

POST GRADUATE AND RESEARCH DEPARTMENT OF COMMERCE

B.Com Syllabus

2018 Admission onwards

[Type the author name]

[Pick the date]

FACULTY OF COMMERCE

Scheme and syllabus for the First Degree Programme in Commerce under the Choice Based Credit and Semester System (CBCS)(To be introduced from 2018admissions)

The First Degree Programme in Commerce is designed with the objective of equipping the students to cope with the emerging trends and challenges in the industrial and business world.

Programme Outcomes

The FDP programme aims at equipping students:

PO1. To take informed actions after identifying the assumptions that frame ones thinking and actions while checking out the degree to which these assumptions are accurate and valid while looking at ones ideas and decisions (intellectual, organizational and personal) from different perspectives.

PO2. To speak, read, write and listen clearly in person and through electronic media in English and in one Indian language, and make meaning of the world by connecting people, ideas, books, media and technology.

PO3. To elicit views of others, mediate disagreements and help reach conclusions in group settings.

PO4. To demonstrate empathetic social concern and equity centred national development, and ability to act with an informed awareness of issues and participate in civic life through volunteering.

PO5. To develop an understanding of environmental issues and work towards sustainable development.

PO6. To recognize different value systems including one's own and understand the moral dimensions of one's decisions, and accept responsibility for them.

PO7. To acquire the ability to engage in independent and life-long learning in the broadest context of socio-technological changes

Programme Specific Outcomes of FDP Programme in Commerce

FDP Programme in Commerce aims at:

PSO1. Providing a strong foundation level understanding of the functioning of business organizations, commercial transactions and of various specialized operations by offering a comprehensive curriculum.

PSO2. Developing necessary professional knowledge and skills in Accounting, Finance, Cooperation Computer application, etc. by adopting learner centered pedagogical practices.

PSO3. Enhancing employability of students to take up challenging job assignments in various fields of business.

PSO4. Nurturing in students intellectual, personal, interpersonal and societal skills with a bent on Holistic Education.

Eligibility for admission

Eligibility for admissions and reservation of seats for the First Degree Programme in Commerce shall be according to the rules framed by the University from time to time. No student shall be eligible for admission to the First degree Programme in Commerce unless he/she has successfully completed the examination conducted by a Board/ University at the +2 level of schooling or its equivalent.

Registration

Each student shall register for the courses in the prescribed registration form in consultation with the Faculty Advisor within two weeks from the commencement of each semester.

Duration

The normal duration of the First Degree Programme in Commerce shall be three years consisting of six semesters. The duration of each semester shall be five months inclusive of the days of examinations. There shall be at least 90 working days in a semester and a minimum 450 hours of instruction in a semester. Odd Semester (June-October) commences in June and Even Semester (November – March) commences in November every Year.

Programme Structure

The First Degree Programme in Commerce shall include:

1. Language courses
2. Foundation courses
3. Core courses
4. Complementary courses
5. Open/ Elective courses
6. Project

Language courses include 4 common courses in English and 2 courses in an additional language chosen by the student. The student shall choose any one of the following additional languages offered in the college: Malayalam, Hindi, Tamil, French, German, Russian, and Arabic.

Foundation courses include 2 courses which are compulsory basic courses. Foundation course I aims at providing awareness on the methodology of business education and foundation II aims at providing basic education on general informatics and cyber laws.

Core courses include 16 compulsory courses in the major subject and complementary courses include 4 courses in the allied subjects.

There shall be two open courses. The students attached to the Department of Commerce can opt one course from their Department and another from any one of the other Departments in the college. The open course (1) in the 5th semester is a non-major elective open to all students except to the students from the Department of Commerce and the open course (2) in the 6th semester is an elective course in the major subject offered to the students of the Department of Commerce. In addition to the 2 open courses, the students shall choose any one of the additional elective streams with 4 courses in each stream, which is also compulsory as part of the First Degree Programme in Commerce.

Project Work:

Every student is required to undertake a project **either individually or in a group of not more than 5 under the supervision of a teacher** and a report of the same have to be submitted at least 15 days before the commencement of 6th end semester examination. The project work may commence in the 5th semester. The project can be done by using either primary data or secondary data. The topics shall either be allotted by the supervising teacher or be selected by the students in consultation with the supervising teacher.

The project work shall have the following stages:

- a. Project proposal presentation and preliminary study- **5th Semester**
- b. Field work and data analysis –**6th Semester**
- c. Report writing, presentation and Final report Submission–**6th Semester**

The Report shall be printed and spiral bound with not less than 50 A4 size pages. The layout of the report is

Font : Times New Roman; Size : 12; Line Space : 1.5

Margin : Left – 1.25, Right – 1, Top – 1, Bottom – 1 (all in inches)

Structure of the Report

1. Title Pages
2. Certificate of Supervising Teacher with signature and counter signed by Head of the Department
3. Contents
4. List of Tables and Charts
5. Chapter I – Introduction, Review of Literature, Statement of the Problem, Need and Significance of the study, Objectives, Methodology and Chapterisation scheme (5-8 pages)
6. Chapter II - Theoretical Background and Secondary data (10-15 pages)
7. Chapter III – Data analysis and Interpretation
8. Chapter IV – Summary of Findings, Suggestions and Conclusion
9. Appendix – Questionnaire, Specimen copy of forms, other exhibits etc.
10. Bibliography – Source of secondary data – Books, Journals, Websites etc.

The student secures the credits assigned to a course on successful completion of the course. The student shall be required to earn a minimum of 120 credits including credits for language courses, foundation courses, core courses, complementary courses (as the case may be), project and open/ elective courses within a minimum period of six semesters for the award of the Degree excluding credits required for social service/ extension activities. The minimum credits required for different courses are given below:

Courses	Credits
Language courses	22
Foundation courses	5
Core courses including project	61
Complementary courses	12
Open/ elective courses	<u>20</u>
	120
	=====
Social Service/ Extension activities	1

General Structure for B.Com Accounts & Audit Programme

Sem No:	Courses	Instructional Hours per Week	Credits	End Semester Exam Duration (Hrs)	Evaluation		Total Credits
					Internal	End Semester	
I	Language Course I (English I)	5	4	3	20%	80%	4
	Language Course II (Addl. Language I)	4	4	3	20%	80%	4
	Foundation Course I	4	2	3	20%	80%	2
	Core Course I	4	4	3	20%	80%	4
	Core Course II	4	3	3	20%	80%	3
	Complementary Course I	4	2	3	20%	80%	2
II	Language Course III (English II)	5	4	3	20%	80%	4
	Language Course IV (Addl. Language II)	4	4	3	20%	80%	4
	Foundation Course II	4	3	3	20%	80%	3
	Core Course III	4	3	3	20%	80%	3
	Core Course IV	4	3	3	20%	80%	3
	Complementary Course II	4	3	3	20%	80%	3
III	Language Course V (English III)	3	3	3	20%	80%	3
	Core Course V	4	3	3	20%	80%	3
	Core Course VI	4	3	3	20%	80%	3
	Core Course VII	5	4	3	20%	80%	4
	Complementary Course III	4	3	3	20%	80%	3
	Elective Course I	5	4	3	20%	80%	4
IV	Language Course VI (English IV)	3	3	3	20%	80%	3
	Core Course VIII	4	3	3	20%	80%	3
	Core Course IX	5	4	3	20%	80%	4
	Core Course X	5	4	3	20%	80%	4
	Complementary Course IV	4	3	3	20%	80%	3
	Elective Course II	4	4	3	20%	80%	4
SUMMER INTERNSHIP							
V	Core Course XI	5	4	3	20%	80%	4
	Core Course XII	5	4	3	20%	80%	4
	Core Course XIII	5	4	3	20%	80%	4
	Open Course	3	2	3	20%	80%	2
	Elective Course III	5	4	3	20%	80%	4
	Project	2	-	-	-	-	-
VI	Core Course XIV	5	4	3	20%	80%	4
	Core Course XV	5	4	3	20%	80%	4
	Core Course XVI	5	4	3	20%	80%	4
	Core Course XVII	3	2	3	20%	80%	2
	Elective Course IV	5	4	3	20%	80%	4
	Project	2	4	-	-	-	4

The programme structure showing the details of the courses offered is given below.

PROGRAMME STRUCTURE

SEMESTER I

Courses	Course Code	Course Title	Instructional Hours per Week	End Semester Exam Duration (Hrs)	Credits
Language Course I (English I)	AUEN111.3a	English I	5	3	4
Language Course II (Addl. Language I)	AUFR111.3a AUHN111.3a AUML111..3a	Addl. Language I	4	3	4
Foundation Course I	AUCO121	Methodology and Perspectives of Business Education	4	3	2
Core Course I	AUCO141	Environmental Studies	4	3	4
Core Course II	AUCO142	Management Concepts and Thoughts	4	3	2
Complementary Course I	AUCO131	Managerial Economics	4	3	3
Total			25		19

SEMESTER II

Courses	Course Code	Course Title	Instructional Hours per Week	End Semester Exam Duration (Hrs)	Credits
Language Course III (English II)	AUEN211.3a	English II	5	3	4
Language Course IV (Addl. Language II)	AUFR211.3a AUHN211..3a AUML211.3a	Addl. Language II	4	3	4
Foundation Course II	AUCO221	Informatics and Cyber Laws	4	3	3
Core Course III	AUCO241	Financial Accounting	4	3	3
Core Course IV	AUCO242	Business Regulatory Framework	4	3	3
Complementary Course II	AUCO231	Business Mathematics	4	3	3
Total			25		20

SEMESTER III

Courses	Course Code	Course Title	Instructional Hours per Week	End Semester Exam Duration (Hrs)	Credits
Language Course V (English III)	AUEN311.3a	English III	3	3	3
Core Course V	AUCO341	Entrepreneurship Development	4	3	3
Core Course VI	AUCO342	Advanced Financial Accounting	4	3	3
Core Course VII	AUCO343	Company Administration	5	3	4
Complementary Course III	AUCO331	E-Business	4	3	3
Elective Course I	AUCO391.a AUCO391.b AUCO391.c	Course from Elective Stream 1/2/3	5	3	4
Total			25		20

SEMESTER IV

Courses	Course Code	Course Title	Instructional Hours per Week	End Semester Exam Duration (Hrs)	Credits
Language Course VI (English IV)	AUEN411..3a	English IV	3	3	3
Core Course VIII	AUCO441	Indian Financial Markets	4	3	3
Core Course IX	AUCO442	Banking and Insurance	5	3	4
Core Course X	AUCO443	Corporate Accounting	5	3	4
Complementary Course IV	AUCO431	Business Statistics	4	3	3
Elective Course II	AUCO491.a AUCO491.b AUCO491.c	Course from Elective Stream 1/2/3	4	3	4
Total			25		21

**SUMMER INTERNSHIP
SEMESTER V**

Courses	Course Code	Course Title	Instructional Hours per Week	End Semester Exam Duration (Hrs)	Credits
Core Course XI	AUCO541	Fundamentals of Income Tax	5	3	4
Core Course XII	AUCO542	Cost Accounting	5	3	4
Core Course XII	AUCO543	Marketing Management	5	3	4
Open Course	AUCO581	Fundamentals of Financial Accounting	3	3	2
Elective Course III	AUCO591.a AUCO591.b AUCO591.c	Course from Elective Stream 1/2/3	5	3	4
Project			2	-	-
Total			25		18

SEMESTER VI

Courses	Course Code	Course Title	Instructional Hours per Week	End Semester Exam Duration (Hrs)	Credits
Core Course XIV	AUCO641	Auditing	5	3	4
Core Course XV	AUCO642	Applied Costing	5	3	4
Core Course XVI	AUCO643	Management Accounting	5	3	4
Open Course II	AUCO681	Practical Accounting	3	3	2
Elective Course IV	AUCO691.a AUCO691.b AUCO691.c	Course from Elective Stream 1/2/3	5	3	4
Project	AUCO644	Project	2	-	4
Total			25		22
Grand Total (S1+SII+SIII+SIV+SV+SVI)					120

ELECTIVE STREAMS

1- COMPUTER APPLICATION

Semester	Course Code	Course Title
III	AUCO691.a	Computer Application for Publications
IV	AUCO691.a	Web Designing and Production for Business
V	AUCO691.a	Software for Data Management
VI	AUCO691.a	Computerised Accounting

2-CO-OPERATION

Semester	Course Code	Course Title
III	AUCO391.b	Principles of Co-operation
IV	AUCO491.b	Co-operative Management and Administration
V	AUCO591.b	Co-operative Legal System
VI	AUCO691.b	Co-operative Accounting

3-FINANCE

Semester	Course Code	Course Title
III	AUCO391.c	Financial Management
IV	AUCO491.c	Project Finance
V	AUCO591.c	Financial Services in India
VI	AUCO691.c	Taxation Law and Accounts

Notes:

1. Each candidate has to choose an elective stream which contains four courses, one each in the third, fourth, fifth and sixth semesters.
2. The open course offered in the fifth semester is an elective course for students from the Disciplines other than Commerce. He/ She can choose any one among the courses offered in that group as part of his/ her course of study.
3. The open course offered in the sixth semester is an elective course for students from the Department of Commerce and each student has to choose any one among the courses offered in that group as part of his/ her course of study.
4. Of the five instructional hours per week allotted to the elective stream Computer Application, 1 hour per week shall be for theory and 4 hours per week shall be for practical. The practical records shall be prepared, duly certified by the teacher

concerned and countersigned by the Head of the Department shall be produced at the time of practical examination and viva -voce. Of the 4 credits given to each of the Computer Application courses in the third, fourth, fifth and sixth semesters, 2 credits shall be for theory and 2 credits shall be for practical. The maximum marks for evaluation of the practical examination shall be 80 marks, distributed among the following components of evaluation:

(i) Output of the Practical	-	50
(ii) Practical Record	-	15
(iii) Viva-voce	-	15

All courses included under Foundation Courses, Core Courses, Complementary Courses, Open and Elective Courses shall be handled by teachers in Commerce.

V. Practical Sessions

Practical sessions are included for all Core and Elective Courses of B. Com Programme. This shall be on module basis and needs to be included for at least one module where learning through experiencing has maximum relevance. Evaluation will be done internally.

Objectives

- 1- To impart knowledge and skills on the applications of the concepts learnt in a given context.
- 2- To learn by experiencing and observing
- 3- To document and reflect upon learning's
- 4- To develop exhibits of case studies undertaken, analysis made, exercises done and fact-finding missions.

Process

- 1- Identify concepts in the module
- 2- Identify real life cases/ situations/ illustrations where they find application
- 3- Ascertain steps to link 1 to 2

- a. Collection of instruments/Vouchers/ Documents/ Annual reports/ Products/ Advertisements/ Pictures/ Charts.
- b. Identify Parties involved with their functions and processes.
- c. Record learning with supportive collections in a Commerce Lab Record

4- Presentations of Findings

The findings will be recorded in the Commerce Lab Record (CLR) along with the learning as the final outcomes. Based on this further assessment may be made in the form of supportive assignments, seminars, group discussions, quizzes etc. This would hammer the learning and strengthen the presentation skills of the learner.

Industrial Visit - cum Study Tour

Study tour to be mandatory for the B.Com Programme. It should cover an organization where functional applications of concepts/ theories covered in the Programme are being practiced. The visit should be pre- planned with an objective to learn identified applications like:-

- Accounting processes (Computerized, Digitalized operations)
- Capital Market Operations
- Auditing Practices
- Integrated Financial Services
- Payroll Management
- Production/ Marketing/ Distribution/ Logistic Management

*The total time to be devoted in the organization is one day out of **five days** set aside for the tour. The outcome of the visit to be documented in a report with the following forma*

Student Tour Dairy

1. Name of the College
2. Name of the Student
3. B.Com ProgrammeSemester
4. Name of the Organisation
5. Date of Visit
6. Learning Objectives
 - To Observe applications of
.....

- To Understand processes

.....

.....

7. Interactions held

.....

8. Outcome in the form of learnings

.....

9. Observations (along with pictures, citations, illustrations)

Counter Signed by HoD

Social Service/ Extension activities

Students have to participate in Extension/ NSS/ NCC or other specified social service, sports, literary and cultural activities during 3rd/ 4th semester. These activities have to be carried out outside the instructional hours and will fetch the required one credit extra over and above the minimum prescribed 120 credits.

Audit courses (zero credit)

The students are free to do additional courses (skill based, vocational courses) prescribed by the University outside the 25 hour weekly instructional period. These courses may be taken as zero credit courses.

Attendance

The minimum number of hours of lectures, tutorials, seminars or practical which a student shall be required to attend for eligibility to appear at the end semester examination shall not be less than **75 per cent** of the total number of lectures, tutorials, seminars or practical sessions.

Evaluation

There shall be Continuous Evaluation (CE) and End Semester Evaluation (ESE) for each course. CE is based on specific components viz., attendance, tests, assignments and seminars. The CE shall be for 20 marks and ESE shall be for 80 marks. The marks of each component of CE shall be: Attendance – 5, assignment / seminar –5 and test papers -10. The teacher shall define the expected quality of an assignment in terms of structure, content, presentation etc. and inform the same to the students. Due weight may be given for punctuality in submission.

Seminar shall be graded in terms of structure, content, presentation, interaction etc.

The allotment of marks for attendance shall be as follows:

Attendance less than 51%	-	0 mark
51% - 60%	-	1 mark
61 % - 70%	-	2 marks
71 % - 80%	-	3 marks
81% - 90%	-	4 marks
91% and above		5 marks

Assignments/ Seminars

Each student shall be required to do one assignment or one seminar for each course. The 15 seminars shall be organized by the teacher / teachers in charge of CE and the same shall be assessed by a group of teachers including the teacher / teachers in charge of that course.

Tests

For each course there shall be at least one class test during a semester. Valued answer scripts shall be made available to the students for perusal within 10 days from the date of the test. End Semester Evaluation (ESE)

End Semester Examination of all the Courses in all semesters shall be conducted by the College.

The duration of examination of all courses shall be 3 hours. In the case of courses in Computer Application, the duration of the examination shall be 3 hours for theory and 90 minutes for practical examination

Evaluation of Project

The report of the project shall be submitted to the Department in duplicate before the completion of the sixth semester. There shall be no CE for project work. A Board of two examiners appointed by the College shall evaluate the report of the project work. The viva – voce based on the project report shall be conducted individually. The maximum marks for evaluation of the project shall be 100, distributed among the following components of project evaluation.

i	Statement of the problem and significance of the study -	10
ii	Objectives of the study	- 5
iii	Review of literature	- 5
iv	Methodology	- 15
v	Analysis and interpretation	- 15
vi	Presentation of the report	- 10
vii	Findings and suggestions	- 10
viii	Bibliography	- 5
ix	Viva-voce	- 25
	Total	100

Promotion to Higher Semesters

Students who complete the semester by securing the minimum required attendance of 75% and by registering for the End Semester Examination of each semester conducted by the college shall be promoted to the next higher semester.

SEMESTER I

Foundation Course I

METHODOLOGY AND PERSPECTIVES OF BUSINESS EDUCATION

No of instructional hours per week: 4

No of credits: 2

Course Outcomes:

With the successful completion of the course the student will:

CO1: Become aware of the business environment and the role of business in economic development.

CO2: Get a holistic, comprehensive and integrated perspective of business education

Module I: - Meaning of business information- learning business information - methods and techniques of collecting and learning business information- business linkages between business and different economic systems- meaning of economic systems - their functioning - different economic systems and their features - capitalism, socialism, communism and mixed economy. Different forms of business organizations - individual and organized, family and corporate, business for profit and business not for profit. Business entities - Individual, partnerships, co-operatives, trusts, undivided

families, joint stock companies, Joint ventures –MNCs. (Basic concepts only)

(15 Hours)

Module II: - Economic sectors of the Economy: An Overview – primary sector, secondary sector, tertiary sector - business examples in different sectors. Emerging areas in Service sector- Tourism, IT, Healthcare, KPO, BPO, Event Management etc. (A brief study only)

(10 Hours)

Module III: - Business – objectives -economic - social. Establishing business - steps - environmental analysis: legal, physical, financial, social, economic, technical etc. - idea generation- mobilization of financial resources – sources- savings –loans and advances – shares. Role of entrepreneur. Payment to government – taxes, direct and indirect.(a brief study only) Economic development- meaning, measures of economic development- role of business in economic development - company, industry and economy interrelationship. Role of business (public sector and private sector) in economic development. New Economic Policy - Liberalization, Privatization and Globalization - merits and demerits. Managerialism- features. Infrastructure for industrialization and economic growth of an economy.

(20 Hours)

Module IV: - Trained manpower for quality enhancement- role of trained manpower for quality at individual level, family level, organizational level and national level - Human Capital Management - concept, importance and benefits. Quality of life and Quality of Work Life - Quality circle. Management problems in small, medium and large organizations. Use of technology in business (a brief study only). Business ethics - concept, need and importance.

Social ethics, social responsibility and social service – role of NCC and NSS in promoting social values among students. (a brief study only)

(15 Hours)

Module V: - Individual and team presentations by observation, reading techniques - listening to lectures, note taking- seminars and workshops - conferences and symposiums, field studies, case studies and project reports (a brief study only)

(12 Hours)

Note:

1. A field study on how far privatisation and globalisation enhance the quality of manpower.
2. Students are to be organised into groups of five and should be required to present papers on topics relating to the role of business in economic development and ethical

practices in business. The assignments are to be based on the presentations made in the specified areas.

Recommended Books:-

1. Keith Davis and William Frederic. C. Business and Society: Management, Public policy, Ethics, International student Edition McGraw- Hill Book Co New Delhi
2. Cherunilam Francis: Business Environment- Himalaya Publishing House, New Delhi.
3. C.B.Gupta: Business Organisations and Management- Sultan Chand, 8th Edition 2013
4. Murthy CSV: Business Ethics and Corporate Governance, Himalaya Publishing House
5. N.M. Khandelwal: Indian Ethos and Values for Managers
6. R.R. Gaur, R. Sanghal, G.P. Bagaria; Human Values and Professional Ethics.
7. Andrew Crane: Business Ethics: Managing Corporate Citizenship and Sustainability in the Afe of Gobalization, DIRIC Matteu Oxford University Press, New Delhi.
8. Aswathappa, K: Essentials of Business Environment, Himalaya Publishing House, New Delhi.
9. Dutt R. and Sundharam K.P.M.: Indian Economy, S. Chand, Delhi.
10. DuttRuddar: Economic Reforms in India-A Critique; S. Chand, NewDelhi.
11. Misra S.K. and Puri V.K.: Indian Economy- Himalaya Publishing House, New Delhi.

Core Course I: ENVIRONMENTAL STUDIES

No. of instructional hours per week: 4

No. of Credits: 4

Course Outcomes:

With the successful completion of the course the student will:

CO1: Acquire basic ideas about environment and emerging issues about environmental problems.

CO2: Gain awareness about the need and importance of environmental protection

Module I: Environmental studies – meaning – scope – importance

(4hrs)

Module II: Ecology and Ecosystems, Biodiversity and its Conservation, and Natural resources – meaning of ecology – structure and function of an ecosystem – producers – consumers – decomposers – energy flow in the ecosystem – ecological succession- food chain – food webs and ecological pyramids . Ecosystem – concept– types of ecosystems – structure and functions of forest ecosystem, grass land ecosystem- desert ecosystem, aquatic ecosystem. Biodiversity and its conservation-introduction- definition- genetic, species and ecosystem diversity- value of biodiversity – biodiversity at global, national and local levels – India as a mega-diversity nation – hot-spots of diversity – threats to diversity – conservation of diversity in situ,ex-citu. Natural resources-features- air resources, forest resources, water resources, mineral resources, food resources-energy resources, land resources- over exploitation of natural resources- consequences-conservation of natural resources- role of an individual in conservation of natural resources

(25 Hrs)

Module III: Industry and environment - pollution – environmental pollution – soil pollution – air pollution – water pollution – thermal pollution – noise pollution – causes, effect and

control measures – waste management – waste minimisation through cleaner technologies – reuse and recycling - solid waste management.

(18hrs)

Module IV: Social issues and environment – Unsustainable to sustainable development – urban problems related to energy - water conservation - water harvesting - resettlement and rehabilitation of people- environment ethics-waste land reclamation-consumerism and waste products.

(15 hrs)

Module V: Human Population and environment – population growth – variation among nations – population explosion – environment and human health – human rights – value education –Women and child welfare.

(10hrs)

Note: All students must visit a local area to document environmental issues and prepare a brief report on the same identifying issues involved and suggesting remedies.(This will be a part of the internal marks. i.e. for EVS the internal marks = attendance – 5 marks + test paper – 5 marks + field study report – 10 marks)

Recommended Books:-

1. Misra.S.P and Pandey .S.N. *Essential Environmental Studies*, Ane Books India, New Delhi.
2. Kiran B. Chokkas and others.*Understanding Environment*, Sage Publications New Delhi.
3. Arumugam N. and Kumaresan V. *Environmental Studies*, Saras Publications, Kanyakumari.
4. Benny Joseph. *Environmental Studies*, Tata McGraw-Hill Publishing Co.Ltd.,New Delhi.

Core Course II: MANAGEMENT CONCEPTS AND THOUGHT

No: of instructional hours per week: 4

No: of credits: 2

Course Outcomes:

With the successful completion of the course the student will:

CO1: Be equipped with knowledge of management concepts and their application in contemporary organizations

CO2: Have an overall understanding of the different dimensions of the management process.

MODULE-I: Nature and Evolution of Modern Management - Meaning and Definition of Management-Effective Management- Concept and Need-Qualities and styles of an effective manager-Empowerment style, Participation style, Guidance style -Management skills - Technical, Interpersonal, Conceptual, Diagnostic and Political skills- Mintzberg's Managerial roles- Schools of Management Thought-The Classical School -Human Relations School and the Hawthorne Studies-Behavioural Science School-The Systems School- The Contingency School -Contemporary management Thought-Drucker, Porter, Prahlad, Hamel and Tom Peters

(15hrs)

MODULE-II: Overview of the Management Process - Planning: Meaning – Definition – Importance- Organizing: Meaning and Definition- Concepts of Authority, Responsibility and Accountability –Delegation and Decentralization - Organization Culture-Types of Organisational Culture-Staffing -Significance of Staffing- Staffing Process(overview only) Directing-Concept-Elements of the Direction function - Controlling- Steps in the Process of Controlling

(15 hrs)

MODULE-III : Leadership - Meaning - Leadership Qualities- Leadership Styles-Leadership Theories -Trait Theory – Charismatic Leadership Approach - Managerial Grid Theory - Contingency Theory- Fiedler's Model- Situational Leadership Theory -Transactional and Transformational Leadership.

(12 hrs)

MODULE-IV: Motivation and Communication-Motivation-Meaning and Importance, Intrinsic and Extrinsic motivation, Positive and negative motivation; Motivational Theory- Carrot and stick theory, Maslow's Hierarchy of Human Needs Herzberg's Two Factor theory, Alderfer's ERG theory, Vroom's-Expectancy theory, David McClelland's Need based Motivational Models-Factors determining motivational policy. Communication-Meaning, Need, Process, Types-Verbal, Non-verbal, Visual, Internal, External, Formal, Informal; Barriers to Communication-Physical, psychological, Attitudinal, Semantic, Cross-cultural, Gender; Guidelines for effective communication.

(21 hrs)

MODULE-V: New Horizons of Management (Conceptual Framework only) TQM-Meaning- Principles of TQM-Deming's 14 points, Barriers to TQM, Customer requirements- The Five Fs-Change Management – Concept and Importance, Knowledge Management- Concept and Importance- Concept of Learning Organisation.

(9hrs)

Recommended Practical's:

- 1) Collect Vision/Mission Statements of leading organizations. Examine ways in which elements of these statements are being put into practice.
- 2) Identify Best Practices of business concerns in your locality with regard to different managerial functions.
- 3) Study the Reward and Recognition system used by any leading business organization in your local area.

- 4) Conduct an interview with a successful business leader. Identify the leadership style followed by the leader based on the information collected.
- 5) Study the Quality Management Practices adopted by any business concern.

Recommended Books:

1. Principles of Management, 5/Edn- Tripathi, P.C.McGraw Hill Education Pvt Ltd, New Delhi.
2. Essentials of Management,10/Edn- Harold Koontz, McGraw Hill Education Pvt Ltd, New Delhi.
3. Management Theory and Practice- Mahajan. Ane Books Pvt Ltd, New Delhi
4. Principles of Management:Text and Cases, Bhattacharyya, Pearson Education , New Delhi
5. Principles of Management :Ramaswamy, Himalaya Publishing House, Bangalore.
6. Principles of Management- Govindarajan, PHI Learning, Pvt Ltd, New Delhi.
7. Principles of Management-Gupta Meenakshi
8. Total Quality Management, 2/Edn – CharantimathPoornima M, Pearson Education , New Delhi

Complementary Course I: MANAGERIAL ECONOMICS

No. of instructional hours per week: 4

No. of credits: 3

Course Outcomes:

With the successful completion of the course the student will be:

CO1: Familiarized with the economic principles and theories underlying various business decisions.

CO2: Able to apply economic theories in different business situations.

Module I: Introduction – Economics – managerial economics – distinction between managerial economics and traditional economics – characteristics of managerial economics – scope of managerial economics – Application of economic theories in business decisions – role and responsibility of a managerial economist.

(12hrs)

Module II: Demand Estimation – Demand– elasticity of demand – price – income – advertisement cross – uses – measurement. Demand forecasting – short- term and long- term forecasting – methods of forecasting – forecasting the demand for new products.

(15hrs)

Module III: Theory of Production – Production function – Cobb Douglas Production function – Laws of production–Law of Diminishing Returns–Law of returns to scale–economies and diseconomies of scale–Isoquant curve – Iso cost curve–optimum combination of inputs.

(15hrs)

Module IV: Pricing Policy and Practices – Market structures – Perfect competition, Monopoly, Monopolistic competition and Oligopoly (concepts and features only) Pricing objectives – role of cost in pricing – demand factor in pricing – factors to be considered when formulating a pricing policy – cost plus pricing marginal cost pricing – going rate pricing – Breakeven point pricing – Product Line pricing – Pricing of a new product – Pricing over the life cycle of a product.

(15hrs)

Module V: Business Cycles – Introduction – phases of a business cycle – causes and indicators – Theories of business cycles – control of business cycles.

(15hrs)

Notes:

1. *Conceive a new product idea, fix a suitable price and justify it. The students may develop the various aspects regarding product features, product content, pricing and promotional strategies. (For module IV).*

2. *Study the growth stages of a company – its origin – vision and mission statement – objectives – market access – expansion and diversification. (For module V).*

Recommended Books:

1. Maheswari.K.L and Varshney. *Managerial Economics* ,Sultan Chand &Sons, NewDelhi.

2. Mote V.L, Samuel Paul and Gupta G.S. *Managerial Economics*, Tata McGraw-Hill Publishing Co. Ltd., New Delhi.
3. Gupta G.S. *Managerial Economics*, Tata McGraw-Hill Publishing Co. Ltd. New Delhi.
4. Dwivedi N.D. *Managerial Economics*, Vikas Publishing House, New Delhi.
5. Reddy P.N and Appanniah. H.R. *Principles of Business Economics*, S. Chand & Co. Ltd. New Delhi.

SEMESTER II

Foundation Course II: INFORMATICS AND CYBER LAWS

No. of instructional hours per week: 4

No. of credits: 3

Course Outcomes:

With the successful completion of the course the student will:

CO1: Be able to update and expand informatics skills and attitudes relevant to the emerging knowledge society

CO2: Be aware about the cyber world and cyber regulations.

Module I: Overview of Informatics- meaning, feature and importance - Computer networks and Internet, wireless technology, cellular wireless networks, introduction to mobile phone technology, Purchase of technology, license, guarantee and warranty. New development in informatics.

(12hrs)

Module II: Knowledge Skills for Higher Education- Data, information and knowledge, knowledge management, Internet access methods –Dial-up, DSL, Cable, ISDN, Wi-Fi. Internet as a knowledge repository, academic search techniques, creating cyber presence. Academic websites, open access initiatives, open access publishing models, introduction to the use of IT in teaching and learning - Educational softwares, Academic services – INFLIBNET, NICNET, BRNET.

(15hrs)

Module III: Social Informatics - IT and Society– issues and concerns– digital divide, IT and development, IT for national integration, overview of IT application in medicine, healthcare, business, commerce, industry, defence, law, crime detection, publishing, communication, resource management, weather forecasting, education, film and media, IT in service of disabled, Futuristic IT – artificial intelligence, Virtual reality, bio- computing.

Health issues – guidelines for proper usage of computers, internet and mobile phones. E-wastes and green computing, impact of IT on language and culture -localization issues

(18hrs)

Module IV: CYBER WORLD - Cyber space, information overload, cyber ethics, cyber addictions, Digital Signatures and Digital Certificates – authentication of electronic records- IT Act2000–electronic contracts – electronic evidences (an overview)

(12 hrs.)

Module V: CYBER CRIMES – Nature and scope of cybercrimes, - cyber offences under IT Act, Cyber Terrorism, Types of Cybercrimes.

(15 hrs.)

Recommended Books:

1. Ramesh Bangia. *Learning Computer Fundamentals*, Khanna Publishers, New Delhi.
2. Rajaraman, *Introduction to information Technology*, PHI, New Delhi.
3. Alexis Leon & Mathews Leon. *Fundamentals of Information Technology*, Vikas Publishing House, New Delhi.
4. Ramachandran et.al , *Informatics and Cyber laws*, Green Tech Books, Thiruvananthapuram
5. Barbara Wilson. *Information Technology: The Basics*, Thomson Learning.
6. George Beekman, Eugene Rathswohl. *Computer Confluence*, Pearson Education, New Delhi.
7. IT Act 2000,
8. Rohas Nagpal, *IPR & Cyberspace – Indian Perspective*.

Core Course III: FINANCIAL ACCOUNTING

No. of instructional hours per week: 4

No. of credits: 3

Course Outcomes:

With the successful completion of the course the student will be:

CO1: Be familiarized with different methods of depreciation.

CO2: Be equipped to prepare accounts of specialized business enterprises.

Module 1- Introduction to accounting. Review of Financial Accounting- Concepts- Principles-Preparation of Accounts for sole trader.

Depreciation Accounting- Meaning -Fixed and reducing balance methods with adjustments – Annuity method – Depreciation fund method – insurance policy method - Revaluation method-estimated life and estimated resale value as per AS 6 Depreciation.

(20 hrs)

Module II- Accounts of Hire Purchase and Installment purchase system - Meaning – difference between Hire Purchase and Installment- Accounting entries in the books of purchaser and vendor-Default in payment- Complete and partial repossession – Installment system – Entries in the books purchaser and seller.

(15 hrs)

Module III- Voyage, Packages and containers accounts –Voyage Accounts Meaning- Advantages-Preparation of voyage accounts- Voyage in progress – Accounting for packages and containers –Accounting treatment – Containers trading account- Containers provision account.

(12 hrs)

Module IV- Investment Accounts- Fixed income bearing securities- Variable income bearing securities- Purpose of Investment ledger-Cum Interest- Ex Interest- Difference- Columnar Investment Accounts- Adjustment for Equity shares Investment accounts- Dividend received-Bonus share- Right Shares.

(12 Hrs)

Module V- Insurance Claims- Types of risks- preparation of statement to ascertain value of stock on the date of fire – Treatment of salvage – valuation of stocks prior to date of fire —

Treatment of Average Clause, Treatment of Abnormal items Claims for loss of stock-
Average Clause- Journal entries- calculation of Amount of Claim- Loss of Profits on
insurance

(13Hrs)

Recommended Structure of questions for ESE:- Theory 30% Problem 70%

Recommended Practical's:

1. Collection of details of Repossessed Assets which were sold on hire purchase system and making a presentation on their actual accounting treatment.
2. Collection and evaluation of the statements from insurance companies to ascertain the value of stock at the date of fire and to understand the settlement.

Recommended Books:

1. Gupta R. L. and Radhaswamy .M. *Advanced Accounting* , Sultan Chand & Sons , New Delhi.
2. Shukla M. C .Grewal .T. S. and S.C. Gupta. *Advanced Accounts* S. Chand &Co. Ltd. New Delhi.
3. Jain S.P. and Narang K. L. *Financial Accounting* , Kalyani Publishers , New Delhi.
4. NaseemAhmed ,Nawab Ali Khan and Gupta . M. L. *Fundamentals of Financial Accounting Theory and Practice* ,Ane Books Pvt . L td.New Delhi.
5. A Mukharjee and M Hanif ,*Modern Accountancy*, TATA McGraw Hill Publishing Company Ltd. New Delhi.

CORE COURSE IV: BUSINESS REGULATORY FRAMEWORK

No. of instructional hours per week: 4

No. of credits: 3

Course Outcomes:

With the successful completion of the course the student will:

CO1: Get a brief idea about the framework of Indian business Laws

CO2: To enable the students to apply the provisions of business laws in business activities

Module 1: Introduction to law- Meaning of law- definition of law – importance of law - branches of law –sources of law- mercantile law- importance- sources- other business regulations – statutory and professional- objectives(basic study only)

(4 hrs)

Module II: Law of contracts- The Indian Contract Act 1872- definition of contract – law of contracts-nature of contracts- classification- essential elements of a contract- offer and acceptance – considerations- capacity of parties- coercion- undue influence, fraud, mistake, misrepresentation, free consent legality of object and considerations- performance of contract- discharge of contract- breach of contract- remedies for breach of contract.

(25 hrs)

Module III: Special contracts- Bailment and pledge- bailment definition- essential elements- rights and duties of bailer and bailee – finder of lost goods. Pledge - essentials- rights and duties of Pawner and Pawnee. Indemnity and guarantee- indemnity –definition- nature of liability of surety, rights of surety, discharge of surety. Meaning and definition of guarantee. Law of agency – essentials, kinds of agents- rights and duties agent and principal - creation of agency, termination of agency contract.

(15 hrs)

Module IV: Sale of Goods Act 1930-meaning of contract of sale- formation of contract of sale – Goods and their classification- condition and warranties- transfer of property in goods- performance of contract of sale- unpaid seller and his rights.

(8 hrs)

Module V: Regulatory authorities - salient features and functions, IRDA,TRAI,Intellectual Property Rights - meaning – patent rights- trademarks- copy rights-plagiarism. Right to Information Act, 2005- objects of the Act- information to be disclosed by public authorities- exemption from disclosure of information- request for obtaining information- Central Information Commission- State Information Commission- powers and functions of Information Commission.

(20 hrs)

Recommended Practical

- 1) Prepare model of a (a) Power of Attorney Contract (b) Indemnity Bond (c) Contract of Guarantee
- 2) Collect newspaper cuttings relating to Right to Information Act, TRAI and Intellectual Property Rights, with special focus on recent legal judgments.
- 3) Prepare a Model RTI Application for obtaining information under the Right to Information Act.

Recommended Books

1. Kapoor. N .D, *Business law*, Sultan Chand and Sons
2. Chandha P.R, *Business law*gajgotia, New Delhi
3. Garg K.C, V.K Surendran, Mahesh Sharma and Chawla R.C, *Business regulatory frame work*, Kalyani Publishers, New Delhi
4. Tulsian P.C, *Business Laws*, Tata McGraw-Hill publishing Co.Ltd, New Delhi
5. B S Moshal, *Modern Business law*,Ane books, New Delhi

6. Awathar Singh, *Company Law*, Eastern Law Books
7. BARE Acts: *Contract Act, Sale of Goods Act, RTI Act 2005* IRDA, TRAI

Complementary Course II: BUSINESS MATHEMATICS

No. of instructional hours per week: 4

No. of Credits: 3

Course Outcomes:

With the successful completion of the course the student will be:

CO1:Familiarized with the basic mathematical tools.

CO2: Apply mathematical tools in business practice

Module I:- Number sense:- fractions and mixed numbers and their operations, percentage, comparing and ordering fractions and decimals, changing from decimals to percentage and decimals to fractions, calculating and converting percentages, fractions and decimals, unit conversions, order of operations in Mathematics, bar diagram and pie diagram, interpreting graphical representations. Permutations and Combinations (an overview).

(12 hours)

Module II: Matrix: - Matrices– Matrix operations (addition, subtraction, constant multiplication and multiplication)- Determinants-Minors and cofactors-ad joint -Inverse of a Matrix, solving linear equation with matrix using Cramer’s Rule and Inverse- Set theory: definition-Null set- Subset-Power set-Equal set-Union, Intersection etc.

(15 hours)

Module III: - Basic Algebra: Linear equation- simultaneous linear equations, extrapolation & interpolation with line graphs. Quadratic equations, quadratic equation by factoring, polynomial problems. Calculus: Concept and rules of differentiation-Partial Differentiation-Integration – Standard equations (Simple Problems only)

(18 hours)

Module IV: - Mathematical application in business: -Depreciation- methods of depreciation, partial year depreciation and changes in estimates, accelerated depreciation methods. Payroll cost calculations, Property tax calculations, exchange rates and currency conversion. (12 hours)

Module V: - Mathematics for Financial Analysis: - Present and Future Value: Calculating the time value of money; Value of an Annuity and Present value of an annuity; pricing cost: markup and break-even pricing; financial ratio-calculation and analysis; dividend and interest calculation on investments.

(15 hours)

Recommended Books:

1. *Mathematics for Economics and Finance:* Martin Anthony, Norman Biggs, Cambridge lowprice editions, 2000.
2. *Business Mathematics:* D.C. Sancheti, V.K. Kapoor, Sultan Chand & Sons Publications, 2006.
3. *Business Mathematics,* J.K. Singh, Himalaya Publishing House.
4. *Mathematics for Business and Economics:* J.D. Gupta, P.K. Gupta, Man Mohan, Tata McGrawHill Publishing Company Ltd.
5. *Mathematics of Finance:* 2nd Edition Schaum's Outline Series Peter Zima, Robert Browns Tata McGrawHill Publishing Company Ltd
6. *Business Mathematics:* Dr. AmarnathDikshit& Dr. Jinendra Kumar Jain.
7. *Business Mathematics:* Bari – New Literature publishing company, Mumbai
8. *Mathematics for Economics and Business:* RS Bhardwaj, 2010,Excel Books
9. *Business Mathematics:* Zameerudin, Qazi, V.K. Khanna & S.K. Bhambri, Vikas Publishing House Pvt. Ltd, New Delhi.

SEMESTER III

CORE COURSE V: ENTREPRENEURSHIP DEVELOPMENT

No of instructional hours per week: 4

No. of credits: 3

Course Outcomes:

With the successful completion of the course the student will:

CO1: Get a practical insight for becoming an entrepreneur

CO2: Be familiar with the latest programmes of Government in promoting small and medium industries.

Module I: Entrepreneurial Competencies:- Entrepreneurship - concept-Entrepreneurship as a career-Entrepreneurial Personality-characteristics of a successful entrepreneur- qualities and skills of successful entrepreneur-classification of entrepreneur-Entrepreneurial Functions-factors affecting entrepreneurial growth- women entrepreneurs- problems.

(12 Hrs)

Module II: Entrepreneurial Environment: - Business Environment-Role of family and Society-Entrepreneurship Development - Training and other Support Organizational Services- phases of EDP -Central and State Govt Industrial Policies and Regulations-MSME Act 2006.

(15 hrs)

Module III: Business Plan and Feasibility Study: - Sources of Project Idea-Feasibility Study-Criteria for Selection of Project-techniques for Project appraisal-preparation of Feasibility Report- Profile Preparation -matching Entrepreneur with the Project-Feasibility Report Preparation and Evaluation Criteria-factors affecting Project Development.

(15 hrs)

Module IV: Project Report Preparation: - Project Report-Requirements of a good report-General Principles of a Good Report-Performa of a Project Report

(15 hrs)

Module V: Launching of Small Business: - Finance and Human Resource Mobilization- Operations Planning-Market and Channel Selection-Growth Strategies-Product Launching-Incubation, Venture Capital, startups-Techno parks-Industrial Estates-Incentives-Institutional Support Subsidies-DIC-SIDBI-SISI-KVIC-NIESBUD-Single window - Margin Money-Seed Capital-Registration- Industrial Sickness - Causes and Prevention - Rehabilitation - Effective Management of Small Business.

(15 hrs)

Recommended Practical's:

1. Interview a local entrepreneur and acquire practical knowledge in starting business.
2. Visit any institution supporting entrepreneurship and prepare visit report.
3. Generate unique project ideas and prepare feasibility report.
4. Prepare a project report for establishing a new business.

Recommended Books

1. Vasanth Desai, *Small Business Entrepreneurship*, Himalaya Publications
2. Sangram Keshrai Mohanty, *Fundamentals of Entrepreneurship*, PHI, New Delhi.
3. Sontakki C N, *Project Management*, Kalyani Publishers, Ludhiana.
4. MSME Act 2006
5. Peter F. Drucker, *Innovation and Entrepreneurship*
6. Nandan H., *Fundamentals of Entrepreneurship*, PHI, New Delhi
7. Shukla M.B *Entrepreneurship and small Business Management*, Kitab Mahal Allahabad
8. Sangam Keshrai Mohanty, *Fundamentals of Entrepreneurship*, PHI, New Delhi.

Core Course VI: ADVANCED FINANCIAL ACCOUNTING

No. of instructional hours per week:

No. of credits: 4

Course Outcomes:

With the successful completion of the course the student will be:

CO1: Aware of accounting treatment at the time of dissolution of partnership firms.

CO2: Acquainted with the system of accounting for different branches, departments and consignments.

Module 1: Partnership Accounts – Introduction- features- Dissolution of Partnership Firm- preparation of Realisation Accounts and Capital Accounts - insolvency of a partner- application of the decision in Garner vs. Murray- insolvency of all partners – Piece - meal Distribution-Dissolution of Limited Liability Partnerships.

(20 hrs)

Module II: Accounting for consignment- meaning – terms- used in consignment accounting – difference between consignment and sales. Accounting treatment in the books of the consignor and consignee- cost price method and invoice price method – valuation and treatment of unsold stock-loss of stock- normal and abnormal- loss in transit.

(20 hrs)

Module III: Joint venture: Meaning- features- difference between joint venture and partnership – joint venture and consignment- Accounting treatment when one of the ventures is appointed to manage the venture- When separate set of books are not maintained for recording joint venture transaction-when separate set of books are kept for the venture – when memorandum method is followed.

(15 hrs)

Module IV: Branch Accounts- meaning, features and types of branch accounting- accounting for the branches not keeping full system of accounts- Debtors system, Stock and Debtors system, final accounts– wholesale branch- accounting for branches keeping full system of accounts- adjustment for depreciation of fixed assets, expenses met by Head office

for the branch and reconciliation- incorporation of branch Trial Balance in the Head Office books.

(20 hrs)

Module V: Departmental Accounting- meaning - features- advantages- objectives- methods of departmental accounts- allocation and apportionment of departmental expenses difference between departmental accounts and branch accounts- inter departmental transfers- preparation of departmental trading and profit and loss account.

(15 hrs)

Structure for preparing question paper: Theory 30% Problem 70%

Recommended Practical's

1. Visit some branches and identify their accounting methods.
2. Collect data from one or two partnership firms/ joint ventures on the accounting procedure adopted.

Recommended Books:

1. Gupta R.L. and Radhaswamy. M. *Advanced Accountancy*, Sultan Chand & Sons, New Delhi.
2. Shukla M.C., Grewal T.S and Gupta S.C. *Advanced Accounts*, S. Chand & Co. Ltd., New Delhi.
3. Jain S.P. and Narang. K.L. *Advanced Accountancy*, Kalyani Publishers, New Delhi.
4. Naseem Ahmed, Nawab Ali Khan and Gupta M.L. *Fundamentals of Financial Accounting Theory and Practice*, Ane Books Pvt. Ltd., New Delhi.
5. Maheswari S.N. and Maheswari S.K. *Advanced Accountancy*, Vikas Publishing House, New Delhi.

Core Course VII: COMPANY ADMINISTRATION

No: of Instructional Hrs per week – 4

No: of credits: 3

Course Outcomes:

With the successful completion of the course the student will be:

CO1: Familiar with the salient provisions of Indian Companies Act 2013.

CO2: Acquainted with Management and Administration of Companies, Compliance requirements, investigation into the affairs of the company and Winding up procedure.

Module I: Introduction to Company Law: - Definition. Types of Companies-Public Company-Private Company-One man Company-Government Company-Guarantee Company-Incorporation of companies-Memorandum of Association-Articles of Association-Table A and its contents.

(15Hrs.)

Module II: Management and Administration:- Constitution of Board of Directors- - Appointment – functions and responsibilities of Board of Directors - Board Committees-Audit Committee--Board Meetings- General Body Meetings- Voting- Quorum- Minutes- Proxy- Resolutions—Special— Ordinary—By circulation— e-resolution.

(15Hrs)

Module II: Disclosure and Transparency: - Annual return- Boards report- report on AGM- Promoters holdings- Interested directors- Related party disclosures- Online Filing of Documents- Directors' Identification Number.

(15Hrs)

Module IV: Compliances, Governance and CSR – Key managerial Personnel – Secretarial Audit – Corporate Social Responsibility – Responsibilities and challenges of Company Secretary.

(15Hrs)

Module V:Winding Up: -Voluntary Winding up- Winding Up by National Company Law Tribunal-Winding Up by Liquidators- Summary Procedure for Liquidation. (12 Hrs)

Recommended Practical's

- 1) Prepare Model Notice and Minutes for different types of Company Meetings:
 - a) Statutory Meeting
 - b) Annual General Meeting
 - c) Extra-ordinary General Meeting
- 2) Prepare a record compiling all the essential documents needed at various stages of the formation of a Public Limited Company
- 3) Visit a company in your locality for which CSR compliance is mandatory under requirements of the Companies Act, 2013. Collect details of their CSR Action Plans and CSR initiatives implemented by them and prepare a report.

References

1. *Indian Companies Act 2013*
2. *Elements of Company Law*- N.D. Kapoor, Sultan Chand and Sons, New Delhi
3. *The Company Law*- Avatar Singh
4. *Company Law*- Majumdar.
5. Kuchal M C, *Secretarial Practice*, Vikas Publications, New Delhi.

Complementary Course III: E-Business

No of instructional Hours per week: 4

No. of credits: 3

Course Outcomes:

With the successful completion of the course the student will:

CO1: Have a clear-cut idea of e-commerce and e-business- their types and models.

CO2: Have basic knowledge of starting online business.

Module 1: E-Business - meaning- Types - Models – benefits and limitations of e-Business, E-Commerce – Models – e business vs. ecommerce, internet marketing and e-Tailing, E-Marketplace – types and features, E- Auction – types.

(18Hours)

Module II: E-business Systems (basic concept only)

Integration of e-business suits – ERP, e-SCM, CRM, e-procurement, e-payment.

(12 hours)

Module III: e-Business Application

E-Tourism, online employment and job market, online real estate, online publishing and e-books, online banking and personal finance, e-grocers, e-shopping, online delivery of digital products, entertainment and media. E-learning and online education

(14 hours)

Module IV: E-Governance -Meaning, Definition, Models – G2G, G2B, G2C. ICT & E-Governance, Benefits and risks of E-Governance. Successful e-governance initiatives in Kerala and other Indian states. E-citizen, E-service – e-filing, E-society.

(18 hours)

Module V: Launching a successful online Business and EC projects -Requirements, funding options, processes, techniques, and website design (theory only).

(10 hours)

Recommended books

1. *Electronic Commerce: A Managerial Perspective*, Turban, E. et al., Prentice Hall
2. *Electronic Business and Electronic Commerce Management*, Dave Chaffey, Prentice Hall
3. *E-learning Tools and Technologies*: Horton and Horton, Wiley Publishing
4. *Electronic Commerce*, Bharat Bhaskar. Tata McGraw-Hill Publishing Co. Ltd., New Delhi.
5. *E-Governance*, Pankaj Sharma. APH Publishing Corporation, New Delhi
6. *E-Business Fundamentals*, Bansal S.K. APH Publishing Corporation, New Delhi.

Elective Course I: Stream 1 -Computer Application

COMPUTER APPLICATION FOR PUBLICATIONS

No. of instructional hours per week: 5 (1 hour theory and 4 hrs practical) No. of credits: 4

Course Outcomes:

With the successful completion of the course the student will:

CO1: Have functional knowledge in the field of free software.

CO 2: Develop practical skills in document preparation, publishing and business presentation.

Module I: Free software - Meaning uses advantages. LaTeX Introduction – Basic commands of LaTeX, Page Creation, Header-Footer Settings, Exporting, Graph Setting, Picture management, Photo Enlargement etc.

(25hrs)

Module II: Word processing - Opening Microsoft Word, Word Adjusting, adding or deleting text, selecting blocks of text, copying text, moving text, search and replace, Saving, editing and designing a document, character formatting and style, page formatting – headers, footers, page numbers, bullets, margin settings and column, justifying of text, line spacing, tab settings, automating tasks, creating tables – entering text into tables, inserting rows and columns in the table, deleting a row and column from the table formatting the text in the table.

(10hrs)

Module III: Advanced uses of MS Word - Mail Merge – creating the main document, creating a mail merge document, modifying the records in the data source, merging the main document with the data, sending the merged document to the printer. Creating documents using templates - Adding and removing digital signatures in documents

(15hrs)

Module IV: Adobe InDesign – creation and opening, working, setting defaults and preferences, viewing pages, using toolbox, working with text and graphics, moving between pages, adding and deleting pages, naming and saving a file.

(20 Hrs)

Module V: Microsoft PowerPoint - Introduction, creating presentations – using auto content wizard, using templates, using blank presentation, formatting background, adding sounds, slide show, slide sorter, setting animation, slide transition, setting intervals, saving and printing, presentations, adding and playing audio clips in presentations, creating hyperlinks in presentations, converting the presentations into a video clip (an overview only)

(20 hrs.)

Recommended Practical's

1. Latex – creation of documents, picture creation, graphics, photo enlargement etc.
2. Word Processing – creation, editing, formatting and printing of documents (orders, memos, circulars and other formal and informal documents); creation of tables and editing of tables; inserting of images; diagrams and audio clips; mail merge, adding digital signatures in documents
3. Creating presentations with proper animation and slide transition with hyperlinks (add proper sounds and images in the slides).
4. Creation and designing Pages in Adobe InDesign

Recommended Books:

1. Cox et.al, 2007. *MS Office step by step*, PHI, New Delhi.
2. George Gratzer *First steps in LaTeX*
3. Stefan Kottwitz. *LaTeX Beginner's Guide*
4. George Gratzer *Practical LaTeX*
5. Michael, *Adobe InDesign Styles: How to create better, faster, Text and Layouts*
6. Pariah S Burke, *Mastering InDesign CS5 for Print Design and Production*

Elective Course I: Stream 2 - Co-operation

PRINCIPLES OF CO-OPERATION

No. of instructional hours per week: 5

No. of credits: 4

Course Outcomes:

With the successful completion of the course the student will:

CO1: Have an understanding of the principles of co-operation.

CO2: Be acquainted with the management and working of co-operatives.

Module I: Origin and Development of Co-operation – meaning – definition – features – importance – objectives – benefits - different aspects of co-operation- economic, social and moral.

(10hrs)

Module II: Co-operation and other economic systems – capitalism, socialism and communism - co-operatives and other forms of business organizations– distinctive features of a co-operative organization vis-a-vis, partnership and joint stock companies- A co-operative as an institution and as an enterprise – Co-operative Common Wealth.

(15hrs)

Module III: Evolution and development of co-operative principles – principles of co-operation- Rochdale pioneers (I stage)- reformulated principles by ICA (II stage)- Karve Committee on Cooperative principles (III stage)- Principles of ICA in 1995 (IV stage)- distinction between Cooperative values and Cooperative principles

(15 hrs)

Module IV: Types of Co-operatives in India and in Kerala (i) Short term and medium term co-operative credit structure- primary agricultural credit societies, Urban Co-operative

Banks, employees credit societies- District Co-operative Banks and State Co-operative Banks. (ii) Long term credit structure- PCARDBs and SCARDBs. (iii) General purpose and special purpose agricultural marketing societies- primary marketing societies and their federations including NAFED, rubber marketing societies and their federations, dairy co-operative societies and their federations, fishery co-operatives and their federations (iv) Processing co-operatives- need and Importance (v) Housing co-operatives and their federations (vi) Consumer co-operatives and their federations Industrial co-operatives and their federations- handlooms and power looms, coir, handicrafts (viii) Workers co-operatives- significance of workers co-operatives in Kerala.

(35hrs)

Module V: Co-operative movement in foreign countries – Great Britain (Consumer), Germany (agricultural credit), Denmark (diary), China (induscos), Japan (multipurpose), USA (marketing) (a brief study)

(15 hrs)

Recommended Practicals

1. Prepare a list of various types of co - operatives functioning in any place and show in a table.
2. Identify the major differences in the activities of various types of cooperatives functioning in a particular region.

Recommended Books:

1. Hajela T.N. *Co-operation Principles, Problems and Practices*, Konark Publishers, New Delhi
2. Mathur B.S. *Co-operation in India*, Sahitya Bhawan Publications, Agra.
3. Umesh Patnaik and Ananta K. Roy. *Co-operations and Co-operative Management*, Kalyani Publishers, New Delhi.
4. Bedi R.D. *Theory, History and Practice of Co-operation*, B. Lal Book Depot, Meerut.
5. Krishnaswami O.R. *Fundamentals of Co-operation*, S.Chand & Co. Ltd., New Delhi.
6. Krishnaswami O.R. et.al. *Co-operation Concept and Theory*, Arudra Academy, Coimbatore.

7. National Co-operative Union of India .*Hundred years of co-operative Development in India.*
8. Seetharaman S.P. and Shingi P.M. *Agribusiness Co-operatives*, Oxford & IBH Publishing Co. New Delhi.
9. Rajagopalan (ed) .*Rediscovering Co-operation, Vol. I, II & III*, IRM Anand, Gujarat.

Elective Course I: Stream 3 – Finance

FINANCIAL MANAGEMENT

No. of instructional hours per week: 5

No. of credits: 4

Course Outcomes:

With the successful completion of the course the student will:

CO1: Be familiar with the conceptual framework of financial management.

CO2: Understand the practical applications of financial management.

Module I: - Financial Management– Meaning, Scope, importance – objectives -Key decisions of Financial Management.

(10hrs)

Module II: - Cost of capital – cost of debt – cost of preference capital – cost of equity – cost of retained earnings – composite cost of capital.

(15 Hrs)

Module III: - Financing Decision –Sources of Finance (Brief Study only) - Capital structure – meaning, designing capital structure, Optimal Capital Structure, factors determining capital structure –Capital Structure Theories – Net Income Approach, NOI, MM and Traditional – capital gearing – types of Leverage - operating leverage, financial leverage, combined Leverage.

(25hrs)

Module IV: - Investment and Dividend Decisions– Investment Decisions – meaning, significance, techniques of investment decisions- Capital Budgeting (Theory Only) - Dividend policy – Forms of Dividend- Types of Dividend Policies - Factors determining dividend – Theories of Dividend Policies –Walter’s Model, Gordon and MM -.Stock Splits – Stock repurchase.

(20hrs)

Module V: - Management of Working Capital – Meaning, Concept, types, determinants – estimation of working capital requirements – Working Capital Cycle - Management of Cash – Receivables management- Inventory management.

(20hrs)

Recommended structure for preparing question papers for ESE: Theory 60% Problems 40%

Recommended Practical

1. Collect the published financial reports of some companies and identify the capital structure, financial structure and capitalization of each company.
2. From the above reports identify the different sources of finance used by each company.
3. Collect the newspaper cuttings related to companies' dividend policies, dividend decision etc.
4. Illustrate the industry wise working capital cycle of various companies.
5. Identify the modern cash and inventory management techniques used by companies.

Recommended Books:

1. Shashi. K. Gupta and Sharma R.K. *Financial Management*, Kalyani Publishers, NewDelhi.

2. Pandey.I.M. *Financial Management*, Vikas Publishing House, New Delhi.
3. Prasanna Chandra .*Financial Management*, Tata McGraw-Hill Publishing Co.Ltd. New Delhi.
4. Khan.M.Y and Jain.P.K. *Financial Management: Text and Problems*, Tata McGraw-Hill Co. Ltd.,New Delhi.
5. Srivastava.R.M. *Financial Management*, PragatiPrakashan, Meerut.
6. BhabatoshBanarjee. *Fundamentals of Financial Management* ,PHI, New Delhi.
7. James C Van Horne. *Fundamentals of Financial Management*, PHI, New Delhi.
8. Preeti Singh. *Fundamentals of Financial Management* ,Ane Books Pvt.Ltd. NewDelhi.
9. Kulshestia.R.S. *Financial Management*, SahityaBhawan Publications, Agra.
10. Sharan.V. *Fundamentals of Financial Management*, Pearson Education
11. Viswanath.S.R. *Financial Management*, Sage Publications, New Delhi

SEMESTER IV

Core Course VIII: INDIAN FINANCIAL MARKET

No. of instructional hours per week 4
3

No. of credits:

Course Outcomes:

With the successful completion of the course the student will:

CO1: Get an idea about Indian Financial Market

CO 2: Have an understanding of Capital market operations

Module I:- Financial System in India:- Financial System- meaning-components- Financial market –meaning – structure of financial market–Capital market - Meaning - Instruments-IDR,ADR,GDR– Classification – Primary and secondary – Structure – Industrial securities market – Govt. Securities market – Market for mortgages. Money market-meaning, instruments- features- present scenario.

(12 hours)

Module II:- Primary Market:- Methods of floatation of capital – Public issue – IPO – FPO -Procedure of public issue – Book building process – Fixed price issue Vs Book building- Green shoe-option-ASBA – Private placement- Role of intermediaries -present scenario

(10 hours)

Module III:- Secondary Market and Auxiliary institutions:- Functions of stock exchange – Securities traded in the stock exchange –Dematerialization of securities – Major stock exchanges in India – BSE_ NSE – Listing – Trading procedure – Online trading – Clearing and settlement – Rolling settlement – Investment Vs Speculation-

types of speculators – Role of intermediaries- Unfair trade practices in the stock exchange – Membership in stock exchange - stock market indices- large, medium, small, sectorial – Price quotes, Effective return, Real return, Yield, YTM, Annualized return, EPS, PE Ratio and Market capitalization . Depositories- Rating agencies- Current scenario of Indian stock market -

(25 hours)

Module IV: – Derivatives:- Meaning - Types of derivatives – Commodity vs. financial derivatives-Forwards – Futures – Options – SWAPS- Trading mechanism

(15 hours)

Module V: – Regulatory framework of financial market :- Securities Contract (Regulation) Act (Basics only) - Role and functions of SEBI – regulatory functions – developmental functions – Investor protection fund – purpose – operation, FEMA(relevant provisions only)

(10 hours)

Recommended practical:-

1. Collect and compile the data of capital raised by the Indian companies from the primary market during the last three years, document the related papers of any one of the company and present the relevant details in a table format
2. Compile and compare Nifty/Sensex for last two years with any one of the constituent stock on monthly average price basis, find out standard deviation or variance and plot it on a graph.

Recommended Books:-

1. Khan M.Y. Indian Financial System Tata McGraw Hill Publishing Co. Ltd., New Delhi
2. Dr S Guruswamy, *Merchant Banking and Financial services*, Tata McGraw-Hill Publishing Co.Ltd. New Delhi.
3. Preethi Singh *.Dynamics of Indian Financial System*, Ane Books Pvt. Ltd., New Delhi.
4. Sojikutkar.K and Alex Mathew *.Indian Financial System and Markets*, Tata McGraw-Hill Publishing Co.Ltd., New Delhi.
5. Kevin S *.Security Analysis and Portfolio Management* ,PHI, New Delhi

6. Bharathi V. Pathak *.Indian Financial System* , Pearson Education,Noida.
7. Gupta S. L. Financial derivatives Theory, Concepts and Problems, Prentice hall of indiaPvt.Ltd.

Core Course IX: BANKING AND INSURANCE

Number of instructional hours per week: 4

No. of Credits:3

Course Outcomes:

With the successful completion of the course the student will:

CO1: Get a basic knowledge about the theory and practice of banking

CO 2: To provide a basic understanding of Insurance business.

Module I: Banking- functions -Liquidity management- credit creation- Banking and non-banking functions- CORE bank solutions- Retail bank product and services-Mergers in banking- Central bank system-Central banks in different countries - Role of RBI- General policies of RBI.

(15hrs)

Module II: Banking Practice: Banker – customer – Definition as per Banking Regulation- – Relationship between banker and customer – General and special relationship – Negotiable instruments – differences between transferability and negotiability- Asset liability management– opening and operation of accounts by special types of customers – minor, married woman, firms, company.

(20 hrs)

Module III: Innovations and Reforms in Banking:– E-banking - ECS - EFT – RTGS- NEFT-SWIFT-Unified payment interface -Mobile Banking – Shift from plastic money - Apps based banking - Internet banking- Digital banking-, virtual banking- small banking- Post office banking- green banking- Recovery of Debts due to Banks and Financial Institutions Act, 1993 (DRT Act), SARFAESI, Payment & Settlements Act, 2007, Banking Ombudsman. Basel reforms- Capital adequacy norms- NPA management- Demonetization.

(20 hrs)

Module IV: Introduction to Insurance: Meaning of risk-Classification of risk-features of insurable risk-Meaning and functions of Insurance-Importance of Insurance - classification of insurance business in India-Life – General - fire, accident, asset, medical, home, commercial travel, rural, and marine -Underwriting-meaning-procedure of life Insurance and Non-Life Insurance-Insurance premium-Insurance documents.

(20 hrs)

Module V: Insurance Claims and regulations-Meaning-Importance-types of claims - Procedure of settlement of Life Insurance claims and Non-Life Insurance claim-Privatization of insurance industry-FDI in insurance – Bancassurance - IRDA regulations

(15 hrs)

Recommended Practical's

1. Collect application forms for opening Account in banks and make a presentation in class.
2. Study the Internet banking and, Mobile banking procedure and document it.
3. Collect cheques with different types of crossing and examine the differences.
4. Collect model Insurance Policy documents- Life/ General and identify different conditions and implications.

Recommended Books:

1. Sundaram K.P.M and Varshney P.N. *Banking Theory Law and Practice*, Sultan Chand & Sons, New Delhi.
2. Maheswari S.N. *Banking Theory Law and Practice*, Kalyani Publishers New Delhi.
3. Sekhar K.C. *Banking Theory Law and Practice*, Vikas Publishing House, New Delhi.
4. Gordon E. and Natarajan K. *Banking Theory Law and Practice*, Himalaya Publishing House, Mumbai.
5. Lall Nigam B.M. *Banking Law and Practice*, Konark Publishers Pvt. Ltd., New Delhi.
6. Radhaswami M. *Practical Banking*, Sultan Chand & Sons, New Delhi.
7. Dekock. *Central Banking*, Crosby Lockwood Staples, London.
8. O P Agarwal, *Principles and practice of insurance*.
9. M N Mishra, and S B Mishra : *Insurance Principles and Practice*, , S. Chand Publishers.

Core Course X: CORPORATE ACCOUNTING

No of instructional hours per week: 5

No of credits: 4

Course Outcomes:

With the successful completion of the course the student will be:

CO1: Aware about corporate accounting in conformity with the provisions of Companies Act, IAS and IFRS.

CO2: Equipped to prepare accounts of banking and insurance companies.

Module I: Accounting standards -Relevance of Accounting Standards in preparation and presentation of final accounts– Indian GAAP and Global Accounting Standards-Convergence with IFRS.

(10hrs)

Module II: Final Accounts of Companies – company statutory records – preparation of final accounts according to revised schedule III- Form and contents of Balance Sheet (Vertical form with notes), Profit and Loss account (Vertical form with notes) – Profits prior to incorporation

(20 Hrs)

Module III: Accounts of Banking and Insurance Companies –Accounts of Banking Companies-Preparation of financial statements - Statutory forms. Accounts of Insurance Companies - Life and General Insurance – Preparation of Final Accounts – Determination of profit in Life Insurance Business.(30hrs)

Module IV: Internal Reconstruction – Reorganization of capital – consolidation and sub-division of share capital – post reconstruction Balance Sheet.

(15hrs)

Module V: Interpretation of Financial Statements –Familiarity with AS 20 –objectives, scope, definition, presentation, measurement –Basic EPS –Diluted EPS –Diluted Potential Equity Shares – Disclosure –EBIT –EPS Analysis.

(15hrs)

Recommended structure for preparing question paper: Theory 30% Problems 70%

Recommended Practical's

1. Create awareness on maintenance of accounts of companies on the basis of live annual reports of companies.
2. Preparation of assignments on maintenance of banks and insurance companies on the basis of visit to branches, wherever available.

Recommended Books:

1. Jain S.P and Narang K.L. *Corporate Accounting*, Kalyani Publishers, New Delhi.
2. Maheswari S.N. and Maheswari S.K. *Corporate Accounting*, Vikas Publishing House, New Delhi.
3. Pillai R.S N, Bhagavathi and Uma S. *Fundamentals of Advanced Accounting*, S Chand & Co. Ltd., New Delhi.
4. Shukla M C, Grewal T.S. and Gupta S.C. *Advanced Accounts* S.Chand & Co. Ltd., New Delhi.
5. Paul. K.R. *Accountancy*, New Central Book Agency Pvt. Ltd. Kolkata.
6. Mukherjee A. and Hanif M. *Corporate Accounting*, Tata McGraw-Hill Publishing Co.Ltd., New Delhi.
7. Nirmal Gupta and Chhavi Sharma. *Corporate Accounting Theory and Practice*, Ane Books India, New Delhi.

Elective Course III: Stream 1 - Computer Application

SOFTWARE FOR DATA MANAGEMENT

No. of instructional hours per week: 5 (1 hour theory and 4 hours practical) No. of credits: 4

Course Outcomes:

With the successful completion of the course the student will:

CO1: Be familiarized with the basics of Software for data management.

CO2: Develop practical skills in spread sheet application, statistical software and database application.

Module I: Open Source Software – Libra Office Calc, Basics. Basics of R (theory only)

(10hrs)

Module II: Microsoft Excel - Excel user interface, starting with excel, working with cell and cell addresses, entering and editing data, finding and replacing data, selecting a range, moving, cutting, copying with paste, inserting and deleting cells, freezing cells, cell formatting options, adding, deleting and copying worksheet with in a workbook, renaming a worksheet, Cell reference –relative, absolute - Elements of excel charts – categories, create a chart choosing chart type, edit chart axis, titles, labels, data series and legend, adding a text box, rotate text in a chart, converting a chart on a web page, saving a chart

(10hrs)

Module III: Advanced uses of Microsoft Excel - Commonly used functions: –logical – AND, IF, NOT, OR, TRUE; Financial – DB, FV, IPMT, IRR, NPV, PMT, and PV; statistical –AVERAGE, COUNT, COUNTIF, MAX, MIN; mathematical –PRODUCT, SQRT, SUM, SUMIF - Pivot tables - Macros in excel creating, adding and editing of macros VBA programming in Excel (an overview) forms in excel. Introduction to VBA Programs

(25 hrs.)

Module IV: Software Package in Social Sciences (SPSS)- Starting SPSS-Terminology Case, Variables and levels- System missing and user-defined missing values - Identification numbers and case numbers– Procedure-Fundamental definitions– sample, descriptive statistics, nominal scales, ordinal scales, interval scales, ratio scales, quantitative data, categorical or frequency data. Dependent and Independent variables. Parametric and non-parametric data and tests (overview of few tests like chi-square test, ANOVA etc.)

(25hrs)

Module V: Microsoft Access - Databases - creating a new database, creating tables, editing tables, entering data into a table, editing data in a table, relationship between tables - Creating a query; types of queries - Creating a report; types of reports, printing reports - Creating a simple form; modifying a form, adding control to a form, searching, sorting, Introduction to Software development in Access using VBA Code

(20hrs)

Recommended Practical:

1. Entering and editing data in Excel sheets, creating payroll, depreciation statements, loan schedule etc. using excel, financial analysis of a company using excel, create charts for Presentations using excel. Excel forms
2. SPSS – basic skills to input data and taking statistical values like averages and prepare cross tabs and creating charts using SPSS
3. Familiarize with database, primary field, view, query etc. Create database for your educational institution for the purpose of preparing merit list and waiting list for admission of degree students.

Recommended Books:

1. Cox et.al. , 2007. *MS Office Step by Step*, PHI, New Delhi.
2. Jeremy: *SPSS for Windows*, Sage Publications, New Delhi

Elective Course II: Stream 2 - Co-Operation

CO-OPERATIVE MANAGEMENT AND ADMINISTRATION

No. of instructional hours per week: 5

No. of credits: 4

Course Outcomes:

With the successful completion of the course the student will:

CO1: Be familiarized with the principles and practice of co-operative management and administration.

CO2: Will be able to identify the issues in the process of management and administration of co-operatives

Module I: Co-operative management – Nature and importance – managing members, dual role of members as users and owners of co-operative enterprise – democracy in co-operatives – managing the relationship between the Board of Directors and members – co-operative corporate governance- relation between member societies and their federations.

(20hrs)

Module II: Issues in Co-operative management - Managing the social process in a co-operative -, competition, conflict and co-operation. Associative character of a co-operative and managing a co-operative association. Issues in organizing a co-operative – size of the organization – small area vs .large area, single purpose vs. multipurpose co-operatives - multipurpose vs multifunctional co-operatives – unitary vs. federal co-operatives – designer vs green house co- operatives – Issues in financing a co-operative – Evaluating a Co-operative organization – member dimension, enterprise dimension and ethical dimension.

(20 hrs)

Module III: Administrative set up of Co-operative Department in Kerala–state level- district level and Taluk level- powers and responsibilities of Co-operative department-

conferment of powers of Registrar-functional Registrars in Kerala-need for separating administration from audit.

(15 hrs)

Module IV: Co-operative Education and Training –Need and importance – arrangements for co-operative education and training in India and in Kerala – NCUI, NCCT, Kerala State Co-operative Union, Circle Co-operative Unions, Specialized Sectoral Training Institutes in Kerala.

(15hrs)

Module V: Management and working of major Co-operative Organizations and Institutions – in-Aid of Co-operatives – NAFED, IFFCO, KRIBCO, NABARD, NDDDB, NCDC, NHB and other national organizations providing assistance to housing co-operatives.

(20hrs)

Recommended Practical's:

1. Visit 4-5 co- operatives in a particular place and identify the issues in financing.
2. Prepare a list of Co- operative Training Institutes of Kerala

Recommended Books:

1. Krishnaswami O.R. and Kulandaiswamy V. *Co-operation Concept and Theory*, Arudra Academy, Coimbatore.
2. Bedi R.D. *Theory, History and Practice of Co-operation*, B. Lal Book Depot, Meerut.
3. Rajagopalan R. (ed). *Rediscovering Co-operation, Vol I,II& III*, Institute of Rural Management Anand, Gujarat.
4. Seetharaman S.P. and Mohan N .*Framework for Studying Co-operative Organisation: The case of NAFED*, Oxford & IBH Publishing Co., New Delhi.
5. Seetharaman S.P. and Shingi P.M. *Agribusiness Co-operatives*, Oxford & IBH Publishing Co., New Delhi.
6. Edgar Parnell .*Reinventing the Co-operative Enterprises for the 21stCentury*, Plunkett Foundation, UK.
7. TusharSingh .*Catalysing Co-operation* , Sage Publications, New Delhi.

8. Attwood D.W. and Baviskar B.S. *Who Shares? – Co-operatives and Rural Development*, Oxford University Press,

New Delhi.

Elective Course II: Stream 3-Finance

PROJECT FINANCE

No. of instructional Hours per week: 5

No of credits: 4

Course Outcomes:

With the successful completion of the course the student will:

CO1: Be familiarized with the types of project appraisal, risk analysis, project financing costing and valuing

CO2: Get an overview of global project appraisal issues.

Module I: Project Finance :- Concept - Overview of project finance, project life cycle and its impact on the feasibility – Project identification and formulation – Different types of projects under BMRED (Balancing, Modernization, Replacement, Expansion and Diversification) – Considerations involved in decision under each of these types – Macro parameters in project selection – Different considerations for project under private, public and joint sectors – Project formulation: preparation of project profile, project report – Broad criteria for pre-investment decisions.

(15hrs)

Module II: Project Appraisal: - Different types of appraisal – Technical, economic, organizational and managerial, commercial and financial – Financial techniques for project appraisal and feasibility – discounted cash flow and non-discounted cash flow methods – Social cost benefit analysis and economic rate of return – Non-financial justification of project appraisal.

(15 hrs)

Module III: Project Risk Analysis: - Risk Analysis in Capital Investment Decisions – Concept of Risk– Types of Risk – Measurement of Risk – Method of Incorporating Risk into Capital Budgeting – Monte Carlo Simulation – Deal structuring through risk identification, assessment and mitigation – Managing Project Risks.

(20 hrs)

Module IV: Project Financing:- Pattern of financing – Sources of finance –conventional and alternative finance - Impact of taxation – Public loans – Foreign aid – Public sector project financing – Role of tax planning in project financing –Loan Syndication – Various debt instruments and innovative Structures – Equator principles – securitizing project loans – PPP Models of Project Finance – PPP and CPPP models – Management Agreements – Leasing, DBO, BOT, BOO, Privatization – Infrastructure Project Financing

(25 hrs)

Module V: Global Projects:- Issues - World Bank Project Reports - Project Initiation and Resource Allocation – Importance of Economic Allocation of Resources – Process of Resource Allocation at the Corporate Level, at Business Unit Level – Political and Currency Risk Analysis. (15 hrs)

Recommended Practical's:-

1. Identify some business projects and classify them on the basis of their nature.
2. Develop a business Plan for a small scale project with imaginary figures and assess the economic feasibility.
3. Prepare a Project Report related to any business.

4. Visit some business units and collect data on the methods adopted for financing at different stages.

Recommended Books:-

1. Finnerty, John D (2007), *Project Financing: Asset Based Financial Engineering*, 2nd Ed. John Wiley & Sons Inc.

2. Chandra, Prasanna (2006), *Projects: Planning, Analysis, Financing, Implementation, and Review*, 6th Ed., Tata McGraw Hill.

3. Nevitt, Peter K., Fabozzi, Frank J. (2000), *Project Financing*, 7th Ed. Euromoney Books.

4. Benjamin, C. (2003), *Modern Project Finance: A Casebook*, John Wiley & Sons, Inc. • 5. Grundy, Tony (2003), *Strategic Project Management*, 1st ed. PA (I) Pvt. Ltd.

Complementary Course IV BUSINESS STATISTICS

No. of instructional hours per week: 4
credits: 3

No. of

Course Outcomes:

With the successful completion of the course the student will:

CO1: Develop the skill for applying appropriate statistical tools and techniques in different business situations.

Module I: Introduction- Meaning, definition, functions, and importance of statistics.- distrust of statistics –statistical studies - census study vs. sample study - collection of data – primary and secondary - methods of data collection– sampling - theoretical basis for sampling – methods of sampling – probability methods vs. non- probability methods. Classification, tabulation and presentation of data. Measures of dispersion.–Range, Quartile Deviation, Mean Deviation Standard

Deviation. (a review only)

(17 hrs)

Module II: Correlation - Meaning and definition-correlation and causation – types of correlation –methods of measuring correlation for ungrouped data -Karl Pearson's co-efficient of correlation and its interpretation, Probable error - , Coefficient of determination - Spearman's rank correlation- co-efficient of Concurrent deviation- application of different measures of correlation in business.

(15hrs)

Module III: Regression analysis – Meaning, definition and types -Regression lines-determination of simple linear regression- . Regression equations and their application in business. Properties of correlation and regression co-efficient – Comparison of regression and correlation

(15hrs)

Module IV:--Index numbers - Meaning and importance-Problems in construction of index numbers-Methods of constructing of index numbers - Simple aggregative, Average of Price relatives, Laspeyer's, Paasche's, Dorbisch- Bowley's, Marshall-Edge worth's and Fisher's ideal index numbers, Test of Consistency: Time Reversal Test and Factor Reversal Test. Chain Base Index Nos. Shifting of Base year. Cost of living Index and its use in determination of wages –Wholesale Price Index Number, Population index, inflation index, Operational indices- Sensex and Nifty.

(15hrs)

Module V:-Time series analysis - Meaning and definition- components- Measurement of long term trend- Moving average method- Method of Least squares- Application in business.

(10hrs)

Books Recommended:

1. Gupta.S.P. *Statistical Methods*, Himalaya Publishing House, Mumbai.
2. Elhance.D.L. *Fundamentals of Statistics*, Kitab Mahal, Allahabad.
3. Gupta.B.N. *Statistics - Theory and Practice*, SahityaBhawan Publications, Agra.
4. Sanchetti D.C and Kapoor V.K. *Statistics - Theory, Methods and Application*, Sultan Chand & Sons, New Delhi.
5. Nabendu Pal and HadedSarkarS.A. *Statistics - Concept and Application*, PHI, NewDelhi.
6. Agarwal.B.M. *Business Mathematics and Statistics*, Ane Books Pvt.Ltd., New Delhi.
7. Richard I.Levin and David S. Rubin, *Statistics for Management*, Prentice Hall of India, latest edition.

SEMESTER V

Core Course XI: FUNDAMENTALS OF INCOME TAX

No. of Instructional Hours per Week: 5

No. of Credits: 4

Course Outcomes:

With the successful completion of the course the student will:

CO1: Be familiarized with the fundamental concepts of Income Tax.

CO2: Acquire the basic skills required to compute the tax liability of individual assessee with more emphasis on Income from Salaries and Income from House property.

Module I: Introduction- Income Tax Act- Basic Concepts and Definitions of Income Tax Act- Assessment Year- Previous Year - Person – Assessee- Income- Gross Total Income- Total Income-Casual Income- Rates of Tax applicable to the Individual Assessee – Maximum Marginal Rate-Residence of Assessee (Theory only)– Scope of Total Income on the basis of Residence or Incidence of Tax (Theory only)- Exempted Incomes- Different heads or sources of Incomes.

(10 Hrs)

Module II: Income from Salaries – Meaning and definition- Allowances- Perquisites- Profits-in-lieu of Salary- Provident fund – Deductions from Salary- Computation of Income from Salaries (Excluding Retirement Benefits) .

(15Hrs)

Module III: Income from House Property – Basis of Charge- Exemptions- Annual Value – Deductions from Annual Value- Computation of Income from House property.

(10 Hrs)

Module IV: Other heads of Income- Profits and Gains of Business or Profession - Chargeability-Deductions Expressly Allowed- Expenses expressly disallowed- Expenses not deductible in certain circumstances–Deductions allowable only on actual payments–Profits taxable–Maintenance of accounts–Audit of Accounts–Computation of Income from Business or Profession (Simple Illustrations)–Capital Gains-Basis of Charge–Capital Assets- Kinds of Capital Assets- Capital Gains exempt from tax- Computation of Capital Gains (theory and Simple Illustrations)- Income from Other Sources–Incomes Chargeable under the head–

Kinds of Securities- Bond Washing Transactions–Deductions Allowable–Disallowed Expenses–Computation of Income from Other Sources .

(25 Hrs)

Module V : Computation of Tax Liability of Individual Assessee – Clubbing of Incomes and Aggregation of Incomes (theory only)- Set off and Carry forward of Losses (theory only) – Computation of Gross Total Income – Deductions from Gross Total Income (Deductions applicable to individual assessee only - 80 C, 80CCC, 80 CCD, 80 D, 80 DD, 80 DDB, 80 E, 80 G, 80 GG, 80GGA, 80 QQB, 80 RRB, 80 TTA, and 80 U)- Rebate and Relief of Tax – Securities Transaction Tax-Computation of Total Income and Tax Liability of Individuals .

(30 Hrs)

Recommended Practical's:

1. Identify 20 -25 households and examine and document the residential status of members.
2. Identify any 10 - 15 employees in a locality who are enjoying perquisites and make valuation of the perquisites.
3. Identify any 5 -10 individual assessee and compute their tax liability.
4. Examine how Income Tax Returns can be filed electronically and e- file 5-10 returns.

Recommended Books:

1. Mehrotra H. C and GoyalS.P;*Income Tax Law and Practices*, Sahitya Bhavan Publications, Agra.
2. Vinod K. Singhanian and KapilSinghanian; *Direct Taxes- Law and Practice*, Taxman Publications, Agra.
3. Gaur VP and Narang DB ; *Income Tax Law and Practice*, Kalyani Publications , New Delhi
4. Lal BB: *Income Tax Law and Practice* ; Konark Publications Pvt Limited, New Delhi

Core Course XII: CO 1542 - COST ACCOUNTING

No of instructional hours per week: 5

No of Credits: 4

Course Outcomes:

With the successful completion of the course the student will:

CO1: Be familiarized with cost and cost accounting concepts

MODULE I: Introduction to Cost Accounting—Meaning and definition—cost concepts—cost centre, cost unit, profit centre, cost control, cost reduction—objectives—Distinction

between financial accounting and cost accounting—Methods and Techniques of costing—Advantages of Cost Accounting—Limitations of Cost Accounting—Installation of Costing System—Cost Accounting Standards (CAS 1-19 an overview)

(12 Hours)

MODULE II: Accounting and control of material cost—Documentary design—EOQ—Levels of inventory - Methods of pricing issue of materials—ABC VED and FSN analyses—JIT System—Perpetual Inventory Control System-Periodical inventory System—Continuous Stock taking—Materials Losses and accounting treatment—Primary and Secondary packing materials and their accounting treatment.

(20 Hours)

MODULE III: Accounting and control of labour cost—Time keeping—Time booking—Systems of Wage Payment—Incentive plans—Idle time—Overtime and their accounting treatment—Labour turnover—Concept of learning curve.

(20 Hours)

MODULE IV: Accounting for overheads—Classification—Departmentalization (Allocation and Apportionment)—Absorption—Determination of overhead rates—under/over absorption— Accounting treatment—Allocation of overheads under Activity Based Costing.

(20 Hours)

MODULE V: Cost Accounting records—Integral and non-integral Systems—Preparation and presentation of cost sheets—Unit Costing—Tender-Quotations—Reconciliation of Cost and Financial Accounts.

(18 Hours)

Recommended structure for preparing Question Paper: Theory-40% Problems—60%

Recommended Practical's:

1. Prepare a list of activities those come across daily, wherein cost accounting applications can be made.
2. Prepare cost sheets in respect of milk production, farming activities, hospitals nearby, margin free shops and small and tiny enterprises in any region.
3. Analyze and present consumption of various materials in the household and explore the possibility of applying inventory control techniques.
4. Prepare comparative cost sheets of products we regularly consume by using published annual accounts.

Recommended Books:

- 1.SP Jain and KL Narang—*Advanced Cost Accounting*, Kalyani Publishers New Delhi
2. NK Prasad-*Advanced Cost Accounting*, Book Syndicate Pvt. Ltd. Kolkata
3. MY Khan and PK Jain-*Advanced Cost Accounting*, Tata McGraw Hill
4. Thulsian PC-*Practical Costing*, Vikas Publishing House, New Delhi
5. MN Arora, *Principles and Practice of Cost Accounting* Vikas Publishing House, New Delhi
6. BM Nigam and Jain K *Cost Accounting* PHI, New Delhi
7. SN Maheswari-*Cost and Management Accounting*, Sultan Chand & Sons, New Delhi

Core Course XIII : MARKETING MANAGEMENT

No: of instructional hours per week: 4

No: of credits: 3

Course Outcomes:

With the successful completion of the course the student will:

CO1: Have an understanding of the contemporary marketing process in the emerging business scenario.

CO2: Skilled to apply modern marketing techniques for obtaining a competitive advantage in business organizations.

MODULE-I: Meaning and Definition of Marketing -Evolution of Modern Marketing Concept-Marketing Orientation vs. Selling Orientation- Comparison- Role of Marketing in Modern Organizations- Marketing Mix- Concept and Components- New Horizons of Marketing- Global Marketing- Service Marketing- Social Marketing or Cause Marketing- Online Marketing-Sustainable Marketing- Micro marketing-Relationship Marketing-Customised Marketing.

(12hrs)

MODULE-II: Consumer Behaviour- Concept- Process of Consumer Buying- Factors influencing Consumer Buying Decisions- Customer Relationship Management. Market Segmentation- Concept-Process- Bases for Market Segmentation- Requirements of Effective Market Segmentation – Market Targeting- Market Positioning - Concept-Importance

(15 hrs)

MODULE-III: Product-Meaning and importance- Classification of products-Concept of product item, product line and product mix -Product Life Cycle-stages-Management strategies of different stages of Product Life cycle- New Product Development process Product innovation and product diversification-Branding ,Packaging and Labeling-Factors contributing Brand equity.

(15 hrs)

MODULE-IV: Pricing Decisions-significance of price-pricing objectives-Factors affecting pricing decisions-internal and external factors in marketing decisions-Approaches to pricing-cost oriented, demand oriented and competition oriented pricing-Different Methods of pricing-Pricing strategies for new products. Distribution Management-Channels of distribution-Meaning-Types of distribution channels-Factors influencing Length of distribution channel-Logistics Management-Logistics decisions-Traditional Logistics management approach Vs Supply chain Management.

(15hrs)

MODULE-V: Promotion-Nature and Importance-Concept of push and pull mix-Types of promotion: Advertising-Personal selling, sales promotion and public relations-Functions and advantages of Advertising-Advertisement copy-Requirements of good advertisement copy.- Advertising media-Factors influencing selection of advertisement media-personal selling-essentials of effective selling-Sales promotion-Meaning, functions and different methods of sales promotion.

(15hrs)

Recommended Practical's:

1. Prepare a questionnaire and conduct a mini survey of a few customers for identifying the factors influencing the buying behavior for any product of your choice.
2. Collect advertisements of leading brands of any five products and identify the unique selling propositions.
3. Trace the brand history of any product.
4. Identify different sales promotion techniques in foreign markets and prepare a report.

Recommended Books

1. *Marketing management*-Philip Kotler, Kevin Lane Keller, Abraham Koshy and Jha, Pearson Publications.
2. *International marketing*-Philip RCaterop, Tata McGraw Hill Publications.
3. *Marketing Management, 5/Edn* –Rajan Saxena, McGraw Hill education, New Delhi.

4. *Marketing Management: Concepts and Cases* – Sherlekar S.A., Himalaya Publishing House, New Delhi.
5. *Marketing Management*- Pillai, R.S.N., S. Chand & Co, New Delhi.
6. *Modern Marketing: Principles & Practices*, Pearson Education , New Delhi
7. *Marketing*, Verma/ Duggel, Oxford University Press, New Delhi.

Open Courses (For students from Disciplines other than Commerce)

Open Course I: - FUNDAMENTALS OF FINANCIAL ACCOUNTING

No. of instructional hours per week: 3

No. of credits: 2

Course Outcomes:

With the successful completion of the course the student will:

CO 1: Introduced to the branch of financial accounting

CO 2: Have an understanding about the basic concepts of financial accounting.

Module 1

Theoretical Framework

- Accounting: objectives, advantages and limitations, types of accounting information; users of accounting information and their needs.
- Basic accounting terms: business transaction, account, capital, drawings, liability (Non - current and current); asset (Non - current; tangible and intangible assets and current assets), receipts (capital and revenue), expenditure (capital, revenue and deferred), expense, income, profits, gains and losses, purchases, purchases returns, sales, sales returns, stock, trade receivables (debtors and bills receivable), trade payables (creditors and bills payable), goods, cost, vouchers, discount - trade and cash.
- Fundamental accounting assumptions: going concern, consistency, and accrual.
- Accounting principles: accounting entity, money measurement, accounting period, full disclosure, materiality, prudence, cost concept, matching concept and dual aspect.
- Bases of accounting - cash basis and accrual basis.

Accounting Standards and IFRS (International Financial Reporting Standards): Concept and Objectives

(10 hrs)

Module 2

Recording of Transactions

- Accounting equation: analysis of transactions using accounting equation.
- Rules of debit and credit: for assets, liabilities, capital, revenue and expenses

- Origin of transactions- source documents (invoice, cash memo, pay in slip, cheque), preparation of vouchers - cash (debit and credit) and non cash (transfer).
- Books of original entry: format and recording - Journal.

(8hrs)

Module 3

Preparation of Ledger and Trial Balance

- Ledger - format, posting from journal, cash book and other special purpose books, balancing of accounts.
- Trial balance: objectives and preparation (Scope: Trial Balance with balance method only)

(10hrs)

Module 4

Rectification of Errors

- Errors: types-errors of omission, commission, principles, and compensating; their effect on Trial Balance.
- Detection and rectification of errors; preparation of suspense account.

(8 hrs)

Module 5

Financial Statements

- Financial Statements: objective and importance.
- Profit and loss account: gross profit, operating profit and net profit.
- Balance Sheet: need, grouping, marshalling of assets and liabilities.

Adjustments in preparation of financial statements: with respect to closing stock, outstanding expenses, prepaid expenses, accrued income, income received in advance, depreciation, bad debts, provision for doubtful debts, provision for discount on debtors. Preparation of Trading and Profit and Loss Account and Balance Sheet of sole proprietorship

(18hrs)

Books Recommended:

1. Naseem Ahmed, Nawab Ali Khan and M.L. Gupta. Fundamentals of Financial Accounting – Theory and Practice, Ane Books Pvt. Ltd., New Delhi.
2. Krishnankutty Menon M. and George Chakola. Principles of Book-Keeping And Accountancy, Sahitya Bhawan Publications, Agra.
3. Gupta R.L. and Gupta V.K. Principles and Practice of Accountancy, Sultan Chand & Sons, New Delhi.
4. Jain S.P. and Narang K.L. Basic Financial Accounting, Kalyani Publishers, New Delhi.

5. Maheswari S.N and Maheswari S.K . Advanced Accounting-Vol.I, Vikas Publishing House, New Delhi.

Elective Course II: Stream 1 - Computer Application
WEB DESIGNING AND PRODUCTION FOR BUSINESS

No. of instructional hours per week: 5 (1 hour theory and 4 hour practical) No. of credits: 4

Course Outcomes:

With the successful completion of the course the student will:

CO1: Have functional knowledge in the field of Web design

CO2: Develop practical skills in Web designing and production for business organizations.

Module I: Planning a site for business: - Web page overview –, Elements of a web page. Types of site – Personal sites, Small business sites, large business sites, online business sites, Educational institution sites, Government sites, Blogs, twitters, - Matching format to audience, creating guidelines, creating a site structure, Writing for the web, download time, methods for creating pages, Publishing a site – Addressing a web site, Absolute & Relative addresses

(8 hrs.)

Module II: HTML Basics - Head content, adding a title, Body content, Paragraph breaks, Line breaks, Horizontal lines, Fonts and text size, Text color, Headings, Aligning text, Lists, Background color. Editing - About HTML editors, - Net beans, Dream viewer the editing environment Effective Page design – Uniform style, finding design ideas, Heading, Lists, using white space, splitting the text, colors and background., Creating pages with Save As.

(17hrs)

Module III: Frames, Forms, Images & Navigation – Frames and tables, animated effects – forms –creating forms - Images – Image formats for the web, obtaining images, image size, editing images, thumbnails, images and text, rollover images - Navigation – types of hyperlinks, navigation bars, linking to external sites, email links, creating image maps, image maps in action, site maps, three click navigation, site linkage

(20hrs)

Module IV: CSS, Multimedia and Publishing - CSS – creating and editing cascading style sheets, adding CSS. - Sound - types of sound files, linking to sound files, embedding sound files - Video –Analog video, Digital video, webcams, Animation – Downloading animations, flash Publishing –Testing, Transferring to the web, registering a site, marketing a site, maintaining a site, Domainnames, web hosting

(20hrs)

Module V: XML an Overview – XML – XML DTD – Physical structures in XML – XML data –creating and validating a book description document in XML – placing XSL in perspective – XSL concepts – code walk through XSL - creating XSL style sheet – creating and using COM objects in XML - Creating blogs Introduction of PHP – Introduction to Scripting Language, WAMP/LAMP installation, configuration of MySQL and local host, Develop a simple page, compile PHP Script, Export a WEB Page, Security features in Software Development etc.

(25 hrs)

Recommended Practical's:

1. Create websites foran automobile Company/an FMCG Company/dynamic website for an educational institution
2. Create an online application form for admission process.
3. Create a website for online marketing.
4. Creating a Blog using XML
5. Create a simple page by compiling PHP script.

Recommended Books:

1. Mary Millhollon ,et .al. *Easy Web Design*, PHI, New Delhi.
2. Nick Vandome .*Creating Web Pages*, Dreamtech Publishers,New Delhi.
3. Mike McGrath .*HTML in Easy Steps*, Dreamtech Publishers, New Delhi.,
- 4.Ramachandran et.al *Web designing and Production for Business*, Green Tech Books, Thiruvananthapuram.
4. NIIT. *Basics of Website Design*
5. Millhollon &Castrina .*Faster Smarter Web Page Creation* ,PHI, New Delhi

Elective Course III: Stream 2 - Co-operation

CO-OPERATIVE LEGAL SYSTEM

No. of instructional hours per week: 5

No. of credits: 4

Course Outcomes:

With the successful completion of the course the student will:

CO1: Get an insight into the prevailing co-operative legal system.

CO2: understand the legal framework of co-operation.

Module I: Co-operative Legislation in India and in Kerala- Evolution of co-operative legislation in India- the 1904 Act, the Act of 1912, transfer of co-operation as provincial subject, National Development Council Resolution 1956, the Model Co-operative Societies Bill 1957, the Model Cooperative Societies Bill 1991 by Planning Commission- Trend towards parallel Co-operative Laws -Andhra Pradesh Mutually Aided Co-operative Societies Act 1995, Multi state Co-operative Societies Act 1984 and its replacement in 2002. Evolution of Cooperative legislation in Kerala. The enactment of Kerala Co-operative Societies Act 1969. Major amendments in brief (2010 & 2013)

(15 hrs)

Module II: Kerala Co-operative Societies Act (Act 21 of 1969) - Preamble and its significance important definitions- registration of Co-operative societies- procedure for registration, Byelaws contents-amendment of byelaws- change of name and liability- amalgamation and division of cooperative societies. Membership- qualification for membership- rights and liabilities of members, removal and expulsion of members, withdrawal and transfer of shares by members, restriction on holding shares, nomination by members.

(20hrs)

Module III: Management of Co-operatives- Annual general meeting, Special general meeting, powers of general body, constitution of committee, term, reservation for weaker sections, disqualification of committee members. Election- State Co-operative Election Commission and its powers – election procedure, appointment of delegates, supersession of the committee, appointment of administrator/administrative committee– seizure of books and

records. Privileges of Cooperatives—charge and set off, register of members as prima facie evidence —exemption from stamp duty, taxes and fees, deduction of dues of co-operatives — exemption from compulsory registration of certain documents. Enquiry, Inspection and Supervision —procedures - Surcharge — procedures.

(25hrs)

Module IV: Settlement of disputes – arbitration and awards – provisions and procedures – Execution and enforcement of awards – provisions and procedures. Appeals, review and revision meaning and distinction – authority of appeals – Co-operative Tribunal- constitution and powers. Offences and penalties—provisions and procedures.-Co-operative ombudsman—powers and appointment

(20hrs)

Module V: Winding up and dissolution of co-operative societies – appointment and powers of Liquidators – procedures – settlement of claims.

(10hrs)

Recommended practical

Collect data on the procedure adopted by various cooperatives for conducting meetings and prepare model notices for various meetings

Recommended Books:

- 1.Goyal B.B. *Co-operative Legislation :Trends and Dimensions*, Deep& Deep Publications Pvt.Ltd. New Delhi.
- 2.Bedi R.D. *Law for Co-operation*, National Council for Co-operative Training , New Delhi.
- 3.Mohanan P.N . *Co-operative Societies Laws in Kerala*, Swamy Law House, Ernakulam.
- 4.Trivedi B.B. *Law and Management of Co-operatives* , Loyal Book Depot, Meerut.
- 5.Weerman P.E. *A Model Co-operative Societies Law, International Co-operative Alliance*,New Delhi

Elective Course III: Stream 3 - Finance
FINANCIAL SERVICES IN INDIA

No. of instruction hours per week: 5

No. of Credits: 4

Course Outcomes:

With the successful completion of the course the student will:

CO1: Be aware about the financial services

CO2: Familiarized with the structure and functioning of financial service sector in India.

Module I: Introduction to Financial services- Meaning-Role of financial services in Indian Financial system-developments-classification

(10 hours)

Module II: Fund based financial services-Venture Capital – features, types, process, growth and major players in the Indian market. Leasing – types, advantages, limitations – Leasing institutions in India, Factoring –objectives, features, types. Forfeiting (Concept only), Infrastructure financing features types, Housing Finance- features, types, institutions-NHB- securitization process.

(25 Hrs)

Module III: Other Fund based Financial Services: Hire purchase – features – institutions – operators, Installment – features, Insurance – type of insurance – Schemes – Modern trends in insurance sector. Mutual Funds- definition and meaning, organization structure in India-trust-sponsors- trustees, AMC; types of Schemes, NAV, Advantage and disadvantages of Investment in Mutual Fund; growth and present position of mutual fund business in India, SIP.

(20 Hours)

Module4: – Fee based financial services: – Merchant banking – Functions – Classification- role in primary and secondary markets -Regulation of Merchant banking in India- major players-- Underwriting- meaning- types- role in primary market- liability calculation- advantages- major players. Portfolio management services - Meaning – portfolio selection – maintenance –revision evaluation.

(25 Hours)

Module 5: Credit rating –objectives – Significance -credit rating methodology and factors –

advantages -Credit rating agencies in India.Foreign rating agencies (a brief study only).
Individual credit worthiness-The Credit Information Bureau (India) Limited (CIBIL)

(10 Hours)

Recommended practicals

1. Prepare a mutual fund monitor and gain table with fund size, latest NAV, period wise Absolute return and CAGR return. Plot the data in to a diagram.
2. Compile the data of securitization made in India for the last three years and present it in a table
Format.

Recommended Books :

1. Gupta N.K and Monika Chopra .*Financial Markets, Institutions and Services*,Ane Books India, New Delhi.
2. YogeshMaheswari .*Investment Management*, PHI, New Delhi.
3. Kevin S. *Security Analysis and Portfolio Management*, PHI, New Delhi.
4. AvadhaniV.A .*Security Analysis and Portfolio Management*, Himalaya PublishingHouse, New Delhi.
5. Donald M. Fischer and Ronald J. Jordon.*Security Analysis and PortfolioManagement*, PHI, New Delhi.
6. BholeL.M .*Financial Markets and Institutions*, Tata McGraw-Hill PublishingCo. Ltd., New Delhi.
7. Bharathi. V. Pathak. *Indian Financial System*, Pearson Education, New Delhi.
8. VasanthDesai .*Indian Financial System*, Himalaya Publishing House, New Delhi.
9. Khan M.Y. *Financial Services*, Tata McGraw-Hill Publishing Co. Ltd., New Delhi.
- 10 Dr S Guruswamy.*Merchant banking and financial services*, Tata McGraw-Hill Publishing Co.Ltd., New Delhi.

SEMESTER VI

Core Course XIV: AUDITING

No of instructional hours per week: 4

No. of credits:4

Course Outcomes:

With the successful completion of the course the student will:

CO1: Gain knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards.

CO2: Be familiarized with the audit of Companies and the liabilities of the auditor.

Module I: Introduction – Meaning- definition- objectives, accounting ethics and auditing – Auditing and Assurance Standards- concept of auditor’s independence – concept of true and fair value–types of audit– statutory audit– internal audit– continuous audit– final audit – cost audit – management audit – tax audit – government audit – performance audit – social audit.

(15 Hrs)

Module II: Audit Process, Documentation and Internal Check – Preparation before audit –Audit Programme – audit process -audit note book – audit working papers – audit files – internal control – internal check – duties of auditors as regards cash transactions, purchases, sales, wages and stores.

(15Hrs)

Module III: Vouching and Verification - Vouching – meaning – importance – vouchers – requirements of a voucher – verification meaning – difference between vouching and verification – principles – valuation of assets – Difference between verification and valuation -verification of assets and liabilities – precautions.

(15 Hrs)

Module IV: Auditors of Joint Stock Companies. As per Provisions in the Companies Act 2013 - Auditor’s qualifications – disqualifications – appointment – remuneration – removal – status -Removal of an auditor – powers, duties and liabilities of auditor with relevant legal judgments. Audit Report– types.

(17Hrs)

Module V: Investigation - Meaning – investigation vs. auditing – types of investigation –

Investigation on acquisition of running business – investigation when fraud is suspected.

(10 Hrs)

Recommended Practical's

- 1) Prepare a Model Audit Programme.
- 2) Collect vouchers of different kinds of transactions. Examine whether they have all the essential requisites of a valid voucher. Prepare a record with the documents collected.
- 3) Prepare a report of legal judgments relating to liability of auditors with reference to recent cases in India as well as in the global context.

Recommended Books:

1. Bhatia RC. *Auditing*, Vikas Publishing House , New Delhi
2. Jagadeesh Prakash. *Auditing: Principles and Practices*, Chaithanya Publishing House, Allahabad
3. Kamal Gupta. *Contemporary Auditing*, TataMcGraw Hill Publishing Co, New Delhi.
4. Saxena and Saravanavel. *Practical Auditing*, Himalaya Publishing Co, Mumbai.
5. Sharma R. *Auditing*, LakshmiNarain Agarwal, Agra.
6. Tandon B.N. *Practical Auditing*, S Chand&Co Ltd, New Delhi

Core Course XV: APPLIED COSTING

No of instructional hours per week: 5

No of credits: 4

Course Outcomes:

With the successful completion of the course the student will:

CO1: Be acquainted with different methods and techniques of costing.

CO2: Be able to apply the costing methods and techniques in different types of industries.

MODULE I: Specific Order Costing - Job Costing – Meaning - Accounting procedure – Batch Costing - Meaning and accounting procedure - Economic Batch Quantity - Contract Costing – Meaning - Determination of profit or loss on Contracts - Cost plus contracts - Escalation Clause - sub-contracts.

(18 Hrs)

MODULE II: Process Costing – Features - Treatment of Process losses and abnormal gain – Joint products and by – products - Methods of apportioning joint costs - Equivalent Production.

(20 Hrs)

MODULE III: Service Costing—Meaning—Features—Composite Cost Unit—Service Costing applied on Transport—Hospital—Power House—Canteen.

(15 Hrs)

MODULE IV: Marginal Costing-Meaning-Difference between marginal costing and absorption costing - Break Even Analysis - Cost Volume Profit Analysis - Decision making- Key factor- Make or buy—Product/Sales mix decisions—Pricing decisions—Capacity determination.

(25 Hrs)

MODULE V: Standard Costing—Meaning—Difference between standard cost and estimated cost— Historical costing Vs standard costing—Constituents of standard cost— Analysis of Variance (Materials only – quantity, price, cost, mix and yield)

(12 Hrs)

Recommended structure for preparing Question Paper: Theory - 30% Problems 70%

Recommended Practical's:

1. Visit a coconut oil mill or similar process industries to have real feel of process industries and prepare process cost accounts using actual data.
2. Visit passenger transport or goods transport utilities and analyse their cost structure.
3. Visit construction sites and study the pattern of contracting, subcontracting, etc and prepare contract accounts from actual figures.

Recommended Books:

1. Jain SP and Narang K.L.—*Advanced Cost Accounting*, Kalyani Publishers New Delhi.
2. Prasad N. K.,*Advanced Cost Accounting*, Book Syndicate Pvt. Ltd. Kolkata.
3. Khan M.Y and Jain PK,*Advanced Cost Accounting*, Tata McGraw Hill.
4. Thulsian P.C,*Practical Costing*, Vikas Publishing House, New Delhi.
5. Arora M.N, *Principles and Practice of Cost Accounting*, Vikas Publishing House, New Delhi.
6. Nigam B.M and Jain K,*Cost Accounting* PHI, New Delh.
7. Maheswari.S.N,*Cost and Management Accounting*, Sultan Chand & Sons, New Delhi.

Core course XVI: MANAGEMENT ACCOUNTING

No. of instructional hours per week: 5

No. of credits: 4

Course Outcomes:

With the successful completion of the course the student will:

CO1: Acquire sound knowledge of concepts, methods and techniques of management accounting

CO2: Develop competence with management accounting usage in managerial decision making and control.

Module I: Management Accounting – Nature and Functions; Financial vs. Management Accounting; Cost vs. Management Accounting; Role of Management Accountant - role of management accounting in decision making. Tools and techniques of management accounting – Management Reporting - essentials of a good report – methods and types of reports

(15hrs)

Module II: Decision making: Concept and nature of decision making process; Information for decision making - Risk and uncertainty and the Decision making - Decision Analysis – Handling uncertainty, decision tree - Cost-Benefit vs. Cost-Effectiveness Analysis - Costs for decision making – fixation of selling price - Relevant Information and Short-Run Managerial Decisions - (*Theoretical aspects only*).

(10hrs)

Module III: Fund flow analysis and cash flow analysis - Fund flow statement- Meaning – objectives uses of Fund Flow statement- differences between Fund Flow Statement and Balance sheet differences between Fund Flow Statement and Income statement- Preparation of Fund Flow Statement. Cash Flow statement– meaning- objectives and uses-differences between Cash Flow Statement and Fund Flow Statement- Preparation of Cash Flow Statement.

(25hrs)

Module IV: Budgeting and Control -Meaning –Nature and functions; Preparation of Different Types of Budgets, Fixed Versus Flexible Budgeting - uses – functional budgets – cash budget – flexible budget – meaning and concept of master budget.

(20hrs)

Module V: Capital Expenditure – Decision and Control – Need for sound capital investment policy – Average Rate of Return – Payback Method – Present Value Method – NPV – IRR – Profitability Index – Control of Capital Expenditure – Capital Rationing

(20hrs)

Recommended structure for preparing Question Paper: Theory - 30% Problems 70%

Recommended Practical's:

Students are expected to analyze live cases of cost and management accounting reports attached to Annual Reports and make a presentation in the class.

Recommended Books:

Note: Latest edition of text book may be used.

1. Lal, Jawahar. *Cost Accounting*. Tata McGraw Hill Publishing Co., New Delhi.
2. Garrison H., Ray and Eric W. Noreen. *Managerial Accounting*, Tata McGraw Hill Co. New Delhi
3. Khan, M.Y. and P.K. Jain. *Management Accounting*. Tata McGraw Hill, PublishingCo., New Delhi.
4. Man Mohan, Goyal S.N. *Principles of Management Accounting*, SahityaBhawan Publications, Agra.
5. ShashiK.Gupta and Sharma R.K. *Management Accounting*, Kalyani Publishers, New Delhi.
6. Gupta S.P and Sharma R.K. *Management Accounting*, SahityaBhawan Publications, Agra.
7. Kulshustia and Ramanathan. *Management Accounting*, Sultan Chand & Sons, New Delhi.
8. Maheswari S.N. *Management Accounting and Financial Control*, Sultan Chand & Sons Delhi.
9. Shukla, M.C., T.S. Grewal and M.P. Gupta. *Cost Accounting, Text and Problems*. S. Chand & Co. Ltd., Delhi.
10. Pandey I.M *Principles of Management Accounting*, Vikas Publishing House, New Delhi.
11. Khan M.Y & Jain P.K. *Management Accounting*, Tata McGraw-Hill Publishing Co. Ltd.,New Delhi.
12. Revi M. Kishore. *Management Accounting*, Taxman Publications Pvt.Ltd., New Delhi.

13. Jain, S.P. and K.L. Narang. Cost Accounting, Principles and Methods. Kalyani Publishers, Jalandhar

Open Course (For students from Department of Commerce)

PRACTICAL ACCOUNTING

No of Instructional Hours -3(1 theory and 2 hours Practical)

No. of credits: 2

(Note – The college shall provide pre-printed accounting documents and register to enable the students to learn accounting through practicing)

Course Outcomes:

With the successful completion of the course the student will:

CO1: Acquire knowledge of how accounts are maintained in a practical manner.

CO2. Equipped to prepare final accounts and annual report in depth.

Module I: Classification and Codification of Accounts - Classification of accounts – Expenses –Incomes – Assets – Liabilities – sub classification – element - wise – direct, indirect, current, fixed, short term and long- term classification – Codification of accounts and accounting nomenclature.

(10hrs)

Module II: Account Manuals - Rules and procedures to be followed in accounting – Treatment of items in which the accountant is having discretion – disclosures to be made.

(10 hrs)

Module III: Preparation and maintenance of Vouchers, Journals, Cash Book and Ledgers. (Needs to provide the students with printed forms to do Practical's

(10 hrs)

Module IV: Maintenance of Asset Registers - Preparation and maintenance of asset registers – computation of depreciation – capitalization/sale/disposal/scrappy of fixed assets – priced stores ledger – physical verification of assets, cash, stock and sub journal entries.

(12 hrs)

Module V: Preparation of Final Accounts - Trial Balance, Profit and loss account, balance sheet, notes to accounts, auditors' reports and replies thereof.

(12 hrs)

Recommended structure of question paper: Theory – 30% Practical – 70%

Recommended Books:

1. Advanced Accounts – M C Shukla & T S Grewal.
2. Advanced Accounts – P C Tulsian
3. Advanced Accounts – Jain and Narang

Elective Course IV: Stream 1 -Computer Application**COMPUTERISED ACCOUNTING**

No. of instructional hours per week: 5 (1 hour theory and 4 hours practical) No. of credits: 4

Course Outcomes:

With the successful completion of the course the student will:

CO1: Be exposed to computer application in the field of Accounting.

CO2: Develop practical skills in the application of Tally Package.

Module I: Company creation and set-up of accounts in Tally (8.1 or higher version)

Startup Tally, Quitting Tally, Creation of a Company, Alteration, deleting, and shut a Company - concepts of Grouping of Accounts – Predefined account groups, display or alter groups. Creating Ledger Accounts – Predefined ledger accounts, creation, display, alter and deleting ledger accounts - Inventory – items, groups, units, creating a single stock group, creating a multiple stock group, stock items.

(10 Hrs)

Module II: Accounting vouchers and its advanced usages - Vouchers, Types of Vouchers used inTally, Creation of Voucher type, Types of accounting Vouchers , Accounting Features, Maintaining Bill-wise Details, Cost centre and cost category, interest calculation, Reversing journals and optional voucher, Memorandum Voucher - Inventory vouchers – delivery note, physical stock voucher, purchase order, sales order, receipt note, rejection in, rejection out, stock journal, Stock category, bill-wise details, multiple Godowns, different and actual bill quantity- Working with payroll info menu- payroll configuration and pay head creation- pay roll vouchers- payroll reports.

(30 Hrs)

Module III: Books of accounts and its advanced usages - Cash book, Bank book, Journal Register, Ledger, Purchase, Register, Sales Register, Stock item, Stock group summary, movement analysis, sales order, purchase order, location wise stock reports, stock query,

branch accounting, flexible invoicing, discount in invoicing, price list, bank reconciliation, manufacturing account

(20Hrs)

Module IV: Financial Management - TDS, Generation and Reconciliation of TDS Challans, Filing e-TDS return, Calculation of VAT in Tally - Fund flow, receivables turnover, budgeting and controls, variance analysis, ratio analysis, calculating key financial ratios

(20 Hrs)

Module V: Report Generation and Printing - Display of Trial balance, profit and loss accounts, balance sheets, consolidated statements companies/branches. Printing options, quick format, printing reports, printing of primary books, printing of registers, printing of outstanding statements, printing of inventory books

(10 Hrs)

Recommended Practical's:

Application of Tally - creation of companies; creation of primary groups, secondary groups; creation of ledgers; creation of inventory – items, groups, units etc.; Creation of different types of vouchers; bills wise details; interest calculation, creation of godowns; Preparing, display and alter books of accounts, preparing stock reports, stock query, branch accounts, invoices, and price list and bank reconciliation statement.; Creating payroll vouchers in TALLY; Generating fund flow statements, ratio analysis statements, budgets; preparation of TDS return. ; Generating Trial balance, Profit and Loss Accounts, Balance Sheets, consolidated statement of companies.

Recommended Books:

1. Institute of Computer Accountants .*Tally*, Vikas Publishing House, New Delhi.
2. Tally Academy .*Tally Manual*.
3. TALLY 9 Upto release 3.0, Computech Publications Ltd., New Delhi.

Elective Course IV: Stream 2 -Co-operation

CO-OPERATIVE ACCOUNTING

No. of instructional hours per week: 5

No. of credits: 4

Course Outcomes:

With the successful completion of the course the student will:

CO1: Be familiarized with the special features of accounting and audit in co-operatives.

CO2: Understand the procedures of co-operative audit.

Module 1: Co-operative Accounting- meaning, importance, special features of cooperative accounting. – Books and Registers kept by co-operatives as per Kerala Co-operative Societies Act and Rules

(12 hrs)

Module II: - Sources of funds – State aid to Co-operatives- share capital contribution – principal state partnership fund – subsidiary state partnership fund – grants – subsidies – owned funds – borrowed fund. International institutions supporting Co- Operative development – international Co-Operative Alliance. International Labour Organisation. Food and Agricultural Organisation. Management of over dues –causes of over dues and remedies- recovery ethics important recommendations of Dates Committee on over dues- Non - Performing assets – assets classification – income recognition and provisions –Norms – Capital Adequacy Norms.

(20hrs)

Module III: - Trial Balance - Preparation of Trial balance of- District Co-operative Bank, State Cooperative Bank, Agricultural and Rural Development Banks. Preparation of Receipts and Disbursement statement of Primary Societies- PACS, consumer, marketing, housing, dairy, fishery, industrial, processing societies - Practical problems.

(20hrs)

Module IV: - Final Accounts - Statutory forms - preparation of Trading, Profit and Loss Account and Balance Sheet of consumer, marketing, housing, dairy, primary agricultural credit societies and Primary Agricultural and Rural Development Banks. Disposal of Net Profit – statutory and non statutory requirements.

(18 hrs)

Module V:- Cooperative Audit - Definition – objectives - scope – advantage - difference

between audit of co-operative societies and joint stock Companies – special features of cooperative audit – administrative set up for co-operative audit – types of audit - preparations for audit and framing of audit programme –stages of practical audit – mechanical audit, administrative audit, preparation of final statements – reconciliation of bank accounts - Co-operative auditor – duties , powers and liabilities – Audit report – Audit certificate – Audit classification – assessment and levy of audit fees.

(20 hrs)

Recommended practicals

1. Visit a few credits societies and examine how over dues are managed and list the volume as well as the reasons of over dues if any. Also examine the methods adopted for the recovery.
2. Collect the final accounts of two or three typescooperativebanks and examine the differences if any.

Recommended Books:

1. Krishnaswami O.R. *Co-operative Account Keeping*, Oxford &IBH Publishing Co., New Delhi.
2. Krishnaswami O.R. *Co-operative Audit*, Oxford & IBH Publishing Co. New Delhi.
3. Saminddin, MahfoozurRahman and HifzurRehman .*Co-operative Accounting andAuditing*, Himalaya Publishing House, Mumbai.
4. Khandelwal M.C. *Co-operative Audit X-Rayed*, Pitaliya, PustakBhandar,Jaipur.
5. Department of Co-operation, Government of Kerala : *Co-operative Audit Manual*.

Elective course IV: Stream 3- Finance

TAXATION LAW AND ACCOUNTS

No of instructional hours: 5

No of credits: 4

Course Outcomes:

With the successful completion of the course the student will:

CO1: Understand the provisions of Income Tax for computing Total Income and Tax liability of various persons.

CO2: Get a basic knowledge of Goods and Service Tax

Module I: Assessment of Income of different persons: - Hindu Undivided Family-Firms-LLP Association of Persons- Co-operative Societies- Trusts, Charitable and Religious Institutions (Simple problems including deductions)

(20 hrs)

Module II: Corporate Taxation: Classification, tax incidence, computation of taxable income and assessment of tax liability-Tax on distribution of profit - Minimum Alternate Tax (MAT) – other provisions relating to company (theory only)

(20 hrs)

Module III: Assessment Procedure-Types of returns-Due date filing the returns-E-filing- Procedure for E-filing of returns -Different forms for filing the return- Demand, Recovery, Assessment, appeal, revision, and settlement-Types of Assessment-Liability for E Commerce transactions- PAN- Procedure for the application of PAN-TAN-Methods of Tax collection-TDS-TCS-Advance payment of Tax

(20 hrs)

Module IV: -Income Tax authorities and their powers--Penalties and prosecutions applicable to individual assessee (theory only) - procedure for the imposition of penalty fines and prosecution concepts of tax planning-tax avoidance-tax evasion

(15hrs)

Module V: - Goods and Service Tax – Introduction- background of GST-GST Models- Registration of dealers-Administration of GST-Chargeability-Rate of Tax –Computation of VAT-GST - filling of returns (Simple problems) (15 hrs)

Recommended Practical's

1. Acquire practical knowledge on filing of returns including E-Filing.
2. Acquire practical knowledge on the procedure of applying for PAN.
3. Acquire practical knowledge on GST registration.

Recommended books:

1. Mehrotra HC and Goyal SP: *Income Tax –Law and Practice*,Sahitya Bhavan Publications, Agra
2. Vinod K Singhania and KapilSinghania: *Direct Taxes-Law and Practice*-Taxman Publications Pvt Ltd,New Delhi

3. Gaur V B and Narang D B: *Income Tax – Law and Practice*, Kalyani Publications, New Delhi
4. Lal BB: *Income Tax Law and Practice*, Konark Publications Pvt Ltd, New Delhi
5. Mahesh Chandra, Goyal SP and Shukla D C: *Income Tax – Law and Practice*, Pragati Publications, New Delhi
6. Mehrotra HC and Goyal SP: *Indirect Tax – Law*, Sahitya Bhavan Publications, Agra
7. Income Tax Act.
8. Goods and services Tax Act.