UNIVERSITY OF CALICUT

Abstract

General and Academic Branch - Faculty of Commerce and Management Studies - Scheme and Syllabus of Bachelor of Commerce (B.Com) Programme under CBCSS UG Regulations 2019 w.e.f 2020 Admission on wards - Incorporating Outcome Based Education - Implemented - Subject to ratification by Academic Council -Orders Issued.

G & A - IV - E

U.O.No. 5661/2021/Admn   Dated, Calicut University.P.O, 28.05.2021

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*Read:-*1. U.O. No.16934/2019/Admn dated 03.12.2019, UO 8445/2019 dated 29.6.2019 and UO 17578/2019 dated 17.12.2019.
2. Item No.1 of the minutes of the meeting of the Board of Studies in Commerce (UG) held on 25.02.2021.
3. Email dated 25.05.2021 from the Dean, Faculty of Commerce and Management Studies.
4.Order Vice Chancellor in the file of even No. dated 26.05.2021.

ORDER

1. The scheme and syllabus of Bachelor Programme under CBCSS UG Regulations 2019 has been implemented w.e.f 2019 admission onwards, vide paper read (1) above.

2. The meeting of the Board of Studie in Commerce (UG), held on 25.02.2021, vide paper read (2) above, approved the Out Come Based Education (OBE) syllabus of Bachelor Programme under CBCSS UG Regulations 2019, without changing the content w.e.f 2020 admission onwards.

3. The Dean, Faculty of Commerce and Management Studies, vide paper read (3) above, has approved the above resolution of the Board of Studie in Commerce (UG), held on 25.02.2021.

4. Considering the urgency in implementation of the syllabus, sanction has been accorded by the Vice Chancellor on 26.05.2021 to implement Outcome Based Education in the existing syllabus of Bachelor of Commerce Programme (CBCSS UG 2019) without changing the content, with effect from 2020 Admission onwards, subject to ratification by the Academic Council, vide paper read as (4) above.

5. The scheme and Syllabus effecting Outcome Based Education in the existing syllabus of Bachelor of Commerce Programme (CBCSS UG 2019) without changing the content, with effect from 2020 Admission onwards, is therefore implemented, subject to ratification by the Academic Council.

   Orders are issued accordingly.   (syllabus appended)

Ajitha P.P

Joint Registrar

To
     1. The Controller of Examinations, PB.
     2. The Principals of Affiliated Colleges.

     Copy to: PS to VC/PA to PVC/ PA to Registrar/PA to CE/JCE I/JCE III /EX and EG Sections/GA I F/ F/DF/FC..

Forwarded / By Order

Section Officer

UNIVERSITY OF CALICUT

REGULATIONS GOVERNING BACHELOR OF COMMERCE DEGREE PROGRAMME UNDER CBCSSUG 2019

EFFECTIVE FROM ACADEMIC YEAR 2019-20 ADMISSIONS

UNIVERSITY OF CALICUT

REGULATIONS GOVERNING BACHELOR OF COMMERCE
DEGREE PROGRAMME UNDER CBCSSUG 2019 EFFECTIVE FROM
ACADEMIC YEAR 2019-20
(B.COM ADMISSIONS 2019-20)

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 ofKerala or Pre Degree of Calicut University or that of any other University or Boardof 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.

5.1 Courses of study

Total number of courses (other than audit 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:-

5.2 Semester I

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Common	BCM1A01(English)	4	3	15	60	75
Common	BCM1A02 (English)	5	3	15	60	75
Common	BCM1A07 (Language)	5	4	20	80	100
Core	BCM1B01 Business Management	6	4	20	80	100
Compl.	BCM1C01 Managerial Economics	5	4	20	80	100
	Total	25	18	90	360	450

Semester II

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Common	BCM2A03 (English)	4	4	20	80	100
Common	BCM2A04 (English)	5	4	20	80	100
Common	BCM2A08 (Language)	5	4	20	80	100
Core	BCM2B02 Financial Accounting	6	4	20	80	100
Compl.	BCM2C02 Marketing Management	5	4	20	80	100
	Total	25	20	100	400	500

Semester III

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Common	BCM3A11 Basic Numerical Methods	5	4	20	80	100
Common	BCM3A12 Professional Business Skills	5	4	20	80	100
Core	BCM3B03-Business regulation	4	4	20	80	100

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Core	BCM3B04 Corporate Accounting	6	4	20	80	100
Compl.	BCM3C03 Human Resources Management	5	4	20	80	100
	Total	25	20	100	400	500

Semester IV

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Common	BCM4A13 Entrepreneurship Development	5	4	20	80	100
Common	BCM4A14 Banking and Insurance	5	4	20	80	100
Core	BCM4B05 Cost Accounting	6	4	20	80	100
Core	BCM4B06 Corporate Regulations	4	4	20	80	100
Compl.	BCM4C04 Quantitative Techniques for Business	5	4	20	80	100
	Total	25	20	100	400	500

Semester V

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Core	BCM5B07 Accounting for Management	5	4	20	80	100
Core	BCM5B08 Business Research Methods	4	4	20	80	100
Core	BCM5B09 Income Tax Law and Accounts	5	4	20	80	100
Core	BCM5B10 Course in Specialisation	4	4	20	80	100
Core	BCM5B11 Course in Specialisation	4	4	20	80	100
Open	BCM5D01 Open Course (For students from other Departments)	3	3	15	60	75
	Total	25	23	115	460	575

Semester VI

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Core	BCM6B12 Income Tax and GST	6	4	20	80	100
Core	BCM6B13 Auditing and Corporate Governance	5	4	20	80	100
Core	BCM6B14 Course in Specialisation	5	4	20	80	100
Core	BCM6B15 Course in Specialisation	5	5	20	80	100
Core Project	BCM6B16 (PR) Three Weeks Project and Viva-Voce	4	2	15	60	75
	Total	25	19	95	380	475

Core Courses in the area of Specialization:

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

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. 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

5.3 Four Common Courses (BCM3A11 Basic Numerical Skills, BCM3A12 General Informatics, BCM4A13 Entrepreneurship Development BCM4A14 Banking and Insurance), all the Core Courses, Complementary and Open Courses for B.Com Programme shall be taught by Commerce Faculty only. 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.

19. Project Report

19.1 For doing the project, the student may choose any topic areas from the subjects he/she has studied.

19.2 The candidate shall prepare and submit a project report to the Department.

19.3 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.

19.4 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

19.5 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.

19.6 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.

19.7 Duration of project work: The duration of the project work shall be 3 weeks.

19.8 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.

19.9 Structure of the report

Title page

Declaration of the student
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
Chapter III	:	Theoretical Framework
Chapter IV	:	Data Analysis
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).

19.10. 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 is 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 Problem, Objectives of the study, Research methodology used, etc,	20
Use of Data	20		30
Scheme/Organization Report	30		50
Viva-Voce	30		
Total	100		100

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. 19.11 Viva-Voce At the end of sixth semester candidate shall attend a project based 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 19.10 for the award of marks. 19.12. Industrial Visit The fourth semester students of affiliated colleges shall be taken under the supervision of faculty members to business or

industrial units so as to enable them to have first-hand knowledge about the 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 assignments of the course Entrepreneurship Development or any other course in the fourth semester.

UNIVERSITY OF CALICUT

BCM1B01: BUSINESS MANAGEMENT

COURSE OBJECTIVE: To provide a thorough understanding of the various thoughts and theories on Management and its application in real business situations.

Specific Objectives:

1. To understand the management concepts and to learn concepts in real life businesses.
2. To understand the concept of Managerial functions and realise the importance of Leadership and Management.
3. To transform the business concept of an Individual firm from an indigenous perspective to a global perspective and realise the importance of business ethics in real life situation.
4. To realise the growing importance of corporate social responsibility in the present era and examine how this concept help the business to fulfil its responsibilities towards society.
5. To transform the limited idea about management to a more comprehensive and holistic concept and understand about the most sophisticated concepts and techniques in Management in various countries.

Syllabus

Module I: Concepts of Management – Characteristics of management – Schools of management thought - Management and administration – Management by objectives – Management by participation – Management by exception – Management by motivation - Functions of management – Planning– Organizing - Departmentation – Delegation (25 Hours, 20 marks)

Module II: Functions of Management:– Motivation: – concept and importance – Contributions of McGregor, Maslow and Herzberg – Leadership – Concept and styles – Leadership traits - Communication – process and barriers – Control – concept – steps – tools – Coordination – Concept, Principles, Techniques. (20 Hours, 15 marks)

Module III: Business Ethics:– Ethics and Morality – Theories of ethics: Teleological theory
Deontological theory –Virtue theory – Types of ethics – Meaning and scope of business ethics - Characteristics – Objectives of Business Ethics - Factors influencing business ethics –
Arguments for and against business ethics – Different views of business ethics – The Separatist View, The Unitarian View, The Integration View, Ethical issues in global business.
(20 Hours, 20 marks)

Module IV: Corporate Social Responsibility (CSR): Meaning and definition - History of CSR activities – Concept of Corporate citizenship - Need and importance of CSR – Stakeholders of CSR – Steps in the implementation of CSR activities – CSR and business ethics - CSR and corporate governance – CSR initiatives in India. (18 hours, 15 marks)