

KANNUR UNIVERSITY B.COM
DEGREE PROGRAMME

COURSE AND CREDIT DISTRIBUTION STATEMENT

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

WORK AND CREDIT DISTRIBUTION STATEMENT

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

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

Industrial Visit

The forth/fifth semester students of regular colleges shall be taken under the supervision of faculty members to business or industrial units so as to enable them to have a direct knowledge about location, layout, managerial function, HR management or any area of study. The study tour to an industrial/business unit will form a part of the curriculum. The report submitted by the students in this respect shall be considered as one of the assignment of any one course in the concerned semester.

Semester I
COMMON COURSE I Communicative English

Name of the Course	Communicative English
Course Code	1A01 ENG
Semester Assigned	1
Number of Credits	4
Contact Hours per Week	5
Total Contact Hours	90
Prescribed Textbook	<i>Equip: English for Undergraduates</i> by Cambridge University Press

Course Outcomes

1. Understand and apply the rubrics of English grammar
2. Recognize and apply the basic patterns in English vocabulary
3. Read and elicit data, information, inferences and interpretations based on a given material in English
4. Develop the ability to speak in English in real life situations
5. Elicit necessary information after listening to an audio material in English
6. Compose academic and non-academic writings including letters, paragraphs and essay on a given topic and CV's for specific purposes

Content Specifications

Module 1 (Grammar and Usage)- 2 Hours/Week

Grammar

Articles, Modals, Tenses, Voices, Subject- Verb Agreement, Direct & Reported Speech,

Usage

Question Tags, Types of Words, Phrasal Verbs and Idiomatic Expressions.

Module 2 (Listening and Speaking) -2 Hours/Week

Listening

What is Communication? Phonemes in English, Syllables and Word Stress, Listening to News Bulletins, Listening to Instructions and Directions, Listening to Lectures, Listening to Speeches

Speaking

Greetings and Introductions, Small Conversations, Talking on Telephone, Making Requests, Making Enquiries, Making Suggestions, Expressing Gratitude, Complaining.

Module 3 (Reading and Writing)- 1 Hour/Week

Reading

Reading Official Letters and Profiles, Reading Advertisements, Reading News Reports, Reading Charts, Reading Online Content.

Writing

Writing Paragraphs, Taking and Making Notes, Essay and Academic Writing, Writing Letters, Writing Resumes.

COMMON COURSE 2. Readings on Kerala

Name of the Course	Readings on Kerala
Course Code	1A02 ENG
Semester Assigned	1
Number of Credits	3
Contact Hours per Week	4
Total Contact Hours	72
Prescribed Textbook	<i>Multiple Modernity: Readings on Kerala</i> published by Hornbill Publications

Course Outcomes

1. Understand the basic facts and patterns regarding the cultural evolution of Kerala through articles, poems, stories, life writings and historical narratives.
2. Acquaint with the life and works of the illustrious leaders of Kerala Renaissance and the major events.
3. Assimilate the notion of Kerala as an emerging society and critically examine the salient features of its evolution.
4. Understand the evolution and contemporary state of the concept of “gender” with reference to Kerala
5. Understand the form and content of Kerala’s struggle against “casteism” and for “secularism”
6. Develop an awareness about the ecological problems and issues in Kerala

Content Specifications

Module 1- (2 Hrs/Week)

1. “Conversation”: SreeNarayana Guru
2. “Curing Caste”: Sahodaran Ayyappan
3. Excerpts from “Eri”: Pradeepan Pambirikkunnu
4. Excerpts from Kelu: N. Sasidharan, E.P. Rajagopalan
5. Excerpts from “Parting from the Path of Life”: Cherukad Govinda Pisharodi

Module 2- (2 Hrs/Week)

1. “Not an Alphabet in Sight”: Poykayil Appachan
2. “Kuttippuram Palam”: Idasseri
3. “Courageous Act”: Anasuya Menon
4. “Vaikom Satyagraha”: K. N.Panikkar
5. “The Voice”: Suresh Menon

COMMON COURSE I:
സാഹിത്യരൂപങ്ങൾ
(പഠനമണിക്കൂർ 90)

SEMESTER	COURSE CODE	HOURS PER WEEK	CREDIT	EXAM HRS
I	1A07 -1MAL	5	4	3

COURSE OUTCOME

- CO1. മലയാളഭാഷയുടെയും സാഹിത്യത്തിന്റെയും വികാസപരിണാമത്തിൽ വിവിധ സാഹിത്യജന്യസ്സുകൾ ചെലുത്തിയ സാധനത്തെക്കുറിച്ചുള്ള അവബോധം രൂപപ്പെടുത്തുക.
- CO2 സാഹിത്യസാദനത്തിനും സാഹിത്യപാഠങ്ങളുടെ വിശകലനത്തിനും വിദ്യാർത്ഥികളെ പ്രാപ്തരാക്കുക.
- CO3. നാടകം/സിനിമ തുടങ്ങിയ കലാരൂപങ്ങളുടെ ആസ്വാദനത്തോടൊപ്പം അവയുടെ ഭാവതലത്തെ വിമർശനാത്മകമായി സമീപിക്കാനുള്ള പ്രാപ്തി നേടുക.
- CO4 വിദ്യാർത്ഥികൾക്കിടയിൽ വായനയും കലാരൂപങ്ങളുടെ ആസ്വാദനവും തുടർപ്രക്രിയയായി മാറ്റാനുള്ള പ്രേരണ നൽകുക.

യൂണിറ്റ് 1

(പഠനമണിക്കൂർ 22)

കവിത

- കടൽക്കാക്കകൾ- വൈലോപ്പിള്ളി (സമ്പൂർണ്ണകൃതികൾ ഭാഗം-1, കുറന്ത ബുക്സ്)
- മോഹൻദാസ് കരംചന്ദ് ഗാന്ധിയും നാമുറാം ഗോൾസേയും- എൻ. വി. കൃഷ്ണവാരിയർ (എൻ.വി കൃഷ്ണവാരിയർ സ്മാരകട്രസ്റ്റ്)
- മൊട്ട- ആറ്റൂർ രവിവർമ്മ (ആറ്റൂർ കവിതകൾ, ഡി.സി. ബുക്സ്)
- മണൽക്കാലം - കെ.ജി. ശങ്കരപ്പിള്ള (കൊച്ചിയിലെ വൃക്ഷങ്ങൾ, ഡി.സി. ബുക്സ്)
- തൊട്ടാൽ വാടരുത് - ബിന്ദുകൃഷ്ണൻ (തൊട്ടാൽ വാടരുത്, കുറന്ത ബുക്സ്)

യൂണിറ്റ് 2

(പഠനമണിക്കൂർ 23)

നാടകം/സിനിമ

- ലേബർ റൂം- ശ്രീജ ആറങ്ങോട്ടുകര (ഓരോരോ കാലത്തിലും, ഡി.സി. ബുക്സ്)
- ആദാമിന്റെ വാരിയെല്ല് - കെ.ജി. ജോർജ്ജ് (സിനിമാ പഠനം മാത്രം . തിരക്കഥ പഠിക്കേണ്ടതില്ല)

യൂണിറ്റ് 3

(പഠനമണിക്കൂർ 23)

നോവൽ

- ആയുസ്സിന്റെ പുസ്തകം- സി.വി. ബാലകൃഷ്ണൻ (ഡി.സി. ബുക്സ്)

യൂണിറ്റ് 4.

(പഠനമണിക്കൂർ 22)

പഠനം

- പാട്ട് രസവും ധനിയും- ശാരദക്കുട്ടി (നാലാമത്തെചുമ്മർ, ലോഗോസ് ബുക്സ്)
- ഭാഷയെ വൈദ്യുതീകരിച്ച കവി - സജയ്. കെ.വി, അടക്കവും അനക്കവും, ഡി.സി. ബുക്സ്)

or

ADDITIONAL COMMON COURSE :VII-I

कविता और कहानी (KAVITHA AUR KAHANI)

SEMESTER	COURSE CODE	HOURS PER WEEK	CREDIT	EXAM HRS
I	1A07-1HIN	5	4	3

COURSE OUTCOME

CO 1 : Understand the hindi poetry.

CO2 : Understand hindi short stories.

CO3 : Understand the style and trends in hindi poetry and short story right from the ancient to post modernism.

CO4 : Develop creative thinking.

Unit I :

- 1.कबीर - प्रथम पाँच दोहे
- 2.सूरदास - प्रथम दो पद

(15 Hrs)

Unit II :

1. जयशंकर प्रसाद - ले चल वहाँ भुलावा देकर
2. सूर्यकांत त्रिपाठी निराला - जुही की कली
3. सुदामा पांडेय धूमिल - रोटी और संसद

(20 Hrs)

Unit III:

1. मंगलेश डबराल - गुमशुदा
2. कात्यायनी - इस स्त्री से डरो
3. ओमप्रकाश वाल्मीकी - बस बहुत हो चुका
4. नीलेश रघुवंशी - हंडा

(25 Hrs)

Unit IV:

- 1.प्रेमचंद - बूढ़ी काकी
- 2.यशपाल - फूलों का कुर्ता
- 3.कमलेश्वर - बयान
- 4.कृष्णा सोबती - सिक्का बदल गया

(30 Hrs)

Books for Study:

1. साहित्य वीथिका -ed. by Board of studies U G Kannur University वाणी प्रकाशन, नई दिल्ली

CORE COURSE I : - MANAGEMENT CONCEPTS AND PRINCIPLES

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

COURSE OUTCOME

After studying the course, students shall be able to;

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

CO2:- Familiarize with current management practices. CO3:-

Understand the importance of ethics in business.

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

CO5:- Describe the emerging trends in management.

Unit I

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

[15 Hours]

Unit II

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

[18 Hours]

Unit III

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

(17 Hours)

Unit IV

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

[20 Hours]

Unit V

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

[20 Hours]

GENERAL AWARENESS COURSE I : BUSINESS STATISTICS AND BASIC NUMERICAL SKILLS

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

COURSE OUTCOME

After studying this course, students shall be able to;

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

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

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

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

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

(12 Hrs)

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

(28 Hrs)

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

(16 Hrs)

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

(30 Hrs)

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

(22 Hrs)

Semester II
CORE COURSE II : FUNCTIONAL APPLICATIONS OF MANAGEMENT

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

COURSE OUTCOME

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

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

CO 2: Enumerate marketing management and its different aspects

CO 3: Explain Human Resources Management and the activities involved in it CO 4:

Understand the modern global marketing trends and its challenges

Unit 1 Financial Management

Concept of finance- Functions of finance - Meaning, scope and objectives of financial management – financial planning- sound financial plan capitalisation- overcapitalisation

– under capitalisation- (meaning only) capital structure, factors determining capital structure- fixed capital

– working capital – factors determining fixed and working capital- Source of finance- short term and long

term,

(20Hrs)

Unit II

Marketing Management

Marketing-Meaning- nature and importance of marketing -functions of marketing - concept of modern marketing - marketing mix –elements – importance - product life cycle – stages of PLC and marketing strategies - Concept of branding and brand equity

– market segmentation – concept – bases – patterns and significance –Target marketing

-product positioning.

(20 hrs)

Unit III

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

(15 hrs)

Unit IV

Human Resource Management.

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

(20 hrs)

Unit V

Performance appraisal system: Meaning, objectives, methods and problems of performance appraisal.

Training, need and importance, methods. Benefits of training. HRM in the post globalization era. HRM and

competitive advantage

(15 hrs)

Common Course III - 2A03 ENG Readings on Life and Nature

Name of the Course	Readings on Life and Nature
Course Code	2A03 ENG
Semester Assigned	2
Number of Credits	4
Contact Hours per Week	5
Total Contact Hours	90
Prescribed Textbook	<i>Nature Matters</i> by MainSpring Publishers

Course Outcomes

1. Understand the basic themes and issues related to ecology through articles, poems, stories, life writings and historical narratives.
2. Assume ecologically friendly attitudes in events related to everyday life.
3. Identify the specific ecological problems related to Kerala.
4. Identify the major ecological movements around the world and within the country.
5. Ability to express specific opinions when confronted with ecology/development binary.
6. Identify the major or minor ecological issues happening around the student's native place.

Contents

Module – I (2 hours/week)

1. Environmental Studies: Definition, Scope and Importance
2. Concept of an Ecosystem
3. The Fish – Elizabeth Bishop
4. Trophic Cascade – Camille T. Dungy
5. The Rightful Inheritors of the Earth – Vaikom Muhammad Basheer

Module – II (2 hours/week)

1. Biodiversity
2. Disaster Management: Floods, Earthquakes, Cyclones, Landslides
3. Real Estate - Sebastian
4. The Truth about the Floods – Nissim Ezekiel
5. Matsyagandhi – Sajitha Madathil

Module – III (1 hour/week)

1. Role of an Individual in Prevention of Pollution
2. Environmental Values
3. The End of Living - The Beginning of Survival – Chief of Seattle
4. Going Local – Helena Norberg-Hodge

Common Course IV 2A04 ENG Readings on Gender

Name of the Course	Readings on Gender
Course Code	2A04 ENG
Semester Assigned	2
Number of Credits	3
Contact Hours per Week	4
Total Contact Hours	72
Prescribed Textbook	<i>Plural Perspectives</i> by Macmillan Publishers

Course Outcomes

1. Understand the basic themes and issues related to gender through articles, poems, stories, life writings and historical narratives.
2. Understand the divergent approaches towards gender issues.
3. Understand gender as a social construct and also as a site of struggle.
4. Critically engage with certain seminal topics that have become a part of gender studies.
5. Understand the basic gender issues faced by Kerala.
6. Appreciate and use gender sensitive and politically right terms and usages in everyday life.

Contents

Module – I (2 hours/week)

1. “An Introduction”- Kamala Das (Poem)
2. “Kitchen Rags”- Vijila Chirappadu (Poem)
3. “Dakshayani Velayudhan: A Life Sketch”- Meera Velayudhan (Biography)
4. “Learning to be a Mother: - Shashi Deshpande (Essay)
5. “Is this Desirable”- Lalithambika Antharjanam (Story)

Module – II (2 hours/week)

1. “Still I rise”- Maya Angelou (Poem)
2. “I am not that Woman”- Kishwar Naheed (Poem)
3. “Structural Violence and the Trans Struggle for Dignity”- Gee Imaan Semmalar(Essay)
4. “Gender Justice and Media”- Ammu Joseph
5. “Clothing Matters: Visiting the Melmundusamaram in Keralam”- K M Sheeba

COMMON COURSE II:
ഗദ്യരൂപങ്ങൾ
(പഠനമണിക്കൂർ- 90)

SEMESTER	COURSE CODE	HOURS PER WEEK	CREDIT	EXAM HRS
II	2A08 -I MAL	5	4	3

COURSE OUTCOME

- CO1. വിവിധ ഗദ്യരൂപങ്ങളുടെ ഘടന, പ്രമേയം, ആഖ്യാനം എന്നിവ സാമാന്യമായി പരിചയപ്പെടുകയും ആസ്വാദനശേഷി വളർത്തുകയും ചെയ്യുക.
- CO2. ജീവിതമെഴുത്ത് രൂപങ്ങളായ ആത്മകഥ, ജീവചരിത്രം, സ്മരണ തുടങ്ങിയവയുടെ വായനാനുഭവം രൂപപ്പെടുത്തുക
- CO3. സഞ്ചാരസാഹിത്യമാതൃകകൾ പരിചയപ്പെടുകയും യാത്രയുടെ അനുഭവം, ആഖ്യാനം, വിപണനം, രാഷ്ട്രീയം എന്നിവ വിമർശനബുദ്ധ്യ വിലയിരുത്തുകയും ചെയ്യുക.
- CO4. അനുഭൂതികളുടെ ആവിഷ്കൃതരൂപങ്ങളെ അടുത്തറിയുകയും ഉപരിവായനയിൽ താൽപ്പര്യമുണ്ടാക്കുകയും ചെയ്യുക.
- CO5. യാത്രകൾ സംഘടിപ്പിക്കുകയും യാത്ര അനുഭവിക്കുകയും ആസ്വാദനക്കുറിപ്പുകൾ തയ്യാറാക്കുകയും ചെയ്യുക.

യൂണിറ്റ് -1
കഥകൾ

(പഠനമണിക്കൂർ- 25)

ദേവാലയത്തിൽ- രാജലക്ഷ്മി, രാജലക്ഷ്മിയുടെ കഥകൾ (കറന്റ് ബുക്സ്)
 ഷെർലക്ക്- എം.ടി. വാസുദേവൻ നായർ, (കറന്റ് ബുക്സ്)
 ആണിനെയും പെണ്ണിനെയും കുറിച്ച്- എം. മുകുന്ദൻ, ഡി. സി ബുക്സ്
 കറുത്ത കുപ്പായക്കാരി- സിതാര.എസ്, ഡി.സി ബുക്സ്.
 നീലച്ചിത്രം- ഉണ്ണി. ആർ, ഡി.സി. ബുക്സ്

യൂണിറ്റ് -2
ആത്മകഥ

(പഠനമണിക്കൂർ- 20)

ഓർമ്മയുടെ അറകൾ- വൈക്കം മുഹമ്മദ് ബഷീർ
 ഓർമ്മയുടെ അറകൾ മുതൽ ഞാൻ സംഘടിപ്പിച്ച ഒരു ഹിന്ദു മുസ്ലീം ബഹളം വരെയുള്ള ആദ്യത്തെ 7 അധ്യായങ്ങൾ മാത്രം)

യൂണിറ്റ് 3
ജീവചരിത്രം

(പഠനമണിക്കൂർ- 20)

ജീവദായിനി- ലീലാകുമാരിയമ്മ- കെ.ടി അജീഷ് (ആദ്യത്തെ 8 അധ്യായങ്ങൾ മാത്രം)

യൂണിറ്റ് 4
യാത്രാവിവരണം

(പഠനമണിക്കൂർ- 25)

ഹിമവാന്റെ മുകൾത്തട്ടിൽ - രാജൻ കാക്കനാടൻ, പൂർണ്ണ ബുക്സ്

Or

ADDITIONAL COMMON COURSE : VIII-I

व्यावहारिक हिन्दी (VYAVAHARIK HINDI)

SEMESTER	COURSE CODE	HOURS PER WEEK	CREDIT	EXAM HRS
II	2AO8-1HIN	5	4	3

COURSE OUTCOME

CO1 : Understand the basic grammar of hindi language.

CO2 : Understand the technic of letter writing and translation of hindi.

CO3 : Develop communicative skill in hindi.

CO4 : Develop vocabulary in hindi.

Unit I :

संज्ञा – संज्ञा के भेद – सर्वनाम – सर्वनाम के भेद – विशेषण – विशेषण के भेद – क्रिया – क्रिया के भेद – प्रेरणार्थक क्रिया – संयुक्त क्रिया – सहायक क्रियाएँ (सक, चुक, लग, चाहिए, पड़) – लिंग – लिंग की पहचान और लिंग के नियम – वचन – भेद – नियम – कारक – भेद – सर्वनाम की कारकीय रूपरचना – क्रिया विशेषण – भेद – संबंध बोधक – समुच्चय बोधक – विस्मयादि बोधक।

(25 Hrs)

Unit II :

निबंध लेखन – निबंध लिखने की रीति – भूमिका, विषय- विकास – उपसंहार।

1. यात्रा जिसे मैं भुला नहीं पाता।
2. समय का महत्व
3. इंटरनेट की दुनिया।
4. प्रदूषण की समस्या।
5. भ्रष्टाचार: एक समस्या।
6. सांप्रदायिकता: एक अभिशाप।

7. आरक्षण : कितना उचित या कितना अनुचित।

8. भारत में आतंकवाद।

9. विद्यार्थी और अनुशासन।

10. खेल और व्यायाम।

(25 Hrs)

Unit III:

संकेत बिंदुओं पर आधारित कहानी लेखन – वार्तालाप – भेंटवार्ता – संक्षेपण – पत्र लेखन – निजी पत्र – आधिकारिक पत्र – व्यावसायिक पत्र – विज्ञापन – रपट।

(20 Hrs)

Unit IV:

पारिभाषिक शब्दावली – अंग्रेजी से हिन्दी और हिन्दी से अंग्रेजी।

COMPLEMENTARY COURSE I: QUANTITATIVE TECHNIQUE FOR BUSINESS DECISIONS

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

COURSE OUTCOME

After studying the course, students should be able to,

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

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

CO 3:- Understand and solve problems in probability, correlation and regression. CO 4:- Understand the effect of trend and seasonal variations on business.

CO 5:- Familiarize with the testing of hypothesis.

Unit I

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

[15 Hours]

Unit II

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

[20 Hours]

Unit III

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

[23 Hours]

Unit IV

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

[25 Hours]

Unit V

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

[25 Hours]

Semester III
CORE COURSE III : ADVANCED ACCOUNTING

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

COURSE OUTCOME

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

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

Unit I :

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

(25 Hrs)

Unit II :

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

(18 Hrs)

Unit III:

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

(25 Hrs)

Unit IV:

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

(20 Hrs)

Unit V:

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

(20 Hrs)

ELECTIVE STREAM II – COMPUTER APPLICATION

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

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

COURSE OUTCOME

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

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

CO 2: Understand the importance of IT in the modern world and recent development in IT CO 3: Develop WebPages for business

Unit I:

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

[10 Hours]

Unit II:

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

[15 Hours]

Unit III:

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

Unit IV:

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

[15 Hours]

Unit V:

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

[35 Hours]

GENERAL AWARENESS COURSE II : ENTREPRENEURSHIP DEVELOPMENT

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

COURSE OUTCOME

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

CO 1: Identify the characteristics of an entrepreneur

CO 2: describe the importance of entrepreneurs in the economic developmet of a nation CO 3: identify the different types of entrepreneurs

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

Unit I :

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

(18 Hrs)

Unit II :

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

(18 Hrs)

Unit III:

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

(16 Hrs)

Unit IV:

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

(20 hrs)

Unit V

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

(18 Hrs)

COMPLEMENTARY COURSE II: BUSINESS REGULATORY FRAMEWORK

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

COURSE OUTCOME

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

CO 1: Understand the nature of contracts and the essential elements of a valid contract CO 2:

Explain the difference between a valid contract and a void contract

CO 3: Understand the breach of contract and remedies available for a breach of contract CO 4:

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

Unit I:

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

(15 Hrs)

Unit II:

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

(12 Hrs)

Unit III:

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

(15 Hrs)

Unit IV:

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

(14 Hrs)

Unit V:

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

(16 Hrs)

COMPLEMENTARY COURSE III: BUSINESS ECONOMICS

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

COURSE OUTCOME

After studying this course, students shall be able to;

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

CO 2: Understand the concept of demand, elasticity and demand forecasting CO 3:

Understand production function and law of production

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

5: Explain the methods of computing national income.

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

Unit I:

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

(18 Hrs)

Unit II:

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

(20 Hrs)

Unit III:

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

(15 Hrs)

Unit IV:

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

(15 Hrs)

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

(22 Hrs)

Semester IV
CORE COURSE V : CORPORATE ACCOUNTING

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

COURSE OUTCOME

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

CO 1: Understand the mode of presentation and understanding of financial reporting . CO 2:

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

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

CO 4: Understand the concept of IFRS and Ind AS

Unit I :

Issue of shares and debentures:

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

(20 Hrs)

Unit II: Final Accounts of Companies:

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

(25 Hrs)

Unit III: Accounting for Amalgamation and reconstruction:

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

(30 Hrs)

Unit IV: Liquidation of companies:

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

(15 Hrs)

Unit V: Accounting Standards for Financial Reporting:

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

(18 Hrs)

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

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

COURSE OUTCOME

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

CO 1: familiarize with the concepts of database management CO 2: handle the database for business firms.

CO 3: develop knowledge in Access and SOL

Unit I:

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

[12 Hours]

Unit II:

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

[10 Hours]

Unit III:

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

[13 Hours]

Unit IV:

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

[30 Hours]

Unit V:

SQL – Data Definition Language – Data Manipulation Language - statements – Creating tables, Selecting Data, Updating Records, Dropping a table, Querying Database, Aggregating Data, Grouping, Ordering Data - Constraints,–Adding constraints, NOT NULL, UNIQUE, PRIMARY_KEY - Select statements-DISTINCT – WHERE Clause- conditions based on a range – BETWEEN – Conditions based on pattern matches – LIKE

– Aggregate – functions – AVG – sum count – MAX – MIN- group by – order by.

[25 Hours]

GENERAL AWARENESS COURSE III : GENERAL INFORMATICS SKILLS

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

COURSE OUTCOME

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

CO 1: Explain the Fundamentals of Computers the use of computers in day to day application

CO 2: Up to date and expand the basic informatics skills necessary in the emerging knowledge society

CO 3: Effectively utilize the digital knowledge resources for their studies CO 4:

State the areas where IT can be used effectively

CO 5: Perform accounting by using the appropriate accounting packages

Unit I

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

[10 Hours]

Unit II

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

[10 Hours]

Unit III

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

[10 Hours]

Unit IV

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

(12 Hours)

Unit V

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

[24 Hours]

Unit VI

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

[24 Hours]

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

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

COURSE OUTCOME

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

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

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

CO 3: Explain the social issues relating to environmental pollution

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

Unit I :

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

(15 hours)

Unit II :

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

(20 hours)

Unit III:

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

(15 hours)

Unit IV :

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

(20 Hours)

Unit V:

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

(20 Hours)

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

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

COURSE OUTCOME

After studying this course, students should be able to;

CO 1: Understand the provisions of Companies Act 2013

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

CO 3: Explain various kinds of companies and the authorities of companies in India CO 4: Understand the management and administration of Companies

Unit I:

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

Unit II:

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

Unit III:

Memorandum of Association- Contents- Articles of Association- Contents- Difference- Table A- Alterations- Doctrine of Ultravires- Constructive notice & indoor management- Prospectus- types-Contents-- Misstatement in prospectus.
(15Hrs)

Unit IV:

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

Unit V:

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

Unit VI:

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

Semester V
CORE COURSE VII: BUSINESS RESEARCH METHODOLOGY

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

COURSE OUTCOME

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

CO 1: Understand the fundamental aspects of research in business CO2:

identify and define research problem

CO 3: formulate research plan

CO 4: understand various methods of collecting data CO

5: prepare research report themselves

Unit I: Introduction to Research

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

(15 Hrs)

Unit II: Research Problem

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

(10 Hrs)

Unit III: Research Design

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

(10 Hrs)

Unit IV: Sampling Design

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

(13 Hrs)

Unit V: Data Collection

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

(12 Hrs)

Unit VI: Report writing

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

(12 Hrs)

CORE COURSE VIII : INCOME TAX LAW AND PRACTICE

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

COURSE OUTCOME

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

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

CO 2 Determine the residence and incidence of Tax

CO 3 Understand the incomes exempt from tax of an individual

CO 4 Compute income under different heads of income

Unit I :

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

(10 Hours)

Unit II :

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

(15 Hours)

Unit III:

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

(30 Hours)

Unit IV:

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

(25 Hours)

Unit V:

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

(10 Hours)

CORE COURSE IX: COST ACCOUNTING

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

COURSE OUTCOME

After studying this course, students shall be able to:

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

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

CO 3: Explain the various methods of costing and their suitability for different industries CO 4: Ascertain the cost of production of products and jobs

Unit I:

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

(10 Hrs)

Unit II:

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

(15 Hrs)

Unit III:

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

(15 Hrs)

Unit IV:

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

(20 Hrs)

Unit V:

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

(30 Hrs)

CORE COURSE X : BANKING PRINCIPLES AND OPERATIONS

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

COURSE OUTCOME

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

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

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

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

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

Unit I :

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

(20 Hrs)

Unit II :

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

(15 Hour)

Unit III:

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

20 Hours)

Unit IV:

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

(15 Hrs)

Unit V:

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

(20 Hours)

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

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

COURSE OUTCOME

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

CO 1: Understand the role of information technology in business CO 2: acquire

knowledge in E-Commerce and its application

CO 3: acquire knowledge in information systems and Enterprise Resource Planning CO 4: manage the office activities with the help of spreadsheet software

Unit I:

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

[15 Hours]

Unit II:

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

[15 Hours]

Unit III:

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

[10 Hours]

Unit IV:

Spreadsheet application for business- conditional formatting- charts& diagrams- Logical Functions: AND, OR,NOT, IF, IFNOT, COUNT, COUNTIF, TRUE- Text Functions: UPPER, LOWER, LEFT, RIGHT, TRIM, TEXT, LEN, DOLLAR, EXACT;

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

[32 Hours]

Generic Elective Course (Enclosed in the last section)

Semester VI
CORE COURSE XII : FINANCIAL MARKETS AND SERVICES

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

COURSE OUTCOME

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

CO 1: understand the financial system and its constituents

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

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

CO 4: acquire knowledge about financial derivatives and their features

Unit I

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

[10 Hours]

Unit II

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

[12 Hours]

Unit III

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

[15 Hours]

Unit IV

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

[22 Hours]

Unit V

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

(13 Hours)

CORE COURSE XIII : MANAGEMENT ACCOUNTING

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

COURSE OUTCOME

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

CO 1. understand the fundamental concepts of management accounting.

CO 2. acquire analytical skills associated with the interpretation of accounting reports

CO 3. apply management accounting concepts in real life situations.

CO 4. develop judgmental skills associated with the use of accounting information in decision making.

CO 5. understand the use of marginal costing and budgetary control to plan and control cost and profit.

Unit I:

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

(8 Hrs)

Unit II:

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

(32 Hrs)

Unit III:

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

(20 Hrs)

Unit IV:

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

(20 Hrs)

Unit V:

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

(10 Hrs)

CORE COURSE XIV: AUDITING AND CORPORATE GOVERNANCE

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

COURSE OUTCOME

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

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

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

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

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

Unit I

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

Unit II

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

Unit III

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

Unit IV

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

Unit V:

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

(10 Hrs)

CORE COURSE XV: INCOME TAX AND GST

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

COURSE OUTCOME

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

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

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

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

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

Unit I

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

(20 Hours)

Unit II

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

(25 Hours)

Unit III

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

(10 Hours)

Unit IV

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

(20 Hours)

Unit V

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

(15 Hours)

CORE COURSE XVII: PROJECT

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

COURSE OUTCOME

CO 1: understand the method of carrying out a project

CO2: undertake project work independently

Guidelines for Project

1. During the sixth semester every student shall do a project .The student may choose any topic from the subjects he/she has studied.
2. The candidate shall prepare and submit a project report to the Department.
3. The report shall be in English with not less than 30 pages, printed or typed (A4 size paper, 1.5 line spacing, Times New Roman font, font size 14) and spiral bound.
4. The project report should be submitted to the Head of the Department one week before the last working day of the sixth semester, duly certified by the Guide.
5. The project can be done individually or as a group of four students (maximum) on the same topic and present the report. However, the project supervisor should make sure that each student constructively contributes to the completion of the project.
6. The work of each student shall be guided by one Faculty member.
7. The candidate shall prepare at least two copies of the report; one copy for submission to the Department and another copy for the student, which he/she has to bring with him/her at the time of viva voce.
8. Duration of project work -The duration for project work is 3 weeks.
9. A certificate showing the duration of the project work shall be obtained from the supervising teacher or from the organization for which the project work was done and it should be included in the project report.
10. Structure of the report
 - a) Title page
 - b) Certificate from the supervising teacher / organization (for having done the project work)
 - c) Acknowledgements
 - d) Contents
 - e) Chapter I: Introduction (Organization profile, Research problem, Objectives of the study, Research methodology etc.)
 - f) Chapter II : Review of Literature
 - g) Chapters III and IV: Data Analysis (2 or 3 chapters)
 - h)Chapter V : Findings, Suggestions and Conclusion.
 - i) Appendix : (Questionnaire, specimen copies of forms, other exhibits etc.)
 - j) Bibliography: (books, journal articles etc. used for the project work).

Evaluation of project report

The project report shall be subject to internal and external evaluation. The internal evaluation shall be carried out by the supervising teacher and external evaluation done by the external examiners appointed by the University

1. Evaluation of the Project Report shall be done under Mark System. Total mark for the project will be 50. Marks secured for the project will be awarded to candidates, combining the internal and external marks
2. The internal to external components is to be taken in the ratio 1:4.

Assessment of different components may be taken as below.

Internal (20% of total)		External (80% of total)	
Components	% of marks	Components	% of marks
Punctuality	20	Relevance of the topic, statement of objectives, methodology, reference/ bibliography	20
Use of data	20	Presentation, quality of analysis/use of statistical tools, findings and recommendations	30
Scheme/ organisation of project report	30	Project Viva-Voce	50
Project Viva-Voce	30		
	100		100

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

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

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

COURSE OUTCOME

After studying the course, the students shall be able to; CO 1:

acquire knowledge in the accounting package Tally

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

CO 3: able to prepare financial statements by using Tally

CO 4: Help students develop skill in preparing financial statements in Tally. CO 5:
perform treatment of GST and TDS by using Tally

Unit I

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

(16 hrs)

Unit II

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

(20 hrs)

Unit III

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

(18 hrs)

Unit IV

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

(18 hrs)

PART D

B.COM GENERIC ELECTIVE COURSES

WORK AND CREDIT DISTRIBUTION

(2019 ADMISSION ONWARDS)

OFFERED TO STUDENTS OF OTHER DEPARTMENTS

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

GENERIC ELECTIVE COURSE I: BASIC ACCOUNTING

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

COURSE OUTCOME

After studying the course, students shall be able to;

CO 1: describe the basic accounting concepts

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

CO 3: prepare financial statements of a sole trading concern

Unit I

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

[6 Hours]

Unit II

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

[8 Hours]

Unit III

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

[6 Hours]

Unit IV

Trial balance – Meaning and purpose-Preparation of trial balance

[6 Hours]

Unit V

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

[10 Hours]

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

GENERIC ELECTIVE COURSE II: E-COMMERCE

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

COURSE OUTCOME

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

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

CO2: understand the concept of web commerce

CO 3: Acquire knowledge regarding cyber laws

Unit I

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

[6 Hours]

Unit II

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

[10 Hours]

Unit III

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

[10 Hours]

Unit IV

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

[10 Hours]

GENERIC ELECTIVE COURSE III: PRINCIPLES OF MANAGEMENT

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

COURSE OUTCOME

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

CO 1: understand the basic concept of management

CO2: describe the functions of management

Unit 1.

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

(4 Hrs),

Unit 2-

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

(8 Hrs)

Unit 3-

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

(10 Hrs)

Unit 4 –

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

(8 hrs)

Unit 5 –

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

(6 Hrs)

References:

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

GENERIC ELECTIVE COURSE IV: INSURANCE AND RISK MANAGEMENT

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

COURSE OUTCOME

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

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

CO 2: understand the concept insurance risk and its management

Unit I:

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

(6 hours)

Unit II:

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

(10 hours)

Unit III:

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

(8 hours)

Unit IV:

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

(12 hours)

Reference:

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

GENERIC ELECTIVE COURSE V: FINANCIAL SERVICES

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

COURSE OUTCOME

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

CO 1: Explain financial system and its constituents

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

CO 3: develop a basic understanding of stock broking

Unit I

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

[15 Hours]

Unit II

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

[16 hours]

Unit III

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

[5 hours]

Reference:

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

