ST. ALBERT'S COLLEGE (AUTONOMOUS),

ERNAKULAM

Affiliated to Mahatma Gandhi University, Kottayam, Kerala

SYLLABUS FOR UNDERGRADUATE PROGRAMME

BACHELOR OF COMMERCE (CO-OPERATION)

UNDER CHOICE BASED CREDIT SYSTEM

(WITH EFFECT FROM 2019 ADMISSION)

Syllabus of B.Com (Co-operation)

Proposed by the Board of Studies on 4th June 2019

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Chairperson, Board of Studies

Approved by the Academic Council on 28th February 2019

Dr. M.L Joseph, Principal

Chairman, Academic Council.

Adopted by the Governing Council on 4th May 2019

Fr. Antony Arackal

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Acknowledgement

The Board of Studies places in record the help rendered to us by the scholars, parents and teachers in making this syllabus perfect. The Board wishes to thank the individual members who had worked tirelessly each day working on the enrichment of the curriculum. The board thanks the management of St. Albert's College (Autonomous) and Mahatma Gandhi University for giving us a chance to enrich the syllabus to suit the needs and necessities of the times.

We hope that syllabus will be challenging and easy for understanding at the undergraduate level. We sincerely hope those students who are to study this syllabus will be model citizens who could lead the world to better heights of glory.

We wish all the learners and facilitators all the best for the effective transaction of this syllabus.

Board of Studies

Ernakulam

25.02.2019

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FOR TRUTH AND SERVICE

Preface

As envisaged in the recent regulations of Autonomous colleges in India by University Grants Commission, autonomous colleges enjoy the academic freedom to enrich the curriculum by incorporating recent trends and needs. Curriculum and syllabus of each academic program has to be revised periodically to impart major objectives like global competency, skill component, values and regional relevance. Academicians and scholars in the respective area of knowledge have to express a missionary zeal for this great purpose.

In 2016, when St. Albert's College was granted autonomy, we adopted the curriculum and syllabus followed by the Mahatma Gandhi University, Kottayam for the year 2016. In 2017, when the Mahatma Gandhi University made a comprehensive revision of their curriculum and syllabus, it was adopted by the college as it was a better curriculum that met the needs and current demands of the culture, the society, and the expectations of the population being served. However, the Syllabus revision committee of the department studied the present curriculum in detail and proposed some reasonable changes for further enrichment which may be implemented from 2019 admission onwards.

The present Bachelor's Degree programme in Commerce follows the Choice Based Credit System consisting of six semesters, an open course in the fifth semester and four elective courses from fourth semester onwards. The students are given chance to do one certificate course, two extra credit courses and a variety of extracurricular programs during the three years period of the programme. The present curriculum offers a wide exposure to various conventional, advanced and applied fields in commerce which will facilitate them for a graduate finale course or for pursuing higher studies in Commerce. It is intended that students will acquire due knowledge and skill which will enable them to get employed in leading academic and research institutes, and in related industries and departments. Attempts were also made to integrate the essential components to generate interest for self-employment or startups among the students. All possible attempts are made to enrich the syllabus by incorporating current and most recent developments in various branches of Commerce.

Programme Outcomes

Deep Knowledge in the Discipline: To develop a thorough knowledge about the subject and its allied realms by conscious and continuous process of learning and get informed about the cutting-edge research in the frontier areas of the subject.

Critical Thinking and Problem Solving Skills: To develop an informed and analytical approach to learning and demonstrate an in-depth knowledge of the subject and to give his/her opinion supported by logical reasoning and problem solving skills.

Self-Awareness and Emotional Intelligence: To develop a proper idea about one's own capabilities and potentials and to nurture those attributes towards holistic personality development.

Team work and Effective Communication: To demonstrate proficiency in communicating competently in groups and organizations, competence in interpersonal communication and to possess skills to effectively deliver formal and informal presentations to a variety of audiences in multiple contexts.

Leadership Qualities: To build essential features of a true leader and to cultivate the character and courage to shoulder responsibilities.

Social Interaction and Ethical Standards: To foster the social skills and developing peer interaction and enabling them to make all people feel valued and to respect their differences by being responsible citizens for creating a socially inclusive society. To recognize values such as justice, trust, equity, fairness, kindness and develop a commitment to meeting and upholding standards of ethical behaviour in all walks of life and comprehending the moral dimensions of decisions and actions.

Environmental Consciousness: To discern the issues of environmental contexts and engages in promoting values and attitudes that claim coexistence and sustainable living with reduced, minimal, or no harm upon ecosystems.

Lifelong Learning: To develop a passion to be an independent lifelong learner by imbibing real-time changes in the socio-technological context, promoting continuous development and improvement of the knowledge and skills needed for employment and personal fulfillment.

Programme Specific Outcomes

1) Core Knowledge

The course will enable the students to demonstrate knowledge of major theories and models in key areas of economic behaviour of a business.

2) Analytical Skill

It will build their analytical skills and help them to develop realistic solutions to practical day to day life problems.

3) Critical Thinking

Enable the students to apply basic statistical skills necessary for analysis of a range of problems in business research.

4) Integrity and Responsibility

Nurture the Commerce students by inculcating basic human values for transforming into socially responsible professionals.

Regulations

1. TITLE

1.1 These regulations shall be called "ST.ALBERT'S COLLEGE (AUTONOMOUS), ERNAKULAM - REGULATIONS FOR UNDERGRADUATE PROGRAMMES UNDER CHOICE BASED CREDIT SYSTEM 2019"

2. SCOPE

2.1 Applicable to all regular B.A./ B.Sc./B.Com /B.BA courses conducted by the College with effect from 2019 admissions.

2.2 Medium of instruction is English except in the case of language courses other than English unless otherwise stated therein.

2.3 The provisions supersede all the existing regulations for the Regular Undergraduate programmes to the extent herein prescribed.

3. DEFINITIONS

3.1. 'Academic Week' is a unit of five working days in which the distribution of work is organized from day-one to day-five, with five contact hours of one-hour duration on each day.

3.2. 'Choice Based Course' means a course that enables the students to familiarize themselves with the advanced areas of core course.

3.3. 'Common Course I' means a course that comes under the category of courses for English.

3.4. 'Common Course II' means additional language.

3.5. 'Complementary Course' means a course which would enrich the study of core courses.

3.6. 'Core Course' means a course in the subject of specialization within a degree programme. It includes a course on environmental studies and human rights.

3.7. 'Course' means a portion of a subject to be taught and evaluated in a semester (similar to a paper under annual scheme).

3.8. 'Credit' is the numerical value assigned to a paper according to its relative importance in the syllabus of the programme.

3.9. 'Department' means any teaching department in a college.

3.10. 'Examination Coordinator' is a teacher nominated by a Department Council to coordinate the continuous evaluation undertaken in that department.

3.11. 'Department Council' means the body of all teachers of a department in a college.

3.12. 'Class Tutor' means a teacher from the department nominated by the Department Council, who will advise the student on academic matters.

3.13. Grace Marks shall be awarded to candidates as per the Orders issued from the college from time to time, at par with the affiliating University.

3.14. 'Grade' means a letter (A, B, C, etc.), which indicates the broad level of performance of a student in a Paper/Course/ Semester/Programme.

3.15. 'Grade Point' (GP) is the numerical indicator of the percentage of marks awarded to a student in a course.

3.16. 'Institutional Average (IA)' means average mark secured (Internal + external) for a course at the college level.

3.17. 'Open Course' means an optional course which the student is free to take at his/her will. Open course shall be a non-major elective course offered by the Departments other than the parent Department.

3.18. 'Parent Department' means the department which offers core course/courses within an undergraduate programme.

3.19. 'Programme' means a three-year programme of study and examinations spread over six semesters, the successful completion of which would lead to the award of a degree.

3.20. 'Semester' means a term consisting of a minimum 90 working days, inclusive of tutorials, examination days and other academic activities within a period of five months.

3.21. 'Vocational Course' (Skill Enhancement Course) means a course that enables the students to enhance their practical skills and ability to pursue a vocation in their subject of specialization.

3.22. Words and expressions used and not defined in this regulation shall have the same meaning assigned to them in the Act and Statutes of the affiliating University.

4. ELIGIBILITY FOR ADMISSION AND RESERVATION OF SEATS

4.1. Eligibility for admissions and reservation of seats for various Undergraduate Programmes shall be according to the rules framed by the College in this regard, from time to time.

5. DURATION

5.1. The duration of U.G. programmes shall be 6 semesters.

5.2. There shall be two Semesters in an academic year, the "ODD" semester commences in June and on completion, the "EVEN" Semester commences. There shall be two months' vacation during April/May.

6. REGISTRATION

6.1. The strength of students for each programme shall be as per the existing orders issued by the college and as approved by the affiliating University.

7. SCHEME AND SYLLABUS

7.1. The U.G. programmes shall include (a) Common Courses I and II, (b) Core Course(s), (c) Complementary/Vocational Courses, and (d) Open Course.

7.2. There shall be one Choice Based course (Elective Course) in the sixth semester. In the case of B.Com Programme there shall be an elective stream from third semester onwards.

7.3. Credit Transfer and Accumulation system can be adopted in the programme. Transfer of Credit consists of acknowledging, recognizing and accepting credits by an institution for programmes or courses completed at another institution. The Credit Transfer Scheme shall allow students pursuing a programme in one University to continue their education in another University without break.

7.4. A separate minimum of 30% marks each for internal and external (for both theory and practical) and aggregate minimum of 35% are required

for a pass for a course. The practical examinations (external/internal) will be conducted only at the end of each semester for all programmes.

7.5. Students who complete the programme with minimum "D" grade will have one betterment chance within 12 months, immediately after the publication of the result of the whole programme. In such cases they should appear for all the papers in a particular semester.

8. PROGRAMME STRUCTURE

Model I B.A/B.Sc

a	Programme Duration	6 Semesters
b	Total Credits required for successful completion of the Programme	120
c	Credits required from Common Course I	22
d	Credits required from Common Course II	16
e	Credits required from Core course and Complementary courses including Project	79
f	Open Course	3
g	Minimum attendance required	75%

Model 1 B.Com

a	Programme Duration	6 Semesters
b	Total Credits required for successful completion of the Programme	120
c	Credits required from Common Course I	14
d	Credits required from Common Course II	08
e	Credits required from Core course and Complementary courses including Project	95
f	Open Course	3
g	Minimum attendance required	75%

Model II B.A/B.Sc

a	Programme Duration	6 Semesters
b	Total Credits required for successful completion of the Programme	120
c	Credits required from Common Course I	16
d	Credits required from Common Course II	8
e	Credits required from Core + Complementary + Vocational Courses including Project	93
f	Open Course	3
g	Minimum attendance required	75%

Model III BA/BSc/B.Com

a	Programme Duration	6 Semesters
b	Total Credits required for successful completion of the Programme	120
c	Credits required from Common Course I	8
d	Credits required from Core + Complementary + Vocational Courses including Project	109
e	Minimum attendance required	75%

9. EXAMINATION

9.1. The evaluation of each paper shall contain two parts:

- Internal or In-Semester Assessment(ISA)
- External or End-Semester Assessment(ESA)

9.2 The internal to external assessment ratio shall be1:4.

Both internal and external marks are to be rounded to the next integer.

For all papers (theory and practical), grades are given on a 7-point scale based on the total percentage of marks, *(ISA+ESA)* as given below:

Percentage of Marks	Grade	Grade Point
95 and above	S Outstanding	10
85 to below 95	A^+ Excellent	9
75 to below 85	A Very Good	8
65 to below 75	B^+ Good	7
55 to below 65	B Above Average	6
45 to below 55	C Satisfactory	5
35 to below 45	D Pass	4
Below 35	F Failure	0
	Ab Absent	0

10. CREDIT POINT AND CREDIT POINT AVERAGE

Credit Point (CP) of a paper is calculated using the formula:

CP = C × GP, where C is the Credit and GP is the Grade point.

Semester Grade Point Average (SGPA) of a Semester is calculated using the formula:

SGPA = TCP/TC, where TCP is the Total Credit Point of that semester.

Cumulative Grade Point Average (CGPA) is calculated using the formula:

CGPA = TCP/TC, where TCP is the Total Credit Point of that programme.

Grade Point Average (GPA) of different category of courses viz. Common Course I, Common Course II, Complementary Course I, Complementary Course II, Vocational course, Core Course is calculated using the formula:

GPA = TCP/TC, where TCP is the Total Credit Point of a category of course.

TC is the total credit of that category of the course.

Grades for the different courses, semesters and overall programme are given based on the corresponding CPA as shown below:

GPA	Grade	
9.5 and above	S	Outstanding
8.5 to below 9.5	A+	Excellent
7.5 to below 8.5	A	Very Good
6.5 to below 7.5	B+	Good
5.5 to below 6.5	B	Above Average
4.5 to below 5.5	C	Satisfactory
3.5 to below 4.5	D	Pass
Below 3.5	F	Failure

11. MARKS DISTRIBUTION FOR EXTERNAL AND INTERNAL EVALUATIONS

The external theory examination of all semesters shall be conducted by the college at the end of each semester. Internal evaluation is to be done by continuous assessment. For all courses without practical total marks of external examination is 80 and total marks of internal evaluation is 20. Marks distribution for external and internal assessments and the components for internal evaluation with their marks are shown below.

11.1. For all courses without practical

Marks of external Examination : 80

Marks of internal evaluation : 20

Components of Internal Evaluation of theory	Marks
Attendance	5
Assignment /Seminar/Viva	5
Test papers (2x5=10)	10
Total	20

For all courses with practical total marks for external evaluation is 60 and total marks for internal evaluation is 15.

11.2. For all courses with practical

Marks of external Examination : 60

Marks of internal evaluation : 15

Components of Internal Evaluation	Marks
Attendance	5
Assignment /Seminar/Viva	2
Test papers (2 x 4)	8
Total	15

For practical examinations, total marks for external evaluation is 40 and for internal evaluation is 10.

Components Internal evaluation of Practical	Marks
Attendance	2
Test paper (1 x 4)	4
Record*	4
Total	10

**Marks awarded for Record should be related to number of experiments recorded and duly signed by the teacher concerned in charge.*

All three components of internal assessments are mandatory.

11.3. For projects

Marks of external evaluation : 80

Marks of internal evaluation : 20

Components of External Evaluation of Project	Marks

Dissertation (External)	50
Viva-Voce (External)	30
Total	80

**Marks for dissertation may include study tour report if proposed in the syllabus.*

Components of internal Evaluation of Project	Marks
Punctuality	5
Experimentation/data collection	5
Knowledge	5
Report	5
Total	20

Attendance Evaluation for all papers

Percentage of attendance	Marks
90 and above	5
85 – 89	4
80-84	3
76-79	2
75	1

(Decimals are to be rounded to the next higher whole number)

12. ASSIGNMENTS

Assignments are to be done from 1st to 4th Semesters. At least two assignments should be done in each semester for all courses.

13. SEMINAR/VIVA

A student shall present a seminar in every semester for each paper and appear for Viva-voce in the 6th semester for each course.

14. INTERNAL ASSESSMENT / TESTPAPERS

At-least two test papers are to be conducted in each semester for each course.

15. Grievances regarding internal evaluation

There is provision for grievance redressal regarding internal evaluation which operates at four levels. Complaints regarding the internal evaluation shall be brought to the notice of the teacher concerned in the first instance. If the student is not satisfied with the decision of the teacher concerned, he may appeal to the Departmental Grievance Redressal Committee which shall have the Head of the department, the class Tutor and the teacher against whom the complaint is made, as members. The student will also have the freedom to make further appeal to the College Level Grievance Redressal Committee which shall have the Principal, the COE and the

concerned Head of the department, as members. If the student is not satisfied, he may appeal to the Governing Council.

15.1. The COE shall make arrangements for giving awareness of the internal evaluation components to students immediately after commencement of semester I.

15.2. The internal evaluation marks/grades in the prescribed format should reach the office of Controller of Examinations, St. Albert's College before the commencement of study leave in each semester.

15.3. Students can register for end semester examination only if they pass internal evaluation.

16. EXTERNAL EXAMINATION (END SEMESTER EXAMINATION)

The external examination of all semesters shall be conducted by the College at the end of each semester.

16.1 Only students having a minimum of 75% average attendance for all the courses can register for the examination. Condonation of shortage of attendance to a maximum of 10 days in a semester, subject to a maximum of 2 times during the whole period of the programme, may be granted by the college on valid grounds. This condonation shall not be counted for internal assessment. Benefit of attendance may be granted to students attending University/College union/Co-curricular activities by treating them as present for the days of absence, on production of participation/attendance certificates, within one week, from concerned authorities and endorsed by the Head of the Department. This is limited to a maximum of 10 days per semester and this benefit shall be considered for internal assessment also. Those students who are not eligible even with condonation of shortage of attendance will not be readmitted.

16.2 All students are to do a project in the area of core course. This project can be done individually or in groups (not more than five students) for all subjects which may be carried out in or outside the campus. The projects are to be identified during the II semester of the programme with the help of the supervising teacher. The report of the project in duplicate is to be submitted to the department at the sixth semester and are to be produced before the examiners appointed by the college.

External Project evaluation and Viva / Presentation are compulsory for all subjects and will be conducted at the end of the programme.

16.3 There shall be supplementary exams only for fifth semester. For reappearance or improvement for other semesters the students can appear along with the next batch.

16.4 A student who registers his/her name for the external exam for a semester will be eligible for promotion to the next semester.

16.5 All courses shall have a unique alphanumeric code.

17. PATTERN OF QUESTIONS

Questions shall be set to assess knowledge acquired, standard and application of knowledge, application of knowledge in new situations, critical evaluation of knowledge and the ability to synthesize knowledge. The question setter shall ensure that questions covering all skills are set. She/he shall also upload a detailed scheme of answer type, short essay type /problem solving type and long essay type questions and to be generated from the question bank. A question paper shall be a judicious mix of short answer type, short essay type/problem solving type and long essay type questions and to be generated from the question bank.

17.1 Pattern of Questions Papers

17.1.1 Without practical

Sl. No	Pattern	Marks	Choice of questions	Total marks
1	Short Answer/problem type	2	10/12	20
2	Short essay/problem	5	6/9	30
3	Essay/problem	15	2/4	30
Total				80

17.1.2 With practical

Sl. No	Pattern	Marks	Choice of questions	Total marks

1	Short Answer/problem type	1	10/12	10
2	Short essay/ problem	5	6/9	30
3	Essay/problem	10	2/4	20
Total				60

Each Board of Studies shall specify the length of the answers in terms of number of words. Pattern of questions for external examination of practical papers will be decided by the concerned Board of Studies/Expert Committees.

18. MARK CUM GRADE CARD

The College, under its seal, shall issue to the students a MARK CUM GRADE CARD on completion of each programme, which shall contain the following information:

a) Name of the College

b) Title and Model of the Undergraduate Programme

c) Name of the Semester

d) Name and Register Number of the student

e) Date of publication of result

f) Code, Title, Credits and Maximum Marks (Internal, External and Total) of each course opted in the semester.

g) Internal, External and Total Marks awarded, Grade, Grade point and Credit point in each course opted in the semester.

h) The total credits and total credit points in the semester.

i) Semester Grade Point Average (SGPA) and corresponding Grade.

j) Cumulative Grade Point Average (CGPA), GPA corresponding to Common Courses I and II, Core Course, Complementary Courses, Vocational Courses and Open Course.

k) The final Mark cum Grade Card issued at the end of the final semester shall contain the details of all courses taken during the final semester examination and shall include the final Grade(SGPA) scored by the candidate from 1st to 5th semesters, and the overall Grade for the total programme.

19. RANK CERTIFICATE

The college publishes rank list of top 10 candidates for each programme after the publication of 6th semester results. Rank certificate shall be issued to candidates who secure positions from 1st to 3rd in the rank list. Candidates who secure positions from fourth to tenth in the rank list shall be issued position certificate indicating their position in the rank list. Candidates shall be ranked in the order of merit based on the CGPA scored by them. Grace marks awarded to the students should not be counted fixing the rank/position. Rank certificate and position certificate shall be signed by the Controller of Examinations.

20. There shall be 3 level monitoring committees for the successful conduct of the scheme. They are -

20.1. Department Level Monitoring Committee (DLMC), comprising HOD and two senior most teachers as members.

20.2. College Level Monitoring Committee (CLMC), comprising Principal, Controller of Examinations and A.O/Superintendent as members.

20.3. Governing Council.

21. TRANSITORY PROVISION

Notwithstanding anything contained in these regulations, the Governing Council shall, for a period of one year from the date of coming into force of these regulations, have the power to provide by order that these regulations shall be applied to any programme with such modifications as may be necessary.

22. The Governing Council is authorized to make necessary criteria for eligibility for higher education in the grading scheme, if necessary, in consultation with affiliating University and other Universities. The Governing Council is also authorized to issue orders for the perfect realization of the Regulations.

Annexure I: Model Mark Cum Grade Card

St. Albert's College (Autonomous)

Ernakulam-682 018, Kerala, India.

Accredited by National Assessment and Accreditation Council (NAAC)at A Grade

ISO 9001: 2015 Certified

Affiliated to Mahatma Gandhi University, Kottayam, Kerala

GRADE CARD

NAME OF THE CANDIDATE		Student Photo
PERMANENT REGISTER NUMBER (PRN):		
DEGREE		
PROGRAMME		
STREAM		
NAME OF THE EXAMINATION		
DATE OF ISSUE		

COURSE CODE	COURSE TITLE	CREDITS	MARKS						GRADE	GP	CGP	RESULT
			INTERNAL		EXTERNAL		TOTAL					
			AWARDED	MAXIMUM	AWARDED	MAXIMUM	AWARDED	MAXIMUM				
Common Course - I												
Common Course - II												
Core Course												
Complimentary Course												
TOTAL												
SEMESTER RESULT		SCPA :							SG :			

Controller of Examinations Principal

Annexure II: Model Mark Cum Grade Card

St. Albert's College (Autonomous)

Ernakulam- 682 018, Kerala, India.

Accredited by National Assessment and Accreditation Council (NAAC)at A Grade

ISO 9001: 2015 Certified

Affiliated to Mahatma Gandhi University, Kottayam, Kerala

CONSOLIDATED MARK CUM GRADE CARD

NAME OF THE CANDIDATE	
PERMANENT REGISTER NUMBER (PRN)	
DEGREE	
PROGRAMME	
STREAM	
DATE OF BIRTH	
DATE OF ELIGIBILITY	

Student Photo

SEMESTER RESULTS

SEMESTER	MARKS AWARDED	MAXIMUM MARKS	CREDITS	SCPA	GRADE	MONTH AND YEAR OF PASSING	RESULT
SEMESTER 1							
SEMESTER 2							
SEMESTER 3							
SEMESTER 4							
SEMESTER 5							
SEMESTER 6							
TOTAL							

PROGRAMME PART RESULTS

PROGRAMME PART	MARKS AWARDED	MAXIMUM MARKS	CREDIT POINTS	CREDITS	CCPA	GRADE
COMMON COURSE I:						
CORE COURSE:						
COMPLEMENTARY COURSE:						
OPEN COURSE:						
TOTAL						

FINAL RESULT

CREDITS	CCPA	GRADE	RESULT

COURSECODE	COURSE TITLE	CREDITS	MARKS										
			INTERNAL		EXTERNAL		TOTAL						
			AWARDED	MAXIMUM	AWARDED	MAXIMUM	AWARDED	MAXIMUM	GP	GRADE	CCP	IA	RESULT
SEMESTER 1													
Common Course - I													
Core Course													
Complementary Course													
SEMESTER RESULT					SCPA:				SG:				
SEMESTER 2													
Common Course - I													
Core Course													
Complementary Course													
SEMESTER RESULT					SCPA:					SG:			
SEMESTER 3													
Common Course - I													
Core Course													
Complementary Course													
SEMESTER RESULT					SCPA:					SG :			
SEMESTER 4													

Common Course - I		
Core Course		
Complementary Course		
SEMESTER RESULT	SCPA:	SG:
SEMESTER 5		
Core Course		
Open Course		
SEMESTER RESULT	SCPA:	SG:
SEMESTER 6		
Core Course		
Project		
Choice Based Core Course		
SEMESTER RESULT	SCPA:	SG:

Controller of Examinations Principal

Annexure III: Reverse side of the mark cum Grade Card (Common to all Semesters)

DESCRIPTION OF EVALUATION PROCESS

Grade and Grade point

The evaluation of each course comprises Internal and External components with the ratiol:4 for all courses. Grade and grade points are given on 7-point scale based on the percentage of marks (internal + external) as given in table-I. Decimals are corrected to next higher whole number

Table -1

% of Marks	Grade	Grade Point
95 and above	S — Outstanding	10
85 to below 95	A+ Excellent	9
75 to below 85	A — Very Good	8
65 to below 75	Good	7
55 to below 65	B — Above Average	6
45 to below 55	C — Satisfactory	5
35 to below 45	D- Pass	4
Below 35	F Failure	
	Ab Absent	

Credit Point and Credit Point Average

Credit Point (CP) of a course is calculated using the formula: — CP = C ^{x} GP,where C is the Credit and GP is the Grade point

Semester Credit Point Average (SCPA) or Cumulative Grade Point Average (CCPA) for a programme is calculated using the formula:-SCPA or CCPA = TCP/TC, where TCP is the Total Credit Point of that semester or programme , TC = Total Credit

GPA	Grade

9.5 and above	S — Outstanding
8.5 to below 9.5	A+ Excellent
7.5 to below 8.5	A Very Good
6.5 to below 7.5	B+ — Good
5.5 to below 6.5	B — Above Average
4.5 to below 5.5	C Satisfactory
3.5 to below 4.5	D - Pass
Below 3.5	F — Failure

Grade Point Average (GPA), of a course is calculated using the formula:- GPA = TCP/TC, where TCP is the Total Credit Point of a course, TC is the total credit of that course.

A separate minimum of 30% marks each for internal and external (for both theory and practical) and aggregate minimum of 35% are required for a pass for a course. For a pass in a programme, a separate minimum of Grade D is required for all the individual courses and an overall grade D or above is mandatory. If a candidate secures F Grade for any one of the courses offered in a Semester/Programme, only F grade will be awarded for that semester /programme until he/she improves this to D Grade or above within the permitted period.

Read By	
Verified By	

QR Code

Programme Design

Semester I

No.	Course Code	Course Title	Course Category	Hours per week	Credit
1	ENG1CCT0119	English	Common Course	5	4
2	MAL1CLT0319 HND1CLT0319	Second Language	Common Course	4	4
3	COM1CRT0119	Dimensions and Methodology of Business Studies	Core Course: Theory	3	2
4	COM1CRT0219	Financial Accounting I	Core Course: Theory	5	4
5	COM1CRT0319	Business Regulatory Framework	Core Course: Theory	4	3
6	COM1CMT0119	Banking and Insurance	Complementary Course: Theory	4	3

Semester II

No.	Course Code	Course Title	Course Category	Hours per week	Credit
1	ENG2CCT0119	English	Common Course	5	4
2	MAL2CLT0319 HND1CLT0319	Second Language	Common Course	4	4
3	COM2CRT0119	Financial Accounting II	Core Course: Theory	5	4
4	COM2CRT0219	Corporate Regulations and Administration	Core Course: Theory	4	3
5	COM2CRT0319	Business Management	Core Course: Theory	3	3
6	COM2CMT0119	Principles of Business Decisions	Complementary Course: Theory	4	3

Semester III

No.	Course Code	Course Title	Course Category	Hours per week	Credit
1	ENG3CCT0219	English	Common Course	3	3
2	COM3CRT0119	Corporate Accounts I	Core Course: Theory	5	4
3	COM3CRT0219	Quantitative Techniques for Business I	Core Course: Theory	5	4
4	COM3CRT0319	Financial Markets and Operations	Core Course: Theory	4	3
5	COM3CRT0419	Marketing Management	Core Course: Theory	3	3
		Optional I			
6	COM3CRT0719	Basis of Cooperation	Optional Core Course	5	4

Semester IV

No.	Course Code	Course Title	Course Category	Hours per week	Credits
1	ENG4CCT0219	Revisiting the classics	Common Course	3	3
2	COM4CRT0119	Corporate Accounts II	Core Course: Theory	6	4
3	COM4CRT0219	Quantitative Techniques for Business II	Core Course: Theory	6	4
4	COM4CRT0319	Entrepreneurship Development and Project Management	Core Course: Theory	5	4
		Optional II			
5	COM4CRT0619	Co-operation-Management of Co-operative Enterprises	Optional Core Course	5	4

Semester V

No.	Course Code	Course Title	Course Category	Hours per week	Credits
1	COM5CRT0119	Cost Accounting– I	Core Course: Theory	6	4
2	COM5CRT0219	Environment Management and Human Rights	Core Course: Theory	5	4
3	COM5CRT0319	Financial Management	Core Course: Theory	5	4
		Optional–III			
4	COM5CRT0619	Co-operation - Co-operative Legal System	Optional Core Course	5	4
	COM5COT0219	Capital Market and Investment Management	Open course	4	3

Semester VI

No.	Course Code	Course Title	Course Category	Hours per week	Credits
1	COM6CRT0119	Cost Accounting II	Core Course: Theory	6	4
2	COM6CRT0219	Business Research	Core Course: Theory	4	3
3	COM6CRT0319	Auditing and Assurance	Core Course: Theory	5	4
4	COM6CRT0419	Management Accounting	Core Course: Theory	5	4
		Optional IV			
5	COM6CRT0719	Co-operation-Accounting for Co-operative Societies	Optional Core Course	5	4
6	COM6CPR0119	Project and Viva			1

Detailed Syllabus: Semester I

Core Course I: Dimensions and Methodology of Business Studies (COM1CRT0119)

54 Hours 2 Credits

Course Outcomes

The students will be able to:

- Explain the meaning and functions of business and its importance in this present scenario.
- Evaluate how the government policies have transformed business in India
- Identify technology integration in business and also help them to apply in real life.
- Justify the importance of doing business ethically.
- Acquire information about the major rules and regulations applicable to a business.

Module I: Business and Environment (10 Hours)

Business and Environment - Business-Functions-Scope-Significance of business-Objectives of business - Business and development - Forms of business organizations- Stakeholdersofbusiness-BusinessEnvironment–Definition-Features-Importance-Components of business environment- Internal environment and external environment -Microenvironment and macro environment-Global business environment

Module II: Business in India (10 Hours)

Business in India -Stages and developments of business in the Indian economy since independence – Role of public, private, co-operative sectors - Liberalisation, Privatisation and Globalization – Disinvestment – Outsourcing – Recent economic initiatives – Niti Ayog - Make in India initiative

Module III: Technology Integration in Business (14 Hours)

Technology integration in business - E Commerce- Meaning- Functions - Operation of E- commerce - Types of E-Commerce -B2C-B2B-C2C- C2B- B2E-B2G- P2P- E-Commerce and E- Business – M-Commerce- Meaning- Advantages-

Challenges – E-Payment systems (brief study) Debit/Credit card payment, Net banking, Digital wallet, e-cheque, e-cash – Payment gateway.

Module IV: Business Ethics (12 Hours)

Business Ethics - Importance-Principles of business ethics -Factors influencing Business Ethics–ethics and values -Arguments in favour and against business ethics – Social responsibility of business – objectives and principles - Arguments in favour and against social responsibility.

Module V: Corporate Governance (8 Hours)

Corporate Governance - Meaning - importance-objectives –principles-history and growth of corporate governance in India- Indian model -benefits of corporate governance- stakeholders of corporate governance- Corporate misgovernance.

References

- Keith Davis and William C.Frederick: Business and Society Management, Public Policy, Ethics
- P.T.Joseph,S.J, E-Commerce: An Indian Perspective, Prentice Hall of India
- Kamalesh K Bajaj and Debjani Nag: E-Commerce, the Cutting Edge of Business:, Tata McGraw Hill.
- Schneider: E-Commerce:,Thomson Publication
- CSVMurthy, Business Ethics, Himalaya Publishing House, Mumbai
- NV Badi andR.V. Badi: Business Ethics: Vrinda Publications
- Cherunilam,Fransis,Businessenvironment,HimalayaPublishingHouse,Mumbai.
- Fernando, A,C,.Business Environment, Pearson,NewDelhi
- Francis,Ronald&Mishra,Muktha, Business Ethics:An Indian Perspective, Tata McGraw Hill Pvt Ltd, New Delhi
- Sharma,J.P.,CorporateGovernance,BusinessEthics,andCSR,AneBooksPvtLtd, NewDelhi.
- Ghosh, B.N., Business Ethics and Corporate Governance, Tata McGraw Hill Pvt Ltd, Delhi.12.Ghosh, B.N., Business Ethics and Corporate Governance,Tata

McGraw Hill Pvt Ltd,Delhi.13.Corporategovernance,Machiraju, HimalayaPublishingHouse

- Corporate governance and business ethics,U.C.Mathur,Macmillain Indialimited.
- Corporate Governance: Principles, Mechanisms & Practice, Parthasarathy.

Core Course II: Financial Accounting I (COM1CRT0219)

90 Hours 4 Credits

Course Outcomes

The students will be able to:

- Prepare financial statements using accounting standards.
- Pertain the accounting procedures in the preparation of financial statements from incomplete records.
- Make use of the accounting procedures of royalty.
- Apply the accounting procedures on consignment of goods.
- Apply the accounting procedures of GST.

Module I: Preparation of Financial Statements (24 Hours)

Preparation of Financial Statements - Conceptual framework- Accounting Principles - Accounting Concepts - Accounting Conventions- - Capital and Revenue Expenditure - Capital and Revenue Receipts - Capital and Revenue Losses - Deferred Revenue Expenditure– Accounting Standards- Objectives - Final Accounts of Sole Trader - Trading Account - Manufacturing Account - Profit and Loss Account - Balance Sheet - Adjusting entries - Closing Entries- Practical Problems with all Adjustments.

Module II: Accounting of Incomplete Records (20 Hours)

Accounting of Incomplete Records - Single Entry System - Features - Advantages - Disadvantages - Distinction between Single Entry and Double Entry System- Ascertainment of Profit/loss - Statement of Affairs Method - Conversion Method - Steps for Conversion of Single Entry into Double Entry - Preparation of Trading and Profit and Loss Account and Balance Sheet.

Module III: Royalty Accounts (18 Hours)

Royalty Accounts - Meaning – Minimum Rent – Short Working – Recovery– Journal Entries in the books of Lessor and Lessee – Preparation of Minimum Rent Account – Short Working Account – Royalty Account (Excluding Sublease)–

Special Circumstances; Adjustment of Minimum Rent in the event of Strike and Lock - outs - Govt. Subsidy in case of Strikes/Lockouts

Module IV: Accounting For Consignment (18 Hours)

Accounting for Consignment - Meaning – Important Terms – Journal Entries in the books of Consignor and Consignee – Preparation of Consignment Account – Consignee's Account – Goods Sent at Cost or Invoice Price Delcredre commission- Valuation of Stock – Normal and Abnormal Loss.

Module V: Introduction to the Accounting Aspects (10 Hours)

Introduction to the accounting aspects of GST - Meaning-Current scenario – Special terms used in accounting – Journalising – Posting – Preparation of trial balance. Introduction to IFRS.

References

- Jain, S.P., & Narang, K.L., Advanced Accountancy, Kalyani Publishers, New Delhi
- Maheshwari, S.N., &Maheswari, S.K., Advanced Accountancy, Vikas Publishing House, New Delhi.
- Shukla, M.C., & Grewal, T.S., Advanced Accountancy, S Chand and Company (Pvt.) Ltd, New Delhi.
- Ashok, Sehgal, & Deepak Sehgal, Financial Accounting Taxmann Allied Service (Pvt.) Ltd, New Delhi.
- MA Arulanandam and KS Raman, Advanced Accountancy, Himalaya Publications, Mumbai.
- Paul, S. K., &Chandrani, Paul, Advanced Accountancy, New Central Book Agency, New Delhi.
- Raman B S, Financial Accounting- United Publishers
- The Chartered Accountant(Journal), Institute of Chartered Accountants of India, New Delhi.

Core Course III: Business Regulatory Framework (COM1CRT0319)

72 Hours 3 Credits

Course Outcomes

The students will be able to:

- Demonstrate the understanding of Indian Contract Act, 1872 and will be able to determine the essential elements of a valid contract.
- Explain and contrast contracts of bailment and pledge.
- Distinguish contracts of indemnity and guarantee.
- Explain the rules and provisions related to the creation of agency.
- Identify the rules and regulations related to contracts of sale.

Module I: Introduction to Mercantile Law (25 Hours)

Introduction to Mercantile Law - Law of Contract - Definition - Kinds of Contracts - Valid – Void - Voidable - Contingent and Quasi Contract - E-Contract - Essentials of a Valid Contract - Offer and Acceptance - Communication of Offer - Acceptance and its Revocation - Agreement - Consideration - Capacity to Contract - Free Consent - Legality of Object and Consideration - Performance of Contract - Discharge of Contract -Breach of Contract - Remedies for Breach of Contract.

Module II: Special Contract I (15 Hours)

Special Contract I - Bailor and Bailee - Finder of Lost Goods - Pledge - Essentials – Rights and Duties of Pawner and Pawnee

Module III: Special Contract II (10 Hours)

Special Contract II - Indemnity and Guarantee- Indemnity - Meaning and Definition - Contract of Guarantee - Kinds of Guarantee - Rights and Liabilities of Surety - Discharge of Surety.

Module IV: Law of Agency (12 Hours)

Law of Agency - Essentials, kinds of agents, rights and duties of agent and principal, creation of agency, termination of agency-Sub agents and substituted agents- Relationship

Module V: Sale of Goods Act, 1930 (10 Hours)

Sale of Goods Act, 1930 - Essentials of Contract of Sale Goods - Classification of Goods - Condition and Warranties - Transfer of Property in Goods - Right of Unpaid Seller - Buyer's Right Against Seller- Auction Sale.

References

- Aswathappa, K., Business Laws, Himalaya Publishing House, Bengaluru.
- Kapoor,N.D., Business Laws, Sultan Chand publications New Delhi.
- Sharma,S.C., Business Law, International Publishers,Bengaluru
- Tulsian, Business Law, McGraw-Hill Education Mumbai.
- Indian Contract Act No. IX, 1972
- Indian Sale of Goods Act, 1930

Journals

- The Indian Journal of Law and Technology, National Law School of India University, Bangalore.
- E bulletin of Students Company Secretary

Detailed Syllabus: Semester II

Core Course IV: Financial Accounting II (COM2CRT0119)

90 Hours 4 Credits

Course Outcomes

The students will be able to:

- Apply the accounting procedures of Hire purchase.
- Make use of the procedure for preparing the accounts of Head offices and branches according to accounting standards.
- Relate the accounting procedures to record transactions and to prepare final accounts of farms.
- Make use of the accounting procedures to be followed at the time of dissolution of partnership firms.
- Perceive about the accounting standards.

Module I: Accounting for Hire Purchase (25 Hours)

Accounting for Hire Purchase - Meaning and Features of Hire Purchase System – Hire purchase Agreement –Hire purchase and Sale - Hire Purchase and Installment – Interest Calculation – Recording Transactions in the Books of both the Parties – Default and Repossession- Complete repossession- Partial repossession-

Module II: Branch Accounts (24 Hours)

Branch Accounts - Objectives- Features – Types – Accounting for Branches keeping full system of accounting – Debtors System – Stock and Debtors System – Independent Branches and Incorporation of Branch Accounts in the Books of H.O – Cash in Transit and Goods in Transit – Consolidated Balance Sheet. Introduction to department accounts (accounting for foreign branches excluded)

Module III: Farm Accounts (8 Hours)

Farm Accounts - Meaning- Characteristics- Objectives and advantages- Recording of farm transactions-Preparation of farm account, crop account, dairy account, livestock account etc- Preparation of final accounts of farming activities-

Module IV: Accounting for Dissolution of Partnership Firm (25 Hours)

Accounting for Dissolution of partnership firm - Dissolution of a firm- Settlement of Accounts on dissolution- - Insolvency of a partner-Application of decision of Garner Vs Murray Case - Settlement of accounts when all partners are insolvent- Piecemeal distribution- Highest Relative Capital Method- Maximum Possible Loss method

Module V: Accounting Standards (8 Hours)

Accounting Standards - Importance- Accounting Standards Board- Applicability of Accounting Standards – Brief learning of AS1, AS2, AS9, AS10 and AS 19 (Theory only)

References

- Jain S.P & Narang K.L., Advanced Accountancy, Kalyani Publishers, New Delhi 2.Maheshwari, S.N., & Maheswari, S.K., Advanced Accountancy, Vikas Publishing House, New Delhi.
- Shukla, M.C., & Grewal, T.S., Advanced Accountancy, S Chand and Company Pvt. Ltd, New Delhi.
- Ashok Sehgal & Deepak Sehgal, Financial Accounting Taxmann Allied Service (Pvt) Ltd, New Delhi.
- Paul, S. K., & Chandrani Paul, Advanced Accountancy, New Central Book Agency, New Delhi.
- MA Arulanandam and KS Raman, Advanced Accountancy, Himalaya Publications, Mumbai.
- Raman B S, Financial Accounting United Publishers
- The Chartered Accountant (Journal), Institute of Chartered Accountants of India, New Delhi.

Core Course V: Corporate Regulations and Administration (COM2CRT0219)

72 Hours 3 Credits

Course Outcomes

The students will be able to:

- Identify the characteristics of a company according to Companies Act, 2013.
- Explain the procedure for the promotion and formation of a company
- Demonstrate the understanding of the rules related to raising of share capital and the contents of the prospectus.
- Describe the rules and provisions applicable in the administration of a company.
- Explain the procedure for winding up of companies.

Module I: Company (10 Hours)

Company - Definition – Characteristics – Classifications –History and framework of Company Law in India - Companies Act 2013 - one person company, small company, associate company, dormant company, producer company; association not for profit; illegal association

Module II: Promotion and Formation of a Company (12 Hours)

Promotion and formation of a company - Body Corporate - promoter- legal position- duties- remuneration - Memorandum of Association – Articles of Association - Contents and alteration - Incorporation of Company - On-line registration of a company – CIN - Companies With Charitable Objects - Doctrines of Indoor Management, Constructive Notice, Ultra-vires - Lifting up of Corporate veil - Conversion of Companies

Module III: Share Capital (15 Hours)

Share Capital - Types - Public Offer - Private Placement - Prospectus - Contents of Prospectus– Types of prospectus – Deemed prospectus - Shelf Prospectus - Red Herring Prospectus - Abridged prospectus-Liability for Misstatements in Prospectus – Issue and Allotment of Securities – Types - Voting Rights – DVR-

Application of Premiums - Sweat Equity Shares - Issue and Redemption of Preference Shares-Transfer and Transmission of Securities- Punishment for impersonation of Shareholder - Further Issue of Share Capital- Bonus Shares- Debenture Issue -

Module IV: Membership in Company and Meetings (20 Hours)

Membership in company and meetings - Modes of acquiring membership-rights and liabilities of members- cessation of membership- Register of Members - Company meetings – Annual General Meeting - Extraordinary General Meeting- Notice Of Meeting - Quorum - Chairman - Proxies - Voting - Show of Hands – E-Voting - Poll- Postal Ballot- Motions - Resolutions - Types - Minutes - Books of accounts - Annual Return- Directors - Types - legal position – Appointment - Duties – Disqualifications -DIN - Vacation of Office - Resignation - Removal - Meetings of Board - Resolutions and Proceedings - Powers of Board - Key Managerial Personnel- CEO- CFO - Audit and Audit Committee - related party-transactions - Corporate Social Responsibility.

Module V: Winding Up (15 Hours)

Winding up - Contributory – Modes of winding up - Winding Up by Tribunal - Petition for Winding Up - Powers of Tribunal- Liquidators - Appointments- Submission of Report - Powers and Duties - Effect of Winding Up Order- Voluntary Winding Up - Circumstances - Declaration Of Solvency - Meeting of Creditors- Commencement of Voluntary Winding Up- Appointment of Company Liquidator- Final Meeting and Dissolution of Company Official Liquidators – Appointment -Powers - Functions – Winding up of unregistered companies.

References

- Shukla M.C., & Gulshan, Principles of Company Law, S.Chand, New Delhi.
- Venkataramana, K., Corporate Administration, Seven Hills Books Publications.
- Kapoor N.D., Company Law and Secretarial Practice, Sultan Chand,New Delhi.
- Bansal C.L., Business and Corporate Law, Vikas Publishers, New Delhi.
- Bhandari M.C., Guide to Company Law Procedures, Wadhwa Publication.

- S.N. Maheswari and S.K. Maheswari, Elements of Corporate Law, Himalaya Publications,
- Kuchal S.C., Company Law and Secretarial Practice, Vikas Publishers, New Delhi
- Chartered Secretary, The Institute of Company Secretaries of India.

Core Course VI: Business Management (COM2CRT0319)

54 Hours 3 Credits

Course Outcomes

The students will be able to:

- Describe the basic concepts and principles of management.
- Determine the importance of planning in decision making and also will be able to identify the different types of plans.
- To identify and describe the structure of the organization.
- Explain the various aspects of directing, motivation and leadership
- Explain modern management techniques and take appropriate managerial decisions.

Module I: Introduction to Management (12 Hours)

Introduction to Management - Meaning, Nature, Scope and Functional Areas of Management - Management as a Science, Art and Profession - Management & Administration - Principles of Management- Managerial roles: Mintzberg Model - Functions of Management - Contributions of F.W.Taylor and Henry Fayol.

Module II: Planning (10 Hours)

Planning - Meaning - Nature - Importance - Types of Plans - Planning Process- Barriers to Effective Planning - M.B.O - Features – Steps - Coordination - Meaning and Importance - Techniques for Effective Coordination

Module III: Organizing (10 Hours)

Organizing - Meaning - Nature - Importance - Principles of Organisation - Types of Organisation - Organisation Chart - Organisation Manual - Centralization – Decentralization- Authority - Delegation of Authority - Responsibility and Accountability.

Module IV: Direction and Control (12 Hours)

Direction and Control - Principles of direction- Leadership: Concept and Styles; Trait and Situational Theory of Leadership, Managerial Grid by Blake and Mouton, Likert's Four System Model - Motivation: Concept and Importance; Maslow's Need Hierarchy Theory; Herzberg's Two Factors Theory. Control: Concept and Process-Control Techniques.

Module V: Management Techniques (12 Hours)

Management Techniques - (Brief Study) Quality circle-Total Quality Management - Business Process Reengineering (BPR)- Six sigma-Kaizen

References

- Koontz, O Donnell, Management, McGraw-Hill
- Appaniah, Reddy, Essentials of Management, Himalaya Publishing House.
- Prasad, L. M., Principles of management, Sultan Chand and Sons.
- Srinivasan, Chunawalla, Management Principles and Practice, Himalaya Publishing House.
- Tulsian, P.C., & Pandey, Vishal, Business Organization and Management, Pearson Education

Detailed Syllabus: Semester III

Core Course VII: Corporate Accounts I (COM3CRT0119)

90 Hours 4 Credits

Course Outcomes

The students will be able to:

- Pertain to the rules governing the accounting treatments of share issues, preference share redemptions, bonus issues, stock buybacks, and right issues as outlined in the Companies Act of 2013.
- Make use of the accounting processes for stock and debt underwriting.
- Apply the provisions as per Companies Act 2013 regarding the preparation of financial statements of corporations and also get familiar with the techniques for determining managerial remuneration and profit prior to incorporation.
- Evaluate various investment channels based on profit or loss on purchase or sale of investments.
- Make use of the procedures for calculating insurance claims and analyse damages in order to arrive at a claim that can be lodged with the insurance companies.

Module I: Accounting for Shares (20 Hours)

Accounting for Shares - Redemption of Preference Shares– ESOP-Rights Issue – Bonus Issue Buyback of Shares.

Module II: Underwriting of Shares And Debentures (10 Hours)

Underwriting of Shares and Debentures - Marked and Unmarked Applications – Firm Underwriting– Determining the Liability of Underwriters in respect of an Underwriting Contract Complete Underwriting – Partial Underwriting – Firm Underwriting.

Module III: Final Accounts of Joint Stock Companies (30 Hours)

Final Accounts of Joint Stock Companies (Vertical form- As per provisions of Companies Act 2013) – Preparation of Company Final Accounts including Balance Sheet – Calculation of Managerial Remuneration- Profit (Loss) Prior to Incorporation.

Module IV: Investment Account (15 Hours)

Investment Account - Cum-interest- Ex-interest- Cum-dividend- Ex-dividend- Accounting Entries-Preparation of Investment Accounts- Treatment of Bonus Share and Right Shares – Preparation of Investment Accounts.

Module V: Insurance Claims (15 Hours)

Insurance claims - Loss of stock- computation of claim for loss of stock- Application of average clause- elimination of abnormal/defective items – Loss of profit policy- Calculation of claim.

References

- Jain, S.P., & Narang, K.L. , Advanced Accountancy, Kalyani Publishers, New Delhi
- Maheswari, S.N &Maheswari, S.K., Advanced Accounting, Vikas Publishing House,New Delhi
- Shukla, M.C., & Grewal, T. S., Advanced Accountancy S. Chand and Company Pvt.Ltd, New Delhi
- Shukla, S.M., & Gupta, S.P., Advanced Accounting, Sahitya Bhavan Publications, Agra
- Raman B S Corporate Accounting United Publishers
- MA Arulanandam and KS Raman, Advanced Accountancy, HimalayaPublications, Mumbai.
- The Chartered Accountant (Journal), Institute of Chartered Accountants of India, New Delhi.

Core Course VIII: Quantitative Techniques for Business I (COM3CRT0219)

90 Hours 4 Credits

Course Outcomes

The students will be able to:

- Explain the meaning of Statistics, different types of statistics, identifying the advantages and distrust in statistics.
- Identify the different methods of data collection and sampling methods in statistics.
- Solve measures of central tendency and analyse the data by using various tools.
- Make use of various tools of dispersion and discussion on Lorenz curve, Skewness, Kurtosis and Moments.
- Analyse and distinguish interpolation and extrapolation and its different methods.

Module I: Introduction to Statistics (8 Hours)

Introduction to Statistics - Origin and Growth- Meaning- definition- Statistics as data- Statistics as methods- Empirical and quantitative analysis- Descriptive statistics and Inferential statistics- Functions of statistics-, Planning and Business- Limitations of Statistics- Distrust of Statistics

Module II: Statistical Survey (25 Hours)

Statistical Survey - Planning and design of enquiry- Statistical units- Executing a survey- Business Data Sources- Primary and Secondary Data- Methods of collecting Primary data–- Drafting a questionnaire-Collection of secondary data- Census method and Sampling – Difference between census and sampling - Theoretical base of sampling: Law of Statistical regularity and Law of Inertia of Large Numbers- Statistical errors- Editing and Coding of data- Classification- Types of classification- Tabulation of Data- Objectives of tabulation- Classification Vs Tabulation- Types of tabulation- Cross tabulation- Parts of a table- Statistical Series

Module III: Uni-Variate Data Analysis I (20 Hours)

Uni-Variate Data Analysis I - Measures of Central Tendency – Concept – Functions of an average- Characteristics- Arithmetic Mean –Simple mean- Weighted mean- Combined mean- Properties of mean- Median –Quartiles and other partition values- Mode- Empirical relation between mean, median and mode- Graphical location of median and mode- Geometric Mean- Harmonic Mean-relation between Arithmetic mean, Geometric mean and Harmonic Mean Application of various measures- Merits and Demerits of various measures of central tendency

Module IV: Uni-Variate Data Analysis II (25 Hours)

Uni-Variate Data Analysis II - Measures of dispersion - Concept-Properties of a good measure of dispersion- Absolute and Relative Measure-Range-Inter Quartile Range- Quartile Deviation- Mean Deviation-Standard Deviation- Lorenz curve- Merits and Demerits of various measures- Relevance and Applications in Business-Mathematical properties of standard deviation - Variance and Co-efficient of Variation–Measures of Skewness –Definition of skewness- types- Test of skewness- Relatives measures of skewness- Moments- Central moments- Raw moments- Conversion of raw moments into central moments- Skewness based on moments- Kurtosis- meaning and types

Module V: Interpolation and Extrapolation (12 Hours)

Interpolation and Extrapolation - Meaning of interpolation and extrapolation- Significance and utility-Assumptions- Methods of Interpolation- (a) Newton's Method of Advancing differences (b) Binomial Expansion method (c) Lagrange's method – Extrapolation- Forecasting using extrapolation

References

- Richard, Levin & Rubin, David, S., Statistics for Management, Prentice Hall of India, New Delhi.
- Spiegel, M.R., Theory and Problems of Statistics, Schaum's Outlines Series, McGrawHill Publishing Co.
- Kothari, C.R., Research Methodology, New Age Publications, New Delhi.

- Sharma, J. K., Business Statistics, Pearson Education.
- Gupta, S.C., Fundamentals of Statistics, Himalaya Publishing House.
- Gupta, S.P. & Gupta, Archana, Elementary Statistics, Sultan Chand and Sons, New Delhi.
- Elhance D N, Elhance,Veena and Aggarwal B M Fundamentals of Statistics , Kitab Mahal
- Gupta, C B and Gupta, Vijay., An Introduction to Statistical Methods, Vikas Publishing House
- Pillai, R S N and Bagavathi,V ., Statistics , S Chand & Co

Core Course IX: Financial Markets and Operations (COM3CRT0319)

72 Hours 3 Credits

Course Outcomes

The students will be able to:

- Explain the basic structure of Indian Financial System and SEBI guidelines for its efficient functioning.
- Describe the functioning of primary market and also be familiar with methods of new issue and the intermediaries of the primary market.
- Explain the functioning of secondary market in India and the different methods of trading in stock exchange, types of speculators and methods of calculation of index.
- Explain the concept of mutual funds and will be capable to analyse the performance of various mutual funds schemes.
- Elucidate the term derivatives and different types of derivatives.

Module I: Indian Financial System (16 Hours)

Indian Financial System - Savings and Investment – The Indian Financial System- Components - Role and Functions-Interactions among the Components- Recent Developments in the Indian Financial System- Financial Markets-Classification- Capital Market and Money Market Instruments- Indian Money Market- Role of RBI in Money Market- SEBI-Establishment- Objectives-Powers and functions.

Module II: Primary Market (14 Hours)

Primary Market - Functions of New Issue Market - Methods of New Issue - IPO - FPO - ASBA- Green Shoe Option- Public Issue - Bonus Issue- Right Issue- Private Placement-Book Building - ESOP-Indian Depository Receipts - Intermediaries in the New Issue Market- Registrars to the Issue-Brokers to the Issue-Bankers to the Issue - Underwriters-Qualified Institutional Placement and Qualified Institutional Buyers- Innovative Financial Instruments.

Module III: Secondary Market (18 Hours)

Secondary Market - Role and Functions of Stock Exchanges - Listing of Securities - Stock Exchanges in India - Members of the Stock Exchanges- Methods of Trading in a Stock Exchange- Online Trading-Depositories – Role - Mark to Market System - Stock Market Indices - Methodology for Calculating Index.- Type of Speculators- Speculative Transactions in Stock Exchanges - Insider trading - SEBI regulations- Foreign Institutional Investors in Securities market- Foreign Portfolio Investment- Private Equity

Module IV: Mutual Funds (12 Hours)

Mutual Funds - Meaning- Objectives- Advantages - Classification of Mutual Funds–Exchange Traded Fund- Constitution and Management of Mutual Funds in India- AMFI- Concept of Net Asset Value – Advantages and limitations of Mutual Funds

Module V: Derivatives (Brief Study Only) (12 Hours)

Derivatives (Brief study only) - Features of Derivatives -Types of Derivatives– Forwards – Futures- Options-Swaps- Commodity Futures – Major Commodity Exchanges in India

References

- Khan, M.Y., Indian Financial System, Tata McGraw Hill, New Delhi.
- Singh, Preethi, Dynamics of Indian Financial System, Ane Books, New Delhi
- Guruswami, S., Capital Markets, Tata McGraw Hill, New Delhi
- Avadhani, V. A., Investment and Securities Market in India, Himalaya Publishing House.

Journals

- SEBI and Corporate Laws - Taxmann, New Delhi SEBI Monthly Bulletin

Core Course X: Marketing Management (COM3CRT0419)

54 Hours 3 Credits

Course Outcomes

The students will be able to:

- To acquire knowledge about the concept of marketing, marketing mix and its importance in business and society.
- Describe the product, its life cycle and branding.
- Explain different pricing strategies adopted by the organization
- Identify the various aspects of physical distribution.
- Outline recent trends in Marketing.

Module I: Marketing Management (12 Hours)

Marketing Management - Market and Marketing- Meaning- Definition of marketing- Marketing Concepts – Marketing environment- Functions of marketing-Marketing Management- Marketing Mix- 4Ps and 4Cs- Importance of marketing mix- Factors affecting marketing mix- Market Segmentation – Concept – Need – Basis-benefits- Market Targeting- Market Positioning- differentiated and undifferentiated marketing

Module II: Product Mix (12 Hours)

Product Mix- Product - Meaning- Classification of products- -Product Line and Product Mix- New Product development- Steps- Reasons for failure of new products- - Product Life Cycle- – Branding-Types of brand- Brand Equity- Brand Loyalty- Trade Mark- Packaging-Role of packaging- Essentials of good packaging- Product Labelling- Marketing of services- Pricing of Products- Factors Influencing Pricing- Pricing Policies and Strategies -Types of Pricing

Module III: Price Mix (12 Hours)

Price Mix - Pricing-Factors affecting pricing decision- Role of pricing in marketing strategy- Steps in formulating pricing- Pricing methods and strategies- Pricing of a new product- Resale Price Maintenance

Module IV: Physical Distribution Mix (12 Hours)

Physical Distribution Mix - Logistic and Supply Chain Management – Elements- Channels of Distribution –Types- Factors Affecting the Choice of a Channel of Distribution-Functions of various Intermediaries – retailing- Types of retailing- Direct Marketing- Merits and demerits

Module V: Recent Trends in Marketing (6 Hours)

Recent Trends in Marketing (Overview Only) - Relationship Marketing - Social Marketing - Online Marketing- -Green Marketing-Tele Marketing -Viral Marketing- Relationship Marketing- De-marketing- Remarketing- Guerilla marketing – Ambush Marketing.

References

- Kotler, Philip & Keller, Kevin Lane, Koshy, Abraham, &Mithileshwar Jha, Marketing Management, A South Asian Perspective, Pearson Education.
- Armstrong, Gary, and Kotler, Philip, The Essentials of Marketing, Pearson Education, New Delhi
- Majaro, Simon, The Essence of Marketing, Prentice Hall, New Delhi.
- Chhabra, T.N., Principles of Marketing, Sun India Publication.
- Czimkota, Marketing Management, Vikas Publishing House (P) Ltd.
- Biplab S Bose, Marketing management, Himalaya Publishing House, Mumbai
- Rajan Nair and Varma M M – Marketing Management- Sultan Chand and Sons
- Sontakki C N, Marketing Management- Kalyani Publishers
- Ramaswamy V S and Namakumari Marketing Management , McMillan India Ltd

Detailed Syllabus: Semester IV

Core Course XI: Corporate Accounts II (COM4CRT0119)

108 Hours 4 Credits

Course Outcomes

The students will be able to:

- Apply the rules and regulations regarding the preparation of financial statements of Insurance companies and will be able to analyse the financial statements of Insurance companies.
- Apply the rules and regulations regarding the preparation of financial statements of Banking companies and will be able to analyse the financial statements of Banking companies.
- Make use of the accounting procedures on Internal reconstruction of companies.
- Comprehend the concept of amalgamation as well as apply the accounting procedures to be followed at the time of amalgamation.
- Apply the accounting procedures as per Companies Act 2013 in the event of liquidation of companies.

Module I: Accounts of Insurance Companies (20 Hours)

Accounts of Insurance Companies – Insurance Companies – Special Terms – Final Accounts of Life Insurance – Revenue Account - Profit and Loss Account and Balance Sheet (As per IRDA Regulation Act, 2002) – Determination of Profit in Life Insurance Business – Valuation Balance Sheet – Accounts of General Insurance Companies (Fire and Marine only) – Revenue Account – Profit and Loss Account and Balance Sheet (as per IRDA Regulation Act)

Module II: Accounts of Banking Companies (20 Hours)

Accounts of Banking Companies – Meaning – Important Provisions of Banking Companies Act, 1949 – Preparation of Final Accounts of Banking Companies – Profit and Loss Account, Balance Sheet – Transactions of Special Type – rebate on bills discounted- Asset Classification and Provisions – Non-Performing Assets- Capital Adequacy.

Module III: Internal Reconstruction (20 Hours)

Internal Reconstruction-Alteration of Share Capital- Capital Reduction – Accounting procedure- Surrender of Shares- Accounting Treatment – Revised Balance Sheet.

Module IV: Amalgamation, Absorption and External Reconstruction (34 Hours)

Amalgamation, Absorption and External Reconstruction – Meaning-Amalgamation in the nature of Merger, Purchase , External Reconstruction – Applicability of AS 14- Calculation of Purchase consideration (all methods) – Journal Entries in the books of Transferor and Transferee Companies, Revised Balance Sheet (excluding inter - company holdings)

Module V: Liquidation of Companies (14 Hours)

Liquidation of Companies – Meaning-Types – Contributories-Preferential Creditors- Fraudulent Preference- Preparation of Liquidator's Final Statement of Account (Statement of Affairs excluded)

References

- Jain, S.P & Narang, K.L., Advanced Accountancy, Kalyani Publishers, New Delhi
- Maheswari, S.N &Maheswari, S.K., Advanced Accounting, Vikas PublishingHouse, New Delhi
- Shukla, M.C., & Grewal, T.S., Advanced Accountancy, S Chand and Company Pvt. Ltd, New Delhi
- Shukla, S.M., & Gupta, S.P, Advanced Accounting, Sahitya Bhavan Publications, Agra.
- MA Arulanandam and KS Raman, Advanced Accountancy, Himalaya Publishing House, Mumbai.
- Raman B S, Corporate Accounting United Publishers
- The Chartered Accountant (Journal), Institute of Chartered Accountants of India, New Delhi.

FOR TRUTH AND SERVICE

Core Course XII: Quantitative Techniques for Business II (COM4CRT0219)

108 Hours 4 Credits

Course Outcomes

The students will be able to:

- Interpret correlation between two variables
- Utilize the concepts of time series and their application to various areas
- Make use of the conceptual and practical introduction to the techniques of regression analysis
- Interpret a range of index numbers commonly used in business firms
- Examine the basic concepts and theorems of probability

Module I: Bi-Variate Data Analysis I (22 Hours)

Bi-Variate Data Analysis- I- Correlation - Concept- Correlation and Causation - Types of Correlation- Methods- Scatter diagram and Correlation graph- -Karl Pearson's Co-efficient of Correlation-Spearman's Rank Correlation Co-efficient- - Probable Error-Concurrent Deviation Method- Concept of lag and lead in correlation (Problems- Un grouped Data only)

Module II: Bi-Variate Data Analysis II (20 Hours)

Bi-Variate Data Analysis- II -Regression Analysis– Concept-Utility- Comparison of correlation and regression- Lines of Regression- - Regression Equations and regression co- efficient- Algebraic Methods of studying regression- Standard Error of estimate - (Problems- Un grouped Data only

Module II: Index Numbers (22 Hours)

Index Numbers-Meaning-Importance- Characteristics and uses of Index Numbers- Types of index numbers- Problems in construction of index numbers- Methods of constructing price index, quantity index and value index- : Unweighted Index numbers- Simple aggregative method and Simple average of price relatives method- Weighted Index numbers- Weighted average of price relative method- Weighted aggregative method applying Laspeyer's, Paasche's

and Fishers methods- Test of Consistency of index numbers- Cost of Living Index Numbers and its Uses- Construction of cost of living index numbers-Aggregate expenditure method and family budget method- Concepts of Fixed base index numbers, chain based index numbers, base shifting, deflating and splicing(theory only)- Limitations of index numbers

Module IV: Time Series Analysis (20 Hours)

Time Series Analysis- Meaning-Definition- Components of Time Series-Time series analysis- Utility of Time Series Analysis- Mathematical models- Determination of Trend- Free hand curve method- Method of semi averages- Method of Moving Average-Method of Least Squares (first degree only)- Shifting the origin of trend- converting annual trend into monthly trend-

Module V: Probability (24 Hours)

Probability – Meaning - Definition - Basic Terms-Concepts-Approaches to Assigning Probability - Permutation and Combination-Theorems of Probability-Addition Theorem- Multiplication Theorem- Conditional Probability- Baye's Theorem of Inverse probability

References

- Richard, Levin & Rubin, David, S., Statistics for Management,
- Prentice Hall of India, New Delhi.
- Spiegel, M.R., Theory and Problems of Statistics, Schaum's Outlines Series,McGraw Hill Publishing Co.
- Kothari, C.R., Research Methodology, New Age Publications, New Delhi.
- Sharma, J. K., Business Statistics, Pearson Education.
- Gupta, S.C., Fundamentals of Statistics, Himalaya Publishing House.
- Gupta, S.P. & Gupta, Archana, Elementary Statistics, Sultan Chand and Sons, New Delhi.
- Elhance D N, Elhance,Veena and Aggarwal B M Fundamentals of Statistics , Kitab Mahal

- Gupta, C B and Gupta, Vijay., An Introduction to Statistical Methods, Vikas Publishing House
- Pillai , R S N and Bagavathi,V ., Statistics , S Chand & C

Core Course XIII: Entrepreneurship Development and Project Management (COM4CRT0319)

90 Hours 4 Credits

Course Outcomes

The students will be able to:

- Define the concept of entrepreneurship and its scope in the present scenario.
- Discuss about the major classification of entrepreneurs and the role of MSME in the entrepreneurial development.
- Describe project identification process and gain knowledge on the legal provisions available for the protection of business ideas in India.
- Discuss the concept of project formulation and list out the contents of a project report.
- Identify various entrepreneurial support programmes in India

Module I: Introduction to Entrepreneurship (10 Hours)

Introduction to Entrepreneurship- Definition and Meaning- Distinction between entrepreneur and manager- Characteristics and traits of an entrepreneur- Skills - Motivation of Entrepreneur- - Functions of an Entrepreneur- Role and importance of Entrepreneurship in economic development- Factors affecting growth of entrepreneurship

Module II: Classification of Entrepreneurs (25 Hours)

Classification of entrepreneurs- Dimensions of Entrepreneurship- Intrapreneurship- Technopreneurship-Cultural Entrepreneurship- International Entrepreneurship-Ecopreneurship- Social Entrepreneurship and Women Entrepreneurship- Problems faced by Women Entrepreneurs-Entrepreneurship in Agriculture sector and service sectors- New avenues- Dealership, Networking and Franchising- Entrepreneurship in MSME- Micro Small Medium Enterprises- Definition- Role of MSME- Steps to establish an enterprise.

Module III: Project Identification (15 Hours)

Project Identification-Project- Meaning- Types- Project Management- Project life Cycle- Project identification- Sources of Project idea- Constraints in a project- Sources of Business idea- Protecting the Idea-Legal Protection in India- Trademarks- Copyright- Patent- Geographical Indication- Designs-Plant and Farmer Rights-

Module IV: Project Formulation and Report (20 Hours)

Project Formulation and Report - Formulation of a project- Stages in project formulation- - preparation of a project report- contents- project appraisal- various aspects of appraisal (Problems of appraisal techniques excluded)

Module V: Entrepreneurial Support in India (20 Hours)

Entrepreneurial Support in India- Entrepreneurial Education and training- Entrepreneurship Development Programmes- Objectives and Methodology- The Concept, Role and Functions of Business Incubators- Start-Ups- Govt. of India Funding and Support for Start-Ups- Cluster Development Schemes- Pradan Mantri Mudra Yojana- Industrial Estates- Special Economic Zones- Other initiatives and assistance- Green Channel clearances- - Bridge Capital- Seed Capital Assistance- Special Institutions for Entrepreneurial Development and assistance in India-Functions of EDII, NIESBUD,NSIC, SIDBI and DI

References

- Anjan, R. Managing New Ventures, Concepts and Cases in Entrepreneurship, New Delhi,PHI Learning Private limited.
- Bhide A, The Origin and Evolution of New Businesses, New York, Oxford University Press.
- Brandt, S. C. (1997). Entrepreneuring: The 10 Commandments for Building a Growth Company. New Delhi: Mc Millan Business Books.
- Manjunath, N. (2008). Entrepreneurship & Management. Bangalore: Sanguine Technical Publishers.
- Khanka S S- Entrepreneurial Development- S Chand and Sons
- Desai,Vasant- Small Scale Business and Entrepreneurship- Himalaya Publications

- AP Padnekar, Entrepreneurship, Himalaya Publishing House, Mumbai.
- Rao, V S P- Business, Entrepreneurship and Management- Vikas Publishing House
- Pandya, Rameswary- . Skill Development and Entrepreneurship in India, New Century Publications

Detailed Syllabus: Semester V

Core Course XIV: Cost Accounting I (COM5CRT0119)

108 Hours 4 Credits

Course Outcomes

The students will be able to:

- Summarize the cost concepts, methods and techniques of cost accounting
- Solve the various methods of pricing of materials
- Utilize knowledge on labour cost and compute different methods of wage payment
- Construct primary and secondary distribution summary and know the various methods of absorption of overheads.
- Utilize the skills in preparing cost sheet, tenders and quotations and reconciliation of cost and financial statements

Module I: Introduction to Cost Accounting (18 Hours)

Introduction to Cost Accounting - Meaning- Definition- Cost Concepts- Costing- Cost Accounting- Cost Accountancy- Objectives and functions of Cost Accounting- Cost Unit- Cost Centre- Responsibility Centres- Profit Centre- Cost Control- Cost Reduction- Distinction between Cost Accounting and Financial Accounting-Essentials of a good costing system- Installation of costing system- Methods and Techniques of Cost Accounting- Advantages and Disadvantages of Cost Accounting- Cost concepts and classification- elements of cost

Module II: Accounting and Control of Material Cost (25 Hours)

Accounting and Control of Material Cost- Material Purchase Procedure- Inventory control- Material Stock Level-EOQ- ABC- VED and FSN Analysis- JIT- Stock turnover- Material Issue control- Stores records- Bincard and Stores ledger- Documents authorizing movement of materials-Inventory systems: Perpetual and Periodic Inventory System-Continuous Stock Taking - Material Losses-Wastage- Scrap-Spoilage-Defectives- Pricing of issue of materials- FIFO- LIFO- Simple Average- Weighted Average-

Module III: Accounting and Control of Labour Cost (20 Hours)

Accounting and Control of Labour Cost - Time Keeping and Time Booking- Methods - Systems of Wage Payment-Time Rate System- Piece Rate System- Differential Piece Rate – Taylor's differential piece rate system- Merrick's differential piece rate system- Gantt Task and Bonus plan- Incentive Plans- Halsey Plan - Rowan Plan-Idle Time- Overtime and their Accounting Treatment- Labour Turnover- Causes and effects- Methods of Calculating Labour Turnover

Module IV: Accounting for Overhead (25 Hours)

Accounting for Overhead - Classification of Overhead- Segregation of semi variable overhead- Production overhead- Allocation and apportionment- Primary and Secondary Distribution Summary-Absorption of Overhead- Methods of absorption of overheads- Overhead absorption rates- Actual and pre-determined rates- Blanket and Multiple rates- Over-absorption and Under-absorption- Reasons- Disposal- Introduction to Activity Based Costing (Problems of ABC excluded)

Module V: Preparation of Cost Sheet (20 Hours)

Preparation of Cost Sheet- Cost sheet- Objectives- preparation- Tender and Quotation- Reconciliation Statement –Need- Reasons for disagreements in

Profits-Preparation- Memorandum Reconciliation Account

References

- Jain, S.P., & Narang, K.L., Advanced Cost Accounting, Kalyani Publishers, New Delhi.
- Iyengar, S. P., Cost Accounting, Sultan Chand & Sons, New Delhi.
- Maheswari, S.N., Advanced Cost Accounting, Sultan Chand & Sons, New Delhi.
- Arora, M. N., Cost Accounting, Vikas Publishing House Pvt. Ltd, New Delhi.
- J Madegowda, Advanced Cost accounting, Himalaya Publishing House, Mumbai
- Shukla, M.C., and Grewal, T.S., Cost Accounting, Sultan Chand & Sons, New Delhi.

- Lall Nigam B M and Jain I C, Cost Accounting Principles and Practice, Prentice Hall of India

Core Course XV: Environment Management and Human Rights (COM5CRT0219)

90 Hours 4 Credits

Course Outcomes

The students will be able to:

- Describe the concept of environmental studies, its scope and importance.
- Identify environmental issues and explain the concept of sustainable development.
- Enhance knowledge on recent developments in the field of commerce and management relating to the environment.
- Acquire knowledge about the Right to Information Act 2005.
- Explain various aspects of human rights.

Module I (20 Hours)

Unit 1: Environmental Studies- Environmental Studies-Introduction-Definition-scope and Importance.

Unit 2: Natural Resources: Renewable and non-renewable resources: Natural resources and associated problems.

Forest resources: Use and over-exploitation, deforestation-General Conservation strategies

Water resources: Use and over-utilization of surface and ground water, water conservation, watershed management, rainwater harvesting, dams-benefits and problems.

Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources,

Food resources: World food problems, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.

Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources,

Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification

Unit 3: Ecosystems- Concept -Structure and function - Energy -Food chains, food webs Ecological pyramids-Introduction, types, features, structure and function

Module II (25 Hours)

Unit 1: Biodiversity - Introduction –types and importance- India as a mega-diversity nation- Bio diversity Hot-sports -Threats to biodiversity: habitat loss, poaching of wildlife, man- wildlife conflicts- concept of threatened fauna , IUCN categorisation and red list - Endangered and endemic species of India,

Conservation - Insitu and exsitu conservation, protected area concept-National Park, wildlife sanctuary, biosphere reserves and community reserves, botanical gardens and zoos

Global environmental issues- ozone depletion, global warming, greenhouse effect, climate change, acid rain, nuclear accidents

Local environmental issues- landscape alteration, quarrying, sand mining, coastal erosion, degrading of mangroves and wetlands, Ramsar sites

Disaster and Disaster management- floods, earth quakes, cyclone and landslides- Need for disaster management – Disaster Management in India

Unit 2: Pollution- air, water, soil, noise, thermal and nuclear- control measures, role of individuals in prevention of pollution -Issues relating to solid and electronic waste disposal.

Unit 3: Environmental laws in India (brief overview only- the objectives and key provisions only) Environment Protection Act, Air (Prevention and control of Pollution) Act, Water (Prevention and control of Pollution) Act, Wildlife Protection Act, Forest Conservation Act, issues involved in enforcement of environmental legislation. –

Sustainable development- Concept, UN and sustainable development goals

Module III: Recent Developments in the Field of Commerce and Management Relating to Environment (15 Hours)

Green Accounting- Meaning- History- Scope and Importance- Importance- Advantages and limitations-

Green Banking- Meaning- benefits- coverage- steps in green banking- environmental risks for banks- Green banking initiatives- International initiatives- Initiatives in India-

Green Marketing- Meaning- Need and benefits- Challenges- Green marketing in India- Green washing and consequences-

Eco tourism- significance- eco tourism activities in India- Opportunities and challenges –

Environmental audit- concept- need and scope

Carbon credit and carbon exchanges (over view only)

Module IV: Right to Information Act 2005 (12 Hours)

Right to Information Act 2005 - Basic terms- Public authority- Competent authority- Appropriate Government- Third Part- Information – record- Right to information- Objectives of the Act-Features of the Act- Obligation of Public authority- Procedure for request of information- time limit- fee- ground of rejection- appeal- exemption from disclosure- Right to access information on specific issues- Banking transactions, insurance transactions, government dealing and related services

Module V (18 Hours)

Unit 1 - Human Rights

An Introduction to Human Rights, Meaning, concept and development –History of Human Rights-Different Generations of Human Rights- Universality of Human Rights- Basic International Human Rights Documents - UDHR, ICCPR, ICESCR.- Value dimensions of Human Rights

Unit 2 – Human Rights and United Nations

Human Rights co-ordination within UN system- Role of UN secretariat- The Economic and Social Council- The Commission Human Rights-The Security Council and Human rights- The Committee on the Elimination of Racial Discrimination- The Committee on the Elimination of Discrimination Against Women- the Committee on Economic, Social and Cultural Rights- The Human Rights Committee- Critical Appraisal of UN Human Rights Regime.

Unit 3 – Human Rights National Perspective

Human Rights in Indian Constitution – Fundamental Rights- The Constitutional Context of Human Rights-directive Principles of State Policy and Human Rights- Human Rights of Women children–minorities- Prisoners- Science Technology and Human Rights- National Human Rights Commission- State Human Rights Commission- Human Rights Awareness in Education.

Assignment may include Field study involving

- Visit to a local area to document environmental grassland/ hill /mountain
- Visit a local polluted site – Urban/Rural/Industrial/Agricultural Study of common plants, insects, birds etc
- Study of simple ecosystem-pond, river, hill slopes, etc

References

- BharuchaErach, Text Book of Environmental Studies for undergraduate Courses. University Press, IInd Edition 2013 (TB)
- Clark.R.S., Marine Pollution, Clanderson Press Oxford (Ref)
- Cunningham, W.P.Cooper, T.H.Gorhani, E & Hepworth, M.T.2001 Environmental Encyclopedia, Jaico Publ. House. Mumbai. 1196p .(Ref)
- Dc A.K.Enviornmental Chemistry, Wiley Eastern Ltd.(Ref)
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- Rajagopalan. R, Environmental Studies from crisis and cure, Oxford University Press, Published: 2016 (TB)
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- Trivedi R.K., Handbook of Environmental Laws, Rules Guidelines, Compliances and Standards, Vol I and II, Enviro Media (Ref)
- Trivedi R. K. and P.K. Goel, Introduction to air pollution, Techno-Science Publication (Ref)
- Wanger K.D., 1998 Environmental Management. W.B. Saunders Co. Philadelphia, USA 499p (Ref)
- (M) Magazine (R) Reference (TB) Textbook
- Amartya Sen, The Idea Justice, New Delhi: Penguin Books, 2009.
- Chatrath, K. J.S., (ed.), Education for Human Rights and Democracy (Shimla: Indian Institute of Advanced Studies, 1998)
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- Monica Loss,,Green Marketing Strategies and Consumer Behaviour, Global Vision Publishing House
- Robert Dahlstrom- Green Marketing:Theory, Practice and Strategies, Cengage Learning India Private Limited
- A N Sarkar , Green Banking , Atlantic Publishers
- Thomas Aronsson and Karl Gustaf Lofgren, Edgar Handbook of Environmental Accounting, Elgar Publishing
- M Sarngadharan and G Raju , Tourism and Sustainable Economic Developments: Indian and Global Perspectives – New Century Publishers
- ICAI Study Material of Auditing Right to Information Act, 2005

Core Course XVI: Financial Management (COM5CRT0319)

90 Hours 4 Credits

Course Outcomes

The students will be able to:

- Explain the concept of financial management, the meaning of finance, and the objectives of financial management.
- Evaluate the cost of capital, EBIT-EPS analysis and various leverages.
- Evaluate the various capital budgeting techniques that will help them in making investment decisions.
- Estimate working capital and interpret the concept of working capital management.
- Describe the various concepts involved in dividend decisions including dividends, dividend policy, and payout ratios.

Module I: Introduction (15 Hours)

Introduction-Meaning of Finance – Financial Management-Importance - Scope – Objectives – Profit Maximization – Wealth Maximization – Finance Function -Role of Finance Manager- Financial Management and other Disciplines- Concept of Time value of money- Discounting and compounding

Module II: Financing Decision (30 Hours)

Financing Decision - Sources of Finance – Equity – Debt – Preference- Retained earnings- Cost of Capital-Concept- Importance- Measurement of Specific Costs– Cost of Debt – Cost of Preference Capital – Cost of Equity – Cost of Retained Earnings – Capitalisation - Capital Structure-Meaning of Capital Structure – Optimum Capital Structure- Factors Determining Capital Structure- Leverage-Meaning-Types-Operating Leverage- Meaning and Computation - Financial Leverage- Meaning and Computation- Composite Leverage- Meaning and Computation- Financial Risk and Business Risk. (Capital Structure theories excluded)

Module III: Investment Decision (20 Hours)

Investment Decision - Capital Budgeting – Meaning- Importance- Determination of Cash Flows – Evaluation Methods –Traditional Techniques- Pay Back Period – ARR – Discounted Cash flow techniques- NPV –IRR – Profitability Index – Discounted PBP- Interpretation of Results.

Module IV: Management of Working Capital (15 Hours)

Management of Working Capital - Meaning–Definition – Importance- Types of working capital- Gross Working Capital- Net Working Capital- Factors Determining Working Capital– Estimation of WorkingCapital Requirements- Methods

Module V: Dividend Decision (10 Hours)

Dividend Decision- Meaning- Types of Dividend-Dividend Policy- Conservative Vs Liberal Policy-Pay-out Ratio- Retention Ratio- Factors Determining Dividend Policy- Bonus Shares- Stock Split and Reverse Split. (Dividend theories excluded)

References

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- Khan, M.Y. & Jain, P.K., Financial Management, McGraw Hill (India) Private limited; New Delhi.
- Rustagi, R. P., Financial Management, Theory, concepts and Problems, Galgotia Publishing Company, New Delhi.
- Prasanna Chandra, Financial Management, Tata McGraw Hill publishing company limited, New Delhi.
- O P Agarwal, Financial Management, Himalaya Publishing House, Mumbai
- Raman B S, Financial Management- United Publishers
- Srivastava, T. M., Financial Management, Principles and Problems, Pragatiprakashan, Meerut.

Detailed Syllabus: Semester VI

Core Course XVII: Cost Accounting II (COM6CRT0119)

108 Hours 4 Credits

Course Outcomes

The students will be able to:

- Utilize different methods and techniques of costing
- Illustrate specific order costing and its application in various industries
- Solve the methods and techniques applicable for different types of industries using process costing.
- Develop skills in preparing various types of budgets and notify the students with the steps involved in budgetary control
- Make use of the technique of marginal costs and its application in decision making.

Module I: Specific Order Costing (20 Hours)

Specific Order Costing- Job Costing – Meaning - Procedure- Batch Costing-Meaning- Procedure-Economic Batch Quantity- Contract Costing-Meaning-Objectives- Work-in-Progress Work Certified and Uncertified- Retention money and progress payments- Determination of Profit on Incomplete Contract-Treatment-Balance Sheet- Escalation Clause- Cost-plus Contract.

Module II: Operating Costing (15 Hours)

Operating Costing- Definition- Transport costing- Canteen costing- Hospital costing

Module III: Process Costing (24 Hours)

Process Costing- Process Accounts- Process Losses- Normal and Abnormal losses- Abnormal Gain - Treatment- Joint Products and By-products- Methods of Apportioning Joint costs- Accounting for By-products

Module IV: Marginal Costing and Break Even Analysis (25 Hours)

Marginal Costing and Break-Even Analysis - Marginal Costing-Meaning-Definition Difference between Marginal Costing and Absorption Costing-Differential Costing- Advantages and Disadvantages of Marginal Costing - Break Even Analysis- Cost Volume Profit Analysis- Break even chart- Simple Break-Even Chart- Marginal Costing and Decision Making- Pricing Decisions- Key Factor- Make or Buy- Sales Mix- Acceptance of foreign Order.

Module V: Budget and Budgetary Control (24 Hours)

Budget and Budgetary Control - Meaning and Definition- Objectives- Steps in budgetary control- Budget Manual Budget Committee- Budget key factor- Types of budgets- Advantages and limitations of budgetary control- Preparation of Cash Budget and Flexible Budget- Zero base Budgeting- Performance Budgeting.

References

- Jain, S.P., & Narang, K.L., Advanced Cost Accounting, Kalyani Publishers, New Delhi.
- Iyengar, S. P., Cost Accounting, Sultan Chand & Sons, New Delhi.
- Maheswary,S.N., Advanced Cost Accounting, Sultan Chand & Sons, New Delhi.
- Arora, M. N., Cost Accounting, Vikas Publishing House Pvt. Ltd, New Delhi.
- Shukla, M.C., & Grewal, T. S., Cost Accounting, Sultan Chand & Sons, New Delhi.
- J Madegowda, Advanced cost accounting, Himalaya Publishing House, Mumbai
- Lall Nigam B M and Jain I C- Cost Accounting Principles and Practice- Prentice Hallof India

Core Course XVIII: Business Research (COM6CRT0219)

72 Hours 4 Credits

Course Outcomes

The students will be able to:

- Acquire basic knowledge about research and identify various types of research.
- Identify the techniques of defining research problems and formulation of research design.
- Apply the different methods of data collection and analyse the data.
- Demonstrate the usage of variables and scales and their practical implications in research proposals.
- Familiarize the concept of Plagiarism and write a research report.

Module I: Research (8 Hours)

Research – Meaning – Definition – Business Research – Types Of Research (pure, applied, exploratory, descriptive, empirical, analytical, qualitative and quantitative) – Research Process.

Module II: Research Problem (14 Hours)

Research Problem – Definition – Nature – Formulation – Techniques Of Defining The Problem – Research Design – Meaning – Needs – Types Of Research Design.

Module III: Methods of Data Collection (20 Hours)

Methods Of Data Collection - Techniques Of Sampling- Sampling Design – Sample Frame-Sample Size - Analysis Of Data –Data Types (nominal data – interval data- ordinal data-ratio data) –Preparation Of Questionnaire Or Interview Schedule.

Module IV: Variables (22 Hours)

Variables – Dependent and Independent Variables – Extraneous Variables – Intervening Variable - Dichotomous Variable – Research Proposal and Its Preparation – Research Hypothesis – Types of Hypothesis - Measurement And Scaling Techniques-Uni- Variate Analysis –Bi-Variate Analysis

Module V: Report Writing (8 Hours)

Report Writing - Integral Part of Report – Characteristic Of A Good Report – Content Of A Report- Bibliography- Citing Reference –APA style - Plagiarism.

References

- Research methodology, CR.Kothari, New Age International Publishers
- Statistical methods for research, Prof.K.Kalyanaraman, Prentice Hall Pvt.Limited
- Research Methodology, OR.Krishna Swami, Himalaya Publishing house
- Goodewj and Hatt, Social research methods, Magraw Hill, Newyork.
- Research methodology, R.Paneerselvam, Prentice Hall of India.

Core Course XIX: Auditing and Assurance (COM6CRT0319)

90 Hours 4 Credits

Course Outcomes

The students will be able to:

- Specify the various auditing practices in common.
- Recognize the significance of auditing practices in the business field.
- Link the auditing practices with business activities focusing more on business transparency and effectiveness.
- Analyse the various legal frameworks covered under the auditing area and its related process.
- Explain significance of audit report and the audit reporting procedure by the auditor.

Module I: Introduction (17 Hours)

Introduction-Meaning and Nature of Auditing- Definition of Audit- Basic Principles Governing an Audit, Scope of Audit, Objectives of Audit- Main Object and Subsidiary Objects -Advantages of an Audit, Inherent Limitations of Audit , Differences between Accountancy and Auditing. The Auditor: Qualities and Qualifications of an Auditor- Types and Conduct of Audit- Tax Audit-Performance Audit-Social Audit, Auditing standards : Overview, Role of Auditing and Assurance Standards Board in India.

Module II: Audit Engagement, Documentation and Evidence (15 Hours)

Audit Engagement, Documentation and Evidence – Audit Planning, Audit Programme Preparation before Audit. Audit files: Permanent and current audit files, Ownership and custody of working papers, Audit working papers. Audit evidence – Meaning, Types, Reliability of audit evidence, Methods of obtaining audit evidence- Physical verification, Documentation, Direct confirmation, Re-computation, Analytical review techniques, Representation by management.

Module III: Internal Control (25 Hours)

Internal Control –Concept of internal control, Internal Control and the Auditor, Internal Control Questionnaire, Internal Control and Computerized Environment- General Control and Application Controls- Internal Check - Meaning and Definition , Objects of Internal Check, Auditors Duties as Regards Internal Check, Internal Audit- Internal Auditor and independent Auditor - Difference between Internal Check- Internal Control and Internal Audit- Internal Check as Regards Cash Transactions, purchases- sales- wages and stores. Vouching- meaning of Vouching- Definition -Vouchers- Points to be noted in Vouchers-Importance of vouching- Vouching of Cash Transactions - Vouching of Receipts and Payments, Vouching of Wages. Verification and Valuation of Assets and Liabilities - Concept, objects, Auditors Duty in Verification and Valuation.

Module IV: Audit of Limited Companies (15 Hours)

Audit of Limited Companies – (based on Companies Act 2013) Company Auditor- Qualifications-Disqualifications- Appointment Removal- Powers and Duties of an Auditor- Liabilities of an Auditor - Audit Report- Contents and Types.

Module V: Special Audits and Investigation (18 Hours)

Special Audits and Investigation – Government Audit, General Duties and powers of Comptroller and Audit General , Miscellaneous Audits (Procedure only)- Audit of Charitable organizations- Educational Institutions (College) – Hospital - Club- Audit in computerized environment- Audit around computer and audit through computer- Investigation- Meaning and Definition of Investigation- Scope of investigation-Distinction between Investigation and Auditing- Investigation on Acquisition of Running Business, Investigation when Fraud is suspected.

References

- Tandon, B.N., Sudharsanam, S., &Sundharabahu, S., A Handbook of Practical Auditing, S.Chand&Compaly Ltd, New Delhi.
- Arun Jha, Auditing – University Edition, Taxman Publications
- Saxena, R. G., Principles and Practice of Auditing, Himalaya Publishing House, Mumbai
- Sharma, T. R., Auditing Sahitya Bhawan Publication Agra.

- Saxena, R. G., Principles and Practice of Auditing, Himalaya Publishing House, New Delhi.
- ICAI Study material for IPCC and Final

Core Course XX: Management Accounting (COM6CRT0419)

90 Hours 4 Credits

Course Outcomes

The students will be able to:

- Elucidate the meaning and nature of Management Accounting and how it is differentiated from financial and cost accounting and identify the tools of Management Accounting.
- Explain the concept of financial statement analysis and be able to prepare Comparative statements, Common size statements, Trend Analysis and make inferences.
- Make use of ratio analysis to take timely and effective decisions and to arrive at conclusions.
- Develop skills in preparing fund flow statement and will be capable of valuable recommendations.
- Develop skills in preparing cash flow statement and will be capable of valid suggestions.

Module I: Introduction to Management Accounting and Financial Statement Analysis (20 Hours)

Introduction to Management Accounting and Financial Statement Analysis – Meaning- evolution- Definition- Nature and characteristics-scope- Objectives- Functions- Distinction between financial accounting and management accounting-distinction between cost accounting and management accounting- Limitations of Management accounting- Analysis and Interpretation of Financial Statements- – Importance – Types of Financial Analysis – Internal- External – Horizontal – Vertical – Techniques of Analysis – Comparative Statements – Common Size Statements – Trend Analysis.

Module II: Ratio Analysis (25 Hours)

Ratio Analysis –Meaning – Objectives- Importance and Uses – Limitations – Types and classification of Ratios – Liquidity Ratios –Solvency Ratios- Activity Ratios - Profitability Ratios – Preparation of Trading and Profit and Loss Account and Balance Sheet by using Ratios.

Module III: Fund Flow Analysis (20 Hours)

Fund flow Analysis – Introduction – Meaning and Definition of Fund - Need for Fund Flow Statement – Managerial Uses- Limitations –Schedule of Changes in Working Capital- Funds from operations- Preparation of Fund Flow Statement.

Module IV: Cash Flow Statement (18 Hours)

Cash Flow Statement – Introduction – Meaning – Uses- Comparison between Fund Flow Statement and Cash Flow Statement – Preparation of Cash Flow

Statement as per Accounting Standard 3 – Direct Method and Indirect method

Module V: Management Reporting System (7 Hours)

Management Reporting System – Meaning- Objectives-Methods of reporting- Report writing- General principles of a good reporting system.

References

- Manmohan & Goyal, S.N., Management Accounting, Sahithya Bhawan Publication,New Delhi.
- Lal, Jawahar, Corporate Financial Reporting, Theory & Practice, Taxmann Applied Services, New Delhi.
- J Madegowda, Advanced Management Accounting, Himalaya Publishing House, Mumbai
- Arora, M. N., Cost Accounting and Management Accounting, Vikas Publishing House Pvt. Ltd, New Delhi.
- S P Gupta, Management Accounting, Sahityabhavan, Agra
- Pillai R S N and Bagavathi- Management Accounting- S Chand & Company

- Management Accountant (Journal), Institute of Cost Accountants of India, Kolkata
- Sharma & Gupta- Management Accounting- Kalyani publications
- Management Accounting for Decision Makers- Peter Atrill& Eddie McLaney – Pearson

Practical Work:

- To make financial analysis of companies by using management accounting techniques.

Optional Core Courses

Optional Core Course: Semester III

Optional Core I: Basics of Co-operation (COM4CRT0719)

90 Hours 4 Credits

Course Outcomes

The students will be able to:

- Study the meaning of co-operation
- Summarise the special features of cooperative societies
- Identify various principles of co-operation
- Explain the management and working of co-operatives
- Discuss about various types of cooperative societies

Module I (10 Hours)

Origin and Development of Co-operation- Meaning-Definition- Features Importance- Objectives- Benefits of Co-operation- Different aspects of Co-operation- Economic, Social and Morale.

Module II (15 Hours)

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-à-vis- Partnership and Joint Stock Companies- A Co-operative as an Institution and as an Enterprise - Co- operative Common Wealth.

Module III (15 Hours)

Co-operative Principles-Different Stages-Rochdale Pioneers- Karve Committee on Co-operative Principles- Principles of ICA in 1995 (IVth Stage) - Distinction between Co-operative Values and Co- operative Principles

Module IV (35 Hours)

Types of Co-operatives in India and in Kerala (i) Short term and Medium term Co-operative Credit Structure- Primary Agricultural Credit Societies- Urban Cooperative 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 Cooperatives and their Federations (vi) Consumer Co-operatives and their Federations (vii) Industrial Co-operatives and their Federations- Handlooms and Power looms – Coir - Handicrafts (viii) Workers Co-operatives- Significance of Workers Co-operatives in Kerala.

Module V (15 Hours)

Co-operative Movement in Foreign Countries - Great Britain (Consumer)- Germany (Agricultural Credit)- Sweden (KF) - Denmark (Dairy)- China (Induscos)- Japan (Multi -purpose)- USA (Marketing) (Brief Study).

References

- Hejela,T.N., Principles, Problems and Practice of Co-operation, Konark Publishers, NewDelhi.
- Krishnaswami, O.R., Fundamentals of Co-operation, S. Chand & Company, NewDelhi.
- Krishnaswami, O.R., Kulandaisamy, V., Theory of Co-operation- An in-depth Analysis, Shanma Publication,Coimbatore.
- Mathur, B.S., Co-operation in India, SahithyaBhavan Publishers,Agra.
- Bedi, R.D., Theory, History and Practice of Co-operation. R. Lal Book Depot,Meerut.

Optional Core Course: Semester IV

Optional Core II: Management of Co-operative Enterprises (COM4CRT0619)

90 Hours 4 Credits

Course Outcomes

The students will be able to:

- Gain an outline of co-operative management
- Helps to discuss about issues that arises in co-operative management
- Explain about administrative set up of co-operative department at various levels in Kerala
- Discuss about co-operative education and training in India and in Kerala
- Examine the management and working of co-operative organisations and institutions

Module I (20 Hours)

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- Corporate Governance- Relation between Member Societies and their Federation

Module II (20 Hours)

Issues in Co-operative Management- Managing the Social Process in a Cooperative- 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. Multi-functional 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.

Module III (15 Hours)

Administrative Set up of Co-operative Department in Kerala - State Level - District level and Thaluk level - Powers and Responsibilities of Co-operative Department - Conferment of Powers of Registrar - Functional Registrars in Kerala - Need for Separating Administration from Audit – Employment Opportunities in Co- operative Sector –Selection Procedure.

Module IV (15 Hours)

Co-operative Education and Training- Need and importance- Arrangements for Co-operative Education and Training in India and in Kerala - NCUI, NCCT, VAMNICOM- Institute of Cooperative Management-Institute Kerala State Co-operative Union, Circle Co-operative Unions, Specialized Sectoral Training Institutes in Kerala

Module V (20 Hours)

Management and Working of Major Co-operative Organizations and Institutions in - Aid of Co- operatives - NAFED, IFFCO, KRIBCO, NABARD, NDDB, NCDC, and National Housing Bank and other National Organizations Providing Assistance to Housing Co-operatives.

References

- Krishnaswami, O.R., Kulandaiswamy V., Co-operation Concept and Theory Arundhra Academy, Coimbatore.
- Bedi, R.D., Theory, History and Practice of Co-operation, R. Lal Book Depot,Meerut.
- Kulandaiswamy, V., Principles of Co-operative Management, Rainbow Publication, Coimbatore.
- Nakkiran, S., a Treatise on Co-operative Management, Rainbow Publications Coimbatore.
- Sinha S.K., Sahaya R., Management of Co-operative Enterprises NCCT, New Delhi.
- ILO, Co-operative Management and Administration, Oxford IBH, Publishing Co. Pvt. Ltd.,1988.

Optional Core Course: Semester V

Optional Core III: Co-operative Legal Systems (COM5CRT0619)

90 Hours 4 Credits

Course Outcomes

The students will be able:

- To have an outline of the legal framework of co-operation in Kerala and India
- To examine the provisions of Kerala Co-operative Societies Act
- To get an outline of how the co-operatives perform the duties entrusted with them
- To identify the winding up procedures of the co-operatives
- To know about various cooperative acts in India

Module I (15 Hours)

Co-operative Legislation in India and in Kerala- Evolution of Co-operative Legislation in India- 1904 Act - Act of 1912- Co-operation as a State Subject in 1919- Madras Co-operative Societies Act, 1932- Multi State Co-operative Societies Act 1984- and its Replacement in 2002- Evolution of Cooperative legislation in Kerala- Cochin Co-operative Societies Act-Travancore Co-operative Societies Act- Kerala Co-operative Societies Act1969.

Module II (20 Hours)

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 Co-operative 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.

Module III (25 Hours)

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 Co-operatives 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

Module IV (20 Hours)

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.

Module V (10 Hours)

Winding up and Dissolution of Co-operative Societies- Appointment and Powers of Liquidators- Procedures – Settlement of Claims.

References

- Kerala Co-operative Societies Act,1959 (Bare Act)
- Goyal, D.B , Co-operative Legislation :Trends and Dimensions
- Mohanan, P.N, Co-operative Societies Laws in Kerala, Kerala State Publications
- Trivedi, B.B, Law and Management of Co-operatives
- Pillai F.R (ed), Kerala Co-operative Societies Act and Rules

Optional Core Course: Semester VI

Optional Core IV: Accounting for Co-operative Societies (COM6CRT0719)

90 Hours 4 Credits

Course Outcomes

The students will be able to:

- Get an outline the special features of cooperative societies
- Select the source of fund from available alternatives needed forthe functioning of co-operative societies
- Make use of the accounting procedures of preparing trial balance of various types of co-operative societies
- Explain the procedure for preparing the final accounts as per the statutory requirements
- Summarise the procedures of co-operative audit

Module I

(12 Hours)

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

Module II (20 Hours)

Sources of Funds- State Aid to Co-operatives - Share Capital Contribution - Principal State Partnership Fund - Subsidiary State Partnership Fund - Grants - Subsidies - Owned Funds Borrowed Funds.

Module III (20 Hours)

Trial Balance - Preparation of Trial Balance - District Co-operative Bank-State Co-operative Bank- Agricultural and Rural Development Banks- Preparation of Receipts and Disbursement Statement of Primary Societies- Consumer – Marketing-Housing – Dairy –Fishery –Industrial – Processing Societies – Practical Problems.

Module IV (18 Hours)

Assessment of individuals - Agricultural Income - Partly Agricultural Income – Clubbing of Agricultural Income - Computation of Tax

Module V (20 Hours)

Co-operative Audit - Definition - Objectives - Scope - Advantage - Difference between Audit of Co- Operative Societies and Joint Stock Companies - Special Features of Co-operative 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-ReconciliationofBankAccounts–Co-operativeAuditor-Duties-PowersandLiabilities- Audit Report - Audit Certificate - Audit Classification - Assessment and Levy of Audit Fees.

References

- Khandelwal, M. C
- ., Co-operative Audit x-rayed, A Study Based on the Cooperative Banking Institutions of Rajasthan, Pitaliya Pustak Bhandar, Jaipur.
- Krishnaswami, O.R., Co-operative Account Keeping Oxford and IBH Publishing Company Pvt Ltd, New Delhi.
- Krishnaswami, O.R, Co-operative Audit Oxford and IBH Publishing Company Pvt Ltd New Delhi.
- Samiuddin, M. R. Cooperative Accounting and Auditing, Himalaya Publishing House, New Delhi.
- Department of Co-operation, Government of Kerala Co-operative Audit Manual.

Open Course

Open Course: Semester V

Open Course (For other Streams): Capital Market and Investment Management (COM5COT0219)

72 Hours 3 Credits

Course Outcomes

The students will be able to:

- Describe the basic structure of the Indian Financial System
- Gain knowledge on the functioning of Indian primary market and secondary market
- Elucidate the term derivatives and different types of derivatives
- Explain the concept of investment management and its objectives
- Familiarize themselves with various investment opportunities

Module I: Financial Systems (15 Hours)

Indian financial System - Components - Role and Functions - money market and capital market - characteristics of capital market in India- Instruments in capital market: equity shares, preference shares, debentures, bonds, Govt. securities, and new instruments – SEBI- Objectives and functions- Recent developments in the Indian Capital market.

Module II: Primary and Secondary Markets (20 Hours)

Primary market: Definition and functions - Methods of New issues, Right issue - Operators in the new issue market: Managers to the issue, underwriters, brokers to the issue - Merchant bankers - Minimum subscription - Types of issue - Allotment - Listing. Secondary Market: Stock exchanges in India - role and functions- membership - Trading and settlement – Speculators Bulls, bears, stags and lame duck - Dematerialized securities - On-line trading - Depositories - Stock Market indices

Module III: Derivatives (12 Hours)

Features of Derivatives -Types of Derivatives– Forwards – Futures- Options- Swaps – (Brief study only)

Module IV: Investment Management (15 Hours)

Process- Investment, Speculations and Investment, Gambling and Investment, Investment Objectives- Investment process- Meaning of portfolio.

Module V: Investment Avenues (10 Hours)

Corporate Securities - Government bonds - Post office saving certificate and deposits - Public Provident Fund scheme, Mutual Fund schemes, Bank deposits - Insurance - Real Estate Other Investment Avenues.

References

- Khan, M.Y., Indian Financial System, Tata McGraw Hill, New Delhi.
- Singh, Preethi, Dynamics of Indian Financial System, Ane Books, New Delhi
- Guruswami, S., Capital Markets, Tata McGraw Hill, New Delhi
- Avadhani, V. A., Investment and Securities Market in India, Himalaya Publishing House.

Journals

- SEBI and Corporate Laws
- Taxmann, New Delhi SEBI Monthly Bulletins

Complementary Courses

Complementary Course: Semester I

Complementary Course I: Banking and Insurance (COM1CMT0119)

72 Hours 3 Credits

The students will be able to:

- Describe the concept and evolution of the Indian Banking System and the basic functions of Commercial banks and the Reserve Bank of India.
- Determine the various concepts and techniques of e-banking.
- Explain the relationship between banker and customer and also be able to identify different types of cheques and methods of endorsement.
- Acquire information on the concept of insurance and the basic principles of insurance.
- Distinguish between various types of insurance and their policies.

Module I: INTRODUCTION TO BANKING (15 Hours)

Introduction to Banking- Origin and Evolution of Banks - Meaning and Definition- Classification of Banks – Functions of Commercial Banks- Primary and Secondary- Credit Creation-Reserve Bank of India-Functions of RBI-Banking Ombudsman Scheme.

Module II: INNOVATIONS AND REFORMS IN BANKING (18 Hours)

Innovations and Reforms in Banking – E-banking – ATM – CDM - telephone/ Mobile Banking –ECS – EFT – NEFT – RTGS – SWIFT - CORE Banking - Cheque Truncation System- Credit and Debit Cards – CIBIL – KYC - Banking Sector Reforms- Prudential Norms- Capital Adequacy Norms - NPA – NBA - Basel norms -Small Finance Banks - Payment Banks - Financial Inclusion-PMJDY.

Module III: BANKER AND CUSTOMER (15 Hours)

Banker and Customer- Meaning and Definition- Relationship- General and Special- Different Types of Accounts- Cheque- dishonour of cheque –payment in due course – Crossing-Endorsement.

Module IV: INSURANCE (9 Hours)

Insurance - Introduction- Concept of Risk- Insurance - Need and Importance - Principles of Insurance contract Insurance Industry in India- IRDA – Insurance Sector Reforms–Bancassurance.

Module V: TYPES OF INSURANCE (15 Hours)

Types of insurance - Life Insurance– Features - Classification of Policies - PolicyConditions-ApplicationandAcceptance-Assignments-Nomination-Surrender- Foreclosure- Marine Insurance – Features- Policy Conditions - Clauses - Fire Insurance- Motor vehicle insurance - Health Insurance-Burglary insurance-personal accident insurance- Re-Insurance-Group insurance.

References

- Shekhar, K.C, Banking Theory and Practice, Vikas Publishing House, NewDelhi
- Maheswari, S.N., Banking Law and Practice, Kalyani Publishers, NewDelhi
- Sundharam,Varshney, Banking Theory Law & Practice,Sulthan Chand & Sons, NewDelhi.
- Agarwal, O.P., Banking and Insurance, Himalya Publishing House,Mumbai
- Saxena, G.S., Legal Aspects of Banking Operations, Sultan Chand and Sons, New Delhi
- Agarwal, O.P., Banking and Insurance, Himalya Publishing House,Mumbai
- Tripati, Nalini &Prabil Pal., Insurance: Theory and Practice, PHI Pvt Ltd,New Delhi
- Gupta, P.K., Insurance and Risk Management, Himalaya PublishingHouse, Mumbai
- Mishra, M.N., Principles and Practices of Insurance, S. Chand and Sons, NewDelhi

Complementary Course: Semester II

Complementary Course II: Principles of Business Decisions (COM2CMT0119)

72 Hours 3 Credits

Course Outcomes

The students will be able to:

- Describe the concept of decision making and the principles underlying business decision making.
- Explain the Demand Theory, Elasticity of demand and Demand Forecasting under short term and long term.
- Identify the theories of Production function and Law of Production for production analysis.
- Acquire the knowledge in Cost concepts and Cost Output relationship in short run and long run.
- Elucidate the price theory and price determination under different market Conditions.

Module I: Introduction (10 Hours)

Introduction –Decision making- Definition of decision and decision making- Importance of decision making- Steps in decision making- Types of decisions- Decision making environment- Elements of a decision- Application of economic theories in decision making- Areas where economic theories can be applied for business decision making - Important Economic concepts and theories applied in decision making- – Incremental Reasoning – Time Perspective – Discounting Principle – Opportunity Cost – Equi-marginal Principle.

Module II: Demand Theory (20 Hours)

Demand Theory –Demand–Meaning- Law of Demand – Reasons for Law of demand – Exceptions to the Law –Demand determinants- Movements Vs Shift in Demand- Demand distinctions- Elasticity of Demand – Price elasticity- Importance of price elasticity- Income elasticity-Advertisement elasticity – Cross elasticity – Measurement of elasticity - Demand Forecasting –Short Term and Long Term Forecasting – Methods of Forecasting(theory only) -

Forecasting demand for new products-Characteristics of a good forecasting technique.

Module III: Production Analysis– Production (12 Hours)

Production Analysis– Production- Production Function –Assumptions and uses of production function-Cobb Douglas Production Function – Laws of Production – Law of Diminishing Returns or variable proportions- –Law of Returns to Scale – Economies And Diseconomies of Scale – Isoquant Curve- Iso cost Curve – Optimum Combination of Inputs.

Module IV: Cost Analysis (8 Hours)

Cost Analysis-Cost concepts- Determinants of cost- Cost output relationship in the short run and long run-Optimum firm.

Module V: Pricing In Different Markets (22 Hours)

Pricing in Different Markets –Price theory and price mechanism- objectives of pricing- Various market forms and pricing- Perfect Competition –Features- Price determination- Equilibrium of a firm under perfect competition- Monopoly- Features and kinds of monopoly- Price and output determination- Price Discrimination- Types- conditions- degree of price discrimination- Monopolistic competition- features-Price-output determination- - Oligopoly— features- Kinked Demand Curve- Price Leadership – Pricing under Collusion

References

- Dean, Joel Managerial economics- *Prentice Hall of India*
- Varshney, R.L., & Maheshwari, K.L., Managerial Economics, *Sultan Chand & Sons Private Ltd., New Delhi*
- Kasi Reddy M., & Saraswathi, S., Managerial Economics and Financial Accounting, *PHI Learning, New Delhi.*
- Mehta, P. L., Managerial Economics, *Sultan & Chand, New Delhi*
- *DM Mithani, Managerial economics, Himalaya Publishing House Mumbai.*
- Trivedi, M.L., Managerial Economics Theory and Applications, *McGraw Hill Education Private Ltd, New Delhi.*
- Dwivedi, D. N., Managerial Economics, *Vikas Publishing House Private Limited, New Delhi.*

- Chopra P.N., Principles of Business Decisions, *Kalyani Publishers*

GIST OF CHANGES

SEMESTER	CHANGES	
	EXISTING	PROPOSED
I	Dimensions and methodology of business studies Module IV **Business Ethics** – Importance - Principles of business ethics - Factors influencing Business Ethics - Arguments in favour and against business ethics - Social responsibility of business – objectives and principles - Arguments in favour and against social responsibility. Corporate Governance – Meaning and importance – Objectives – Principles. Module V **Business Research** – Research- Meaning and Definition- Importance of research- Quantitative and qualitative approach to research-Inductive and deductive reasoning- Major Types of Research (Pure-Applied - Exploratory-Descriptive- Empirical-Analytical) - Business Research- Elements of Business Research- Management Research- - Objectives- Research Methods vs Research Methodology –	Dimensions and methodology of business studies Module IV **Business Ethics** – Importance - Principles of business ethics - Factors influencingBusiness Ethics–ethics and values - Arguments in favour and against business ethics - Social responsibility of business – objectives and principles - Arguments in favour and against socialresponsibility. Module V **Corporate Governance**- Research- Meaning Meaning - importance-objectives – principles-history and growth of corporate governance in India- Indian model -benefits of corporate governance stakeholders of corporate governance- Corporate misgovernance.

	Research Process(brief outline only) –Research report	
	Financial Accounting Module V Farm Accounts- Meaning-Characteristics- Objectives and advantages- Recording of farm transactions-Preparation of farm account, crop account, dairy account, livestock account etc-Preparation of final accounts offarmingactivities-	Financial Accounting Module V Introduction to the accounting aspects of GST – Meaning-Current scenario –Special terms used in accounting – Journalising – Posting – Preparation of trial balance. Introduction to IFRS.
	Corporate Regulations and Administration	Business Regulatory Framework
II	Financial Accounting-II Module III- Departmental Accounts	Financial Accounting-II Module III- Farm Accounts
	Business Regulatory Framework	Corporate Regulations and Administration
V	Advertisement and Sales Management	Business Research
VI	Management Accounting Module I Introduction to Management Accounting – Meaning-evolution- Definition- Nature and characteristics-scope-Objectives- Functions-Distinction between financial accounting and management accounting-distinction between cost accounting and	Management Accounting Module I Introduction to Management Accounting and Financial Statement Analysis – Meaning-evolution- Definition- Nature and characteristics-scope-Objectives-Functions-Distinctionbetweenfinancialaccountingandmanagement accounting-distinction between

	management accounting- Tools of management accounting- Limitations of Management accounting Module II **Financial Statement Analysis** - Financial Statements –Nature and limitations of financial statements-Analysis and Interpretation of Financial Statements- Objectives – Importance – Types of Financial Analysis – Internal- External – Horizontal – Vertical – Techniques of Analysis – Comparative Statements– Common Size Statements – Trend Analysis. Module III **Ratio Analysis** –Meaning – Objectives- Importance and Uses – Limitations – Types and classification of Ratios – Liquidity Ratios –Solvency Ratios- Activity Ratios - Profitability Ratios – Preparation of Trading and Profit and Loss Account and Balance Sheet by using Ratios Module IV **Fund flow Analysis** – Introduction – Meaning and Definition of Fund - Need for	cost accounting and managementaccounting- LimitationsofManagementaccounting-AnalysisandInterpretation of Financial Statements- – Importance – Types of Financial Analysis–Internal- External– Horizontal– Vertical– Techniques of Analysis –Comparative Statements– Common Size Statements–Trend Analysis. Module II Ratio Analysis –Meaning – Objectives- Importance and Uses – Limitations – Types and classification of Ratios – Liquidity Ratios –Solvency Ratios- Activity Ratios - Profitability Ratios – Preparation of Trading and Profit and Loss Account and Balance Sheet by using Ratios. Module III **Fund flow Analysis** – Introduction – Meaning and Definition of Fund - NeedforFundFlowStatement– ManagerialUses-Limitations– ScheduleofChangesinWorkingCapital-Fundsfromoperations-PreparationofFundFlowStatement.

	Fund Flow Statement – Managerial Uses- Limitations – Schedule of Changes in Working Capital- Funds from operations-Preparation of Fund Flow Statement. Module V **Cash Flow Statement** – Introduction – Meaning – Uses- Comparison between Fund Flow Statement and Cash Flow Statement – Preparation of Cash Flow Statement as per Accounting Standard 3 – Direct Method and Indirect method	ModuleV **Cash Flow Statement** – Introduction – Meaning – Uses- Comparison betweenFundFlowStatementand CashFlowStatement– PreparationofCashFlowStatement as per Accounting Standard 3– Direct Method and Indirect method. Module V **Management Reporting System**–Meaning-Objectives-Methodsofreporting-Reportwriting-Generalprinciplesofa good reporting system.