



WIRAS
WADIHUDA INSTITUTE OF
RESEARCH & ADVANCED STUDIES



B.COM
COOPERATION
SYLLABUS

COMMERCE





KANNUR UNIVERSITY
(Abstract)

B.Com Programme- Scheme, Syllabus and Pattern of Question Papers of Core, Complementary Elective and Generic Elective Course under Choice Based Credit and Semester System (Outcome Based Education System-OBE) in Affiliated colleges with effect from 2019 Admission-Implemented-Orders issued.

ACADEMIC BRANCH

No.Acad.C1/12281/2019

Dated, Civil Station P.O.,20.06.2019

- Read:-
1. U.O.No.Acad.C2/429/2017 dated.10-10-2017
 2. The Minutes of the Meeting of the Curriculum Restructuring Committee held on 28-12-2018.
 3. U.O.No.Acad.C2/429/2017 Vol.II dated.03-06-2019.
 4. The Minutes of the Meeting of the Board of Studies in Commerce (UG) held on 07.06.2019
 5. Syllabus of B.Com.Programme, submitted by the Chairperson, Board of Studies in Commerce (UG), dated 12.06.2019

ORDER

1. A Curriculum Restructuring Committee was constituted in the University vide the paper read (1) above to co-ordinate the activities of the Syllabus Revision of UG programmes in Affiliated colleges of the University.

2.The meeting of the Members of the Curriculum Restructuring Committee and the Chairpersons of different Boards of Studies held, vide the paper read (2) above, proposed different phases of Syllabus Revision processes such as conducting the meetings of various Boards of Studies and Workshops, discussions etc.

3.The Revised Regulations for UG programmes in Affiliated colleges under Choice Based Credit and Semester System(in OBE-Outcome Based Education System) were implemented with effect from 2019 Admission as per paper read (3) above.

P.T.O

4.As per paper read (4) above, the Board of Studies in Commerce (UG) finalized the Scheme, Syllabus & Pattern of Question Paper for Core, Complementary Elective & Generic Elective Course of B.Com Programme to be implemented with effect from 2019 Admission.

5.As per paper read (5) above, the Chairperson, Board of Studies in Commerce (UG) has submitted the final copy of the Scheme, Syllabus & Pattern of Question Papers of B. Com Programme for implementation with effect from 2019 Admission.

6.The Vice Chancellor after considering the matter in detail and in exercise of the powers of the Academic Council conferred under Section 11(i) of Kannur University Act 1996 and all other enabling provisions read together with accorded sanction to implement the Scheme, Syllabus & Pattern of Question Paper(Core/Complementary Elective/Generic Elective Course) for B.Com programme under Choice Based Credit and Semester System (in OBE-Outcome Based Education System) in the Affiliated colleges under the University with effect from 2019 Admission, subject to reporting before the Academic Council.

7.The Scheme, Syllabus & Pattern of Question Paper of B.Com.Programme are uploaded in the University website (www.kannuruniversity.ac.in)

Orders are issued accordingly.

Sd/-
DEPUTY REGISTRAR(ACADEMIC)
for REGISTRAR

To
The Principals of Colleges offering B.Com Programme

Copy to:-

1. The Examination Branch (through PA to CE)
2. The Chairperson, Board of Studies in Commerce (UG)
3. PS to VC/PA to PVC/PA to Registrar
4. DR/AR-I, Academic
5. The Computer Programmer(for uploading in the website)
6. SF/DF/FC



Forwarded/By Order


SECTION OFFICER



KANNUR UNIVERSITY

BOARD OF STUDIES, COMMERCE (UG)

**SYLLABUS FOR
CORE COURSES, GENERAL AWARENESS COURSES,
COMPLEMENTARY ELECTIVE COURSES
FOR B.COM DEGREE PROGRAMME
AND GENERIC ELECTIVE COURSES**

CHOICE BASED CREDIT SEMESTER SYSTEM

(2019 ADMISSION ONWARDS)

KANNUR UNIVERSITY

VISION AND MISSION

Vision: To establish a teaching, residential and affiliating University and to provide equitable and just access to quality higher education involving the generation, dissemination and a critical application of knowledge with special focus on the development of higher education in Kasargode and Kannur Revenue Districts and the Manandavady Taluk of Wayanad Revenue District.

Mission:

- To produce and disseminate new knowledge and to find novel avenues for application of such knowledge.
- To adopt critical pedagogic practices which uphold scientific temper, the uncompromised spirit of enquiry and the right to dissent.
- To uphold democratic, multicultural, secular, environmental and gender sensitive values as the foundational principles of higher education and to cater to the modern notions of equity, social justice and merit in all educational endeavors.
- To affiliate colleges and other institutions of higher learning and to monitor academic, ethical, administrative and infrastructural standards in such institutions.
- To build stronger community networks based on the values and principles of higher education and to ensure the region's intellectual integration with national vision and international standards.
- To associate with the local self-governing bodies and other statutory as well as non-governmental organizations for continuing education and also for building public awareness on important social, cultural and other policy issues.

KANNUR UNIVERSITY

PROGRAMME OUTCOMES (PO)

PO 1.Critical Thinking:

- 1.1. Acquire the ability to apply the basic tenets of logic and science to thoughts, actions and interventions.
- 1.2. Develop the ability to chart out a progressive direction for actions and interventions by learning to recognize the presence of hegemonic ideology within certain dominant notions.
- 1.3 Develop self-critical abilities and also the ability to view positions, problems and social issues from plural perspectives.

PO 2.Effective Citizenship:

- 2.1. Learn to participate in nation building by adhering to the principles of sovereignty of the nation, socialism, secularism, democracy and the values that guide a republic.
- 2.2. Develop and practice gender sensitive attitudes, environmental awareness, empathetic social awareness about various kinds of marginalisation and the ability to understand and resist various kinds of discriminations.
- 2.3. Internalise certain highlights of the nation's and region's history. Especially of the freedom movement, the renaissance within native societies and the project of modernisation of the post-colonial society.

PO 3.Effective Communication:

- 3.1. Acquire the ability to speak, write, read and listen clearly in person and through electronic media in both English and in one Modern Indian Language
- 3.2. Learn to articulate, analyse, synthesise, and evaluate ideas and situations in a well-informed manner.
- 3.3. Generate hypotheses and articulate assent or dissent by employing both reason and creative thinking.

PO 4.Interdisciplinarity:

- 4.1. Perceive knowledge as an organic, comprehensive, interrelated and integrated faculty of the human mind.
- 4.2. Understand the issues of environmental contexts and sustainable development as a basic interdisciplinary concern of all disciplines.
- 4.3. Develop aesthetic, social, humanistic and artistic sensibilities for problem solving and evolving a comprehensive perspective.

INTRODUCTION

The Board of Studies of Commerce (UG) as per the direction of Kannur University has decided to introduce outcome based course syllabus for the undergraduate Programme in commerce with effect from the academic year 2019-20. The process of revising and restructuring the syllabus was undertaken in compliance with the national education policy of the University Grants Commission, the directions of the Kerala State Higher Education Council and Kannur University. This revised syllabus is the result of a series of meetings of the board of studies and workshop of college teachers conducted for this purpose. Suggestions and recommendations of scholars, teachers, students and other eminent persons in the area of commerce were taken in to consideration while drafting the new syllabus. Due care has been taken to make the new curriculum up to date, pertinent for the current scenario and in tune with the industrial requirements

I express my sincere gratitude to all members of the Board of Studies of commerce (UG), all scholars and faculty members who helped to fulfill this task.

Dr. RAJESH KUMAR .E. R
CHAIRMAN
Board of Studies, Commerce (UG)

KANNUR UNIVERSITY

PROGRAMME SPECIFIC OUTCOME OF B.COM DEGREE

After the successful completion of the B.Com Degree Programme, the students shall be able to;

PSO 1:

Understand the concepts and techniques of commerce and its application in business environment

PSO 2:

Conceive the ideas on entrepreneurship and develop the skills for setting up and management of business organizations

PSO 3:

Develop the skills and abilities to become competent and competitive in the business world

PSO 4:

Develop the competency to take wise decisions at personal and professional level

PSO 5:

Appraise the impact of other disciplines on the working of business

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KANNUR UNIVERSITY
B.COM DEGREE PROGRAMME

COURSE AND CREDIT DISTRIBUTION STATEMENT

Courses	No of Courses		Credit	
English Common Course (ECC)		4		14
Additional Common Course (ACC)		2		8
Core Courses:				
Discipline Specific Core Course (DSCC)	13	17	48	64
Discipline Elective Core Course (DECC)	4		16	
General Awareness Course (GAC)		4		16
Complimentary Elective Course (CEC)		4		16
Generic Elective Course (GEC)		1		2
Total		32		120

WORK AND CREDIT DISTRIBUTION STATEMENT

Semester	Course Title	Type of Course	Credits	Hours per week
I	English Common Course I	ECC	4	5
	English Common Course II	ECC	3	4
	Additional Common Course I	ACC	4	5
	Management Concepts and Principles (1B01 COM)	DSCC	4	5
	Business Statistics and Basic Numerical Skills(1A11 COM)	GAC	4	6
	TOTAL		19	25
II	English Common Course III	ECC	4	5
	English Common Course IV	ECC	3	4
	Additional Common Course II	ACC	4	5
	Functional Applications of Management (2B02 COM)	DSCC	4	5
	Quantitative Techniques for Business Decisions (2C01 COM)	CEC	4	6
	TOTAL		19	25
III	Entrepreneurship development (3A12 COM)	GAC	4	5
	Advanced Accounting (3B03 COM)	DSCC	4	6
	Course I from Elective Stream I/II/III/IV (3B04 COM)	DECC	4	5
	Business Regulatory Framework (3C02 COM)	CEC	4	4
	Business Economics (3C03 COM)	CEC	4	5
	TOTAL		20	25

Semester	Course Title	Type of Course	Credits	Hours per week
IV	General Informatics Skills (T+P) (4A13 COM)	GAC	4(3+1)	5(3+2)
	Environmental Studies and Disaster Management (4A14 COM)	GAC	4	5
	Corporate Accounting (4B05 COM)	DSCC	4	6
	Course II from Elective Stream I/II/III/IV (4B06 COM)	DECC	4	5
	Corporate Law and Business Regulations (4C04 COM)	CEC	4	4
	TOTAL		20	25
V	Business Research Methodology (5B07 COM)	DSCC	3	4
	Income Tax law and Practice (5B08 COM)	DSCC	4	5
	Cost Accounting (5B09 COM)	DSCC	4	5
	Banking Principles and Operations (5B10 COM)	DSCC	4	5
	Course III from Elective Stream I/II/III/IV (5B11 COM)	DECC	4	4
	Generic Elective Course (5D-- COM)	GEC	2	2
	TOTAL		21	25
VI	Financial Markets and Services (6B12 COM)	DSCC	3	4
	Management Accounting (6B13 COM)	DSCC	4	5
	Auditing and Corporate Governance (6B14 COM)	DSCC	4	5
	Income Tax and GST (6B15 COM)	DSCC	4	5
	Course IV from Elective Stream I/II/III/IV (6B16 COM)	DECC	4	4
	Project (6B17 COM)	DSCC	2	2
	TOTAL		21	25

Industrial Visit

The forth/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 a direct knowledge about location, layout, managerial function, HR management or any area of

study. The study tour to an industrial/business unit will form a part of the curriculum. The report submitted by the students in this respect shall be considered as one of the assignment of any one course in the concerned semester.

PART A:

B.COM CORE COURSES

WORK AND CREDIT DISTRIBUTION

(2019 ADMISSION ONWARDS)

COURSE CODE	COURSE TITLE	SEMESTER	HOURS/ WEEK	CREDIT	EXAM HRS
1B01 COM	Management Concepts and Principles	I	5	4	3
2B02 COM	Functional Applications of Management	II	5	4	3
3B03 COM	Advanced Accounting	III	6	4	3
3B04 COM	Elective Course I	III	5	4	3
4B05 COM	Corporate Accounting	IV	6	4	3
4B06 COM	Elective Course II	IV	5	4	3
5B07 COM	Business Research Methodology	V	4	3	3
5B08 COM	Income Tax law and Practice	V	5	4	3
5B09 COM	Cost Accounting	V	5	4	3
5B10 COM	Banking Principles and Operations	V	5	4	3
5B11 COM	Elective Course III	V	4	4	3
6B12 COM	Financial Markets and Services	VI	4	3	3
6B13 COM	Management Accounting	VI	5	4	3
6B14 COM	Auditing and Corporate Governance	VI	5	4	3
6B15 COM	Income Tax and GST	VI	5	4	3
6B16 COM	Elective Course IV	VI	4	4	3
6B17 COM	Project	VI	2	2	-

ELECTIVE STREAMS

I - CO-OPERATION

COURSE CODE	COURSE TITLE	SEMESTER	HOURS/ WEEK	CREDIT	EXAM HRS
3B04 COM	Co-operative Principles	III	5	4	3
4B06 COM	Management of Co-operatives	IV	5	4	3
5B11 COM	Co-operative laws	V	4	4	3
6B16 COM	Co-operative Accounting and Legislations	VI	4	4	3

II - COMPUTER APPLICATION

COURSE CODE	COURSE TITLE	SEMESTER	HOURS/ WEEK	CREDIT	EXAM HRS
3B04 COM	Introduction to Computers and Networks	III	5	4	3
4B06 COM	Data Base management System	IV	5	4	3
5B11 COM	Information Technology for Business	V	4	4	3
6B16 COM	Accounting Packages - TALLY	VI	4	4	3

III - FINANCE

COURSE CODE	COURSE TITLE	SEMESTER	HOURS/ WEEK	CREDIT	EXAM HRS
3B04 COM	Financial Management	III	5	4	3
4B06 COM	Investment Management	IV	5	4	3
5B11 COM	Goods and Service Tax	V	4	4	3
6B16 COM	Corporate Tax Planning	VI	4	4	3

IV - MARKETING

COURSE CODE	COURSE TITLE	SEMESTER	HOURS/ WEEK	CREDIT	EXAM HRS
3B04 COM	Marketing Principles	III	5	4	3
4B06 COM	Consumer Behaviour	IV	5	4	3
5B11 COM	Promotion Management	V	4	4	3
6B16 COM	Market Research	VI	4	4	3

EVALUATION

ASSESSMENT	WEIGHTAGE	MARKS
EXTERNAL	4	40*
INTERNAL	1	10

* 20 marks for theory and 20 marks for practical for courses having practical

CONTINUOUS INTERNAL ASSESSMENT

COMPONENT	WEIGHTAGE	MARKS	REMARKS
COMPONENT 1 Test paper	3	6	Minimum two test papers and mark should be awarded on the basis of average mark obtained by the student
COMPONENT 2 Assignments/ Seminar	2	4	Department should keep a record of the work done

Internal mark for test papers should be given as per the following criteria;

Average mark obtained in the test papers	Percentage of internal mark
80% and above	100%
60% to 79%	80%
40% to 59%	60%
20 % to 39%	40%
Below 20%	20%

CORE COURSE I : - MANAGEMENT CONCEPTS AND PRINCIPLES

SEMESTER	COURSE CODE	HOURS PER WEEK	CREDIT	EXAM HRS
I	1B01 COM	5	4	3

COURSE OUTCOME

After studying the course, students shall be able to;

CO1:- Understand the evolution of management thoughts, concept of management, scope and its functions.

CO2:- Familiarize with current management practices.

CO3:- Understand the importance of ethics in business.

CO4:- Acquire knowledge and capability to develop ethical practices for effective management.

CO5:- Describe the emerging trends in management.

Unit I

Management Concepts: Evolution of Management thoughts: Classical approaches - Scientific management, administrative management and bureaucracy- Neo classical approaches – Human relations and Behavioral approach - Modern approaches- Quantitative approach, systems approach, and contingency approach.

[15 Hours]

Unit II

Functions of management-: Planning-concept and importance - Planning process- Steps in Planning—barriers to effective planning-- Organizing- Nature and purpose of organization-Types of organization – line, functional, line and staff - Staffing: Concepts - manpower planning – process and importance

[18 Hours]

Unit III

Functions of management -: Directing: Meaning-definition- principles –techniques of direction. Motivation:- concept and importance – Theories : Maslow’s Need Hierarchy – Herzberg –Theory X and Theory Y – Leadership: concept – styles – leadership and management— Controlling: meaning-definition-essentials of effective control system.

(17 Hours)

Unit IV

Business Ethics: Meaning and scope – Types of ethics – Characteristics – Factors influencing business ethics – Arguments for and against business ethics – Basics of business ethics - Corporate social responsibility - Environmental issues in business-Ethics in advertising-Globalization and business ethics .

[20 Hours]

Unit V

Emerging concepts in management – Kaizen – TQM – TPM – MIS – ISO – Change management – Stress management – Fish bone (ISHIKAWA) Diagram – Business eco system – Logistic management.

[20 Hours]

References:

1. Boatwright. John R: Ethics and the Conduct of Business, Pearson Education, New Delhi.
2. Gupta. CB; Business management, Sultan Chand & sons
3. Koontz, H and Wehrick, H: Management, McGraw Hill Inc, New York.
4. Prasad. LM; Principles and Practice of Management; Sultan Chand & sons
5. Stoner. AF and Freeman RE; Management; Prentice Hall of India
6. Drucker, Peter, F., Management: Tasks, Responsibilities and Practices, Allied Publishers, New Delhi.
5. R.S Davar; Management Process
6. Rustum & Davan, Principles and Practice of Management.
7. Srinivasan & Chunawalla, Management Principles and Practice.
8. S. V. S. Murthy. Essentials of Management.

Marks including choice:

Unit	Marks
I	10
II	12
III	12
IV	12
V	10
TOTAL	56

CORE COURSE II : FUNCTIONAL APPLICATIONS OF MANAGEMENT

SEMESTER	COURSE CODE	HOURS PER WEEK	CREDIT	EXAM HRS
II	2B02 COM	5	4	3

COURSE OUTCOME

After studying this course, the students shall be able to;

CO 1: Describe nature and scope of financial management and the elements in the management of finance

CO 2: Enumerate marketing management and its different aspects

CO 3: Explain Human Resources Management and the activities involved in it

CO 4: Understand the modern global marketing trends and its challenges

Unit 1 Financial Management

Concept of finance- Functions of finance - Meaning, scope and objectives of financial management – financial planning- sound financial plan capitalisation- overcapitalisation – under capitalisation- (meaning only) capital structure, factors determining capital structure- fixed capital – working capital – factors determining fixed and working capital- Source of finance- short term and long term,

(20Hrs)

Unit II

Marketing Management

Marketing-Meaning- nature and importance of marketing -functions of marketing - concept of modern marketing - marketing mix –elements – importance - product life cycle – stages of PLC and marketing strategies - Concept of branding and brand equity – market segmentation – concept – bases – patterns and significance –Target marketing -product positioning.

(20 hrs)

Unit III

Marketing in the globalised scenario – Digital marketing/ on line marketing / E Commerce – features – scope and challenges – Social media marketing – Relationship marketing — Social marketing - Direct marketing – Net work marketing / MLM– service marketing-scope – service marketing mix.

(15 hrs)

Unit IV

Human Resource Management.

Meaning definition, evolution, personnel management, functions and importance of HRM, duties and qualities of HR Manager .HR Planning, job analysis, description and job specification job evaluation, recruitment, sources of recruitment, selection process, interview, tests, placement and induction.

(20 hrs)

Unit V

Performance appraisal system: Meaning, objectives, methods and problems of performance appraisal. Training, need and importance, methods. Benefits of training. HRM in the post globalization era. HRM and competitive advantage

(15 hrs)

References:

1. Tripathy Reddy, Principles of Management, Tata Mc Graw Hill Publishers, New Delhi.
2. L.M. Prasad, Principles of Management, sultan Chand & sons, New Delhi.
3. M.Y. Khan and P.K. Jain, Financial management, Tata Mc Grawhill Publishers, New Delhi.
4. R.S. Goel, Operations management, Kalyani Publications, Ludhiana.
5. R. C. Agarwal, Marketing Management, Educational publishers, Agra.
6. Philip Kotler and Gary Armstrong, Principles of Marketing, PHI, New Delhi.
7. William. J .Stanton, Fundamentals of Marketing, McGraw-Hill, New York
8. Rajan Nair, Marketing Management, Sultan Chand & Sons, New Delhi.
9. C. B. Mamoria, Personnel Management, Sultan Chand&Sons, New Delhi.
10. I M. Pandey, Financial Management, Vikas Publishing House, New Delhi

Marks including choice:

Unit	Marks
I	12
II	12
III	10
IV	12
V	10
Total	56

CORE COURSE III : ADVANCED ACCOUNTING

SEMESTER	COURSE CODE	HOURS PER WEEK	CREDIT	EXAM HRS
III	3B03 COM	6	4	3

COURSE OUTCOME

After studying the course, the students shall be able to;

- CO 1. Understand the theoretical and practical knowledge of the basics of accounting.
- CO 2. Acquire the knowledge of accounting for royalty, Consignment and Hire Purchase
- CO 3. Imbibe the accounting concepts of Inland Branch Business.
- CO 4. Comprehend the procedure for determining profit and financial position from incomplete records.

Unit I :

Introduction to Accounting: meaning and objectives of Accounting – Journal – Ledger – Trial Balance - Final Accounts of Sole Trading Concern – Manufacturing Account - preparation of Trading and Profit and Loss Accounts – preparation of Balance Sheet – Adjusting and Closing Entries.

(25 Hrs)

Unit II :

Royalty accounts: meaning – minimum rent – short workings – recoupment of short workings – accounting procedures in the books of the parties- (sub lease not required)

(18 Hrs)

Unit III:

Accounts of Special Transactions: Consignment Accounts – concepts – accounting treatment – cost price and invoice price – unsold stock – loss of goods - Hire purchase Accounting – meaning and objectives - ledger accounts in the books of Hire vendor and Hire Purchaser – Full Cash Price, Actual Cash Price and Interest Suspense Methods ((HP trading account not required) - interest calculations – ascertainment of Cash Price – repossession – Instalment System (meaning only) - differences between Hire Purchase and Instalment Systems.

(25 Hrs)

Unit IV:

Inland Branch Accounts: Accounts of dependent and independent branches – Debtors system, Stock and Debtors System (at cost price and invoice price) – Incorporation of branch Trial Balance in the books of H.O. - Preparation of consolidated accounts.

(20 Hrs)

Unit V:

Accounts from Incomplete Records: Single Entry meaning- features -0 difference between single entry and double entry system - Methods of profit determination –Capital comparison method - Conversion method.

(20 Hrs)

References :

1. Advanced Accounting :M.C.Shukla&T.S.Grewal
2. Advanced Accounting :R.L.Guptha
3. Advanced Accounting :S.N.Maheshwari
4. Advanced Accounting :B.S.Raman
5. Advanced Accounting : Ashok Sehgal& Deepak Sehgal
6. Advanced Accounting :S.K.R.Paul
7. Advanced Accounts VolumeII : Shukla: M.C., T.S.Grewal and S.C.Guptha (S.Chand&Co.,New Delhi)
8. Advanced Accountancy, Volume II :Guptha R.L. and M.Radhaswami (Sulthan Chand & Co. New Delhi)
9. Financial Accounting :B.K.Banerjee (PHI Pvt.Ltd.New Delhi)

Marks including choice:

Unit	Marks
I	8
II	10
III	16
IV	12
V	10
Total	56

CORE COURSE V : CORPORATE ACCOUNTING

SEMESTER	COURSE CODE	HOURS PER WEEK	CREDIT	EXAM HRS
IV	4B05 COM	6	4	3

COURSE OUTCOME

After studying this course, the students shall be able to;

CO 1: Understand the mode of presentation and understanding of financial reporting .

CO 2: Learn the accounting procedure for recording transaction relating to the issue and redemption of shares and debentures.

CO 3: Imbibe the techniques of recording transactions in respect of amalgamation, reconstruction and liquidation of companies..

CO 4: Understand the concept of IFRS and Ind AS

Unit I :

Issue of shares and debentures:

Issue of shares – issue at par, premium and discount – under and over subscription – pro-rata allotment - calls in arrear – calls in advance – forfeiture and reissue – redemption of preference shares – redemption out of profit and out of proceeds of fresh issue – issue and redemption of debentures- redemption by purchase (only)

(20 Hrs)

Unit II: Final Accounts of Companies:

Preparation of Balance Sheet and Profit & Loss Account (in new format) – compulsory transfer to Reserve (Corporate dividend tax need not be considered). Computation of Profit prior to incorporation

(25 Hrs)

Unit III: Accounting for Amalgamation and reconstruction:

Meaning and types of amalgamation – purchase consideration – methods of ascertaining purchase consideration - Amalgamation in the nature of Merger and Amalgamation in the nature of purchase – differences – methods of accounting – Pooling of interest method and purchase method — accounting entries in the books of both transferor and transferee companies (excluding intercompany holdings) – reconstruction – types – External and Internal reconstructions – Accounting entries only.

(30 Hrs)

Unit IV: Liquidation of companies:

Meaning and types of winding up – Statement of Affairs – Deficiency or Surplus Accounts – Liquidator’s Final Statement of Account.

(15 Hrs)

Unit V: Accounting Standards for Financial Reporting:

Objectives and uses of financial statements for users – Role/objectives of accounting standards - Development of accounting standards in India - Requirements of international accounting standards -International organizations engaged in accounting harmonization - IASB – FASB Role of IASB in developing IFRS - IFRS adoption or convergence in India -Implementation plan in India - Ind AS - Differences between Ind AS and IFRS -Conceptual framework - Definition of financial elements - Principles of recognition, measurements, presentation and disclosure.

(18 Hrs)

Books for Reference:

1. Advanced Accounts VolumeII : Shukla: M.C., T.S.Grewal and S.C.Guptha (S.Chand&Co.,New Delhi)
2. Advanced Accountancy, Volume II :Guptha R.L. and M.Radhaswami (Sulthan Chand & Co. New Delhi)
3. Corporate Accounting :Maheshwari. S.N. and S.K.Maheshwari, (Vikas publishing House, New Delhi)
4. Corporate Accounting : Ashok Sehgal and Deepak Sehgal,(Taxman Publication, New Delhi)
5. Corporate Accounting : S.P. Jain and K.L.Narang (Kalyani Publishers, New Delhi)
7. Financial Accounting :B.K.Banerjee (PHI Pvt.Ltd.New Delhi)

Marks including choice:

Unit	Marks
I	10
II	12
III	18
IV	10
V	6
Total	56

CORE COURSE VII: BUSINESS RESEARCH METHODOLOGY

SEMESTER	COURSE CODE	HOURS PER WEEK	CREDIT	EXAM HRS
V	5B07 COM	4	3	3

COURSE OUTCOME

After studying the course, the students shall be able to;

CO 1: Understand the fundamental aspects of research in business

CO2: identify and define research problem

CO 3: formulate research plan

CO 4: understand various methods of collecting data

CO 5: prepare research report themselves

Unit I: Introduction to Research

Meaning and Definition of Research, Purpose, Types of research, Criteria of good research, Scientific method and its basis – Induction and Deduction, Business Research – Meaning, scope, Functions; Steps in Research process (a brief description only)

(15 Hrs)

Unit II: Research Problem

Meaning and Definition, sources of problem, Formulation of problem, criteria of a good research problem

(10 Hrs)

Unit III: Research Design

Meaning, Importance, Concepts related to research design, types of research design- Exploratory, Descriptive/ Diagnostic, Experimental/ Hypothesis testing research designs, Contents of research design.

(10 Hrs)

Unit IV: Sampling Design

Meaning of Sampling, Sample, Sample frame, Sample size; Methods of Sampling- Probability and non-probability sampling techniques, Steps for selecting sample

(13 Hrs)

Unit V: Data Collection

Meaning and types of data: Primary and Secondary data; Methods of collecting primary data; Secondary data- Meaning, sources, Precautions to be taken before using secondary data.

(12 Hrs)

Unit VI: Report writing

Meaning, qualities of a good report, types, steps in report writing, Layout of research report- Prefatory items, Main body, Terminal items.

(12 Hrs)

References:

1. C.R. Kothari: Research Methodology, New Age International Publishers
2. O.R. Krishnaswamy: Research Methodology, Himalaya Publishing House
3. P. Saravanel: Research Methodology
4. O.R. Krishnaswamy & M. Ranganatham: Methodology of research in Social Sciences, Himalaya Publishing House
5. Shashi K Gupta & Praneet Rangi: Business Research Methods, Kalyani Publishers
6. L.R. Potti: A text book of Business Research Methods, Yamuna Publications

Marks including choice:

Unit	Marks
I	10
II	08
III	10
IV	08
V	10
VI	10
Total	56

CORE COURSE VIII : INCOME TAX LAW AND PRACTICE

SEMESTER	COURSE CODE	HOURS PER WEEK	CREDIT	EXAM HRS
V	5B08 COM	5	4	3

COURSE OUTCOME

After studying this course, the students shall be able to;

CO 1 Define the basic concepts in Income tax, explain its evolution

CO 2 Determine the residence and incidence of Tax

CO 3 Understand the incomes exempt from tax of an individual

CO 4 Compute income under different heads of income

Unit I :

Introduction to Income Tax – Evolution of Income Tax – Income Tax Act 1961 - Finance Act – Income Tax Rules 1962 – Basic Concepts – Definition of different terms – Agricultural Income – Capital and Revenue Receipts – Expenditure and Losses .

(10 Hours)

Unit II :

Residence and Incidence of Tax - Determination of Residential Status of different types of assesses – problems – scope of total income – incomes exempt from tax (for individual assesses) – problems – computations – tax holiday.

(15 Hours)

Unit III:

Heads of Income – Incomes included under salary – allowances – perquisites and their valuation – profits in lieu of salary – Provident Fund – computation of income from salary - Income from house property – basis of charge – annual value in different cases – self occupied – let out – vacancy and unrealized rent – deductions - computation of income from house property

(30 Hours)

Unit IV:

Profits and gains of business or profession – meaning of business – profession – vocation – basis of charge – general principles – deduction in computing business income – computation of profits from business – deduction in computing professional income – computation of gain from profession – depreciation – block of assets – written down value method- Capital gain – basis of charge – capital asset – short term and long term – transfer – capital gain in special cases – exemption from capital gain – computation of income from capital gain

(25 Hours)

Unit V:

Income from other sources – basis of charge – general and specific items of income – interest on securities – deductions allowable – computation of income from other source .

(10 Hours)

Note : Consider the Current rate for calculations

Questions should be asked based on provisions relating to current assessment year.

References :

1. Income tax Law and Accounts :Dr.H.C.Mehrotra and S.P.Goyal
2. Income tax Law and Practice :Dr.Bhagavathi Prasad.
3. Income tax Law and Practice : Gaur and Narang
4. Income tax Law and Practice :B.S.Raman.
5. Direct taxes Law and Practice : Dr.Vinod K. Singhanian&Dr.KapilSinghanian

Marks including choice:

Unit	Marks
I	6
II	10
III	18
IV	14
V	8
Total	56

CORE COURSE IX: COST ACCOUNTING

SEMESTER	COURSE CODE	HOURS PER WEEK	CREDIT	EXAM HRS
V	5B09 COM	5	4	3

COURSE OUTCOME

After studying this course, students shall be able to:

CO 1: Explain the nature, scope, objectives and limitations of costing

CO 2: Identify the elements of cost and describe the methods of their ascertainment and control

CO 3: Explain the various methods of costing and their suitability for different industries

CO 4: Ascertain the cost of production of products and jobs

Unit I:

Introduction to Cost Accounting – concepts, objectives and advantages – Financial Accounting and Cost Accounting –Elements of cost and cost classification – cost centre and cost unit- methods of costing - preparation of cost sheet

(10 Hrs)

Unit II:

Materials :- Concepts- centralized buying - purchase procedure– Store records – Bin card and stores ledger - methods of material issue pricing (FIFO, LIFO, Simple and weighted averages), stock levels, EOQ, ABC Analysis, VED Analysis – Essentials steps for material control

(15 Hrs)

Unit III:

Labour: - Concepts - Time keeping. Time booking- Wage system -Time rate, Piece rate, Taylor's differential piece rate system - Incentive system of wage payment -Halsey and Rowan Plan – Treatment of idle time - overtime – Labour turnover meaning and causes (theory only)

(15 Hrs)

Unit IV:

Over heads: - Concepts- classification, Allocation and apportionment -Direct, Simultaneous equation, Step ladder and Repeated distribution method- Absorption of overheads -Labour hour rate method and machine hour rate method – calculation of machine hour - Under and over absorption of overheads (meaning only)

(20 Hrs)

Unit V:

Methods of Costing –Job costing, batch costing, unit costing, Process costing: features – typical process industries - process accounts- normal loss and scrap- abnormal loss and gain – Explanation on Joint products and by products – Contract costing: Special features- Cost plus contract- Escalation clause- Sub contract- Retention money- Treatment of cost of plant – Profit on incomplete contract.

(30 Hrs)

Books for Reference:

1. Cost Accounting principles and Practice :Iyengar . S.P
2. Cost Accounting :S.P.Jain& K.L. Narang
3. Management Accounting :Dr.S.P.Gupta
4. Management Accounting :R.K.Sharma&S.K.Gupta
5. Cost Accounting :JawaharLal.
6. Cost Accounting :Dr. A.D. Agarwal
7. Practical Cost Accounting :Dr. A.D. Agarwal
8. Lectures on Costing :Swaminathan

Marks including choice:

Unit	Marks
I	8
II	10
III	10
IV	12
V	16
Total	56

CORE COURSE X : BANKING PRINCIPLES AND OPERATIONS

SEMESTER	COURSE CODE	HOURS PER WEEK	CREDIT	EXAM HRS
V	5B10 COM	5	4	3

COURSE OUTCOME

After studying this course, the students shall be able to;

CO 1: Explain banking and describe the different types of banks and the functions of commercial bank

CO 2: Narrate the role of RBI in the credit control, promotion and regulation of monetary system

CO 3: Describe the relationship between banker and customer and the procedure for opening and operating the account

CO 4 : Understand the modern trends and technology used in banking

Unit I :

Introduction to Banking – meaning – features –commercial banks and their functions – Classification of banks in India – List of Nationalised banks in India – Scheduled banks – New generation Private sector banks – Co operative Banks in Kerala – meaning – features – structure and importance – Role of Banks in economic development.

(20 Hrs)

Unit II :

Reserve Bank of India – Functions – Credit control measures – quantitative and qualitative methods- Promotional and Regulatory measures – Repo - Reverse Repo.

(15 Hour)

Unit III:

Banker and Customer – General relationship and Special Relationship – Opening and Closing of Bank accounts – KYC norms - Cheques – features – crossing – types- endorsement – types – banking ombudsman

20 Hours)

Unit IV:

Loans and advances – Principles of sound Lending – Loan – Cash credit – Overdraft – Consortium advances – Modes of creating charges – Lien - pledge – Hypothecation – mortgage and guarantee

(15 Hrs)

Unit V:

Recent trends and Technology in Banking – Need and importance – Online/ internet Banking – Mobile application banking – Core banking – RTGS – NEFT - IMPS -MCLR – IBC – MSME- TReDS -- BASEL NORMS – NPA monitoring and recovery-- Digital banking – Payment Gateways – Supply chain finance – Retail lending – Sale of third party products – Sarfaesi —Direct benefit transfer .(a brief outline of all the terminologies)

(20 Hours)

References:

1. Bankig theory and practice- K C Shekar
2. A text book of Banking – M Radhaswami and S V Vasudevan
- 3 Banking law and practice – Maheswari
4. Banking and Financial system- Vasant Desai
5. Modern Banking – K P M Sundaram and E N Sundaram

Marks including choice:

Unit	Marks
I	12
II	10
III	12
IV	12
V	10
Total	56

CORE COURSE XII : FINANCIAL MARKETS AND SERVICES

SEMESTER	COURSE CODE	HOURS PER WEEK	CREDIT	EXAM HRS
VI	6B12 COM	4	3	3

COURSE OUTCOME

After studying the course, the students shall be able to;

CO 1: understand the financial system and its constituents

CO2: familiarise with the activities taking place in the financial markets

CO 3: Appraise the various financial services available in the financial markets

CO 4: acquire knowledge about financial derivatives and their features

Unit I

Indian financial system: Financial system, meaning, structure—financial markets- financial institutions- financial instruments – financial services- Role of financial system in economic development –Financial markets and instruments

[10 Hours]

Unit II

Money market –Meaning – features- functions or importance- components – Call money market – commercial bill market- acceptance market – treasury bill market- Money market instruments- Treasury bill-Commercial bills – Commercial papers – Certificate of Deposits

[12 Hours]

Unit III

Capital Market- Meaning –Primary Market, methods of floating new issue, - Secondary market - Stock exchange- Functions- listing of securities-Dematerialization and Depository services

[15 Hours]

Unit IV

Financial Services – meaning – nature and scope – Types - Merchant banking – Meaning, objectives and functions- Mutual funds – Meaning, objectives and types of schemes - Credit rating –Meaning, functions and major agencies (CRISIL,ICRA,CARE)- Factoring- Meaning, objectives and mechanism - Venture Capital –meaning, features, funding pattern

[22 Hours]

Unit V

Financial Derivatives - meaning- definition- types- forwards- futures- options – swaps- types and features, advantages and limitations of financial derivatives (An overview of financial derivatives only)

(13 Hours)

Reference:

1. Financial Institutions & Markets : L.M. Bhole.
2. Marketing of Financial Services : V.A Avdhani.
3. Investment Management : V.K Bhalla.
4. Indian Financial System : Vasant Desai
5. A profile of Indian Capital Market : Vinayakan.
6. Financial Markets and Services: E. Gordon and K. Natarajan
7. Financial Markets, Institutions & Services : N.K Gupta & Monika Chopra Hours]
8. Futures And Other Derivatives: Hull John

Marks including choice:

Unit	Marks
I	8
II	12
III	12
IV	16
V	8
Total	56

CORE COURSE XIII : MANAGEMENT ACCOUNTING

SEMESTER	COURSE CODE	HOURS PER WEEK	CREDIT	EXAM HRS
VI	6B13 COM	5	4	3

COURSE OUTCOME

After studying the course, the students shall be able to;

- CO 1. understand the fundamental concepts of management accounting.
- CO 2. acquire analytical skills associated with the interpretation of accounting reports
- CO 3. apply management accounting concepts in real life situations.
- CO 4. develop judgmental skills associated with the use of accounting information in decision making.
- CO 5. understand the use of marginal costing and budgetary control to plan and control cost and profit.

Unit I:

Introduction to Management Accounting: Meaning- Definitions, Objectives, Uses- Scope of Management Accounting – Management Accounting Vs Financial Accounting - Management Accounting Vs Cost Accounting.

(8 Hrs)

Unit II:

Analysis and interpretations of financial statements: Financial Statements – meaning, nature and limitations - Financial Statement Analysis – concept and meaning – types – tools of financial analysis - Comparative Financial statements, Common- size Financial statements, Trend analysis - Ratio analysis – concepts, definition, advantages, limitations- Types of ratios- Liquidity Ratios, Solvency Ratios, Activity Ratios, Profitability Ratios and Market test Ratios – computations and interpretations. (Construction of final accounts are not expected)

(32 Hrs)

Unit III:

Cash flow statements: meaning, concepts, definitions and uses - Preparation of Cash Flow Statement in both Direct and Indirect Methods (in vertical form as per AS 3).

(20 Hrs)

Unit IV:

Marginal Costing: meaning, objectives and features- contribution - CVP Analysis- BEP Analysis -Computation of BEP and sales to earn a desired level of profit - P/V Ratio-computation - managerial uses of Marginal Costing (Profit planning, Fixation of price, Make or buy decisions & Problem of key factor/limiting factor only)

(20 Hrs)

Unit V:

Budgetary control: Concepts, Objectives and classification of budgets- Preparation of Cash, Sales and Flexible Budgets.

(10 Hrs)

Reference:

1. Management Accounting : Sharma R.K & Sasi K Guptha
2. Management Accounting : N.M Singhvi & Bodhan Wale
3. Management Accounting : RSN Pillai & Bhagavathi
4. Management Accounts : S N. Maheswari
5. Management Accounts : S.P. Guptha

Marks including choice:

Unit	Marks
I	6
II	18
III	12
IV	12
V	8
Total	56

CORE COURSE XIV: AUDITING AND CORPORATE GOVERNANCE

SEMESTER	COURSE CODE	HOURS PER WEEK	CREDIT	EXAM HRS
VI	6B14 COM	5	4	3

COURSE OUTCOME

After studying the course, the student shall be able to;

CO 1: understand the term auditing, its concept, principles, procedures and requirements needed for Auditing in accordance with current legal requirements and professional standards.

CO 2: familiarize with the various aspects of audit consisting of internal check, vouching, verification and valuation of assets and liabilities

CO 3: understand the appointment, rights, duties and the liabilities of an auditor.

CO 4: explain the concept of Corporate Governance and its aspects

Unit I

Introduction – Meaning- Definition- Objectives - Concept of auditor’s independence- Types of audit– statutory audit–private audit- government audit - continuous audit– final audit – interim audit - cost audit – management audit – tax audit – Social audit - performance audit –Internal audit - Investigation; Meaning of Investigation- Distinction between investigation and auditing.

(20 Hrs)

Unit II

Audit Process -- Documentation - Preparation before audit-Audit Programme-Audit Note Book-Audit Working Papers-Audit Files- Internal Control and Internal Check–Principles of Internal check.

(15 Hrs)

Unit III

Vouching and Verification - Vouching - meaning and importance- Requirements of a voucher -Vouching of various items (Cashbook – Credit purchase- credit sales- goods sent on consignment- journal proper- outstanding assets & liabilities- capital and revenue expenditures only) Verification – meaning-Difference between vouching and verification- general principles for verifying assets-Valuation of assets;Difference between verification and Valuation- Verification and valuation of Assets (Cash at bank, Loan advanced, Debtors, Stock, Plant & Machinery, patents, Goodwill, Motor vehicles only) --Verification and valuation of Liabilities (Creditors, Loans, Debentures, Capital, Contingent liability only)

(25 hrs)

Unit IV

Audit of Limited Companies- appointment- -Qualifications and Disqualifications of an Auditor- Auditor’s remuneration- Auditor’s lien- Removal of an auditor- Rights, Powers and Duties of an Auditor -Liabilities of an Auditor – Auditor’s Report – content- types

(20 Hrs)

Unit V:

Conceptual Framework of Corporate Governance: Meaning, Benefits of Corporate Governance; board committee and their functions- insider Trading - Green Governance/E-governance.

(10 Hrs)

References:

1. Bhatia R.C. *Auditing*, Vikas Publishing House, New Delhi.
2. DinkarPagare *Auditing*, Sultan Chand & Sons New Delhi.
3. JagadeeshPrakash . *Auditing: Principles and Practices*, Chaitanya Publishing House, Allahabad.
4. Kamal Gupta. *Contemporary Auditing*, Tata McGraw-Hill Publishing Co.Ltd. New Delhi.
5. Saxena and Saravanavel *Practical Auditing*, Himalaya Publishing House, Mumbai.
6. Sharma R. *Auditing*, Lakshmi NarainAgarwal, Agra.
7. Sharma T.R. *Auditing*, SahityanBhawan Publications, Agra.
8. Tandon B.N. *Practical Auditing*,S Chand &Co.Ltd. New Delhi.
9. Mallin, Christine A. *Corporate Governance*, Oxford University Press, New delhi
10. Rani, Geeta D and R.K. Mishra, *Corporate Governance- Theory and Practice*, Excel Books New Delhi

Marks including choice:

Unit	Marks
I	10
II	13
III	12
IV	13
V	8
Total	56

CORE COURSE XV: INCOME TAX AND GST

SEMESTER	COURSE CODE	HOURS PER WEEK	CREDIT	EXAM HRS
VI	6B15 COM	5	4	3

COURSE OUTCOME

After studying this course, the students shall be able to;

CO 1: Compute total income and determine the tax liability of an individual and partnership firm, company and cooperative society

CO 2: Describe the income tax authorities, their powers and assessment procedure

CO 3: Explain the procedure regarding deduction of tax at source, advance tax, refund, penalties and prosecution

CO 4: Describe Goods and Service Tax, its levy and collection

Unit I

Clubbing of Income – provisions – deemed income – aggregation of income – set off and carry forward of losses – Computation of Gross total Income - Deduction from gross total income Computation of total income –

(20 Hours)

Unit II

Assessment of individuals - computation of tax – assessment of partnership firms – computation of tax - assessment of Co-operative Societies – Computation of total income and tax liability

(25 Hours)

Unit III

Income Tax Authorities and their powers – CBDT – Powers and functions – Commissioner of income tax – powers and functions – income tax officers. Assessment procedure – types of return – procedure for filing return – e filing- PAN – types of assessments – rectification of mistakes

(10 Hours)

Unit IV

Deduction of Tax at Source – items of income from which tax is deducted at source – collection of tax at source - Advance payment of tax – refund of tax – Penalties and prosecution –provisions .

(20 Hours)

Unit V

Goods and Services Tax: Brief history behind the emergence of GST – The scope of GST –Definitions and meaning - Central Goods and Services Tax Act–Integrated Goods and Services Tax Act - State Goods and Services Tax Act - Levy and Collection of Central/State Goods and Services Tax - Taxable person - Power to grant exemption from tax - Time and value of supply of goods - Time of supply of services

(15 Hours)

Note : Questions should be asked based on provisions year relating to current assessment year.

Consider the Current rate for calculations

References :

1. Income tax Law and Accounts :Dr.H.C.Mehrotra and V.P.Goyal
2. Income tax Law and Practice :Dr.Bhagavathi Prasad.
3. Income tax Law and Practice : Gaur and Narang
4. Income tax Law and Practice :B.S.Raman.
5. Direct taxes Law and Practice : Dr.Vinod K. Singhanian&Dr.KapilSinghanian
6. Goods and Service Tax, Dr. H C Mehrotra and Prof. V.P.Goyal

Marks including choice:

Unit	Marks
I	18
II	14
III	8
IV	8
V	8
Total	56

CORE COURSE XVII: PROJECT

SEMESTER	COURSE CODE	HOURS PER WEEK	CREDIT	EXAM HRS
VI	6B17 COM	2	2	-

COURSE OUTCOME

CO 1: understand the method of carrying out a project

CO2: undertake project work independently

Guidelines for Project

1. During the sixth semester every student shall do a project .The student may choose any topic from the subjects he/she has studied.
2. The candidate shall prepare and submit a project report to the Department.
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.
4. 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.
5. The project can be done individually or as a group of four 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.
6. The work of each student shall be guided by one Faculty member.
7. 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.
8. Duration of project work -The duration for project work is 3 weeks.
9. 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 should be included in the project report.
10. Structure of the report
 - a) Title page
 - b) Certificate from the supervising teacher / organization (for having done the project work)
 - c) Acknowledgements
 - d) Contents
 - e) Chapter I: Introduction (Organization profile, Research problem, Objectives of the study, Research methodology etc.)
 - f) Chapter II : Review of Literature
 - g) Chapters III and IV: Data Analysis (2 or 3 chapters)
 - h)Chapter V : Findings, Suggestions and Conclusion.
 - i) Appendix : (Questionnaire, specimen copies of forms, other exhibits etc.)
 - j) Bibliography: (books, journal articles etc. used for the project work).

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 by the external examiners appointed by the University

1. Evaluation of the Project Report shall be done under Mark System. Total mark for the project will be 50. 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/ organisation of project report	30	Project Viva-Voce	50
Project Viva-Voce	30		
	100		100

3. There shall be no improvement chance for the marks obtained in the Project Report.

CORE COURSES IN THE ELECTIVE STREAM

ELECTIVE STREAM I – CO-OPERATION

CORE COURSE IV : CO-OPERATION I – CO-OPERATIVE PRINCIPLES

SEMESTER	COURSE CODE	HOURS PER WEEK	CREDIT	EXAM HRS
III	3B04 COM	5	4	3

After studying this course, students shall be able to;

CO 1: Understand the concepts and principles of Cooperative movement

CO2: Understand the origin of cooperative movement and the history of cooperatives in the world

CO 3: Describe Indian cooperative movement, its features , structure and significance

CO 4: Acquaint themselves with the system of cooperative education, training and its impact on the functioning of cooperative organisations

Unit I : Philosophy and genesis of co-operative movement - Definition and meaning of Cooperation – ICA definition-characteristics. Evolution of co-operative principles – Rochdale principles- Reformulated principles of 1966- Redefined principles of 1995 – Application of the principles. Co-operatives as economic enterprises – its importance – differences between other forms of organizations and cooperative enterprise. Cooperation and other economic systems-Capitalism, socialism and communism. Importance of Cooperative organisations in the economic development.

[20 Hours]

Unit II : Co-operative movements in Foreign countries Origin of co-operative movement in England – Experiments of Robert Owen (Doctrine of circumstances – Friendly societies – Labour colonies – Labour exchanges) – Rochdale pioneers – C.W.S.S, -Credit cooperatives in Germany –Raiffiesen and Schulze movement –Dairy and poultry co-operatives in Denmark – M.P.C.S in Japan –industrial co-operatives in China – collective farms in U.S.S.R. Marketing co-operatives in U.S.A – Consumer societies in Sweden.

[25 Hours]

Unit III: Co-operation in India – Early experiments –Frederic Nicholson’s Report-Maclegan committee on cooperation –Co-operative planning Committee 1945 – All India Rural Credit Survey Committee –All India Rural Credit Review Committee – CRAFTICARD – Kapoor Committee. Co-operatives in Kerala (an overview of various kinds of cooperative organisations functioning in Kerala)

[20 Hours]

Unit IV: Rural credit – classification of credit based on period, purpose and security- structure of co-operative credit- three tier and two tier credit –Multi agency approach to rural credit- Institutional agencies providing rural credit. NCDE, NHB, NABARD, etc; National Rural Credit Stabilisation Fund and National Rural Credit (L.T.O) Fund. Constitution and working of N.C.D.C – Role of N.C.D.C in the development of co-operatives.

[10 Hours]

Unit V :Co-operative education and training – objectives and significance – International cooperative Alliance –Role - National Co-operative Union of India – constitution and working – NCCT-NCCE-VAMNICOM- ICM.Structural arrangement for training –co-operative training centres- co-operative training colleges- member education units – other functions. Publicity and propaganda –journal – cooperative week celebrations-co-operative flag
CAPE-ACSTI-KICMA.

[15 Hours]

Reference:

1. Theory and Practice of Co-operation in India : Kulkarni
2. Co-operative Movement in India : J. Banerjee
3. Co-operative Movement in India : F.M Hough
4. Co-operation –Principles and Practice : T.N Hajela
5. All India Rural Credit Survey Report
6. Co-operation in India : Dr. M.S Mathur
7. Theory, History and Practice of Co-operation : R.D Bedi
8. Co-operation at Home and Abroad : C.R Fay
9. Co-operation in Foreign Countries :Rajagopalan
10. Co-operation in India and Abroad : K.P Bhatnagar

Marks including choice:

Unit	Marks
I	13
II	13
III	12
IV	8
V	10
Total	56

CORE COURSE VI : CO-OPERATION II – MANAGEMENT OF CO-OPERATIVES

SEMESTER	COURSE CODE	HOURS PER WEEK	CREDIT	EXAM HRS
IV	4B06 COM	5	4	3

COURSE OUTCOME

After studying this course, students shall be able to;

CO 1: Understand kinds of cooperatives in India

CO 2: Understand the management and administration of different types of cooperatives

CO 3: Identify the role and significance of cooperative organization in Kerala's Economy

CO 4: Describe various kinds of cooperative institutions

Unit I: Credit Cooperative Societies – Meaning-features – significance-Primary Agricultural Credit Societies(PACS) definition –membership-constitution, objectives and working- differences between Primary Agricultural Credit Societies and Farmers Service co-operative Societies – crop loan system – linking of credit with marketing –kissan credit card –procedure to sanction loans –role of PACS in rural development–Central co-operative banks – membership- objectives-constitution of board of management – problems – over dues- suggestions for improvement. Kerala State co-operative Bank – origin- membership constitution- objectives- constitution of board of management – problems and suggestions for improvement.

[20 Hours]

Unit II: Long term credit –Agricultural and rural development – need for separate institutions -debentures - Debenture Redemption Fund- Primary co-operative agricultural and rural development bank- constitution, objectives and working – Kerala State Co-operative Agricultural and Rural Development Bank -membership- constitution of board of management – objectives and working problems and suggestions for improvement. Procedure in granting loans- over dues in long term credit societies –NPA.

[15 Hours]

Unit III: Non Agricultural credit societies – Primary co-operative urban banks- membership constitution, objectives and working (in brief)- Employees credit societies – membership –constitution, objectives and working (in brief)- Co-operative housing societies – importance and advantages – types of housing societies – HOUSEFED – constitution and working (in brief) – sources of funds – problems.

[15 Hours]

Unit IV: Marketing and Processing Societies – meaning of co-operative marketing – need, and importance – types of marketing societies Structure of cooperative marketing - primary marketing societies -- Kerala State Co-operative Marketing Federation Ltd.- NAFED- Processing co-operatives – meaning and importance-. Consumer co-operatives – Origin and importance of consumer co-operatives – structure-primary co-operative consumer stores –Kerala State Co-operative Consumers’ Federation - National Co-operative Consumers Federation- role of consumer co-operatives in holding the price line.

(20 Hours)

Unit V: Industrial co-operatives –Meaning –features- Types- handloom societies – Structure-, objectives and working- Primary handloom weaver’s co-operative societies, HANTEX- Coir co-operatives – types-objects and working- primary coir societies and COIRFED- Dairy co-operatives - Anand pattern objects and working primary milk producer’s co- operative society- Regional co- operative milk producer’s union – MILMA-NDDDB- problems of dairy co-operatives – khadi and village industrial societies –SC/ST societies –NSFDC –Fisheries societies- MATSYAFED, Federation of women co-operative societies – Labour contract cooperatives –Farming societies –Motor transport cooperatives-Co-operative printing press- Dinesh Beedi –RAIDCO-SPCS-CAMPSCO-RUBCO-IFFCO, KRIBHCO.(Brief outline only)

[20 Hours]

Books for Reference:

1. Theory and practice of co-operation in India : Kulkarni
2. Co-operative Movement in India : J. Banerjee
3. Co-operation Principles and Practice : T.S Balan
4. Co-operation principles and practice : T.N Hajela
5. Co-operation in India : Dr. M.S Mathur
6. Theory, history and practice of co-operation : R.D Bedi
7. Madras co-operative Manual co-operativemovement in India : Vol. I, II and III : J.C Rajan
8. Co-operation at home and abroad : C.R Fay
9. Co-operation in foreign countries :Rajagopalan
10. Co-operation in India and abroad : K.P Bhatnagar.

Marks including choice:

Unit	Marks
I	13
II	10
III	8
IV	13
V	12
Total	56

CORE COURSE XI : CO-OPERATION III – CO-OPERATIVE LAWS

SEMESTER	COURSE CODE	HOURS PER WEEK	CREDIT	EXAM HRS
V	5B11 COM	4	4	3

COURSE OUTCOME

After studying the course, the students shall be able to:

CO 1: Understand the historical perspective of cooperative legislation in India and Kerala.

CO2: Understand the provisions of Kerala cooperative Societies Act 1969

CO 3: Describe the procedure for the formation and registration of a cooperative organisation

CO 4: describe the provisions of management and winding up of cooperative societies

Unit I

History of co-operative legislation in India Co-operative Credit Societies Act 1904 – features-limitations- Co-operative Societies Act 1912- features-difference between 1904 Act and 1912 Act- Multi- State Co-operative Societies Act 2002 –features-(Broad features only)

[15 Hours]

Unit II

Kerala Co-operative Societies Act and Rules 1969 – Historical back ground- Definitions –Registration of co-operative societies –Byelaws –contents- Amendment- Amalgamation and division of societies- Membership- Rights, duties and liabilities – Withdrawal and expulsion.

[12 Hours]

Unit III

Management of co-operatives – general body –Managing committee- powers and duties-adhoc committee-disqualification of committee members- Election of committee members- supersession of committee. Election of president –powers and duties- Secretary-duties and responsibilities–Privileges of societies- State aid to co-operatives. Appointment of employees - Co-operative Service Examination Board.- Investment of funds-Disposal of net profit.

[15 Hours]

Unit IV

Meetings –Types- Annual general body meeting- special meetings. Requisites of a valid meeting – agenda - quorum- notice- minutes- duties of secretary .

[10 Hours]

Unit V

Inquiry and Winding up of societies –Inquiry – supervision and inspection-surcharge-winding up of societies- liquidator- powers- cancellation of registration .

[20 Hours]

References:

1. Kerala Co. op. Societies Act and Rules : Pillai
2. Kerala Co.op Societies Act and Rules : T.S Balan
3. Law for the Co.operatives : R.O Bedi
4. Law and Management of Co. operatives : Trivedi. BB
5. Co.operative Act and Rules : N.A Kareem
6. Co.operative Societies Act and Rules :Thankappan
7. Bare Act
8. Cooperative democracy in Action : O.R Krishnswami
9. Legal aspects of co-operation : P.M Natesan,N.JShaji, &V.S Anilkumar.

Marks including choice:

Unit	Marks
1	12
2	13
3	13
4	10
5	8
Total	56

**CORE COURSE XVI : CO-OPERATION IV – CO-OPERATIVE ACCOUNTING
AND LEGISLATIONS**

SEMESTER	COURSE CODE	HOURS PER WEEK	CREDIT	EXAM HRS
VI	6B16 COM	4	4	3

COURSE OUTCOME

After studying the course, student should be able to;

CO 1: prepare and present accounting aspects of cooperative organisations

CO 2: understand the procedure of cooperative auditing

CO 3: Understand the provisions regarding the settlement of disputes in cooperatives

CO 4: Acquaint knowledge on the impact of various other legislations on cooperatives

Unit I: Co-operative Accounting – Features- Day book- types-R &D – differences between R & D and Trial balance-Profit and loss account – Balance sheet.

[20 Hours]

Unit II: Books and Registers to be maintained by co-operative societies- Audit of co-operative societies–special features of cooperative audit-difference between cooperative audit and Company audit- Director of Co-operative Audit – scope of audit- procedure-audit memorandum- audit fee and exemptions-

[13 Hours]

Unit III: Disputes and their settlement – Disputes- meaning- Arbitration-co-operative Arbitration court-powers-Award on dispute- procedure for the settlement of disputes-co-operative Tribunal.- Appeal-revision- review.

[13 Hours]

Unit IV: Co-operative unions – meaning- types- circle cooperative union, state cooperative union, NCUI- objectives- constitution- functions .

[10 Hours]

Unit V: Other Laws :(important provisions only)Indian Penal code – offence – misappropriation- criminal breach of trust – Forgery .Code of civil procedure – service of summons – properties not liable to attachment-writ– injunction- appeal, revision and review. Indian Evidence Act – oral and documentary evidence - primary and secondary evidence – Kerala Chitties Act- Industrial disputes Act – strike- layoff- lockout. A brief outline of Right to Information Act.

[16 Hours]

Reference:

1. Cooperative Societies Laws in Kerala : P.N Mohanan
2. Kerala Co.op Societies Act and Rules : T.S Balan
3. Law for the Co.operatives : R.O Bedi
4. Law and Management of Co. operatives : Trivedi. BB
5. Co.operative Act and Rules : N.A Kareem
6. The Co.operative Societies Act and Rules ,1969 : E.O Thankappan
7. Advanced Accountancy-Vol. I : S.P Jain & K.L Narang

Marks including choice:

Unit	Marks
I	13
II	10
III	10
IV	11
V	12
Total	56

ELECTIVE STREAM II – COMPUTER APPLICATION

CORE COURSE IV : COMPUTER APPLICATION I – INTRODUCTION TO COMPUTERS AND NETWORKS

SEMESTER	COURSE CODE	HOURS PER WEEK	CREDIT	EXAM HRS
III	3B04 COM	5(3+2) (T+P)	4	2 hrs (theory) 1 hr (practical)

COURSE OUTCOME

After studying the course, the students shall be able to;

CO 1: Understand about computer, peripherals, software and operating system

CO 2: Understand the importance of IT in the modern world and recent development in IT

CO 3: Develop WebPages for business

Unit I:

Introduction to Computer – meaning- definition -types of computers- components- Hardware and Software: Input, Processing, Storage, Output and Communication Hardware–Software: System Software and Application Software – Memory, types - Operating System: WINDOWS, UNIX and LINUX, Versions - Free Software Movement.

[10 Hours]

Unit II:

Network and Communications - Computer Networks – Types of Networks: WAN, MAN, LAN, PAN, CAN - Benefits of Networks - Network Topology –Work Group Computing & Groupware - Telecommuting & Virtual Offices - Network Security – Firewalls - Communication Medium: Wired and Wireless – Generations in Communication.

[15 Hours]

Unit III:

Internet -Working Concepts -Devices, Benefits and Drawbacks - Internet Structure, InternetProtocols: TCP/IP, FTP, HTTP, etc. - IP Address - Domain Name System (DNS) – URL - Web Browsers - WWW Consortium - Search Engines: Types - Academic Search Techniques - Internet Access Methods - Intranet and Extranet. [15 Hours]

Unit IV:

Recent Developments in IT- Virtualisation- Meaning, Types, Uses/Applications - Grid Computing- Meaning, Types, Uses - Cloud Computing- Meaning, Features, Advantages - Green Computing, Web 3.0, Internet of Things(IoT), Artificial Intelligence, Machine Learning, Big Data and Data Analytics (Brief outline only)

[15 Hours]

Unit V:

Basic Web Page Development: HTML Basics- creating HTML document, Building a Web Page-Text and Image formatting-Adding links, Web Development Tools - HTML Table Structure-Basic HTML table tags-Formatting the table, Multimedia Files on a Web Page, Using a Form-Creating formatted lists, Using Frames in a Web Page- structure of HTML document- tags &attributes- Syntax of Tag- Starting and ending tag- tag without end- <Head><Body> text basics- division and paragraphs- heading- physical styles tags- action attributes- lists- , and nested list- image tag- attributes <Forms>- <input> tags- controls- text boxes- check boxes- radio buttons- option buttons- submission and reset buttons.

[35 Hours]

Theory: 3 Hours/ Week

Practical: 2 Hours / Week

Recommended practical: HTML

1. Create websites for an automobile Company/an FMCG Company/an educational institution
2. Create an online application form for admission process / job application

References:

1. Alexis Leon & Mathews Leon: Fundamentals of Information Technology, Vikas Publishing House, New Delhi.
2. Williams & Sawyer: Using Information Technology (6th Edition), Tata McGraw Hill Company.
3. Uyles Black: Computer Networks, Protocols, Standards and Interface, Prentice Hall India Pvt. Ltd.
4. Mary Millhollon: Easy Web Design, PHI, New Delhi.
5. Nick Vandome: Creating Web Pages, Dreamtech Publishers, New Delhi.
6. Mike McGrath: HTML in Easy Steps, Dreamtech Publishers, New Delhi.

Marks Including Choice

Unit	Marks
I	6
II	8
III	6
IV	6
V	6
Total	32

Maximum mark for theory : 20

Maximum mark for practical : 20

**CORE COURSE VI : COMPUTER APPLICATION II – DATA BASE
MANAGEMENT SYSTEM**

SEMESTER	COURSE CODE	HOURS PER WEEK	CREDIT	EXAM HRS
IV	4B06 COM	5(3+2) (T+P)	4	2 hrs (Theory) 1 hr(Practical)

COURSE OUTCOME

After studying the course, the students shall be able to:

CO 1: familiarize with the concepts of database management

CO 2: handle the database for business firms.

CO 3: develop knowledge in Access and SOL

Unit I:

Database Concepts: Meaning-Definition - Necessity of a database - Characteristics of database – Character- Field – Record – File-Database- Types of Databases- Entities, Attributes, Keys – DBMS - Advantages of Database Systems –Components of DBMS- Database Structure – Popular Database Softwares (Brief outline only)-Types of DBMS-RDBMS-The NoSQL DBMS- IMDBMS.

[12 Hours]

Unit II:

RDBMS & Relationships in Database : Data Models - Relational Data Model - RDBMS – Relationships- Types of Relationships - One to One - One to Many - Many to Many – Functional Dependency -Normalization : Meaning , Schemas (1NF, 2NF, 3NF)- Defining Relationships -Referential Integrity Key: Candidate key , Primary key, Foreign Key.

[10 Hours]

Unit III:

Database Administration – Meaning, Advantages – Data Warehousing- Meaning, importance, Methods Integrating Heterogeneous Databases-Query-driven Approach, Update-driven Approach -Data Warehouse Features-Data Warehouse Applications-Types of Data Warehouse-Data Mining – Meaning, Process.

[13 Hours]

Unit IV:

Introduction to Database Software- MS Access 2013 : Introduction - Objects in MS Access - Create, Open, and Close a Database - Creating a Data Table - Different ways of Creating Tables - Data Types - The Primary Key - Properties of the Fields - Saving a Table - Closing a Table - Modifying Data Tables - Creating Table Relationships -Editing Relationships. Queries & Forms in Access: Types of Queries - Creating a Query - Saving Queries -Summary Queries - Cross Tab Queries - Action Queries - Forms - The Form Wizard - Editing the Data in a Form - The Form Design View - The Form Design Bar -

The Toolbox - Working with Controls. Reports in Access: The Report Wizard - The Report Design View - The Report Design Bar - The Toolbox - The Preview Window - Grouping and Sorting - Printing a Report.

[30 Hours]

Unit V:

SQL – Data Definition Language – Data Manipulation Language - statements – Creating tables, Selecting Data, Updating Records, Dropping a table, Querying Database, Aggregating Data, Grouping, Ordering Data - Constraints,–Adding constraints, NOT NULL, UNIQUE, PRIMARY_KEY - Select statements- DISTINCT – WHERE Clause-conditions based on a range – BETWEEN – Conditions based on pattern matches – LIKE – Aggregate – functions – AVG – sum count – MAX – MIN- group by – order by.

[25 Hours]

Theory: 3 Hours/ Week

Practical: 2 Hours / Week

Recommended practical: MS Access 2013 and SQL (Keep Practical Records)

Creating and Modifying Data base - Creating Relationship between Tables – Using Queries for Viewing and Modifying Data from Tables -Working with Forms - Managing Controls in Forms -Generating Reports.

References:

1. C.J. Date, A.Kannan&S.Swamynathan: An Introduction to Database Systems, Pearson Education
2. Elmasri,,Ramez and Navathe: Fundamentals of Database Systems.
3. Ritchie & Collin: Principles of database systems and Design.
4. Viescas, John L and Conrad Jeff , Microsoft Office Access 2013 Inside Out.
5. Michael Alexander, Richard Kusleika: Access 2013 Bible, Wiley Books.
6. Joan Lambert & Joyce Cox, Microsoft Access 2013 Step by step,
7. Connolly, Thomas and Begg, Carolyn , Learning SQL A step-by-step guide.

Marks Including Choice

Unit	Marks
I	6
II	7
III	6
IV	7
V	6
Total	32

Maximum mark for theory 20

Maximum mark for practical 20

CORE COURSE XI : COMPUTER APPLICATION III – INFORMATION TECHNOLOGY FOR BUSINESS

SEMESTER	COURSE CODE	HOURS PER WEEK	CREDIT	EXAM HRS
V	5B11 COM	4(2+2) (T+P)	4	2 hrs (Theory) 1 hr(Practical)

COURSE OUTCOME

After studying the course, the students shall be able to:

CO 1: Understand the role of information technology in business

CO 2: acquire knowledge in E-Commerce and its application

CO 3: acquire knowledge in information systems and Enterprise Resource Planning

CO 4: manage the office activities with the help of spreadsheet software

Unit I:

E-commerce- E-commerce, features, advantages,- difference between traditional commerce and E-commerce- components of E-commerce-B2B, B2C, C2C, C2B- process of E-commerce (work flow)- **E-governance-** laws governing E-commerce- IT Act 2000, companies act 2013, GST 2017, FEMA 1999, Consumer Protection Act (brief outline only)- **E-payment systems-** meaning, importance, advantages, types – UPI, IMPS, E-wallets, Aadhar enabled payment system, QR Code payment, NEFT, RTGS, Netbanking, Plastic money (brief outline only)

[15 Hours]

Unit II:

Business Information System- Information systems – meaning, components, business process- role of information system in business- types of information systems- Transaction Processing System, Office Automation System, Decision Support Systems, Knowledge Management System(brief outline only)- Management Information System- MIS Definition-Need-Benefits-Functions-Objectives-Characteristics-Role of MIS.

[15 Hours]

Unit III:

Enterprise Resource planning- Concept & definition, features, components, levels of ERP, Benefits of ERP, Modules of ERP, Phases of ERP implementation, Limitations of ERP - Customer relationship Management System (CRM)- Supply Chain Management system (SCM)- Human Resource Management system (HRMS)- accounting information system.

[10 Hours]

Unit IV:

Spreadsheet application for business- conditional formatting- charts& diagrams- Logical Functions: AND, OR, NOT, IF, IFNOT, COUNT, COUNTIF, TRUE- Text Functions: UPPER, LOWER, LEFT, RIGHT, TRIM, TEXT, LEN, DOLLAR, EXACT; Financial Functions: Depreciation (DB, DDB, VDB), Simple Interest (PMT, NPER,

INTRATE) - Present Value, Net Present Value, Future Value (PV, NPV, FV) - Internal Rate of Return (IRR, MIRR)- Statistical Functions: Mean, Median, Mode, Standard Deviation, Correlation, Regression- Date & Time Functions: DATE, DATEVALUE, DAY, DAYS360, NOW, TIME, TIMEVALUE, WORKDAY, WEEKDAY, YEAR - Lookup and Reference Functions: HLOOKUP, VLOOKUP, TRANSPOSE, GETPIVOTDATA – PIVOT TABLE –HYPERLINK.

[32 Hours]

Theory: 2 Hours/ Week

Practical: 2 Hours / Week

Recommended practical: MS Excel

1. Conditional Cell Formatting
2. Analysis and presentation of data using charts in Excel
3. Usage of all Excel Functions in specified in syllabus
4. PIVOT TABLE, Regression

Reference:

1. James A O'brien, George.M.Marakas& Ramesh Behl, Management Information Systems,McGraw Hill Education,
2. D.P Goyal, Management Information Systems: Managerial Perspectives, Vikas Publishing House,
3. A.K Gupta, Management Information System, S.Chand& Company
4. Alexis Leon, Enterprise Resource Plannning, McGraw Hill Education
5. JyotindraZaveri, Enterprise Resource Planning, Himalaya Publishing House
6. Excel 2013 Bible: John Walkenbach, Wiley.
7. Microsoft Excel 2013: Data Analysis and Business Modeling: Winston, PHI
8. Financial Analysis and Modeling using Excel and VBA: ChandanSengupta, Wiley
9. Patrick Blattner, Louie Utrich. Ken Cook & Timothy Dyck, Special Edition Ms Excel,Prentice Hall India Pvt. Ltd.
10. Brealey.&.MyersIS: Financial.Analysis.With.Excel.-.McGraw.Hill.
11. www.excel-easy.com
12. www.excelmadeeasy.com

Marks Including Choice

Unit	Marks
I	7
II	9
III	8
IV	8
Total	32

Maximum mark for theory : 20

Maximum mark for practical : 20

**CORE COURSE XVI : COMPUTE APPLICATION IV – ACCOUNTING
PACKAGES - TALLY**

SEMESTER	COURSE CODE	HOURS PER WEEK	CREDIT	EXAM HRS
VI	6B16 COM	4(2+2) (T+P)	4	2 hrs (Theory) 1 hr(Practical)

COURSE OUTCOME

After studying the course, the students shall be able to;

CO 1: acquire knowledge in the accounting package Tally

CO 2: .understand the method of creating accounts and vouchers in tally.

CO 3: able to prepare financial statements by using Tally

CO 4: Help students develop skill in preparing financial statements in Tally.

CO 5: perform treatment of GST and TDS by using Tally

Unit I

Introduction to computerised accounting: Computerised accounting Vs. Manual accounting- Advantages and limitations of computerised accounting – Tally 9 - Features of Tally – Technological advantages of tally- Tally Screen components-Creation of Company- selecting a company – altering/ modifying company creation details – Deleting a company – F 11 Features – F 12 Configuration.

(16 hrs)

Unit II

Accounts and Vouchers – Account groups – pre-defined groups – creating single & multiple groups – creation of primary account groups – creating ledger accounts in single & multiple – displaying, altering and deleting account groups and ledgers – Accounting vouchers- pre defined vouchers in tally -entering transactions in accounting vouchers - altering and deleting a voucher entry — Account books -Bank reconciliation statement – Trial balance– Profit and loss account - Balance sheet - Cost categories- cost centers–creating-displaying, altering and deleting cost categories and cost centers--Budgets- Creation, alteration and deletion of budgets.

(20 hrs)

Unit III

Accounts with inventory – enabling F 11 and F 12 - stock category – stock group – single/multiple creation of stock category and stock group – creation of units of measurement – creating single/multiple stock items – creating - displaying, altering and deleting stock groups, unit of measure, stock items– inventory reports - stock summary.

(18 hrs)

Unit IV

Accounting with Tax – F 11 & F 12 settings for taxation – TDS - ledgers related to TDS – creating TDS voucher types - TDS reports – –GST – GST terminologies -Types of GST – computing GST – ledgers and vouchers pertaining to GST – Ledger Creation - Creation of CGST, Input SGST –Input IGST- GST reports.

(18 hrs)

Theory – 2 Hours / week.

Practical – 2 Hours / week. – Trial Balance, Profit & Loss A/c , Balance Sheet, Cost Centers, Bank reconciliation , Budgets , Stock item and unit of measure creation, TDS & GST

Record keeping is compulsory

References

1. Implementing Tally 9 A Comprehensive Guide to Tally 9- A.K. Nadhani & K.K. Nadhani - BPB Publications

Marks including choice

Unit	Marks
I	10
II	10
III	6
IV	6
Total	32

Maximum mark for theory 20

Maximum mark for practical 20

ELECTIVE STREAM III – FINANCE

CORE COURSE IV : FINANCE I – FINANCIAL MANAGEMENT

SEMESTER	COURSE CODE	HOURS PER WEEK	CREDIT	EXAM HRS
III	3B04 COM	5	4	3

COURSE OUTCOME

After studying the following chapters, the students shall be able to :

CO 1: understand the concept, importance and techniques of capital budgeting.

CO 2: gain knowledge about sources and uses of working capital and significance of working capital management.

CO 3: explain optimum capital structure, theories of capital structure, distinguish between financial and operating leverage.

CO 4: describe the concept of cost of capital and compute the component cost of capital and weighted average cost of capital.

CO 5: differentiate the types of dividend, explain dividend policy and factors affecting dividend policy

Unit I

Financial management- meaning- definition- objectives- time value of money- Economic evaluation of investment projects: Nature of investment decisions – investment evaluation criteria – payback period method -Average rate of return method- - NPV – IRR – capital rationing.

[25 Hours]

Unit II

Working capital management: Meaning, significance, factors and types of working capital –principles of working capital management- operating cycle method of estimating working capital.

[15 Hours]

Unit III

Capital structure: Optimum capital structure - Theories of capital structure – NI approach ;NOI approach- traditional theory- MM theory (Theoretical aspects only)
Leverage: Meaning – Financial, Operating and Combined Leverage (Simple Problems only)

[20 Hours]

Unit IV

Cost of capital:– Meaning- significance – determination of cost of capital – computation of cost of individual components – cost of debt – preference capital –equity capital-retained earnings-Weighted average cost of capital.

[15 Hours]

Unit V

Dividend Decision – Dividend- Meaning – Types of Dividend - Dividend policy – conservative v/s liberal policy – factors determining dividend policy

[15 Hours]

References:

1. Financial Management : M.Y Khan & S.P. Jain
2. Financial Management : Dr. Prasannachandra
3. Financial Management : Ravi M. Kishore
4. Financial Management : Dr. S.N. Maheswari
5. Financial Management : I.M Pandey.
6. Financial Management : M.Y Khan & S.P. Jain
7. Financial Management : Dr. Prasannachandra
8. Financial Management : Ravi M. Kishore
9. Financial Management : Dr. S.N. Maheswari
10. Financial Management : P.V. Khulkarni
11. Financial Management : R.K Sharma & Shasi K. Gupta.

Marks including choice:

Unit	Marks
I	15
II	10
III	13
IV	10
V	8
Total	56

CORE COURSE VI : FINANCE II – INVESTMENT MANAGEMENT

SEMESTER	COURSE CODE	HOURS PER WEEK	CREDIT	EXAM HRS
IV	4B06 COM	5	4	3

COURSE OUTCOME

After studying the course, the students shall be able to;

CO 1: understand the concept of investment and risk

CO2: explain the different types of securities and their schemes

CO 3: develop a thorough knowledge about security market, its participants and factors affecting security market

CO 4: conduct fundamental and technical analysis of investments in the security market

CO 5: discuss the application of Portfolio Theory, process of portfolio management and measurement of portfolio performance.

Unit I

Investment – Meaning, Definition- Need – Benefits –Investment alternatives-Investment attributes- Investment v/s speculation- arbitrage- hedging- Role of investment in Economic Development – Factors influencing investment- Different investment avenues – features – Return – Meaning – Types – Risk- Meaning – Sources of Risk.

[15 Hours]

Unit II

Securities: Different types of securities – Equity, Debt, Preference shares, money market instruments, Government securities, derivatives- types- Mutual funds: entities in mutual funds –types of schemes

[15 Hours]

Unit III

Securities Market: Participants-Primary Equity market- methods of raising equity-stock invest- book building-Secondary equity market- procedure for buying and selling securities, types of orders online trading, stock market indices BSE and NSE-Sensex and Nifty-

[20 Hours]

Unit IV:

Security Analysis: Fundamental analysis – Economic, industry and company analysis – Technical analysis – Tools- Charting techniques-(Basic concepts only)

[20 Hours]

Unit V

Portfolio Management Process: Meaning and types of portfolio – Scope and Objectives of Port Folio Management - Portfolio Management Process (Theory only)

[20 Hours]

Reference:

1. Investment Analysis & Portfolio Management :Prasanna Chandra, Tata McGraw Hill
2. Investment Management :Saram Harry , Prentice Hall
3. Portfolio Management : Francis &Aricher
4. Portfolio Management : S. Kevin
5. Security Analysis & Portfolio Management : PunithavathyPandyan, VikasPublishing House, Pvt. Ltd)

Marks including choice:

Unit	Marks
I	8
II	10
III	14
IV	12
V	12
Total	56

CORE COURSE XI : FINANCE III – GOODS AND SERVICE TAX

SEMESTER	COURSE CODE	HOURS PER WEEK	CREDIT	EXAM HRS
V	5B11 COM	4	4	3

COURSE OUTCOME

After studying the course, the students shall be able to,

CO 1: understand the basic concept of GST.

CO 2: Explain how GST is levied and collected.

CO 3: describe IGST, its levy and collection

CO 4: familiarise with the preparation of invoice and filing of return under GST

Unit I:

Basic concepts-(Salient features , Benefits, GST Network, Taxes subsumed, Why GST)-
Scope of Supply- important definitions supply analysis (basics)- Necessary elements that
constitute supply under GST Act- Types of supply concept of supplier and recipient
under GST Law - Goods under GST Act 2017 (over view)-Activities treated as supply of
goods as Schedule II of GST Act- Services under GST Act- Activities treated as supply of
services as per Schedule II of under GST Act

(15 Hours)

Unit II:

Levy and collection - taxable event under GST- Concept of levy and collection of GST -
Reverse charge mechanism (Basics)- composite supply, principal supply, mixed supply –
composition levy and exemption - Provisions relating to composition scheme under GST
Act, Rules required for opting composition scheme- conditions and restrictions for
composition levy

(10 Hours)

Unit III

Time of Supply- Goods- need to determine TOS- terms like supplier, Recipient, Reverse
charge, Time limit for issue of invoice in respect of goods- section 12- services : section
13,13(1),13(2) Place of service - Goods - section 10(1) and 10(2) services -section 12(1)
and 12(2) – problem- Questions

(16 Hours)

Unit IV

Integrated GST - IGST and taxable event - levy and collection (only section 5(1)
excluding import) - interstate supplies and intra state supplies (Basic view) central
Govt.,s power to grant exemption - Sections 6(1) , 6(2),6(3)- Input tax credit- Concept of
ITC - conditions to be satisfied for taking Irc - Registration - Persons liable for
registration I section 22(1),(2),(3) and (a)] - persons not liable for registration(Section

23)- Compulsory registration (Section 24)Registration procedure in brief- Provision relating to cancellation of registration Section 29(1)

(15 Hours)

Unit V

Tax invoice and Return filing - Provisions and Rules relating to Dr and Cr note- Section 31(1),(2),(3),(4),(5)- Basic journal entries -Accounts and records- Problems questions (Interstate and intra state) - Return filing - tax payment and refund (an over view) - Provisions relating to furnishing of returns (section 39(1)- Methods of tax payment section 49(1)- Refund basics section 54(1)

(16 Hours)

Books for Reference:

Beginners's guide to GST - Dr Vandana Bangra & Dr yogendra Bangara

Taxmann's GST ready reckoner

Indirect tax - Vineeth Sodhani

Indirect tax - Muhammed Rafi Syed

Marks including choice:

Unit	Marks
I	12
II	8
III	12
IV	12
V	12
Total	56

CORE COURSE XVI : FINANCE IV – CORPORATE TAX PLANNING

SEMESTER	COURSE CODE	HOURS PER WEEK	CREDIT	EXAM HRS
VI	6B16 COM	4	4	3

COURSE OUTCOME

After studying the course, the students shall be able to;

CO 1: understand the concept of tax planning and determine the tax liability of companies

CO 2: understand the methods of reducing tax liability through proper tax planning

CO 3: take financial and managerial decisions after considering the impact of direct tax laws

Unit I

Tax planning, Tax management, Tax evasion, Tax avoidance. Corporate tax in India - Types of companies - Residential status of companies and tax incidence - Tax liability and Minimum Alternate Tax- Tax on distributed profits.

[10 Hours]

Unit e II

Tax planning with reference to setting up of a new business: Locational aspect, nature of business, form of organization –simple problems sole proprietorship vs firm ,firm vs company Tax planning with reference to financial management decision -Capital structure, dividend including deemed dividend and bonus shares - Tax planning with reference to specificmanagement decisions -Make or buy; own or lease; repair or replace - Tax planning with reference to sale of scientific research assets.

[32 Hours]

Unit III

Tax Planning in respect of managerial remuneration-tax planning with respect to employee’s remuneration –simple problems-Special provisions relating to non-residents - Double taxation relief.

[12 Hours]

Unit IV

Tax planning with reference to business restructuring – Amalgamation – Demerger-Slump sale-Conversion of sole proprietary concern/partnership firm into company - Transfer of assets between holding and subsidiary companies.

[18 Hours]

Reference:

1. Singhania, Vinod K., KapilSinghania and Monica Singhania, “Direct Taxes Planning and Management” ,Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish., and Ravi Gupta, “Corporate Tax Planning and Management” , BharatLaw House, Delhi.
3. Pagare, Dinkar., “Direct Tax Planning and Management” , Sultan Chand and sons,New Delhi.
4. Goyal, S.P, Mehrotra H.C., “Direct Tax planning” ,SahityaBhawan, Agra.
5. Acharya, Shuklendra and M.G. Gurha, “Tax Planning under Direct Taxes” , ModernLaw Publication, Allahabad.
6. Mittal, D.P., “Law of Transfer Pricing” ,Taxmann Publications Pvt. Ltd., New Delhi.
7. Income Tax Reports, Company Law Institute of India Pvt. Ltd., Chennai.
8. Taxman, Taxmann Allied Services Pvt. Ltd., New Delhi.
9. Current Tax Reporter, Jodhpur.

Marks including choice:

Unit	Marks
I	10
II	20
III	10
IV	16
Total	56

ELECTIVE STREAM IV – MARKETING

CORE COURSE IV : MARKETING I – MARKETING PRINCIPLES

SEMESTER	COURSE CODE	HOURS PER WEEK	CREDIT	EXAM HRS
III	3B04 COM	5	4	3

COURSE OUTCOME

After studying the course, the students shall be able to;

CO 1: develop awareness about various marketing related terms

CO 2: identify the various marketing decisions

CO 3: understand about the international market scenario

CO 4: enumerate the various marketing channels

CO 4: understand international marketing and recent trends in marketing

Unit I : Introduction- Market and Marketing – Meaning- Nature scope and importance of marketing-modern concepts of marketing – marketing functions. Marketing orientations.

(15 Hrs)

Unit II: Marketing mix: Marketing mix – meaning- importance- the traditional components and additional components. Product- meaning- product planning and development – product life cycle (PLC) – Product time/ mix- Building brand equity- packing- labeling product positioning.

(18 Hrs)

Unit III: Pricing- Meaning and definition- steps in pricing – pricing strategies – types- consumer reactions – factors influencing consumer reactions. Pricing Methods Initiating and responding to price changes.

(17 Hrs)

Unit IV: Channels of distribution- Meaning and definition – Physical distribution – middlemen types-functions of middlemen- factors to be considered in selecting channels – modern channels of marketing – telemarketing - internet marketing- net work marketing customer relationship marketing. Logistics management. Channel management strategies.

(20 Hrs)

Unit V: International marketing management- .introduction, nature and concepts, approaches to international marketing, entry strategies, product pricing, promotion and branding policies in international marketing, recent trends in marketing: E marketing, Green Marketing, Mobile Marketing, Relationship Marketing.

(20 hrs)

Reference:

1. Kotler, Keller, Marketing Management, Pearson Publications
2. Fundamentals of marketing - William Stanton
3. Marketing Management - VS Ramaswamy & S Namakumari
4. Marketing Management - Rajan Saxena
5. Marketing Management - Sherlakar .S.A
6. Marketing Management - Raman B.S
7. Principles of Marketing - Philip Kotler

Marks including choice:

Unit	Marks
I	8
II	10
III	14
IV	14
V	10
Total	56

CORE COURSE VI : MARKETING II – CONSUMER BEHAVIOUR

SEMESTER	COURSE CODE	HOURS PER WEEK	CREDIT	EXAM HRS
IV	4B06 COM	5	4	3

COURSE OUTCOME

After studying the course, the students shall be able to;

CO 1: understand the concept of consumer behaviour

CO 2: describe determinants of consumer behaviour

CO 3: Explain the consumer decision making process

CO 4: describe concept of consumer satisfaction

Unit I

Introduction to Consumer Behaviour- A managerial & consumer perspective; Need for studying consumer behaviour- Applications of consumer behaviour knowledge; current trends in Consumer behaviour; Market segmentation & consumer behaviour

[12 hours]

Unit II

Individual determinants of Consumer behaviour: Consumer needs & motivation; personality and self concept; consumer perception; learning & memory; nature of consumer attitudes; Consumer attitude formation and change

[14 hours]

Unit e III

Environmental determinants of consumer behaviour: Family influences; the influence of culture; subculture & cross cultural influences; group dynamics and consumer reference groups; social class & consumer behaviour.

[20 hours]

Unit IV

Consumer decision making process- types of buying- straight buy- Modified re-buy- New task buying types of products & decision making process- conveyance goods, shopping goods specialty goods Steps in decision making process - problem recognition- need, description, information – search- evaluation of alternatives – selection criteria- buying- post purchase behaviour.

[24 hours]

Unit V

Concept of Consumer Satisfaction; Working towards enhancing consumer satisfaction; sources of consumer dissatisfaction; dealing with consumer complaint. Concept of consumerism; consumerism in India; the Indian consumer; Reasons for growth of consumerism in India-Relevance of Consumer Protection Act, 1986.

[20 hours]

References

1. Consumer behaviour :Hawkings, Best Mc.Graw Hill International .
2. Consumer behaviour : Leon. G Schiffman
3. Consumer behaviour- Concepts &Applications :LoudsonDalla
4. Principles of Marketing : Philip Kotler
5. Consumer Behaviour In Marketing Strategy : John .A. Howard.
6. Consumer Behaviour In India :AnithaGhatale
7. Problems of Consumer Behaviour in India : A. Sarkar
8. Consumer Behaviour :Sontakki

Marks including choice:

Unit	Marks
I	8
II	10
III	14
IV	14
V	10
Total	56

CORE COURSE XI : MARKETING III – PROMOTION MANAGEMENT

SEMESTER	COURSE CODE	HOURS PER WEEK	CREDIT	EXAM HRS
V	5B11 COM	4	4	3

COURSE OUTCOME

- CO 1: understand the term promotion and its importance
CO 2: enumerate various methods of sales promotion and its effects
CO 3: familiarise with the theory and practice of advertisement
CO 4: Prepare advertisement copy

Unit 1.

Promotion: Meaning and definition – importance of sales promotion- promotion mix tools-factors deciding promotion mix.

[15 Hours]

Unit II.

Advertising – meaning, objectives & importance - advantages – advertising effects – economic and social – advertising agency-advertising budgets - media – types – print - radio- TV & others – advantages & disadvantages.

[18 Hours]

Unit III.

Personnel Selling: Meaning- importance- principles of personal selling- steps in personal selling process

[12 Hours]

Unit IV

Sales promotion and publicity: Objectives – purpose- dealer promotion- consumer promotion methods and techniques – publicity- meaning, scope and objectives elements of publicity- public relations- press relation.

[18 Hours]

Unit V

Advertisement Copy: Preparation of advertisement copy- project work

[9 Hours]

Reference:

1. Advertising : Morris James .S
2. Advertising theory &practice :Sandya C.H and Trybanger
3. Marketing Practices and Marketing Strategy : B. Rasheed Ajay.
4. Foundations of Advertising Theory &Practice :Chunnawalia& K.C Sethia
5. Sales Promotion : Tony Puelus
6. Advertisement Management :Aaker Paul.

Marks including choice:

Unit	Marks
I	10
II	10
III	12
IV	14
V	10
Total	56

CORE COURSE XVI : MARKETING IV – MARKET RESEARCH

SEMESTER	COURSE CODE	HOURS PER WEEK	CREDIT	EXAM HRS
VI	6B16 COM	4	4	3

COURSE OUTCOME

After studying the course, the students shall be able to;

CO 1: .understand the concept market research , its importance and type.

CO 2; Explain the process involved in the marketing research

CO 3: appraise the various methods of collecting data and analysis

CO 4: understand the methods of writing report and prepare report by themselves.

Unit I

Marketing Research: Introduction – Meaning - definition- importance- nature and scope- objectives- Marketing Information System- need, importance and types- market research Vs marketing research limitations.

[12 Hours]

Unit II

Marketing Research Process: Problem identification – definition – developing a research proposal – research design – meaning and importance – steps in marketing research process.

[12 Hours]

Unit III

Sources of Data: Primary and secondary data- Relative advantages and disadvantages; methods of collection of primary data; construction of questionnaire and interview schedule; scaling and measurement; Sampling designs and sample size- decisions; organizing data collection & field force - collection methods- observations questionnaire-interview schedule – pilot survey and online survey.

[18 Hours]

Unit IV

Data analysis & interpretation: Need and importance –Editing, coding and tabulation of data- tools - parametric and non- parametric tests. –; techniques of data analysis; testing of hypothesis; tests of significance; analysis of associations; analysis of experiments; interpretation of data.

[20 hours]

Unit V

Report Writing and Presentation: Role & types of report; content of report; principles of report preparation; Presentation & Communication.

[10 Hours]

Suggested assignment: Preparation of a project report based on the market survey of a consumer product.

References:

1. Marketing Research : David. J Lucle& Ronald S. Robin
2. Marketing Research : Measurement & methods – Donald. S Tull& Dell Hoclis
3. Marketing Research Principles: Applications and cases - Sharma D.D
- 4 Marketing Research :Geol .B.S
5. Market Research : Paul Hague
6. Statistical Methods : S.P Guptha
7. Business Statistics : B.N Gupta
8. Research Methodology : O.R Krishnaswamy.
9. Research Methodology : C.R. Kothari

Marks including choice:

Unit	Marks
I	10
II	10
III	12
IV	14
V	10
Total	56

PART B
B.COM GENERAL AWARENESS COURSES
WORK AND CREDIT DISTRIBUTION
(2019 ADMISSION ONWARDS)

COURSE CODE	COURSE TITLE	SEMESTER	HOURS/ WEEK	CREDIT	EXAM HRS
1A11 COM	Business Statistics and Basic Numerical Skills	I	6	4	3
3A12 COM	Entrepreneurship Development	III	5	4	3
4A13 COM	General Informatics Skills (T+P)	IV	5(3+2)	4	2
4A14 COM	Environmental Studies and Disaster Management	IV	5	4	3

EVALUATION

ASSESSMENT	WEIGHTAGE	MARKS
EXTERNAL	4	40*
INTERNAL	1	10

* 20 marks for theory and 20 marks for practical for courses having practical

CONTINUOUS INTERNAL ASSESSMENT

COMPONENT	WEIGHTAGE	MARKS	REMARKS
COMPONENT 1 Test paper	3	6	Minimum two test papers and mark should be awarded on the basis of average mark obtained by the student
COMPONENT 2 Assignment/ Seminar/	2	4	Department should keep a record of the work done

Internal mark for test papers should be given as per the following criteria;

Average mark obtained in the test paper	Percentage of internal mark
80% and above	100%
60% to 79%	80%
40% to 59%	60%
20 % to 39%	40%
Below 20%	20%

**GENERAL AWARENESS COURSE I : BUSINESS STATISTICS AND BASIC
NUMERICAL SKILLS**

SEMESTER	COURSE CODE	HOURS PER WEEK	CREDIT	EXAM HRS
I	1AII COM	6	4	3

COURSE OUTCOME

After studying this course, students shall be able to;

CO 1: Define statistics and explain its importance, scope, applications and limitations

CO 2: Understand the basic knowledge of statistical techniques, which are applicable to business.

CO 3: understand basic concepts in mathematics, which are applied in the managerial decision making.

CO 4: Develop the basic mathematical skill needed for analyzing numeric problems related to business

Unit I: Introduction to statistics- Meaning, Definition, functions, importance and limitations- Statistical investigation- stages- sources of data- primary- secondary – Classification and tabulation- - Construction of frequency distributions.

(12 Hrs)

Unit II: Measures of Central Tendency – Meaning-requisites of good average- Arithmetic Mean – simple and weighted -Median - Mode - Geometric and Harmonic Mean (algebraic method only). **Measures of dispersion-** range, quartile deviation, mean deviation, standard deviation -Skewness

(28 Hrs)

Unit III: Index Numbers – meaning- definition- uses-problems in the construction of index numbers- types of index numbers- methods of construction of index numbers- Laspeyers', Paasche's, Fisher's, and Kelly's Methods- Test of adequacy- time reversal and factor reversal only.

(16 Hrs)

Unit IV: Matrix Algebra :Introduction –Definition –Types of Matrix-Matrix operations- Addition and subtraction- Matrix multiplication- Transpose of a matrix-Determinants of a square matrix-determinants of order two and order three-Inverse of a matrix-Solving simultaneous linear equations – Crammer's rule-Rank of a matrix.

(30 Hrs)

Unit V : Set theory and set operations- simple application of Venn diagram- Truth table and its applications - Linear simultaneous equations (up to 3 variables only)- Quadratic equations-Solution of linear inequalities (by geometric method only)- ratios and proportions.

(22 Hrs)

Reference:

1. Raymond Barnett, Michael Ziegler - Essentials of College Mathematics for Business, Economics, Life Sciences and Social Sciences
2. Sancheti and V.K.Kapoor - Business Mathematics
3. M.Raghavachari - Mathematics for Management
4. Dr. P.R. Vittal - Business Maths & Statistics
5. Sundaresan and Jayaseelan - An Introduction to Business Mathematics and Statistical Methods.
6. A K Arte & R V Prabhakar - A Text Book of Business Mathematics.
7. Sanchethi and Kapoor- Business Mathematics
8. Gupta S.P- Statistical Methods
9. Navaneethan P- Business Mathematics
10. R.S.N. Pillai, Mrs. Bhagavathi – Statistics
11. P.R. Vittal - Business Mathematics and Statistics

Marks including choice:

Unit	Marks
1	5
2	15
3	10
4	13
5	13
Total	56

**GENERAL AWARENESS COURSE II : ENTREPRENEURSHIP
DEVELOPMENT**

SEMESTER	COURSE CODE	HOURS PER WEEK	CREDIT	EXAM HRS
III	3A12 COM	5	4	3

COURSE OUTCOME

After the completion of the course the learners should be able to

CO 1: Identify the characteristics of an entrepreneur

CO 2: describe the importance of entrepreneurs in the economic developmet of a nation

CO 3: identify the different types of entrepreneurs

CO 4: to strengthen their skill and quality as an entrepreneur

Unit I :

Concept of Entrepreneurship- meaning- definition- importance Functions- Distinction between entrepreneur and a manager. Types of entrepreneurs- Student entrepreneurship----concept and importance. Role of first generation entrepreneurs. Intrapreneur- Practices to entrepreneurship development Concept of women entrepreneurship-problems of women entrepreneurs. Assistance available to women entrepreneurs

(18 Hrs)

Unit II :

Factors affecting Entrepreneurial Growth-motives influencing entrepreneurs. Rural entrepreneurship-role of entrepreneur in Economic development. Social entrepreneurship. Factors affecting Entrepreneurial Growth-Rural entrepreneurship-role of entrepreneur in Economic development.

(18 Hrs)

Unit III:

Entrepreneurial motivation Motivating factors Achievement Motivation
Entrepreneurial competencies Developing competencies. Institutional efforts and role of Government in developing entrepreneurship- Entrepreneurship Development Programme (EDP) - Need- Objectives-Course content and curriculum of EDP. Phases of EDP, Stories of successful entrepreneurs.

(16 Hrs)

Unit IV:

Launching of new enterprise. Sources of business ideas. Setting up of new business. Micro, Small & Medium Enterprises- MSMED Act 2006 - Characteristics- Objectives Importance MSMEs as a seed bed of entrepreneurship. Entrepreneurship incubators - Problems and prospects of MSMEs- Incentives and subsidies- Taxation benefits to MSMEs. Institutional finance to entrepreneurs' .project: meaning and features, project

analysis and feasibility study. Contents of project report. Preparation of Project Report for a Micro enterprise.

(20 hrs)

Unit V

Support systems for entrepreneurs and MSMEs: Industries Board- State Small Industries Development Corporations- MSME Institute-DICs- Industrial Estates-Specialized institutions-Technical Consultancy Organizations lead bank schemes.Loans and advances available for entrepreneurs, schemes of financial institutions,(latest data} startups, role of universities and colleges in developing entrepreneurship. Role of NGOs.entrepreneurial ecosystem in Kerala.

(18 Hrs)

Reference:

1. Entrepreneurial Development : P. Saravanavel
2. Entrepreneurial Development :C. B Gupta and N.P Sreenivasan
3. A complete Guide to Successful Entrepreneurship; G.N. Pandey
4. Business and Society Davis Keith and Williams C. Fredarick
5. Entrepreneurship : R.V. Badi& N V Badi
6. Entrepreneurship Development : S.S. Khanka
7. Entrepreneurship : Robert D Hisrich and Michael P Peters
8. Project Evaluation and Management :Singh and Mahadev
9. MSME Act 2006

Marks including choice:

Unit	Marks
1	10
2	10
3	12
4	14
5	10
Total	56

GENERAL AWARENESS COURSE III : GENERAL INFORMATICS SKILLS

SEMESTER	COURSE CODE	HOURS PER WEEK	CREDIT	EXAM HRS
IV	4A13 COM	5(3+2) (T+P)	4((3+1)	Theory 2 Practical 1

COURSE OUTCOME

After studying the course, the students shall be able to;

- CO 1: Explain the Fundamentals of Computers the use of computers in day to day application
- CO 2: Up to date and expand the basic informatics skills necessary in the emerging knowledge society
- CO 3: Effectively utilize the digital knowledge resources for their studies
- CO 4: State the areas where IT can be used effectively
- CO 5: Perform accounting by using the appropriate accounting packages

Unit I

Overview of information Technology. Features of Modern Personal Computer and Peripherals – Computer Networks – Types of Networks – Components of Networks – Topology – Internet – Uses of Internet.

[10 Hours]

Unit II

Social Informatics: IT and society – issues and concerns -Digital divide – Cyber ethics – Cybercrimes – Cyber Laws – Cyber addictions- Information over Load – Health Issues – Guide lines for Proper Usage of computers and internet. E Waste.

[10 Hours]

Unit III

IT Applications :E Governance– overview of IT Application in Medicine, Health care, Business and Commerce.– Industry.

[10 Hours]

Unit IV

Knowledge Skills for Higher Education : Data, Information and Knowledge - Knowledge Management -Internet as a knowledge repository - Academic search techniques - Case study of academic websites – Basic concepts of IPR – Copyrights and Patents - Introduction to use of IT in teaching and learning - Case study of educational software - Academic Service – INFLIBNET – NICENET - BRENT.

(12 Hours)

Unit V

Programmes for Office Management: MS word – window concepts – Menus, tiles, Edit, View, tools, tables, Mail Merge. MS Excel – Spread sheet – operators - Arithmetic – Relation Functions –Formulae – Payroll Preparation. MS Power point - creating slides and presentations, adding media clips and charts, special effects, setting slid timings

[24 Hours]

Unit VI

Computerized Accounting (Using Accounting Software) Meaning, features and advantages of computerised Accounting – Company Creation- Accounts Information- Ledger – Groups– Cost Centers – Accounts with inventory- stock item and stock Group creation – voucher – types - entry – P/L A/c, B/S, Bank Reconciliation.

[24 Hours]

Reference.

- 1.V. Rajaraman : Introduction to Information Technology. PrenticeHall
2. Technology in Action : Pearson.
3. Alexis Leon & Mathews Leon : Computer Today, Leon Vikas.
4. A.K.Nandani& K.K Nandani : Tally 6.3
5. V.K.Jain : Computer Fundamentals
6. Vijay Kumar Khurana : Management of Information Technology - B.Jolly&K.S.Jolly; SunithaPrakasan
7. Rechard Peterson Negus: Linux Bble, Wiley India Private Limited.
8. Mike Mc Grath, Linux in Easy steps, Dream Tech Press New Delhi

Marks including choice:

Unit	Marks
I	4
II	6
III	6
IV	8
V	4
VI	4
Total	32

Maximum mark for theory 20

Maximum mark for practical 20

**GENERAL AWARENESS COURSE IV : ENVIRONMENTAL STUDIES AND
DISASTER MANAGEMENT**

SEMESTER	COURSE CODE	HOURS PER WEEK	CREDIT	EXAM HRS
IV	4A14 COM	5	4	3

COURSE OUTCOME

After studying the course, the students shall be able to;

CO 1: Understand the components of environment and need for the protection of environment

CO 2: Understand the effect of pollution on environment and the ways of protecting the environment

CO 3: Explain the social issues relating to environmental pollution

CO 4: Clearly understand the various environmental hazards and the ways of managing disaster.

Unit I :

Brief discussion on the components of the Environment, Scope and importance of Environmental studies- Environmental problems associated with the exploitation of natural resources- Environmental protection, major environmental movements in India. Environment protection Act 1986- impacts on companies, violation and penalties, Environment Impact Assessment, Environment Protection related compliances for start-up manufacturing enterprises.

(15 hours)

Unit II :

Environmental Pollution- types, causes, effects- Bhopal gas tragedy, A brief discussion on - Global Warming- Climate Change- Ozone Depletion,-Acid Rain, Standards and control measures required by industries in compliance to The Air (Prevention of Pollution and Control) Act 1989, Water Pollution, importance of water pollution control and steps required to be taken by industries eg; Sewage treatment plant, water treatment plant etc. Relevance of environment legislation to business enterprises, Legislation vs. Social obligation of the business

(20 hours)

Unit III:

Social issues and environment- unsustainable and sustainable development, urban problems related to energy, water conservation, water harvesting, resettlement and rehabilitation of people, environmental ethics, waste land reclamations, consumerism and waste products

(15 hours)

Unit IV :

Environmental hazards and disasters-Meaning, types-natural hazards and disaster-Planetary hazards/Disasters: (a) Endogenous Hazards: volcanic eruption-Earth quakes-Landslides (b)Exogenous Hazards :infrequent events-cyclones-lightning-hailstorms. Cumulative atmospheric hazards/disasters: floods-Droughts-Heat waves. Extra planetary hazards/disasters. Man induced hazards and disasters: physical hazards/disaster-soil erosion-chemical hazards/disaster.

(20 Hours)

Unit V:

Phases of disaster management-Stages:1)pre-disaster stage(preparedness),2)Emergency stage, 3)post disaster stage .Institutional framework of disaster management-disaster mitigation institutions, education on disaster, community involvement in disaster management, role of media.

(20 Hours)

Reference:

- 1.Environmental Science : Cunnigham TMH
- 2.Environmental Studies: AK De & A K De,New Age International
- 3.Environmental management : n K Oberoi,EXCEL BOOKS
- 4.Environmental pollution ControlEngineering : C S Rao,New Age International
- 5.Ecosystem Principles & Sustainable Agriculture :Sithampanathan,Scitech
- 6.DisasterManagemen: R B Singh,RawatPublications,New Delhi
- 7.DisasterManagement,H K Gupta, University Press,India
- 8.An Overview on Natural and Man Made Disaster & their 44 Reduction:R K Bhandani, CSIR New Delhi.

Marks including choice:

Unit	Marks
I	10
II	13
III	10
IV	13
V	10
Total	56

PART C

B.COM COMPLEMENTARY ELECTIVE COURSES

WORK AND CREDIT DISTRIBUTION

(2019 ADMISSION ONWARDS)

COURSE CODE	COURSE TITLE	SEMESTER	HOURS/ WEEK	CREDIT	EXAM HOURS
2C01 COM	Quantitative Techniques For Business Decisions	II	6	4	3
3C02 COM	Business Regulatory Framework	III	4	4	3
3C03 COM	Business Economics	III	5	4	3
4C04 COM	Corporate Law and Business Regulations	IV	4	4	3

EVALUATION

ASSESSMENT	WEIGHTAGE	MARKS
EXTERNAL	4	40
INTERNAL	1	10

CONTINUOUS INTERNAL ASSESSMENT

COMPONENT	WEIGHTAGE	MARKS	REMARKS
COMPONENT 1 Test paper	3	6	Minimum two test papers and mark should be awarded on the basis of average mark obtained by the student
COMPONENT 2 Assignment/ Seminar	2	4	Department should keep a record of the work done

Internal mark for test papers should be given as per the following criteria;

Average mark obtained in the test paper	Percentage of internal mark
80% and above	100%
60% to 79%	80%
40% to 59%	60%
20 % to 39%	40%
Below 20%	20%

**COMPLEMENTARY COURSE I: QUANTITATIVE TECHNIQUE FOR
BUSINESS DECISIONS**

SEMESTER	COURSE CODE	HOURS PER WEEK	CREDIT	EXAM HRS
II	2C01 COM	6	4	3

COURSE OUTCOME

After studying the course, students should be able to,

CO 1:- Acquaint with the basic statistical tools, which can be applied in business and economic situations.

CO 2:- Develop knowledge in quantitative techniques, which help in tackling various problems for modern business.

CO 3:- Understand and solve problems in probability, correlation and regression.

CO 4:- Understand the effect of trend and seasonal variations on business.

CO 5:- Familiarize with the testing of hypothesis.

Unit I

Correlation- Meaning-Classification- Methods- Scatter Diagram- Karl Pearson's Coefficient of Correlation- Spearman's Rank Correlation.

[15 Hours]

Unit II

Regression Analysis: Meaning And Definition- Types of Regressions-Regression Lines- Regression Equations.

[20 Hours]

Unit III

Time Series Analysis: Meaning-Components of Time Series-Methods of Measures of Trend- Moving Average Methods, Methods of Least Squares.

[23 Hours]

Unit IV

Statistical Inference: Testing Of Hypothesis-Meaning-Characteristics- Null Hypothesis and Alternative Hypothesis-Type I and Type II Errors –Procedure For Hypothesis Testing- Level Of Significance-Two Tailed and One Tailed Test- Non Parametric Test- Chi Square Only (Simple Problems) –Parametric Test- Z Test- Meaning and Assumptions only- T test- Meaning-Assumptions- One Sample T test only.

[25 Hours]

Unit V

Probability- Meaning and Definition- Important Terms- Theorems of Probability- Addition and Multiplication Theorem-Conditional Probability- Bayes Theorems- Permutation and Combination. Probability Distributions- Binomial Distribution-Poisson Distribution and Normal Distribution. (Simple Problems Only).

[25 Hours]

References:

1. C .R.Kothari: Quantitative Techniques
2. S.P.Gupta: Statistical Methods, Sulthan Chand And Sons, New Delhi 2
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 & S L 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

Marks including choice:

Unit	Marks
I	12
II	10
III	12
IV	12
V	10
Total	56

COMPLEMENTARY COURSE II: BUSINESS REGULATORY FRAMEWORK

SEMESTER	COURSE CODE	HOURS PER WEEK	CREDIT	EXAM HRS
III	3C02 COM	4	4	3

COURSE OUTCOME

After studying this course, the students shall be able to,

CO 1: Understand the nature of contracts and the essential elements of a valid contract

CO 2: Explain the difference between a valid contract and a void contract

CO 3: Understand the breach of contract and remedies available for a breach of contract

CO 4: Understand various kinds of special contracts like indemnity, guarantee, bailment and agency contract

Unit I:

Indian Contract Act – Contract –meaning- types –Essentials of valid contract –Offer – types of offer – essential elements – Revocation-- Acceptance – essentials – Communication of offer and acceptance- Consideration – Essentials – stranger to the consideration- exceptions to consideration-Capacity to contract- minor-unsound mind - persons disqualified by law.

(15 Hrs)

Unit II:

Free consent – meaning – Coercion – Undue influence – Misrepresentation – Fraud – Mistake (Basic concepts of these 5 elements) – Legality of object – Contracts expressly declared to be void- wagering contract-contingent contract.

(12 Hrs)

Unit III:

Performance of Contract – Modes of performance-Tender and its essentials- Appropriation of payments- Discharge of Contract- ways of discharging contract- Breach of Contract-Remedies of breach of contract – Quasi contract.

(15 Hrs)

Unit IV:

Special Contracts – Indemnity contracts – Guarantee contract – Differences – Kinds of Guarantee - Rights, duties and discharge of surety – Contract of Agency – Creation and termination of Agency.

(14 Hrs)

Unit V:

Bailment and Pledge – Essentials – Kinds of Bailment – Rights and duties of Bailer and Bailee – Sale of goods Act – sale and agreement to sell – Conditions and Warranties – Express and Implied – Doctrine of Caveat emptor – Unpaid seller – rights and duties (As per Transfer of Properties Act)

(16 Hrs)

Books for Reference:

1. Mercantile Law, Chowla and Garge
2. Mercantile Law – N D Kapoor
3. Business and Corporate Law – L R Potti
4. Mercantile Law – R S N Pillai and Bhagavathy

Marks including choice:

Unit	Marks
I	14
II	10
III	12
IV	10
V	10
Total	56

COMPLEMENTARY COURSE III: BUSINESS ECONOMICS

SEMESTER	COURSE CODE	HOURS PER WEEK	CREDIT	EXAM HRS
III	3C03 COM	5	4	3

COURSE OUTCOME

After studying this course, students shall be able to;

CO 1: Understand the concept of economics and its use in business

CO 2: Understand the concept of demand, elasticity and demand forecasting

CO 3: Understand production function and law of production

CO 4: Understand the methods of determining price of a product

CO 5: Explain the methods of computing national income.

CO 6: Conceive the developmental issues of Indian economy and Kerala economy

Unit I:

Managerial Economics:- Economics- meaning- definitions -Differences between micro economics and macro economics - Managerial economics— - Definition and characteristics – Nature and Scope – characteristics- distinction between managerial economics and general economics - Relationship of managerial economics with other disciplines – role and responsibility of managerial economist.

(18 Hrs)

Unit II:

Demand estimation- demand- Law of demand-demand curve- exceptions of law of demand-elasticity of demand – price – income- advertisement- cross- uses- measurement- Law of diminishing marginal utility. Supply- determinants- Law of supply - Demand forecasting – short term and long term- methods of forecasting- forecasting demand for new product.

(20 Hrs)

Unit III:

Production and production function- Cobb Douglas production function- law of production – law of diminishing returns – law of returns to scale - isoquants, isocost, optimum combination of inputs, economies and diseconomies of scale.

(15 Hrs)

Unit IV:

Pricing and pricing policies- objectives of pricing - factors affecting pricing policy- types of pricing- cost plus pricing – marginal cost pricing – going rate pricing – BEP pricing – product line pricing – pricing of a new product.

(15 Hrs)

Unit V: National Income –concept and meaning - Computation of NI- Methods and Difficulties - Economy’s income and expenditure – Measurement of GDP –components of GDP – Real versus nominal GDP –GDP deflator – monetary and fiscal policies- pros and cons –Demonetization –meaning – objects and impact. Development issues of Indian economy- Poverty, Inequality, Unemployment and Black money–Features of Kerala economy-Kerala model of development- decentralized planning in Kerala.

(22 Hrs)

Reference:

1. R.L. Varshney and K.L. Maheswari, Managerial Economics
2. Ahuja. HL; Business Economics, S. Chand & co.
3. D.N. Dwivedi, Managerial Economics
4. Dr. S. Sankaran, Managerial Economics
5. DM Mithani: Business Economics
6. Seth M L Text Book of Economic Theory
7. K K Dewett: Economic Theory
8. Dutt & Sundaram: Indian Economy
9. Petersen & "Lewis: Managerial Economics
10. Mote V L peul. S & Gupta G S: Managerial Economics
11. H. Craig Petersen & W. Cris lewis: Managerial Economics
12. Dr. P.N. Reddy and H.R, Appanaiah : Essentials of Business Economics
13. Barry Keating and J. Holton Wilson: Managerial Economics
14. Dwivedi, D.N: Microeconomics: Theory and Applications,
15. N. Gregory Mankiw, ‘Macroeconomics’
16. B A Prakash, Kerala’s Economic Development Emerging Issues and Challenges

Marks including choice:

Unit	Marks
I	10
II	12
III	12
IV	10
V	12
Total	56

**COMPLEMENTARY COURSE IV: CORPORATE LAW AND BUSINESS
REGULATIONS**

SEMESTER	COURSE CODE	HOURS PER WEEK	CREDIT	EXAM HRS
IV	4C04 COM	4	4	3

COURSE OUTCOME

After studying this course, students should be able to;

CO 1: Understand the provisions of Companies Act 2013

CO2: Describe the procedure for the formation, registration and winding up of the company

CO 3: Explain various kinds of companies and the authorities of companies in India

CO 4: Understand the management and administration of Companies

Unit I:

Companies Act 2013- Definition- Features- Classification- Authorities of Company Law- Central Govt. - Company Law Board- SEBI- Liquidator- Court- Registrar-Tribunal.

(12 Hrs)

Unit II:

Formation of Company- Promotion- Stages-Types of promoters-Registration & Incorporation- raising of capital- Commencement of Business- Lifting Corporate Veil.

(13 Hrs)

Unit III:

Memorandum of Association- Contents- Articles of Association- Contents- Difference- Table A- Alterations- Doctrine of Ultravires- Constructive notice & indoor management- Prospectus- types-Contents-- Misstatement in prospectus.

(15Hrs)

Unit IV:

Members of Company- Acquiring membership-Termination of membership-Rights-Duties- Obligations- Directors- Appointment-Qualifications & Disqualifications- Retirement & Removal of Directors.

(12 Hrs)

Unit V:

Company meeting- General Meeting- Board Meeting- Class Meeting- Essential of valid Meetings- chairman-Motion- Resolution- types of resolutions-Methods of voting.

(10 Hrs)

Unit VI:

Winding up- Modes of Winding Up- Winding up by the Tribunal- provisions-voluntary winding up – conditions and provisions - Liquidator- Rights , powers & Duties of Liquidator- effects of winding up.

(10 Hrs)

Books for Reference:

1. Mercantile Law, M C Shukla
2. Business Law, R S N Pillai, Bhagavathi
3. Company Law P PScogna
4. Business & Corporate Law, L R Potti

Marks including choice:

Unit	Marks
I	8
II	8
III	10
IV	10
V	10
VI	10
Total	56

PART D

B.COM GENERIC ELECTIVE COURSES

WORK AND CREDIT DISTRIBUTION

(2019 ADMISSION ONWARDS)

OFFERED TO STUDENTS OF OTHER DEPARTMENTS

COURSE CODE	COURSE TITLE	SEMESTER	HOURS/ WEEK	CREDIT	EXAM HOURS
5D01 COM	Basic Accounting	V	2	2	2
5D02 COM	E-Commerce	V	2	2	2
5D03 COM	Principles of Management	V	2	2	2
5D04 COM	Insurance and Risk Management	V	2	2	2
5D05 COM	Financial Services	V	2	2	2

EVALUATION

ASSESSMENT	WEIGHTAGE	MARKS
EXTERNAL	4	20
INTERNAL	1	5

INTERNAL ASSESSMENT

COMPONENT	WEIGHTAGE	MARKS	REMARKS
COMPONENT 1 Test paper	3	3	
COMPONENT 2 Assignment/seminar	2	2	

GENERIC ELECTIVE COURSE I: BASIC ACCOUNTING

SEMESTER	COURSE CODE	HOURS PER WEEK	CREDIT	EXAM HRS
V	5D01 COM	2	2	2

COURSE OUTCOME

After studying the course, students shall be able to;

CO 1: describe the basic accounting concepts

CO 2: record the business transactions in the proper books of accounts

CO 3: prepare financial statements of a sole trading concern

Unit I

Introduction :Basic Accounting concepts - Kinds of Accounts – Double Entry Book Keeping – Rules of Debit and Credit.

[6 Hours]

Unit II

Recording of Transactions: – Preparation of Journal and Ledger Accounts- Simple problems .

[8 Hours]

Unit III

Subsidiary books - cash book – types of cash book – problems(single column and two column only) -purchase book - sales book - sales return - purchase return books –Journal proper

[6 Hours]

Unit IV

Trial balance – Meaning and purpose-Preparation of trial balance

[6 Hours]

Unit V

Financial Statements –Trading and Profit & Loss Account – Balance sheet (of sole trading concern) – Simple Problems

[10 Hours]

(Theory and problems may be in the ratio of 30% and 70% respectively)

Reference Books:

1. Grewal, T.S: Double Entry Book Keeping
2. Jain and Narang: Advanced Accountancy
3. Shukla and Grewal: Advanced Accountancy
4. Gupta and Radhaswamy: Advanced Accountancy
5. Gupta R.L: Advanced Accountancy

Marks including choice:

Unit	Marks
I	4
II	6
III	8
IV	4
V	10
Total	32

GENERIC ELECTIVE COURSE II: E-COMMERCE

SEMESTER	COURSE CODE	HOURS PER WEEK	CREDIT	EXAM HRS
V	5D02 COM	2	2	2

COURSE OUTCOME

After studying this course, the students shall be able to;

CO 1: understand the concept of E commerce and its framework.

CO2: understand the concept of web commerce

CO 3: Acquire knowledge regarding cyber laws

Unit I

Introduction :Business operations – Basic features – Elements- limitations of traditional commerce – Ecommerce- origin- growth- basic technologies- features- components, advantages, limitations- types of E-commerce.

[6 Hours]

Unit II

E-Commerce – operational framework & security .Computer system- Hardware – Software- Networks- Types- Extranet- Internet- Basics- feature- internet-services- Email– Internet Addressing – URL- www- web browsers- types- internet protocol- HTML – HTTP- Internet vulnerable- Hacking, Data theft, vandalism, cyber frauds, cookies, spanner etc- protection measures- pass words- firewalls, encryption , website protection .

[10 Hours]

Unit III

Web Commerce: Electronic market place- features- advertising and online marketing, purchase online- Handling money on net – Electronic Payment Systems- types- credit cards- electronic Cheque- Electronic Data Interchange – meaning, components- business application.

[10 Hours]

Unit IV

Cyber Laws: Information Technology Act 2000 – scope- definitions – objectives, authentication of electronic records – powers of central Govt.- Certifying authority, duties of subscribers – digital signature, private key, public key- penalties and adjudication - CRAT- Offences.

[10 Hours]

Reference:

1. Information Technology : BS Jolly & K.S Jolly (SuchithaPrakashan)
2. A profile of information Technology-Computer Digest : HR Banerjee (Jaico)
3. Electronic Commerce :Efraim Turban, Jae Lee, David King& Michael Chung (Pearson Edn. Asia, Delhi)
- 4 Frontiers of electronic commerce : Ravi Kalkotta& Andrew BWhinston (Wesley, Delhi)
5. E-Commerce John Wiley & Sons, HearyEt e

Marks including choice:

Unit	Marks
I	6
II	10
III	8
IV	8
Total	32

GENERIC ELECTIVE COURSE III: PRINCIPLES OF MANAGEMENT

SEMESTER	COURSE CODE	HOURS PER WEEK	CREDIT	EXAM HRS
V	5D03 COM	2	2	2

COURSE OUTCOME

After studying the course, the students shall be able to;

CO 1: understand the basic concept of management

CO2: describe the functions of management

Unit 1.

Introduction to Management: - Meaning and definition, scope, importance, Management and administration,

(4 Hrs),

Unit 2-

Planning: - Meaning, objectives, types of plans, steps in planning and limitations of planning.

(8 Hrs)

Unit 3-

Organising: - Concept, significance, types- formal and informal, line and staff and functional, centralisation, decentralisation,

(10 Hrs)

Unit 4 –

Staffing: - Importance, sources of recruitment and selection, training and development. (conceptual framework only)

(8 hrs)

Unit 5 –

Directing and Controlling: - Meaning and elements of direction -Controlling- Meaning – steps..

(6 Hrs)

References;

1. Koontz.O. Donnel, Principles of management, Tata Mc grawhill, publishing co, New Delhi.
2. L. M. Prasad, Principles of Management, Sultan Chand & sons, New Delhi.
3. R.C. Bhatia, Business organisation and management, Ane books, P. Ltd. New Delhi.
4. Tripathy Reddy, Principles of Management Tata Mc Graw Hill Publishers, New Delhi.

Marks including choice:

Unit	Marks
I	4
II	8
III	8
IV	8
V	4
Total	32

GENERIC ELECTIVE COURSE IV: INSURANCE AND RISK MANAGEMENT

SEMESTER	COURSE CODE	HOURS PER WEEK	CREDIT	EXAM HRS
V	5D04 COM	2	2	2

COURSE OUTCOME

After studying the course, the students shall be able to;

CO 1: explain the concept of insurance, its regulations and types

CO 2: understand the concept insurance risk and its management

Unit I:

Introduction- Meaning, definition, nature and functions of insurance-Principles of insurance- insurance documents.

(6 hours)

Unit II:

Insurance sector reforms in India- IRDA- Role and functions- TAC- Insurance Ombudsman.

(10 hours)

Unit III:

Types of insurance- Meaning and features of life – Marine, Health, Fire and other diversified insurance products-Micro insurance- Rural insurance.

(8 hours)

Unit IV:

Insurance risk-meaning and types-sources of risk- Risk Management : meaning and definition-personal and corporate risk management-stages in risk management process (A brief study).

(12 hours)

Reference:

1. Principles of Risk management &Insurance : George E Rejda
2. Risk Management &Insurance : Scott Harrington
3. Risk Management &Insurance : C. Arthur Williams
4. Insurance Industry : ICFAI Publication.

Marks including choice:

Unit	Marks
I	6
II	6
III	10
IV	10
Total	32

GENERIC ELECTIVE COURSE V: FINANCIAL SERVICES

SEMESTER	COURSE CODE	HOURS PER WEEK	CREDIT	EXAM HRS
V	5D05 COM	2	2	2

COURSE OUTCOME

After studying this course, the students shall be able to;

CO 1: Explain financial system and its constituents

CO 2: identify the different financial services provided by financial institutions

CO 3: develop a basic understanding of stock broking

Unit I

Financial system-Meaning-Nature and Role- Indian Financial System-Financial Intermediaries: Banking Institutions.-Non- Banking Institutions: Mutual Funds-Insurance companies -Housing finance Companies-Financial markets-Capital Markets & Money Markets -Financial Instruments: short-medium, long term

[15 Hours]

Unit II

Financial Services- meaning-importance- components-Depository Services- Custodial services-Credit Rating-Credit rating agencies- procedure-methodology-symbols and grades. Factoring- Forfeiting - merchant Banking-Leasing-Hire purchase-Guaranteeing-Portfolio management-Under writing-Venture capital. (Basic Concepts only)

[16 hours]

Unit III

Stock broking- Stock brokers-Sub brokers-Foreign brokers- Stock market trading-Derivative trading

[5 hours]

Reference:

1. Indian Financial System Bharati V .Pathak
2. Merchant Banking and Financial services Dr .S.Gurusamy
3. Indian Financial system Dr .S. Gurusamy
4. Indian Financial system P.N.|VarshneyD.K.Mittal
5. Financial Services D.JosephAnbarasa ,V.K.Boominathan
P.Manoharan&G.Gnanaraj
6. Financial Services : M.Y Khan.

Marks including choice:

Unit	Marks
I	14
II	12
III	6
Total	32

PART E

PATTERN OF QUESTION PAPERS

**FOR CORE COURSES, GENERAL AWARENESS COURSES AND
COMPLEMENTARY ELECTIVE COURSES (NOT HAVING PRACTICAL)**

----- SEMESTER B.COM DEGREE (CBCSS) EXAMINATION (*MONTH, YEAR*)
(*COURSE CODE*). (*COURSE TYPE*). (*COURSE TITLE*)

Time: 3 Hrs

Max. Mark: 40

PART- A

Answer any SIX questions from the following. Each question carries 1 marks

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.

(6 X 1 = 6 marks)

PART – B

Answer any SIX questions from the following. Each question 3 marks

- 9.
- 10.
- 11.
- 12.
- 13.
- 14.
- 15.
- 16.

(6 X 3 = 18 marks)

PART - C

Answer any TWO questions from the following. Each question carries 8 marks

- 17.
- 18.
- 19.

(2 X 8= 16 marks)

**FOR CORE COURSES, GENERAL AWARENESS COURSES AND
COMPLEMENTARY ELECTIVE COURSES (HAVING PRACTICAL)**

----- **SEMESTER B.COM DEGREE (CBCSS) EXAMINATION (MONTH, YEAR)**
(COURSE CODE). (COURSE TYPE). (COURSE TITLE)

Time: 2 Hrs

Max. Mark: 20

PART- A

Answer any THREE questions from the following. Each question carries 1 marks

- 1.
- 2.
- 3.
- 4.

(3 X 1 = 3 marks)

PART – B

Answer any THREE questions from the following. Each question 3 marks

- 5.
- 6.
- 7.
- 8.

(3 X 3 = 9 marks)

PART - C

Answer any ONE question from the following. The question carries 8 marks

- 9.
- 10.

(1 X 8= 8 marks)

FOR GENERIC ELECTIVE COURSE

----- SEMESTER ----- DEGREE (CBCSS) EXAMINATION (*MONTH, YEAR*)

(*COURSE CODE*). (*COURSE TYPE*). (*COURSE TITLE*)

Time: 2 Hrs

Max. Mark: 20

PART- A

Answer any THREE questions from the following. Each question carries 1 marks

- 1.
- 2.
- 3.
- 4.

(3 X 1 = 3 marks)

PART – B

Answer any THREE questions from the following. Each question 3 marks

- 5.
- 6.
- 7.
- 8.

(3 X 3 = 9 marks)

PART - C

Answer any ONE question from the following. The question carries 8 marks

- 9.
- 10.

(1 X 8= 8 marks)

PART F
MODEL QUESTION PAPERS

I SEMESTER B.COM DEGREE (CBCSS) EXAMINATION (MONTH, YEAR)

1B01COM (CORE I) : MANAGEMENT CONCEPTS AND PRINCIPLES

Time: 3 hours

Mark: 40

Section A

Answer any six questions in one or two sentences. Each question carries 1 mark

1. Define the term management.
2. What do you mean by systems approach to management?
3. What is functional organization?
4. Explain the term 'motivation'.
5. Who is an autocratic leader?
6. What do you mean by corporate social responsibility?
7. What is TQM?
8. What is meant by controlling in management?

(6 x 1 =6)

Section B

Answer any six questions in not exceeding one page. Each question carries 3 marks

9. Examine the nature and purpose of organization.
10. What are the principles and techniques of directing?
11. Enumerate the importance of motivation in an organization.
12. Explain the applicability of theory X and Y in motivating employees in an organization.
13. Briefly describe the environmental issues in a business organization.
14. What do you mean by stress management? What are its importance?
15. Explain the fish bone diagram
16. Discuss the ways in which planning and controlling are related

(6 x 3 = 18)

Section B

Answer any two questions in not exceeding three pages. Each question carries 8 marks

17. What is scientific management and explain the principles of scientific management.
18. Define planning and explain the steps involved in the planning process.
19. What do you mean by business ethics? Explain the characteristics and factors influencing business ethics.

(2 x 8 = 16)

I SEMESTER B.COM DEGREE (CBCSS) EXAMINATION (MONTH, YEAR)

**1A11COM (GENERAL AWARENESS COURSE. I): BUSINESS STATISTICS
AND BASIC NUMERICAL SKILLS**

Time: 3 hours

Mark: 40

Section A

Answer any six questions. Each question carries 1 mark

1. Define standard deviation.
2. What is statistical units?
3. Write the formulae of Standard deviation of the combined series.
4. solve using crammer's rule:
$$2x-3y = 3$$
$$4x-y = 1$$
5. If $A = \{1,4,7,10\}$, $B = \{2,4,5,8\}$, $U = \{1,2,3,4,5,6,7,8,9,10\}$
Find $A \cap B$
6. Construct a truth table for
 $(P \wedge q) \wedge \sim P$
7. Represent $A \cap B$ by using venn diagram, provided A and B have common element?
8. What is trace of a matrix. Give an example (6 x 1 =6)

Section B

Answer any six questions. Each question carries 3 marks

9. Find out Quartile Deviation from the following
X: 10 20 40 80 50 42 45
F: 7 5 8 9 20 8 3
10. From the following calculate the mEan deviation about median
Class: 10-20 20-30 30-40 40-50 50-60 60-70
F : 8 12 28 18 7 4
11. The mean and Standard Deviation of 200 items were found to be 60 and 20 respectively. At the time of calculation, two items were wrongly taken as 3 and 67 instead of 13 and 17. Find correct mean and standard deviation.
12. A town has total population of 50000 out of it 28 000 read ' patriot' and 23000 read ' Times of India' while 4000 read both the news papers. Indicate how many read neither patriot, nor time of India?
13. Prove that $A \cup (B \cap C) = (A \cap B) \cup (A \cap C)$ with the help of venn diagram
14. Solve the system of equation by using matrixes
$$5x-6y+4z = 15$$
$$7x+4y-3z = 19$$
$$2x+y+6z = 46$$

15. By Means of truth table show that:

$$\sim (P \Rightarrow q) = P \wedge \sim q$$

16. find the determinant of

$$\begin{vmatrix} 1 & 2 & 1 \\ & 2 & 3 & 1 \\ & 1 & 3 & 1 \end{vmatrix}$$

(6 x 3 = 18)

Section C

Answer any two questions. Each question carries 8 marks

17. From the prices of Shares of A company and B company given below, state which is more stable in value.

A: 55 54 52 53 56 58 52 50 51 49
 B: 108 107 105 105 106 107 104 103 104 101

18. From the following find out Fishers Price Index and also prove Time Reversal and Factor reversal test are satisfied by it.

Commodity	Year 2005		Year 2007	
	Price	Quantity	Quantity	Price
A	10	8	10	12
B	15	12	15	20
C	9	7	10	10
D	12	6	9	15

19 solve the following system of equations

$$\begin{aligned} 7x-4y-20z &= 0 \\ 10x-13y-14z &= 0 \\ 3x+4y-9z &= 11 \end{aligned}$$

(2 x 8 = 16)

II SEMESTER B.COM DEGREE (CBCSS) EXAMINATION (MONTH, YEAR)

2C01 COM (COMPL- I) QUANTITATIVE TECHNIQUE FOR BUSINESS DECISIONS

Time: 3 hours

Max. Mark: 40

Section A

Answer any six questions. Each question carries 1 mark

1. Write regression equation X on Y.
2. Define conditional probability.
3. Mention the components of time series.
4. What is the relationship between correlation coefficient and regression coefficient?
5. What do you understand by binomial distribution?
6. What is the probability of getting 3 white balls in a draw of 3 balls from a box containing 5 white and 4 black balls?
7. In the study of regression equations, following values were obtained. Regression coefficient of Y on X = .25, $r = .42$ and SD of Y = 4. Find SD of X?
8. What is positive and negative correlation?

(6 x 1 =6)

Section B

Answer any six questions. Each question carries 3 marks

9. Explain the usefulness of the study of regression.
 10. Coefficient of correlation between two variable X and Y is 0.48. Their co variation is 36. The variance of X = 16. Find the SD of Y series?
 11. Two judges in a dance completion rank 12 entries as follows.

X	1	2	3	4	5	6	7	8	9	10	11	12
Y	12	9	6	10	3	5	4	7	8	2	11	1
- What degree of relationship is there between the judgments of the two judges?
12. A bag contains 6 white, 4 red and 10 black balls. Two balls are drawn at random. Find the probability that they will be both black?
 13. Distinguish between cyclic and seasonal variations?
 14. Briefly explain Type I and Type II errors.
 15. Explain;
 - a) Mutually exclusive events
 - b) Random experiments
 - c) Independent events

16. Calculate the coefficient of correlation for the following data;

X	9	18	18	20	20	23
Y	23	33	23	42	29	32

(6 x 3 = 18)

Section B

Answer any two questions. Each question carries 8 marks

17. Calculate trend values by taking 3 yearly period of moving average from the following data.

Year	2003	2004	2005	2006	2007	2008	2009	2010	2011
Sales	5	7	9	12	11	10	8	12	13
Year	2012	2013	2014	2015	2016	2017			
Sales	17	19	14	13	12	15			

18. a) A coin is tossed 6 times. What is the probability of obtaining four or more heads?

b) A life insurance salesman sells on an average 3 life insurance policies per week.

Use poisson's law to calculate the probability that in a given week he will sell 2 or more policies but less than 6 policies.

19. What is "Hypothesis"? Explain its characteristics. Also explain Chi square test and Z test.

(2 x 8 = 16)

II SEMESTER B.COM DEGREE (CBCSS) EXAMINATION (MONTH, YEAR)

2 B02COM(CORE II) : FUNCTIONAL APPLICATIONS OF MANAGEMENT

Time: 3 hours

Max. Marks: 40

SECTION A

Answer any six questions in one or two sentences. Each question carries 1 mark

1. Explain the term Over capitalization.
2. Define financial planning.
3. What is social marketing?
4. What is market segmentation?
5. What is brand equity?
6. What is job analysis?
7. What is induction?
8. What is kaizen?

(6 x 1 = 6)

SECTION B

Answer any six questions in not exceeding one page. Each question carries 3 marks

9. Explain the Qualities of a sound financial PLAN.
10. What is working capital? Explain the factors influencing the working capital decision of a firm.
11. Explain product positioning.
12. What is marketing mix? Explain its elements.
13. Explain the concept of Product life cycle.
14. Briefly explain the steps in selection process.
15. What are the qualities required for an efficient HR manager?
16. Explain the scope of HRM in the modern business environment.

(6 x 3 = 18)

SECTION C

Answer any two questions in not exceeding three pages. Each question carries 8 marks

17. What is capital structure? Explain the Factors governing capital structure.
18. What is performance appraisal? Explain the methods of performance appraisal.
19. Explain the bases and pattern of Market segmentation

(2 x 8 = 16)