.

Module IV: Dividend policies:**10 Hours**

Factors determining dividend policy, Stock dividend-meaning, merits and demerits, SEBI guidelines, Valuation of shares and dividend models, computation of market value of shares, Walter & Gordon and Modigliani & Miller model.

Course Outcome:

1. What are the factors affecting dividend policy?
2. What are the benefits of bonus shares?
3. Explain SEBI regulations governing bonus issue of shares.
4. Calculation of market value of shares under different models.

Module V- Mutual Funds:**10 Hours**

Meaning and formation, management and parties to the fund, Types of MFs, Merits and demerits.

Course Outcome:

1. What is a mutual fund? How is it formed and managed?
2. What are the types of mutual funds?
3. What are the benefits of mutual funds?
4. Explain the role and functions of various parties to the mutual fund.

Module VI- Financial Statement Analysis: 10 Hours

Meaning and types of financial statements, Techniques of financial analysis- Comparative financial statement analysis, Common size balance sheet and income statement, Trend analysis.

Course Outcome:

1. Analysing the financial statements under three techniques.

Student evaluation components:

SL.NO	TYPE OF ASSESSMENT	WEIGHTAGE
1.	Internal assessment:2 tests & assignment	20 % (30 Marks)
2.	University Examination of 3 Hrs duration	80 % (120 Marks)

Credit Based VI Semester B.COM. (Vocational) Degree
Financial Accounting-VI
Scheme 2016-17 Onwards
Total Chapters : 6
5 Hours per Week : Max.Marks: 150

Course learning objectives:

1. Recognise and understand issues related to companies in relation with Amalgamation and external reconstruction.
2. Preparation of financial statement in Accordence AS-14 after Amalgamation of companies.
3. Recognise the statutory provisions in relation with internal reconstruction of companies.
4. Understanding the process of preparing Liquidators final statement of accounts in case of liquidation of companies.
5. Understaning the importance of ratios and computation of various ratios.
6. Preparation of financial statement of Banking companies in accordance with statute.

Chapter I: Ratio Analysis: Meaning, Classification of ratios, Advantages and Limitations. 10 Hrs.

Course outcomes:

Calculation of following Ratios:

- 1.Current Ratio 2. Liquid Ratio 3. Stock turnover Ratio 4. Gross Profit Ratio 5. Net Profit Ratio
- 6.Debt Equity Ratio 7. Capital Gearing Ratio 8. Debtors Turnover Ratio 9.Creditors Turnover Ratio
10. Proprietary Ratio 11. Operating Ratio 12. Working Capital Ratio

Chapter II: Company Accounts: Accounting for Amalgamation(Accounting Standard 14)

Purchase, Merger Absorption-Problems on Purchase method only 10 Hrs.

Course outcomes:

1. Accounting for Amalgamation under Purchase method-Calculation of purchase consideration
2. Journal entries and ledger accounts in the books of Transferor company.
3. Opening entries and Balance sheet in the books of transferee company.

P.T.O.

Chapter III: Company Accounts: Accounting for Amalgamation- Purchase, External Reconstruction.

10 Hours

Course outcomes:

1. Accounting for Amalgamation under Purchase method-Calculation of purchase consideration
2. Journal entries and ledger accounts in the books of Transferor Company.
3. Opening entries and Balance sheet in the books of New Company.

Chapter IV: Company Accounts: Alteration of Share Capital and Internal Reconstruction. 10 Hrs.

Course outcomes:

1. Journal entries and ledger accounts for alteration of Capital.
2. Balance sheet after alteration of Capital.

Chapter V: Company Accounts: Liquidators Final Statement of Accounts.

10 Hrs.

Course outcomes:

1. Preparation of Liquidators Final Statement of Accounts in case of surplus and deficit.

Chapter VI: H: Final Accounts of Banking Companies with relevant schedules.

10 Hrs.

Course outcomes:

1. Preparation of final statement of accounts in the vertical form
1. Preparation of final statement of accounts in the vertical form along with necessary schedules

Books for reference:

- 1 Advanced Accounting : R.L. Guptha
- 2 Advanced Accounting : Shukla and Agarwal
- 3 Financial Accounting : B.S.Raman
- 4 Financial Accounting : Karunakar Nayak
- 5 Financial Accounting : K.S.Adiga

Student Evaluation Components:

SL.NO	TYPE OF ASSESSMENT	WEIGHTAGE
1.	Internal assessment:2 tests & assignment	20 % (30 Marks)
2.	University Examination of 3 Hrs duration	80 % (120 Marks)

Code: BCMEDV351

Credit Based VI Semester BCom (Vocational) Degree

Course: BCom

Course Paper: Entrepreneurship Development – II

No. of Modules: 5

(Five hours per week. Max.Marks:100)

Objective of the course:

- To study the marketing management of enterprise.
- To study the basics of finance related to enterprise.
- To learn the management of human resources of enterprise.
- To study the concept of entrepreneurial training and industrial sickness.
- To understand the concept of quality management.

Module I- Enterprise Management:

12 Hours

Market and marketing concepts, marketing mix and its relevance to small business, advertising, branding, packaging, channels of distribution, transport and warehousing.

Course Outcome:

1. Briefly explain the concepts of marketing.
2. What are the merits and de-merits of advertisement?
3. Write a note on importance of packaging.
4. Explain the channels of distribution.
5. What are the functions of warehousing?

Module II-Basics of finance:

12 Hours

Sources of finance, institutional financial of small business, working capital management, factors determining working capital, break even analysis.

Course Outcome:

1. Explain in detail the sources of finance.
2. Explain the factors which determine the size of working capital.
3. Write a note on break even analysis.

Module III- Human resource planning and management:

12 Hours

Scientific selection, Motivation , Maslow hierarchy of needs - Herzberg – theory –X and theory – Y, leadership and leadership theories.

Course Outcome:

1. Describe scientific selection process.
2. Write a note on motivational theories.
3. What are the types of leadership styles?
4. Write a note on leadership theories.

P.T.O.

Module IV- Entrepreneurial training:**12 Hours**

Training institutes, government support for small business, industrial estates, role of financial and development institutions. Industrial sickness, prevention of industrial sickness.

Course Outcome:

1. Write a note on entrepreneurial training.
2. What are the merits and de-merits of industrial estates.
3. What are the causes and remedial measures of industrial sickness?

Module V-Quality control:**12 Hours**

Quality assurance, total quality management (TQM), kaizen, Deming approaches, relevance of TQM for small business

Course Outcome:

1. Write a note on TQM.
2. Write a note on kaizen.
3. Relevance of TQM for small business.

Books for reference:

1. Deshpande M.V.-Entrepreneurship and small scale industries-Deep Publication, New Delhi
2. Sure Birely-Small business care book, Mac Milan London
3. S.S.Khanka-Entrepreneurship development, S.Chand and Sons, New Delhi
4. T.V.Rao and Udai Parekh-Developing Entrepreneurship learning systems, New Delhi

Student Evaluation Components:

SL.NO	TYPE OF ASSESSMENT	WEIGHTAGE
1.	Internal assessment:2 tests & assignment	20% (20 Marks)
2.	University Examination of 3 Hrs duration	80% (80 Marks)

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Code: BCMCAV353

Credit Based VI Semester B.Com (Vocational) Degree

Course: Computer Applications

Course Paper: Software Engineering

Hours per week: 04 Max. Marks: 100

Objectives of the course

1. To assist the student in understanding the basic theory of software engineering.
2. To apply the basic theoretical principles to a group software development project.
3. To prepare students for successful careers in software engineering with solid fundamental knowledge of software engineering.
4. To help students to develop skills that will enable them to construct software of high quality.

UNIT - I:

12 Hours

1.1 Introduction: The Software Problem, Software Engineering Problem, the Software Engineering Approach.

1.2 Software Processes: Software Process, Characteristics of a Software Process, Software Development Process, Waterfall Model, Prototyping, Iterative Enhancement, Spiral Model, Project Management Process, Phases of management process, Metrics, Measurement, and Models, Software Configuration Management Process, Configuration Identification, Change control, Status accounting and auditing, Process Management Process, Building estimation models, Process Improvement and maturity.

Outcome:

1. Explain any two problems of software engineering.
2. Explain any two characteristics of software process.
3. Explain the waterfall model with diagram.
4. Explain the phases in software engineering approach.
5. Explain prototype development model.

UNIT-II:

12 Hours

2.1 Software Requirements Analysis and Specification: Software Requirements, Need for SRS, Requirement process, Problem Analysis, Analysis Issues, Informal Approach, Structured Analysis, Prototyping, Requirements Specification, Characteristics of an SRS, Components of an SRS, Specification Languages, Structure of a Requirements Document, Validation, Requirement Reviews.

2.2 Preliminary Design: Design Principles, Module-Level Concepts, Design Notation and Specification, Data Flow Diagrams, Structured Design Methodology, Verification.

Outcome:

1. Explain the need for SRS.
2. Explain DFD with an example.
3. Explain the module level concepts.
4. Explain verification in function oriented-design.
5. Explain coupling.

P.T.O.

UNIT-III:**12 Hours**

3.1 Detailed Design: Module specification, Specifying functional module, Detailed design, PDL, Logic/Algorithm Design, Verification, Design Walkthroughs, Critical Design Reviews, Consistency checkers.

3.2 Coding: Programming Practice, Top-Down and Bottom-Up, Structured Programming, Information Hiding, Programming Style, Internal Documentation, Verification, Code Reading, Static Analysis, Symbolic Execution, Proving Correctness, Code Inspections or Reviews, Unit Testing

Outcome:

1. Write a note on Logic/Algorithm design.
2. Explain PDL with example.
3. Write a note on top down and bottom up approaches.
4. Explain code reading in verification.
5. Explain internal documentation.
6. Write a note on programming style.

UNIT-IV:**12 Hours**

4.1 Testing and Maintenance: Testing Fundamentals, Error, Fault, and Failure, Test Oracles, Top-Down and Bottom-Up Approaches, Test Cases and Test Criteria, Psychology of Testing, Functional Testing, Equivalence class partitioning, Boundary value analysis, Cause-effect graphing, Structural Testing, Control flow based criteria, Data flow based testing, Preventive and Corrective Maintenance activities

Outcome:

1. Explain Equivalence class partitioning in the functional testing.
2. Write a note on boundary value analysis.
3. Explain test oracles with suitable diagram.
4. Explain test cases and test criteria.
5. Write a note on cause-effect graphing.
6. Explain Data-Flow based testing.

Text Books:

Pankaj Jalote, **An Integrated Approach to Software Engineering**, 2nd Edition, Narosa Publishing House, 2004

Reference Books:

1. Roger S. Pressman, **Software Engineering: A Practitioner's Approach**, McGraw Hill, 2009
2. K K Aggarwal, Yogesh Singh, **Software Engineering**, 1st edition, New Age International Pvt Ltd Publishers

Student Evaluation Components:

Sl. No.	Type of Assessment	Weightage
1.	Internal Assessment: <i>Two tests and Assignments</i>	<i>20 Marks (20%)</i>
2.	University Examination Question Paper Pattern: Part A – Answer any 10 questions of 2 marks each out of 12 questions. Part B – Answer one full question from each unit of 15 marks each out of 2 full questions. (<i>There will be 4 units.</i>)	Part A: $2 * 10 = 20$ Marks Part B: $15 * 4 = 60$ Marks <i>Total: 80Marks (80%)</i>

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Code: BCMCAV354

Credit Based VI Semester B.Com - Computer Applications (Vocational) Degree

Course: Computer Applications

Course Paper: Project

Hours per week: 04

Duration of Exams: 03hours

Max. Marks: 100 (Internal Assessment: 20 + Semester Exam: 80)

Objectives of the course

- Students will be able to design, develop, document, and test software using current techniques.
- Students will be able to solve problems working in group settings.
- Students will be able to give presentations and write technical reports.
- Students will be able to understand the role of programming within the overall software development process.

PROJECT GUIDELINES

Preamble: Project work has been made a part of the course to give students exposure in development of quality software solution. The primary emphasis of the project work is to understand and gain the knowledge of the principles of software engineering practices. As such, during the development of the project students shall involve themselves in all the stages of the software development life cycle (SDLC) like requirements analysis, systems design, software development/coding, testing and documentation, with an overall emphasis on the development of reliable software systems. Since, the project work spans over the entire final semester, the students shall be advised to take up projects for solving problems of software industry or any research organization or the real life problems suggested by the faculty incharge of Project work in the institutions. Topics thus selected, should be complex and large enough to justify as the course project. The project should be genuine and original in nature and should not be copied from anywhere else.

GENERAL GUIDELINES

- Calendar of Project Work shall be announced before the commencement of the Sixth semester. Calendar shall contain tentative schedules on submission of Project proposals, Project Acceptance, Project Synopsis, Problem Analysis document, System Design, Detailed Design, coding and testing, final report, internal assessment exams (at least two), Viva/Voce etc.
- Students shall undertake projects with real life problems (that has direct relevance in day to-day activities or to knowledge extension) either in their colleges or in industry/research and development laboratories/software companies as recommended by the faculty in-charge of project work in the institutions. If a student intends to do industry project, the faculty incharge shall ensure that the projects are genuine and original in nature.
- There shall be not more than three members in a Project team.
- At least two internal assessment exams shall be conducted to evaluate the progress made by the students at different stages of project work. Such exams may include written tests, presentations, work demonstration, group discussion, viva-voce etc. so as to objectively assess the understanding gained by the students in course of their project work.

P.T.O.

GUIDELINES TO EXAMINERS REGARDING PROJECT VIVA-VOCE

External and internal Examiners shall together conduct project viva-voce objectively. To begin with, the finer details about various points contained in the scheme of valuation may be conclusively agreed upon through mutual consultation. During project evaluation, a student shall present his/her work through live demonstration of the software application developed as a part of project. The students shall be enabled to present their work in entirety. The primary objective of project evaluation shall be to assess the extent of effort that was put in to meet the objectives of the project and also to gauge the understanding gained by the students in course of their project works.

While evaluating Project Reports, examiners shall scrutinize whether Software Development Life Cycle (SDLC) principles have been consistently followed in the project work and the same are documented well in the Reports. However, the relative and overall emphasis of these principles to a particular problem domain chosen may be taken into account so that project evaluations remain fair and objective.

Student Evaluation Components:

Sl. No.	Type of Assessment	Weightage
1.	Internal Assessment: Two tests conducted by internal guide.	20 Marks
2.	University Examination	
	I. Report	Max Marks : 60
	i. Requirements Analysis	20
	ii. Systems design/detailed design	15
	iii. Coding	15
iv. Testing and documentation	05	
v. Other mandatory documents and information	05	
	II. Demonstration/ Presentation/Viva -	Max. Marks : 20
	i. Demonstration	10
	ii Viva - voce (Question and Answer)	10
	Total Marks	80 Marks

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