



**UNIVERSITY OF CALICUT**

**Abstract**

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

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**G & A - IV - E**

U.O.No. 5868/2017/Admn

Dated, Calicut University.P.O, 10.05.2017

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

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

**ORDER**

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

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

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

The following orders are therefore issued;

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

(Revised Regulation, scheme and syllabus appended)

Vasudevan .K

Assistant Registrar

To

1.Principal of all affiliated Colleges offering B.Com programme

2.Controller of Examinations

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

Forwarded / By Order

Section Officer

**UNIVERSITY OF CALICUT**  
**REGULATIONS GOVERNING BACHELOR OF COMMERCE DEGREE**  
**PROGRAMME UNDER CUCBCSSUG ---- EFFECTIVE FROM THE ACADEMIC**  
**YEAR 2017-18**

**BATCH B.Com ADMISSIONS 2017-18**

**1.0 Title of the Programme**

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

**2.0 Eligibility for admission**

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

**3.0 Duration of the programme**

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

**4.0 Medium of Instruction**

The medium of instruction and examination shall be English.

**5.0 Courses of study**

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

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

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

### 5.1 Semester I

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

### Semester II

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

### Semester III

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

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

#### Semester IV

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

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

#### Semester VI

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

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

### **Core Courses in the area of Specialization:**

#### **A. Finance**

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

#### **B. Banking and Insurance**

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

#### **C. Co - operation**

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

#### **D. Computer Applications**

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

#### **E. Travel and Tourism**

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

#### **F. Islamic Finance**

1. Introduction to Islamic Commercial Banking
2. Fundamentals of Islamic Commercial Law
3. Foundations of Islamic Accounting Theory and Practice
4. Islamic Investment Funds and Insurance

### **Open Courses (For students from other departments)**

1. E- Commerce
2. Basics of Entrepreneurship and Management
3. Basic Accounting

5.2 **Four Common Courses** (BC3A11 Basic Numerical Skills, BC3A12 General Informatics, BC4A13 Entrepreneurship Development BC4A14 Banking and Insurance), all the Core Courses, Complementary and Open Courses for B.Com Programme shall be taught by Commerce Faculty. However, the core courses under the specialization Islamic Finance shall be taught by Commerce Faculty or teachers having M.A Islamic Finance or M.A Islamic Economics or M.A Economics with Islamic Finance qualifications.

### **6.0 Attendance**

A candidate shall attend at least a minimum of 75% of the number of classes actually held for each of the courses in a year to be eligible for appearing for examination in that course. If the candidate has shortage of attendance in any course in a year he shall not be allowed to appear for any examination in that year. However the University may condone shortage if the candidate applies for it as laid down in University procedures and if the Vice Chancellor is satisfied with the reasons cited by the candidate for his absence in classes.

### **7.0 Internal Assessment**

All courses shall have internal assessment as specified in the common regulations for CUCBCSSUG 2014. Provisions of the clause 9.2 and 9.3 of the common regulation are applicable in the case of internal assessment.

### **8.0 External Examination.**

8.1 The University shall conduct semester examinations as specified in the common regulations for CUCBCSSUG 2014. The duration of examination shall be three hours for each course; Provisions of clause 9.5, 9.6, 9.7 and 9.8 of the common regulation for CUCBCSSUG 2014 will be applicable for external examinations.

### **9.0 Project Report**

- 9.1 During the sixth semester every student shall do a project .The student may choose any topic from the subjects he/she has studied.
- 9.2 The candidate shall prepare and submit a project report to the Department.
- 9.3 The report shall be in English with not less than 30 pages, printed or typed (A4 size paper, 1.5 line spacing, Times New Roman font, font size 14) and spiral bound.

The project report should be submitted to the Head of the Department one week before the last working day of the sixth semester, duly certified by the Guide.

9.4 Project work shall have the following stages:

- Project proposal presentation
- Field work and data analysis
- Report writing
- Draft project report presentation
- Final project report submission

9.5 The project can be done individually or as a group of three students (maximum) on the same topic and present the report. However, the project supervisor should make sure that each student constructively contributes to the completion of the project. For this purpose the supervisor shall keep a diary in which the chronological record of the students visit to the supervisor for the project discussions shall be maintained. The work of each student shall be guided by one Faculty member.

9.6 The candidate shall prepare at least two copies of the report; one copy for submission to the Department and another copy for the student which he/she has to bring with him/her at the time of viva voce. More copies may be prepared if the organization or the guide or both ask for.

9.7 Duration of project work

The duration for project work is 3 weeks.

9.8 A certificate showing the duration of the project work shall be obtained from the supervising teacher or from the organization for which the project work was done and it shall be included in the project report.

9.9 Structure of the report

Title page

Certificate from the supervising teacher / organization (for having done the project work)

Acknowledgements

Contents

Chapter I : Introduction (Organization profile, Research problem, Objectives of the study, Research methodology etc.) Chapter II : Review of Literature Chapters III and IV: Data Analysis (2 or 3 chapters) Chapter V : Findings, Suggestions and Conclusion.

Appendix : (Questionnaire, specimen copies of forms, other exhibits etc.)

Bibliography: (books, journal articles etc. used for the project work).

9.10 Evaluation of project report

The project report shall be subject to internal and external evaluation. The internal

evaluation shall be carried out by the supervising teacher and external evaluation done jointly by the internal examiner and the external examiners appointed by the University inclusive of Viva-voce examination. The marks should be awarded on the basis of the following:-

1. Evaluation of the Project Report shall be done under Mark System.

Marks secured for the project will be awarded to candidates, combining the internal and external Marks

2. The internal to external components is to be taken in the ratio 1:4. Assessment of different components may be taken as below.

Internal (20% of total)		External (80% of Total)	
Components	% of Marks	Components	% of Marks
Punctuality	20	Relevance of the Topic, Statement of Objectives, Methodology (Reference/ Bibliography)	20
Use of Data	20	Presentation, Quality of Analysis/Use of Statistical tools, Findings and recommendations	30
Scheme/Organization of Report	30	Viva-Voce	50
Viva-Voce	30		

3. Submission of the Project Report and presence of the student for viva are compulsory for internal evaluation. No marks shall be awarded to a candidate if she/he fails to submit the Project Report for external evaluation.
4. The student should get a minimum of 40 % marks in the aggregate and 40% separately for external for pass in the project.
5. There shall be no improvement chance for the Marks obtained in the Project Report.
6. In an instance of inability of obtaining a minimum of 40% marks, the project work may be re- done and the report may be re-submitted along with subsequent exams



through the department, as per the existing rule of the University examinations.

### **10.0 VivaVoce**

At the end of sixth semester candidate shall attend a comprehensive viva voce. The external evaluation of 12 to 15 students per day is to be conducted with one external examiner and one internal examiner. The examiners shall consult each other and award the grades according to the same criteria specified in 9.10 for the award of marks.

### **11.0 Requirement for passing the course**

For a pass in each course the student has to secure aggregate 40% marks or E grade in internal and external. An aggregate of 40% marks (E grade with 120 credits) is required for a pass in the B.Com degree programme.

12. The fourth/fifth semester students of regular colleges shall be taken under the supervision of faculty members to business or industrial units so as to enable them to have firsthand knowledge about location, layout, managerial functions, H R management or any area of study as per curriculum. Study tour to an industrial/business centre will form part of curriculum. The report submitted by the student in this respect shall be considered as one of the assignment of any one of the courses in the concerned semester.

**13.0 In all other matters regarding the conduct of B.Com Programme in the affiliated colleges under Calicut University under Choice Based Credit Semester System which are not specified in this regulation, the common regulation CUCBCSSUG 2014 will be applicable.**

## **UNIVERSITY OF CALICUT**

**SYLLABUS OF BACHELOR OF COMMERCE DEGREE PROGRAMME UNDER  
CUCBCSS UG --- EFFECTIVE FROM THE 2017-18 BATCH B.COM ADMISSIONS**

### **CORE COURSES**

#### **BCIB01 BUSINESS MANAGEMENT**

**Lecture Hours per week: 6**

**Credits: 4**

**Internal: 20, External: 80**

#### **Objectives:**

- > To understand the process of business management and its functions.
- > To familiarize the students with current management practices.