

(Abstract)

M.Com. (Five Year Integrated) Programme CBCSS in the Dept of Commerce & Business Studies in Dr P K Rajan Memorial Campus, Nileswaram - Scheme & Syllabus (III to X Semesters) - Approved and implemented w. e. f 2023 admissions - Orders Issued

ACADEMIC C SECTION

ACAD C/ACAD C3/23751/2023

Dated: 13.09.2024

Read:-1. U.O of even number dated 07/04/2024

2. Minutes of the meeting of the Department Council dated 10/07/2024

3. Email dated 11/07/2024 from Sri Karthikeyan P, Convenor, Curriculum Revision Committee (M Com (Five Year Integrated) Programme)

4. Remarks furnished by the Dean, Faculty of commerce vide e-mail dtd.23.07.2024.

5. Minutes of the meeting of the Standing Committee of the Academic Council held on 30/08/2024

6. The Orders of Vice Chancellor dtd.13/9/2024

ORDER

1. As per paper read (1) above, the Scheme & Syllabus (I & II Semesters only) of the M.Com. (Five Year Integrated) programme CBCSS in the Dept of Commerce & Business Studies, Dr.P.K Rajan Memorial Campus, Nileswaram were implemented w.e.f. 2023 admission.

2. As per paper read (2) above the Department Council in its meeting held on 10/07/2024 approved the Syllabus (up to X Semesters) of the M.Com. (Five Year Integrated) programme, to be implemented in the Dept of Commerce & Business Studies , Dr. P K Rajan Memorial Campus, Nileswaram w.e.f. 2023 admission.

3. Subsequently, as per paper read (3) above Sri Karthikeyan P, Convenor, Curriculum Revision Committee for M.Com. (Five Year Integrated) programme submitted the same for approval and implementation w. e. f 2023 admission.

4. Considering the matter, the Vice Chancellor ordered to place the Syllabus (III to X Semesters) of the M.Com. (Five Year Integrated) programme to be implemented in the Dept of Commerce & Business Studies , Dr. P K Rajan Memorial Campus, Nileswaram w.e.f. 2023 admission, before the Standing Committee of the Academic Council, after getting the Remarks of the Dean.

5.The Dean, Faculty of Commerce & Management Studies, vide paper read 4 intimated that the Syllabus can be accepted as such for this batch.

6. Subsequently, the Syllabus along with the Remarks of the Dean were placed before the Standing Committee of the Academic Council held on 30.08.2024 and the Meeting, vide paper read (5) above, recommended to approve the aforementioned Syllabus.

7. The Vice Chancellor, in tune with the Recommendation of the Standing Committee of the Academic Council and in exercise of the powers of the Academic Council conferred under Section

11(1) , Chapter III of Kannur University Act 1996 and all other enabling provisions read together with, accorded sanction to **approve and implement the Syllabus (III to X Semesters) of the M.Com. (Five Year Integrated) programme in the Dept of Commerce & Business Studies, Dr. P K Rajan Memorial Campus, Nileswaram w.e.f. 2023 admission.**

8. The approved Scheme & Syllabus (all semesters) of M.Com. (Five Year Integrated) programme (applicable w.e.f.2023 admission) are appended with htis U.O. and uploaded in the official website of Kannur University.

Orders are issued accordingly.

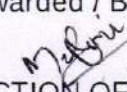
Sd/-

ANIL CHANDRAN R
DEPUTY REGISTRAR (ACADEMIC)
For REGISTRAR

To: 1. Course Director, Dept of Commerce & Business Studies
2. Sri. Karthikeyan P, Convenor, Curriculum Revision Committee for M Com (Five Year Integrated) Programme

Copy To: 1. PA to CE (To circulate among the sections concerned in the Examination Branch)
2. PS to VC/ PA to R
3. AR II/ AR VIII (Exam)
4. EP IV/ EX C I/ EG VIII (Examination Branch)
5. DR/AR I/ AR II (Acad)
6. Computer Programmer
7.IT Cell (to upload in the University Website)

Forwarded / By Order


SECTION OFFICER

8

KANNUR UNIVERSITY

M. Com (Five Year Integrated) Programme CBCSS

SYLLABUS

W.E.F 2023 ADMISSION

KANNUR UNIVERSITY

VISION AND MISSION

Vision:

To establish a center of excellence in higher education with state of the art facilities that match global bench marks to provide quality and equitable teaching, learning and research education promoting critical application of knowledge in Kasaragod and Kannur revenue Districts and the Mananthavady taluk of Wayanad revenue District.

Mission:

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

PROGRAMME OUTCOMES

Upon the successful completion of the program, students are able to;

Program Outcome 01: Critical thinking: Critically analyze the issues in a skeptical and unbiased way to achieve better judgment. It facilitates objective evaluation of facts critically.

Program Outcome 02: Mastery over the subject: Demonstrate mastery over the core area of the program. Acquire a detailed knowledge in the subjects. It enhances the analytical skill and facilitates evaluation of the emerging area of the subject.

Program Outcome 03: Leadership Skill: Acquire necessary skill and knowledge required for an effective leadership. It helps the students elevate to a higher level in corporate and non-corporate enterprises and face the challenges of a globalized environment.

Program Outcome 04: Research Skill: Carry out research activities in disciplinary and interdisciplinary area. Apply the acquired knowledge to analyse and interpret the data systematically and carry out research activities to find solutions to business and industrial problems.

Program Outcome 05: Problem solving: Apply the knowledge in problem solving and find a solution in an ethical way. It infuses confidence in students to face challenges of the globalized world.

Program Outcome 06: Article/report writing skill: Write and present report/ documents on issues or problems concerned with business and industry.

Program Outcome 07: Lifelong Learning: Demonstrate lifelong learning in broadest context of socio-technological change.

PROGRAMME SPECIFIC OUTCOMES

On completion of the program students are able to;

PSO 01: Demonstrate the ability to critically analyse and interpret issues relate to business and industry in its national and global context.

PSO 02: Demonstrate mastery over the core subjects Accounting, Taxation, and management, and in specialization area of finance and Business Analytics.

PSO 03: Carry out their own business and consultancy services in taxation, project management and accounting services.

PSO 04: Prepare and present business report in better ways.

PSO 05: Be employed as human resources for local businesses, public organizations and multi-national enterprises and grab opportunities in different sectors of economy.

PSO 06: Prepare to undertake higher learning research program in commerce and management.

PSO 07: Ability to apply income tax and Audit as per Indian regulation and business and commercial law in real business life.

INTEGRATED M.COM DEGREE PROGRAMME
SEMESTER WISE COURSES, WORK AND CREDIT DISTRIBUTION
STATEMENT

COURSE CODE	COURSE NAME	CREDIT			TEACHING HOURS / WEEK			MAX. MARK (ESE 60+ CE 40)
		L/T	P	TOTAL	L/T	P	TOTAL	
AEC COURSE								
ICOM01A101	English Common Course I	1	2	3	1	4	5	100
ICOM01A102 or ICOM01A103	Additional Common Course I-MAL/HINDI	1	2	3	1	4	5	100
DSC COURSE								
ICOM01C101	Business Organization and Management	3	1	4	3	2	5	100
ICOM01C102	Business Statistics	3	1	4	3	2	5	100
ICOM01C103	Financial Accounting	3	1	4	3	2	5	100
MDC COURSE								
ICOM01M101	Microeconomics	1	2	3	1	4	5	100
TOTAL		12	9	21	12	18	30	600
SEMESTER II								
AEC COURSE								
ICOM02A104	English Common Course II	1	2	3	1	4	5	100
ICOM02A105 or ICOM02A106	Additional Common Course II MAL/HINDI	1	2	3	1	4	5	100
DSC COURSE								
ICOM02C104	E- Commerce	3	1	4	3	2	5	100
ICOM02C105	Applied Calculus and Linear Algebra	3	1	4	3	2	5	100
ICOM02C106	Business Regulatory Framework	3	1	4	3	2	5	100
MDC COURSE								
ICOM02M102	Macroeconomic	1	2	3	1	4	5	100
TOTAL		12	9	21	12	18	30	600

SEMESTER III								
DSC								
ICOM03C201	Financial Accounting-II	3	1	4	3	2	5	100
ICOM03C202	Corporate Laws	3	1	4	3	2	5	100
ICOM03C203	Marketing Management	3	1	4	3	2	5	100
ICOM03C204	Goods and Services Tax	3	1	4	3	2	5	100
VAC								
ICOM03V201	Readings on Gender	1	2	3	1	4	5	100
MDC								
ICOM03M201	Readings on Life and Nature	1	2	3	1	4	5	100
INTERNSHIP/ FIELD VISIT*								
ICOM03R201	Field Visit			2				100
				24	14	16	30	700
SEMESTE IV								
DSC								
ICOM04C205	Cost Accounting	3	1	4	3	2	5	100
ICOM04C206	Human Resource Management	3	1	4	3	2	5	100
ICOM04C207	Financial Management	3	1	4	3	2	5	100
ICOM04C208	Corporate Accounting	3	1	4	3	2	5	100
SEC								
ICOM04S201	Computerized Accounting	1	2	3	1	4	5	100
VAC								
ICOM04V202	Life Skill Management	1	2	3	1	4	5	100
INTERNSHIP/ FIELD VISIT								
ICOM04R202	Internship			2				100
	TOTAL	19	3	24	14	16	30	700

*Evaluation of the Internship / Field Visit shall be Continuous Evaluation (CE) only. For successful completion of internship, a learner should secure a minimum of 50% marks. There is no End Semester Evaluation (ESE) for the Internship/Field Visit.

SEMESTER V								
DSC								
ICOM05C301	Operation Research	3	1	4	3	2	5	100
ICOM05C302	Banking and Insurance	3	1	4	3	2	5	100
ICOM05C303	Management Accounting	3	1	4	3	2	5	100
ICOM05C304	Business Analytics	3	1	4	3	2	5	100
DSE								
ICOM05E301	Data Science Or	3	1	4	3	2	5	100

ICOM05E302	Financial Markets and Institutions							
ICOM05E303	Or Consumer Behaviour							
ICOM05E304	Or Co-operative Principles							
ICOM05E305	Or Organisational Behaviour							
SEC								
ICOM05S301	Entrepreneurship	1	2	3	1	4	5	100
INTERNSHIP/ FIELD VISIT								
ICOM04R203	Internship	2		2	2		2	100
				25	16	14	30	700
SEMESTER VI								
DSC								
ICOM06C305	Auditing	3	1	4	3	2	5	100
ICOM06C306	Income Tax Law and Practice	3	1	4	3	2	5	100
ICOM06C307	Operations Management	3	1	4	3	2	5	100
DSE								
ICOM06E306	Data Information and Visualization	3	1	4	3	2	5	100
ICOM06E307	Or Advertising and Sales Management							
ICOM06E308	Or Management of Co-operatives							
ICOM06E309	Or Industrial Relation and Labour Laws							
ICOM06E310	Or Security Analysis and Portfolio Management							
SEC								
ICOM06S302	Employability Skills	1	2	3	1	4	5	100
VAC								
ICOM06V301	Business Startups and Incubation	1	2	3	1	4	5	100
	TOTAL	3		22	14	16	30	600
SEMESTER VII								
DSC								
ICOM07C401	Supply Chain and Logistics Management	3	1	4	3	2	5	100
ICOM07C402	Research Methodology	3	1	4	3	2	5	100
ICOM07C403	Corporate Accounting	3	1	4	3	2	5	100

ICOM07C404	Business Environment and Policy	3	1	4	3	2	5	100
DSE								
ICOM07E401	Digital Marketing	3	1	4	3	2	5	100
ICOM07E402	Or Co-operative Laws							
ICOM07E403	Or Data Modelling - I							
ICOM07E404	Or Training and Development							
ICOM07E405	Or Derivatives and Risk Management							
MOOC- I								
	MOOC- I	3	1	4	3	2	5	100
	TOTAL			24	18	12	30	600
SEMESTER VIII								
DSC								
ICOM08C405	Strategic Management	3	1	4	3	2	5	100
ICOM08C406	International Business	3	1	4	3	2	5	100
ICOM08C407	Financial Reporting Standards	3	1	4	3	2	5	100
DSE								
ICOM08E406	Services Marketing	3	1	4	3	2	5	100
ICOM08E407	Or International Financial Management							
ICOM08E408	Or Compensation Management							
ICOM08E409	Or Co-operative Accounting and Legislations							
ICOM08E410	Or Data Modelling – II							
MOOC II								
	MOOC- I	3	1	4	3	2	5	100
Project /Dissertation								
ICOM08C408	Project/ Dissertation	12		12				
	TOTAL			20	15	10	25	500
<p>* One DSC/DSE course is compulsory for honours with research * For Honours additional three 4 credit course in DSC or DSE</p>								
SEMESTER IX								
DSC								
ICOM09C501	Project Management	3	1	4	3	2	5	100
ICOM09C502	Corporate Governance	3	1	4	3	2	5	100

ICOM09C503	Financial Analytics	3	1	4	3	2	5	100
ICOM09C504	Advanced Cost Accounting	3	1	4	3	2	5	100
ICOM09C505	Retail Management	3	1	4	3	2	5	100
	TOTAL			20	15	10	25	500
SEMESTER X								
DSC								
ICOM10C506	Strategic Management	3	1	4	3	2	5	100
ICOM10C507	Basic Econometrics	3	1	4	3	2	5	100
ICOM10C508	Management and Information System (MIS)	3	1	4	3	2	5	100
ICOM10C509	Forensic Accounting and Auditing	3	1	4	3	2	5	100
ICOM10C510	Advanced Corporate Accounting	3	1	4	3	2	5	100
	TOTAL			20	15	10	25	500

ABILITY ENHANCEMENT COMPULSORY COURSE (AECC):

**ENGLISH
COMMON COURSE I**

COMMUNICATIVE ENGLISH FOR BUSINESS

SEMESTER	COURSE CODE	HOURS /WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
I	ICOM01A101	05	03	40	60	03

Course Outcomes

After studying this course students are able to;

1. Understand the essentials of business English, routine business correspondence, oral business communication and e-correspondence
2. Understand the updated information on the cultural components of communication, and how gender and culture define communication.
3. Learn the language for special purposes, as a communicative medium to conduct business functions
4. Appreciate the necessity of effective communication and the various ways of communicating
5. Evaluate the growing importance of correspondence in business

UNIT I (1 hour/week)

Introduction to the Essentials of Business English

- 1 What is Business English?
- 2 Types of Communication
- 3 Channels of Communication
- 4 Directions of Communication

UNIT II (1 hour/week)

Cultural Components of Communication

- 5 Conventions, Perceptions and Values
- 6 Cultural Variables
- 7 Gender Sensitivity
- 8 Effective Communication

UNIT III (1 hour/week)

Routine Business Correspondence

9 Interactive and Non-interactive Correspondence: Need, Importance and Techniques

10 Internal Business Correspondence

Section A: Dimensions, Directions and Dynamics

Section B: Circulars and Notices

Section C: Memos and Office Orders

Section D: Notification, Agenda and Minutes

11 External Business Correspondence

Section A: Need, Format and Strategies for Effectiveness

Section B: Planning Business Letters

Section C: Sales Correspondence

Section D: Financial Correspondence

Section E: Employment Related Correspondence

UNIT IV (1 hour/week) E-

Correspondence

12 Principles of Communication and E-Correspondence

13 The Internet

14 E-mail

15 E-commerce: The Revolution

16 Telecom Technology

17 Other Communication Technologies

UNIT V (1 hour/week)

Oral Business Communication

18 Using the Telephone

- 19 Interviews
- 20 Meetings
- 21 Group Discussions
- 22 Negotiations
- 23 Oral Presentation

Pattern of Assessment

Continuous Evaluation- Assignments	Assignments and Presentations based on CO's -. socializing,	10
Presentations	Communication in Business, presenting information, participating in meeting and negotiations	10

Prescribed Texts:

Business English by Shormishtha Panja and Gautam Chakravarty, Pearson Long man, Delhi University.

Unit Wise Weightage for Question Paper Settings

Unit	I	II	III	IV	
Weightage (Percentage)	20	20	20	20	

Books for References:

Cardon, Peter W. *Business Communication: Developing Leaders for a Networked World*, McGraw-Hill Education, 2017.

Frendo, Evan. *How to Teach Business English* Pearson Education Limited, 2006

Guffey, Mary. *Essentials of Business Communication*, Cengage Learning, 2016

Guffey, Mary Ellen & Seefer, Carolyn M. *Business English*, South- Western College Pub, 2010

James, Schofield & Anna Osborn. *English for Business Speaking*, Collins, 2011.

Sweeney, Simon. *English for Business Communication*, Cambridge University Press, 2014

Wilkie, Helen. *Writing, Speaking, Listening: The Essentials of Business Communication* by, How to Books, Oxford, 2001.

.Wyatt, Rawdon. *English Vocabulary for Business and Administration*, A& C Black Publishers, 2007.

**ABILITY ENHANCEMENT COMPULSORY (AECC)
സർഗ്ഗാത്മക സാഹിത്യം (SARGATHMAKA SAHITHYAM)**

Semester	Course Code	Hours/week	CREDIT	MARK 100	EXAM HRS
1	ICOM01A102	5	3	CE 40 ESE 60	3

ഉദ്ദേശലക്ഷ്യങ്ങൾ

- ആധുനിക മലയാള സാഹിത്യത്തെ സാമാന്യമായി പരിചയപ്പെടുത്തുക.
- സൗന്ദരയാത്മക കൃതികളിൽ ത്യാഗപരമായ ജനീകരിക്കുക.
- കകവല രസനീയത്വ്കളുള്ള വസ്തു എന്നതിനെയും സാമൂഹികചരിത്രവും ക്യാഘടനയുമായി സാഹിത്യത്തിനുള്ള സന്തതകുറിച്ച് സാമാന്യ ധാരണ രൂപീകരിക്കുക

നിർദ്ദേശം

വിശദപഠനം നിർദ്ദേശിക്കുന്നതായ ഭാഗങ്ങളെ ആസ്പദമാക്കി കുറിപ്പുകൾ തയ്യാറാക്കുകയും അവ നിയുക്ത അധ്യാപകരുമായി ചർച്ച ചെയ്ത് പഠനസമിതികളും അസസൻമാന്മാരും സമർപ്പിക്കുകയും കവണം.

മാധ്യമങ്ങൾ : കവിത

ആധുനിക മലയാള കവിതയുടെ ഭാവുകത്വപരിണാമം പരിചയപ്പെടുകയും കവയ ഭാഷയിലും കല്പനയിലുമുള്ള പരിണാമം ക്യാഘടനയെക്കുറിച്ചും തയ്യാറാക്കുന്നതിനായി പഠനസമിതികളും അസസൻമാന്മാരും സമർപ്പിക്കുകയും കവണം.

വിശദപഠനം

1. ചിന്താവിഷയമായ സീത് -കുമാരനാശാൻ
(സൂര്യ മാസികയാടകയാധയയിൽ 10 കലാകം)
2. കാക്ക - സവകലാലാളി
3. ക്ലാസിൽ - ആറ്റൂർ രവിവർമ്മ
4. അമ്മത്തയ കുളിപ്പിക്കുകപാൾ - സാവിത്രി രാജാവൻ

മാധ്യമങ്ങൾ രണ്ട് : കഥ

നകവാതമാനഭാവുകത്വം തത്ത്വ ഇടങ്ങളുള്ള മലയാള ത്യാഗകഥയുടെ പരിണാമത്തെ മനസ്സിലാക്കുക സമകാലിക കഥ ഉൾ വഹിക്കുന്ന രാഷ്ട്രീയ ക്യാഘടനയെക്കുറിച്ചും തയ്യാറാക്കുന്നതിനായി പഠനസമിതികളും അസസൻമാന്മാരും സമർപ്പിക്കുകയും കവണം.

1. കമാൽ - കാരൂർ
2. ത്യാഗിയ ത്യാഗിയ ഭൂകലങ്ങൾ - എം.ടി.വാസുകുമാരൻ നായർ
3. ശൂരൻമുഖ - ത്യാഗ.ആർ.മീര

ത്യാഗകഥകൾ മൂന്ന്: കനാവൽ

കനാവൽ എന്ന സാഹിത്യരൂപത്തെ മലയാള കനാവലിന്തര ചരിത്രത്തെയും സാമാന്യമായി പരിചയപ്പെടുക. എന്നാണ് ഈ ത്യാഗകഥകളിന്തര ലക്ഷ്യം.

വിശദപഠനം

ന്തരകഥകൾ - ഷീർ

മ ാധ്യൂൾ നാല് :

ആത്മകഥ / ജീവചരിതം / ഓർമ്മക്കുറിപ്പ് /
യാത്യാവിവരണം ആധുനിക സാഹിത്യത്തിലെ
ത്പമുഖ ജനുസുകളായ യാത്യാവിവരണം
ആത്മകഥ, ജീവചരിതം, ഓർമ്മക്കുറിപ്പ്
എന്നിവയെ പരിചയപ്പെടുത്തുക എന്നതാണ് ഈ അദ്ധ്യക്ഷിതം
ലക്ഷ്യം.

1. പുറകുനിൽക്കുന്ന ത്ഗാമങ്ങൾ - രവീന്ദ്രൻ

(അകലങ്ങളിൽ മനുഷ്യൻ)

2. കുട്ടമത്തെ നാട്ടുത്തവളിച്ചം - പി കുഞ്ഞിരാമൻ നായർ
(എത്തുന്ന ത്ിരയുന്ന ഞാൻ)

സഹായകഗ്രന്ഥങ്ങൾ

1. മലയാള കവിത സാഹിത്യ ചരിതം- കഡ്.എം.ലീലാവതി
2. നവീന കവിത: എഡ്.എം. എം ഷീർ.
3. ആധുനികതമലയാള കവിതയിൽ - എൻ. അജയകുമാർ.
4. ത്ചരുകഥ ഇന്നത്തല ഇന്ന് - എം. അച്യുതൻ
5. കഥയുത്തട നയുക്തിയസ് - വത്സൻ വാത്കേരി
6. ത്ചരുകഥ വാക്കും വഴിയും - ത്ക.എസ്.രവികുമാർ
7. മലയാള കനാവൽസാഹിത്യ ചരിതം - ത്ക.എം. ത്കൻ
8. മാറുന്ന മലയാള കനാവൽ - ത്ക.പി. അൻ
9. ആത്മകഥ സാഹിത്യം - നടുവട്ടം കഗാപാലകൃഷ്ണൻ.
- 10 ആത്മകഥകൾ ചരിതത്തമഴുക്കപാൾ - ഉദയകുമാർ

ABILITY ENHANCEMENT COMPULSORY COURSE

(AECC): HINDI

सृजनात्मक हिंदी

SEMESTER	COURSE CODE	HOURS PER WEEK	CREDIT	MARKS 100		EXAM HRS
				CE	ESE	
1	ICOM01A103	5	03	40	60	3

Course Objectives

1. The aim of the course is to sensitize the students to aesthetic aspects of literary appreciation and to introduce Hindi poetry and short stories.
2. The aim of the course is to understand the echo of the literature and the elements of different types of poems and stories.

Course Outcome

1. Understand the development of Hindi poetry through selected poems.
2. Understand the style and trends in Hindi poetry and short story.
3. To develop the faculty of appreciation of Hindi poetry and short story.
4. Develop creative thinking and writing.
5. To sensitize the students to aesthetic, cultural, social, aspects of literary appreciation and analysis.
6. Critically evaluates the contribution of prescribed writers to Hindi literature.

UNIT I

कविता

1. मैथिलि शरण गुप्त - मनुष्यता
2. जयशंकर प्रसाद - हिमाद्री तंग श्रंग से
3. ननराजि- वि तोड़ती पत्रि
4. मिादेवी वमाा - मैं नीरभरी दुःख की बर्दि

UNIT II

कविता

1. राजेश जोशी - िोड़ी सी जगि
2. सवेश्वर दयाि सक्सेना - भूख
3. कीनता चौधरी - वक्त
4. अरुण प्रकाश- नए झिके में

UNIT III

कववता और किानी

1. उदय प्रकाश - औरतें

2. अनालमका -बेजगि
3. प्रेमचंद -ठाकुर का कु आं
4. जैनैद्र -खेि

UNIT IV

किानी

1. भीष्म सािनी -चीफ की दावत
2. िररशंकर परसाई-भोिाराम का जीव
3. मृणाि पांडे -कोठारी में िड़की
4. सुशीिा टाकभौरे -लसलिया

Books for Reference

1. काव्य सरगम- डॉ.संतोष कु मार चतुवेदी, संपादक, िोकभारती प्रकाशन, पििी मंजजि, दरबारी बबज्दंग, गांधी मागा, झििाबाद, 211001
2. किा - पररक्रमा- डॉ. नामदेव एम. गौड़ा, संपादक जवािर पुस्तकािय, हिंदी पुस्तक प्रकाशक एण्ड ववतरक, मिरा, 281001, उत्तर प्रदेश
3. दलित किानी संचयन -रमणका गुप्ता, संपादक, केंद्रीय साहित्य अकादमी, हद्िी
4. किानी कुंज-डॉ वी.पी अलमताम, जवािर पुस्तकािय, हिंदी पुस्तक प्रकाशक एण्ड ववतरक, मिरा, 281001, उत्तर प्रदेश
5. काव्य ििर -डॉ. वी भास्कर, जवािर पुस्तकािय, सदर बाजार, मिरा, 281001, उत्तर प्रदेश

BUSINESS ORGANIZATION AND MANAGEMENT

SEMESTER	COURSE CODE	HOURS /WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
I	ICOM01C101	05	04	40	60	03

Course Objective: To acquaint students with the, concepts, principles and process of management and organization

Course Outcomes:

After completing the course the students shall be able to

- 1: Understand the fundamental concepts of organization and management
- 2: Explain the important functions of management.
- 3: Understand the terms connected to the modern management
- 4: Identify the key skills required for the contemporary management practice

Unit I

Introduction to business organization. characteristics of business, nature and scope, trade, commerce and business. Ownership pattern in business organizations, sole-tradership, partnership, Joint Stock Company. Special form of business ownership. Franchising, licensing, leasing, E commerce. (10 Hours)

Unit II

Fundamentals of management- Development of management thought. Approaches to management- Classical, neo-classical and modern approach- Management process school, behavioral approach, system approach, contingency approach. Principles of management, contribution of Henry Fayol, scientific management, level of management, management and administration, management, art or science. (15 Hours)

Unit III

Functions of management. Planning and organizing. Nature and process of planning, scope, objectives, types of plans, MBO, strategic planning Organizing. Meaning and definitions. principles of organization, types. Line, line and staff, functional organization, organizational chart, structure, factors affecting organizational structure .formal and informal organization. Committees, matrix organization (15 Hours)

Unit IV

Staffing and directing- Staffing. Meaning, manpower planning, recruitment, sources, selection, process of selection, placement, transfer, promotion, career planning.

Directing- Definition, principles, supervision, leadership, concepts, qualities of a good leader, types of leadership, autocratic, democratic and laissez fair leaders, motivation, theories of motivation, Maslow, Herzberg, Mc Cleland, Vroom, and McGregor. Communication, concept, process importance, formal and informal communication (25 Hours)

Unit V

Coordination and control. Coordination, definition, meaning. Coordination as the essence of management, principles of coordination. Controlling, definition and features, process, types of control, requirements of a good control system.

Recent trends in management. Quality circles. Kaizen, Business process re-engineering, Bench marking, Knowledge Management System (KMS), TQM, Six sigma concept. Key managerial personnel, Chairman and CEO (25 Hours)

Unit Wise Weightage for Question Paper Settings

Unit	I	II	III	IV	V
Weightage (Percentage)	10	20	20	25	25

Books for References:

1. Koontz, weihrich, Aryasri. Principles of management, TATA McGraw Hill, 2004
2. TN Chabra, Principles and practice of management. Dhanpath Rai and co.
3. Prasad L M Principles and practice of management. Sulthan Chand and sons New Delhi
4. James A. stoner, Edward Freeman, Daniel Gilbert, Management, PHI Learning. New Delhi 2007
5. P.C Tripathi.P.N Reddy. Principles of Management. Tata McGraw-Hill Publishing Company Ltd New Delhi.

BUSINESS STATISTICS

SEMESTER	COURSECODE	HOURS /WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
I	ICOM01C102	05	04	40	60	03

Course Outcomes:

After studying this course, students shall be able to

- 1: Understand the importance, scope, applications and limitations of statistics
- 2: Acquaint with the basic statistical tools which can be applied in business situations.
- 3:- Understand the effect of trend and seasonal variations in business.
- 4:- Understand the concepts correlation, regression and probability.
- 5:- Apply the techniques of correlation, regression and probability in business situation

Unit I

Introduction to statistics- Meaning, Definition, functions, importance and Limitations, Stages of Statistical investigation, Sources of data, Classification and tabulation. Data presentation- Tables, Charts and graphs. Scales of measurements- nominal, ordinal, ratio and interval scales. Construction of frequency distributions- Histogram and ogives.

Unit II

Measures of Central Tendency – Arithmetic Mean – simple and weighted -Median and Mode, Properties. Quartiles Measures of dispersion- absolute and relative measures - range, quartile deviation, mean deviation standard deviation, Skewness and Kurtosis. Economic and Business applications of different measures.

Unit III

Index Numbers – meaning, definition, uses. Problems in the construction of index numbers. Types of index numbers- methods of construction of index numbers- Laspeyres's, Paasche's, Fisher's, and Kelly's Methods. Test of adequacy- time reversal and factor reversal tests.

Unit IV

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

Regression: Meaning and Definition- Types of Regressions- Regression Lines, Regression Equations.

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

Unit V

Probability: Meaning and Definition- Important Terms- Theorems of Probability, Addition and Multiplication Theorems, Probability Distributions- Binomial Distribution- Poisson Distribution and Normal Distribution. (Simple Problems Only).

Unit Wise Weightage for Question Paper Settings

Unit	I	II	III	IV	V
Weightage (Percentage)	25	20	15	25	15

Books for References:

1. S.P.Gupta: Statistical Methods, Sulthan Chand And Sons, New Delhi 2.
2. Gupta S. C. & Kapoor V. K. : Fundamentals of Mathematical Statistics, Sultan Chand & Sons, New Delhi.
3. C B Gupta & Vijay Gupta: An Introduction to Statistical Methods, Ane Books Pvt Ltd.
4. P. N. Arora & Mrs.S.Arora: Quantitative Aptitude vol I & II, S Chand & Co. Ltd, New Delhi
5. S.L.Aggarwal& S L Bhardwaj: Fundamentals of Business Statistics, Kalyani Publishers.

FINANCIAL ACCOUNTING

SEMESTER	COURSE CODE	HOURS /WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
I	ICOM01C103	05	04	40	60	03

Course Objective: Demonstrate knowledge and understanding of concepts, theories, laws, and practices in financial accounting and develop the skill of recording financial transactions and preparation of reports in accordance with various accounting standards.

Course Outcomes:

After studying the course students are able to;

1. Acquire the ability to use the accounting system to record, classify, and summarize the data needed to solve a variety of business problems
2. Prepare and present the Final accounts of Sole Trader
3. Understand the Accounts of special transactions relate to Consignment, Joint venture and Hire Purchase.
4. Understand the concept of Royalty and preparation of royalty accounts.
5. Acquainted with the Accounting Standards, GAAP, Ind AS and IFRS

Unit I: Introduction to Accounting

Definition - Features -Advantages – Limitations - Assumptions, Concepts, Conventions and Principles Accounting - Accounting Process - Journal - Ledger - Trial Balance - Accounting Standards - GAAP, Ind AS, IFRS (Concept only) -Final Accounts of Sole Trader with adjustments. (20 Hours)

Unit II: Accounting for Consignment and Joint Venture

Consignment – Meaning – Features – Basic terms used in consignment – Books of Consignor and Consignee –Cost Price Method and Invoice Price Method – Treatment of bad debts – Valuation of Consignment Stock –Normal and Abnormal Loss - Meaning – Valuation and Treatment. Joint Venture – Meaning – Features – Methods of recording Joint venture transactions – Consignment Vs Sales – Consignment Vs Joint venture.(20 Hours)

Unit III: Accounting for Hire Purchase

Meaning - Characteristics - Important Definitions -Hire Vendor - Hire purchaser - Hire Purchase Agreement-Down payment - Hire Purchase Price - Cash Price - Calculation of Interest, Calculation of Cash Price- Journal Entries and Ledger Accounts in the books of Hire Purchaser and Hire vendor (20 Hours)

Unit IV: Royalty Accounts

Meaning and Definition - Technical Terms - Royalty, Landlord, Tenant, Minimum Rent, Short Workings, Recoupment of Short Workings –Fixed and Fluctuating rights - Accounting Treatment in the books of Lessor and Lessee- Treatment of Strike, Lock out etc. (15 Hours)

Unit V: Inland Branch Accounts

Meaning - Objectives -Types of branches-Dependent Branches ('Debtors system' and 'Stock & debtors System') Cost Price and Invoice Price - - Independent branches - Incorporation of branch transactions in Head Office books - Adjustment entries in the books of Head Office only. (15 Hours)

Unit Wise Weightage for Question Paper Settings

Unit	I	II	III	IV	V
Weightage (Percentage)	25	25	20	15	15

Books for References:

1. Gupta. R.L.and Radhaswamy. M: Financial Accounting; Sultan Chand and Sons, New Delhi.
2. Shukla. M.C., Grewal T.S., and Gupta, S.C.: Advanced Accounts: S. Chand & Co. New Delhi.
3. P.C. Tulsian, Financial Accounting, Tata McGraw Hill, New Delhi
4. Jain, S.P. and K.L. Narang. Financial Accounting. Kalyani Publishers, New Delhi.
5. S. N. Maheshwari, Financial Accounting, Vikas Publication, New Delhi. T.S, Grewal, Introduction to Accounting, S. Chand and Co., New Delhi
6. Weygandt Jerry J, Kimmel Paul D et.al, Accounting Principles
7. Warren Carl S, Financial Accounting, South Western Educational Publishing

MICROECONOMICS

SEMESTER	COURSE CODE	HOURS /WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
I	ICOM01M101	05	3	40	60	03

Course Objectives:

The course aims to provide theoretical foundation in microeconomics, which will widen the tool box of commerce students at the undergraduate level. The course starts by providing an elementary understanding of microeconomics and intends to build later on with providing understanding on the theoretical core of micro economics with focus on consumer behaviour, production, cost and finally the exposition of markets.

Course Outcomes:

At the end of this course, the student will be able to;

- 1:** Understand the basic concepts of microeconomics which is essential for dealing with real world economic issues
- 2:** Understand the basics of demand and analyze how consumers behave in a market setting in the light of basic theories of consumer behaviour and choice
- 3:** Understand demand forecasting which is necessary for dealing with the real world market conditions
- 4:** Expand their understanding on production technology and cost of production
- 5:** Understand the dynamics of various commodity markets which is essential for addressing market changes

Unit I: Introduction to Microeconomics

Why study Microeconomics? – Microeconomics and managerial decision making - The themes of Microeconomics: Trade-offs, Prices and markets, Theories and Models - Competitive v/s Non-competitive markets - Market price: Real vs. Nominal prices (10 Hours)

Unit II: Demand and Consumer Choice

Basics of Demand: Demand curve – Basics of Supply: Supply curve - Market Equilibrium - Elasticity of demand: price, income and cross elasticity – measurement of price elasticity – demand forecasting: basic elements - Notion of Consumer behaviour - Budget constraints: Budget line and Effects of changes in income and prices Cardinal vs. Ordinal utility – Law of diminishing marginal utility and Law of equi- marginal utility - Indifference curve and indifference map, Shape of indifference curves: convexity and diminishing marginal rate of substitution - Utility Maximisation with indifference curves - Price effect bifurcation exercise for a normal good (Hick's Method) - demand curve from price consumption curve - Revealed preference hypothesis (30 Hours)

Unit III: Production and Cost

Production function - Production with one variable input (labour): the law of variable proportions - Production with two variable inputs (labour and capital): Return to a scale Iso-quant approach to returns to scale - Cobb-Douglas Production function - Which

cost matters? Economic cost and accounting cost – fixed and variable cost – fixed vs. Sunk cost - Cost in the short run: shape of TFC, TVC and TC, AFC, AVC, AC and MC
 Cost in the long run: user cost of capital - cost minimising input choice and the producer’s equilibrium: a given output at a minimum cost – The expansion path – output maximisation with given cost - long run average cost and long run marginal cost – economies and diseconomies of scale - Dynamic changes in cost: learning curve
 (20 Hours)

Unit IV: Firm and the Market Structure

Theory of firm and managerial decision making – neo-classical model of profit maximisation, Baumol’s sales revenue maximisation, Williamson’s utility maximisation, Marris’ model of managerial enterprise - Perfectly competitive markets: choosing output in the short run: when should the firm shut down? Short run supply curve - choosing output in the long run: Zero economic profit - Monopoly and market power: Natural Monopoly, AR and MR, Monopolist’s output decision, monopoly power: measurement- Learner’s methodology - Monopolistic competition: the makings of monopolistic competition, equilibrium in the short run and long run - economic inefficiency and excess capacity - Oligopoly: Collusive and non-collusive - equilibrium in non-collusive oligopoly market: Cournot, Chamberlin, Bertrand, Sweezy’s model – Collusive models: Price Leadership and Cartels
 (30 Hours)

Unit Wise Weightage for Question Paper Settings

Unit	I	II	III	IV
Weightage (Percentage)	20	30	20	30

Books for References:

Pindyck, R. S., Rubinfeld, D. L., & Mehta, P. L. (1995). *Microeconomics* (Vol. 4). Englewood Cliffs, NJ: Prentice Hall.

Koutsoyiannis, A. (1975). *Modern microeconomics*. Springer.

Moon, M. A. (2018). *Demand and supply integration: The key to world-class demand forecasting*. Walter de Gruyter GmbH & Co KG.

Varian, H. R. (2014). *Intermediate Microeconomics: A Modern Approach: Ninth International Student Edition*. WW Norton & Company.

Salvatore, D. (2008). *Microeconomics: theory and applications*. OUP Catalogue.

Mankiw, N. G. (1997). *Introduction to microeconomics*.

Dwivedi, D. N. (2016). *Microeconomics: Theory and Applications*. Vikas Publishing House.

Mas-Colell, A., Whinston, M. D., & Green, J. R. (1995) *Microeconomic theory* (Vol. 1). New York: OUP.

SEMESTER II
COMMON COURSE II
ACADEMIC WRITING

SEMESTER	COURSE CODE	HOURS /WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
II	ICOM02A104	05	03	40	60	03

Course Outcomes

After studying this course students are able to;

- Understand and organize academic writing from initial stage to organizing and proof-reading.
- Develop and cultivate skilled reading of various kinds of academic texts meant for both examination and research.
- Develop skills that are needed for academic writing such as writing reports, assignments, articles, abstracts, projects, essays and research dissertation with giving references.
- Understand the methods of writing content for blogs and texts for visual material.

Unit I (1 hour/week) The Writing

Process

- Background to writing
- Developing plans from titles
- Evaluating a text
- Understanding purpose and register
- Selecting key points
- Note-making
- Paraphrasing
- Summary writing
- Combining sources
- Planning a text
- Organising paragraphs
- Organising the main body
- Introductions
- Conclusions
- Re-reading and re-writing
- Proof-reading

Elements of Writing

- Cause and effect
- Cohesion
- Comparisons
- Definitions
- Discussion
- Examples
- Generalisations
- Numbers
- References and quotations
- Style
- Synonyms
- Visual information

Unit III: (1 hour/week)

Accuracy in Writing

- Abbreviations
- Adverbs
- Articles
- Caution
- Conjunctions
- Formality in verbs
- Modal verbs
- Nationality language
- Nouns and adjectives
- Nouns: countable and uncountable
- Passives
- 12. Prefixes and suffixes
- 13. Prepositions
- 14. Prepositions
- 15. Punctuation
- 16. Referring verbs
- 17. Relative pronouns
- 18. Singular/ plural
- 19. Tenses
- 20. Time words and phrases

Unit IV : (1 hour/week) Writing Models

- 1. Formal letters Letter
- 2. CVs
- 3. Designing and reporting surveys
- 4. Comparison essay
- 5. Discursive essay

Pattern of Assessment

Assignments	Assignments and Presentations based on CO's -. academic writing such as writing reports, assignments, articles, abstracts, projects, essays and research dissertation	10
Presentations		10

Prescribed Text:

***Academic Writing: A practical guide for students* by Stephen Bailey, Routledge Falmer, 2004.**

Unit Wise Weightage for Question Paper Settings

Unit	I	II	III	IV	
Weightage (Percentage)	20	20	20	20	

Books for Reference:

Carlisi, Karen and Susana Christie. *Tapestry: Listening & Speaking (Levels 3 & 4)*, Revised Edition of *Authentic & Aware*, Boston: Heinle&Heinle

Davis, Jason and Rhonda Liss. *Effective Academic Writing (2&3)*, New York: OUP, 2006.

Gardner, Peter. S. *New Directions: Reading, Writing and Critical Thinking*, (Third Edition), Cambridge University Press, 2010.

Murray, Rowena and Moore, Sarah. *The Handbook of Academic Writing A Fresh Approach*, Open University Press, 2006.

Nambiar, K.C. *Speaking Accurately*, Second Edition, Cambridge University Press India Ltd., 2011.

Swales, John M & Feak, Christine B. *Academic Writing for Graduate Students, 3rd Edition: Essential Skills and Tasks*, Michigan ELT, 2012.

ABILITY ENHANCEMENT COMPULSORY COURSE (AECC)
മലയാളത്തിന്റെ സമകാലീനത
(MALAYALAM IN THE CONTEMPORARY ERA)

Semester	Course code	Hour/week	Credit	Mark 100	Exam Hour
II	ICOM02A105	05	03	CE 40 ESE 60	03hr

ഉദ്ദേശലക്ഷ്യങ്ങൾ

- ഭാഷത്തെയും ആശയ വിനിമയത്തെയും കുറിച്ച് സാമാന്യ ധാരണയുണ്ടാക്കുക.
- മാതൃഭാഷയുടേത് ത്പാധാനയം ത്ിരിച്ചറിയുക.
- വയക്തിയുടേത് സവത്വക ാധ നിർമ്മിത്ിയിൽ ഭാഷ ത്ചലുെുന്ന സവാധീനത്തെ മനസ്സിലാക്കുക.
- വയവഹാരഭാഷയുടേത്യും സാഹിത്യഭാഷയുടേത്യും മൂലയങ്ങൾ മനസ്സിലാക്കുക.
- വയത്യസ്ത് ക്കാലഘട്ടിൽ ഹുജനമാധയമങ്ങൾ ആശയ വിനിമയയിൽ ത്ചലുെിയ സവാധീനത്തെ ത്ിരിച്ചറിയുക.
- മലയാളയുടേത് സാമൂഹിക സാംസ്കാരിക ജീവിത്െിൽ ഹുജനമാധയമങ്ങൾ ത്ചലുെുന്ന പക് മനസ്സിലാക്കുക.
- മലയാളം കപയുട്ടിങ്ങിത്തനക്കുറിച്ച് അറിവു കനടുക.
- ഇൻറർത്തനറ്റിത്തല ഭാഷ വയവഹാര മാതൃകകളും അവയുടേത് സാധയത്കളും മനസ്സിലാക്കുക.

നിർദ്ദേശം

നിർകേശിക്കത്തെട്ട പാഠഭാഗങ്ങളത്തള ആസ്വദമാക്കി കുറിെുകൾ ത്ച്ചാറാക്കുകയും അവ നിയുക്ത ടയുട്ടറുമായി ചർച്ച ത്ചയ്ക്ത്പ് ത്തസമിനാവുകളും അസസൻത്തമന്ക്കളും സമരീക്കുകയും കവണം.

മ ാധുൾ -1

വയവഹാരഭാഷയും സാഹിത്യഭാഷയും
 ഭാഷ-നിർവ്വചനം-ഭാഷസവവിധയങ്ങൾ-വയവഹാരഭാഷ-മാതൃഭാഷ-
 ജീവൽഭാഷ- മൃതഭാഷ-സങ്കരഭാഷ-ഔകദയാഗികഭാഷ-ഭരണഭാഷ-മാനകഭാഷ-
 സാഹിത്യഭാഷ- കാവയഭാഷ-ഗദയഭാഷ

വിശദപഠനം

എത്തൻ്റ് ഭാഷ - വളളകൊൾ നാരായണകമകനാൻ
 കുളിച്ചകലേന്ന് പറഞ്ഞാത്തലന്താ? - എം.എൻ. കാരകേരി
 (കുളിച്ചകലേന്ന് പറഞ്ഞാത്തലന്താ?)

മ ാധുൾ -2

ആശയവിനിമയ മാധയമങ്ങൾ
 ആശയവിനിമയം-നിർവ്വചനം-ആശയവിനിമയ ത്പത്കിയയുടേത്
 ഘടകങ്ങൾ- വയത്യസ്ത് ആശയവിനിമയരീത്ികൾ, ആശയവിനിമയവും

പുറംപുറംപുറം മാധ്യമങ്ങളും. പത്തും, കറുപ്പികയാ, തടലിവിഷൻ
തൂടങ്ങിയ മാധ്യമങ്ങളുത്ത്

Integrated M.Com

സവികശേഷതകളും ജനസവാധീനവും.

സവികശേഷതകൾ-ജനത്പീയത്. വിശദപഠനം

കളവുകപായ സസക്കിളും കഴിഞ്ഞു കപായ കാലഘട്ടവും - വിജയ കൃഷ്ണൻ (ചലച്ചിത്രത് സമീക്ഷ) ഇരുട്ടിത്തൻ ആത്മാവ്- കറഡ്ികയാനാടകം, സംവിധാനം: ഉമാ ാലൻ <https://youtu.be/vHc00Dc1Vow>

മ ാഡ്യൂൾ -3

സാകങ്കത്ികവിദയയും മലയാളവും

ആധുനിക സാകങ്കത്ികവിദയയും ആശയവിനിമയവും-മലയാളം കപയുട്ടിങ്- മലയാളം ത്തടിങ് കസാഹ്റത്തവയറുകൾ-മലയാളം സടെ ത്തചയ്യുന്നത്ിനുള്ള വിവിധ മാർഗങ്ങൾ-യുനികകാഡകഫാങ്.

വിശദ പഠനം

മലയാളം കപയുട്ടിങ് - വി.ത്തക.ആദർശ് (വിവര സാകങ്കത്ികവിദയ നിത്യജീവിത്്െിൽ)

മ ാഡ്യൂൾ -4

ഇന്റർത്തനറ്റും മലയാളവും

ഇന്റർത്തനറ്റ് സാധയത്കൾ-ത്തവണ്ണസറ്റ്-ത്പകത്യകത്കൾ- മലയാളം ത്തവണ്ണസറ്റുകൾ - ത്തവണ് കപാർട്ടലുകൾ - മലയാളം കലാഗുകൾ - മലയാളം വികീപീഡ്ിയ - വിവിധ കസാഷയൽ ത്തനറ്റ് വർക്കിംഗ് സസറ്റുകൾ - സസർ സാഹിത്യം .

വിശദപഠനം

വിശുദ്ധരാത്ികൾ - അർഷാദ് കെരി (ത്തപൺകാക്ക) മാറുന്ന മാധയമകലാകം - എൻ.പി.രാകജത്നൻ (മാറുന്നകലാകം മാറുന്ന മാധയമ കലാകം)

സഹായകഗ്രന്ഥങ്ങൾ

ഭാഷയും മനശാസത്തയും - ത്തക.എം.ത്പഭാകരവാരയർ ആധുനിക ഭാഷാശാസ്ത്ം - ത്തക.എം.ത്പഭാകരവാരയർ
മാധയമങ്ങളും മലയാളസാഹിത്യവും -എഡ്ി: കഡ്ാ.എം.ആർ. ത്പാൻ കകരള പത്ത്പവൻെനചരിത്ം - പുത്്ളെളി രാഘവൻ, മലയാള സിനിമപഠനങ്ങൾ - സി.എസ്. ത്തവങ്കികടശവരൻ ചിത്ത്ശാല - വിജയകൃഷ്ണൻ , കപയുട്ടർ പരിചയവും ത്പകയാഗവും - കഡ്ാ:അചയുത്പ്.എസ്.ശങ്കർ, ഇനിവായന ഇവായന - വി.ത്തക.ആദർശ് സസർ ത്രംഗങ്ങൾ - ത്തക. അൻവർ സാദ്

(VYAVAHARIK HINDI : RACHNA TATHA PRAYOG)

SEMESTER	COURSE CODE	HOURS PER WEEK	CREDIT	MARKS 100		EXAM HRS
				CE	ESE	
II	ICOM02A106	05	03	40	60	3

Course Objectives

Aim of the course is to give general awareness of Hindi language and communicative skills in Hindi.

Course Outcome

After studying this course students are able to;

- 1 Prepare certain basic kinds of letters independently in their personal and their professional life.
- 2 Understand the features of business letters.
- 3 Develop communicative skills in Hindi.
- 4 Develop creative writing skills in Hindi.
- 5 Develop skills in translation. Translate simple passages from English to Hindi & vice versa
- 6 Understand the importance of translation as a tool for communication.
- 7 Recollects the common technical terms used in official language.

Unit- I

पत्र लिखन -पारिवारिक पत्र, सामाजिक पत्र, व्यावसायिक पत्र, आधिकारिक पत्र।
संकेत बबनेदो के आधार पर कर्जोनी लिखन।

(20 Hours)

Unit- 2

अनुवाद - अनुवाद की पररभषा, अनुवाद का मजेतेव, अनुवादक क गुण। अंग्रेजी से िजेनेदी मेेेेँ और िजेनेदी से अंग्रेजी मेेेेँ अनुवाद कायेके लिए अभय्ेास।

सारिखन/ संक्षेपण का अभय्ेास

(15 Hours)

Unit- 3

वातोेािेाप-कुछ खोस ववषयोेेँ पर / ववमभनन् जसजेनतयो मेेेेँ बीोिचोि - पुस्तक संबंधी वातािाप पुस्तकाियाध्यक्ष से, यात्रा के दौरान बातचीत,छात्र और अध्यापक केबीच वातोेािेाप,सरकेारी दफेतर मेेेेँ

वातािाप,डाक घर में प आिद। ताछ, स्टेशन पर,ममत्र से सैर का वववरण

साक्षोत्कार-पुरसेकार प्रोपत्

कवव यो अमभनेेतो सेे,अधय्

ेापक पद कमिए, रोषर्

ेीय

खेेिक्रेद प्रनतयोिगतो के ववजेेतो सेे आिद।

(20 Hours)

Unit- 4

ननबंध िेखन - समकािीन ववषयोेेँ पर अधक ध्यान -ननबंध मिखने की रीनत- भमके- ववषय- ववकास- उपसंजेेार ।

1. पयाावरण और प्रदषण
2. नशाबन्दी

3. भारत में बेरोजगारी की समस्या
4. साहित्य और समाज
5. वक्त्रज्ञान के चमत्कार
6. जेमारे समाज का कोढ़ - हदेज वप्रा

वाणज्य संबंधी पाररभावषक शब्दावी - अंग्रेजी सेहिदी में और िजेदी से अंगर्
ेेजी मेेेे।

पाररभावषक शब्दावी

1. Abstract - सार
2. Academic- शैक्षणक
3. Account - िखा
4. Activities - कायकिगप
5. Action - कायवविध
6. Act- अधननयम
7. Ad hoc-तहदा
8. Additional- अनतररक्त
9. Adjourn - सज्ेिगत करना
10. Advisory committee - साजेकार सममनत
11. Affidavit - शवप पत्र
12. Affiliate - संबंध
13. Agenda- कायस ेी
14. Acknowledgement- पावती ,रसीद
15. Agitation - आन्दोिन
16. Agreement- करार, समझौता
17. Allegation-आरोप
18. Allowance -भत्ता

19. Amendment- संशोधन
20. Analysis- ववश्िेषण
21. Applicant- आवेदक
22. Arrears- बकाया
23. Assurance- आश्वासन
24. Attached- संिग्न
25. Authority- अधिकार
26. Autonomous- स्वायत्त
27. Balance- संतुंिन
28. Ban - प्रनतबंध
29. Bearer - वाजेक
30. Bibliography- सेंदभो ग्रेंजे स
31. Board- मंडि
32. Bonafide - वास्तववक
33. Bureaucracy - नौकरशाजेी
34. By order - आदेश से 35.
- Cabinet -मंबत्रमंडि 36.
- Cancel - रद्द करना
37. Capacity - क्षमता
38. Celebration - समारोजे
39. Certified copy- प्रामाणणक प्रनत
40. Chancellor - कुेिपनत
41. Collaboration - लसयोग
42. Committee - सममनत
43. Confidential - गोपनीय

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ी

44. Constitution - संवधान
45. Contract - ठेका
46. Correspondence - पत्राचार
47. Council - पररषद्
48. Confirmation - पुंजषट्
49. Defence - रक्षा
50. Delegate- प्रनतननिध
51. Democracy - िेोकतेत्र
52. Designation - पदनाम
53. Determination - संकप
54. Drafting - आिेखन , प्रारूपण
55. Eligible - पेत्र
56. Effect -प्रभाव
57. Embassy- दतावास
58. Emergency - आपात
59. Enclosure-अनुिग्नक
60. Enrolment - नामांकन
61. Evaluation- म यांकन
62. Estimate - आकिन
63. Executive - कायपामिका
64. Faculty - ननकाय
65. Federation - लमासंघ
66. For perusal - अविीकनोजेेा
67. Forwarded - प्रेवषत
68. Gazette - राजपत्र

69. Governing body - शासी- ननकाय
70. Heading - शीषकेा
71. Highest priority - सवोच्च प्राजेममकता
72. Hospitality - आनतथ्य
73. Implementation - कायान्वयन
74. Index - स क,स चका
75. Interpreter- दभोवषयो
76. Jubilee - जयन्ती
77. Judiciary - न्यायपामिका
78. Jurisdiction - अधकार क्षेत्र
79. Liability - दानयत्व
80. Maintenance - अनुरक्षण
81. Managing committee - प्रबंध सममनत
82. Monopoly - एकाधिकार 83. Negative - नकारात्मक 84. Obedient - आज्ञाकारी
85. Offence - अपराध
86. Ordinance - अध्यादेश
87. Prohibition - प्रनतबंध
88. Proposal - प्रस्ताव
89. Receipt -रसीद, पावती
90. Record - अमभिख
91. Regulation - ववननयम
92. Section - अनुभाग, खंड
93. Statement - बयान, वक्तव्य
94. Temporary - अपकामिक
95. Tourism - पयटन
96. Unofficial - अनौपचाररक
97. Validity - मान्यता
98. Voluntary - स्वैज्जच्छक
99. Working committee - कायो –सममनत

Books for References:

2. कामकेजो िजेनद्ेी, डॉ पी एम जेेॉमस, समीक्षा पज़बुिकेेशन्स, गागाँधीनगर, िद्िी
 110031
3. वयाकरण एवें रचना - िगररजो कुमोरी आर, राजपाि एंड संस
 , मदरसा रोड, कश्मीरी गेट , िद्िी 110006
4. व्यावहारक हिदी व्याकरण नता रचना - डॉ जेरदेव बाजेरी, िोक भारती
 प्रकाशन, वपी मंज़जि, दरबारी बबज़डेगं,
 लमात्मा गांधी मागा, शिजेेाबाद-211001

E – COMMERCE

SEMESTER	COURSE CODE	HOURS /WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
II	ICOM02C104	05	04	40	60	03

Course Objective:

This course introduces the concepts of E - Commerce. The course helps the students to understand the concepts of Electronic Commerce, its types, Security issues, payment systems and ethical, social and legal issues.

Course Learning Outcomes:

1. Familiarizing the students with the concepts of e - Commerce.
2. Familiarizing various models of E- Commerce.
3. Discuss the security environment and challenges
4. Explore the payment methodologies
5. Discuss the ethical, legal and social challenges.

Module 1:

E- Commerce – M-Commerce - Features of E- Commerce – Different types of E – Commerce – Brief history and evolution – EDI – Growth of technology and challenges – E- Commerce benefits and challenges.

Module 2:

Major B2C models – Portal – E- tailer – aggregators – Market creator – Service provider – Major B2B models – E- Distributors – E – Procurement – Industry Consortia – Private industry networks – C2C models – online auctions –E- Governance - Major E-Commerce website and its design

Module 3:

E – Commerce Security environment – Dimensions of security – security threats in E-Commerce environment – Phishing and identity theft – Virus, worms and malicious codes – Hacking and cyber vandalism – Technology solutions – E-cryption – symmetric key encryption – public key encryption – firewalls – digital envelopes – SSL – Anti viruses – Government laws and future

Module 4:

Online payment systems – recent developments in digital payments – credit cards – UPI – digital wallets – online stored value system – mobile payment – cash on delivery – payment service providers – payment risks – OTP driven payment systems

Module 5:

Ethical issues in E – Commerce – Responsibility , Liability and Accountability – Privacy and information rights – Profiling and behavioral targeting – E- Commerce surveillance – Legal protection – Intellectual property rights – Copy rights – Online infringement of trademarks and dilution – public safety and welfare – Governance issues.

Unit Wise Weightage for Question Paper Settings

Unit	I	II	III	IV	V
Weightage (Percentage)	25	25	20	15	15

Books for References:

1. E- Commerce – Business, Technology and Society – Kenneth C Laudon & Carol Guercio Traver
2. Milind Oka, E – Commerce, Everest Publishing House
3. C.V.S. Murty, E – Commerce, Himalaya Publishing House
4. Joshph, E -Commerce. An Indian Perspective, PHI
5. Samantha Shurely, E -Business with Net-Commerce:, PHI
6. W. Cheswick, Stevens, &Aviel Rubin : Fire Wall and Internet Security:, Addison-Wesley Professional

APPLIED CALCULUS AND LINEAR ALGEBRA

SEMESTER	COURSE CODE	HOURS /WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
II	ICOM02C105	05	04	40	60	03

Course Objectives:

1. To have a preliminary knowledge of the concepts of Calculus for making the students competent to apply it in their Core subject
2. To have a preliminary knowledge of the concepts of Linear Algebra for enabling the students to apply the concepts in applied fields.

Course Outcomes:

1. Understanding the concepts of functions and limits
2. Understanding the concept of differentiation and the methods of differentiation
3. Understanding the applications of differentiation
4. Understanding the concept of integration and the methods of integration
5. Understanding the applications of integration
6. Understanding the concepts of matrices and determinants
7. Understanding the algebraic operations of matrices
8. Understanding row operations and finding inverse of matrices
9. Understanding the solution of equations using matrices
10. Understanding applications of matrices to Business and Economics

Unit I: Differential Calculus

Functions and Limit- Constants and variables, functions, graphs, limit of a function, methods of finding limits, some results on limits, some important limits.

Differentiation –Derivatives, rules of differentiation, parametric functions, differentiation of implicit functions.

Applications of differentiation - maxima and minima, determination of local maxima and local minima, elasticity of demand, price elasticity of demand, types of price elasticity of demand, solved examples. (20 Hours)

Unit II: Integral Calculus

Indefinite Integration – Introduction, general rule of integration, exception to the general rule of integration, some standard results, method of substitution.

Definite integration – Introduction, properties of definite integrals

Applications of integration – Introduction, consumer's surplus, producer's surplus, consumer's surplus under pure competition, consumer's surplus under monopoly. (20 Hours)

Unit III: Fundamentals of matrices

Matrices, row matrix, column matrix, sub matrix, equal matrices, addition and

subtraction of matrices, matrix multiplication, commutative law, associative law and distributive law, identity matrix, null matrix, diagonal matrix, scalar matrix, transpose of a matrix, orthogonal matrix, inverse of a matrix, determinant, multiplication of determinants. (15 Hours)

Unit IV: Applications of Matrices

Matrix expression of a set of linear equations, row operations, augmented matrix, Gaussian method of solving linear equations, determinants and non singularity, higher order determinants, minors and cofactors, Laplace expansion, properties of a determinant, cofactor and adjoint matrices, inverse matrices, solving matrix equations with the inverse, Cramer’s rule for matrix solutions, the Gaussian method of inverting a matrix, Applications of matrices and determinants to Business and Economics.

(20 Hours)

Texts for study

1. Business Mathematics & Statistics, Aggarwal, B.M., Ane Books Pvt. Ltd.

Sections 1.1, 1.2, 1.3, 1.4, 1.5, 1.6, 1.7, 1.8, 1.9, 1.10, 1.11, 1.12, 1.13, 1.14, 2.1, 3.1, 3.2, 3.4, 3.6,3.10, 3.13,3.14, 4.1, 4.3, 4.4, 4.5, 5.1, 5.2,5.4, 5.5, 5.6, 6.1, 6.2,6.3, 6.4, 6.5,6.6, 6.11, 6.12, 7.1,7.2,7.3,7.4,7.5

2. Theory and Problems of Mathematics for Economists, Dowling, Edward T., Schaum’s Outline Series, McGraw Hill, 1986

Sections 10.9, 10.10, 10.11, 10.12,11.1, 11.2, 11.3, 11.4, 11.5, 11.6,11.7, 11.8, 11.9, 11.10

Unit Wise Weightage for Question Paper Settings

Unit	I	II	III	IV
Weightage (Percentage)	25	20	30	25

Books for References:

1. G.B, Thomas Jr., M.D. Weir and J.R. Hass, Thomas’ Calculus (14th edition), Pearson Education
2. Differential and Integral Calculus, Frank Ayres, Jr., Elliott Mendelson, Schaum’s Outline Series, Third edition, McGraw Hill, 1992
3. Integral Calculus, Shanti Narayanan and P.K. Mittal, Sultan Chand
4. Text of Matrices, Shanti Narayanan and P.K. Mittal, Sultan Chand
5. Theory and Problems of Matrices, Frank Ayres Jr., Schaum’s Outline Series, McGraw Hill

BUSINESS REGULATORY FRAMEWORK

SEMESTER	COURSE CODE	HOURS /WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
II	ICOM02C106	05	04	40	60	03

Course Objectives:

This course introduces the Indian Contract Act 1872, Sale of Goods Act and the Partnership Act. The course helps the students to understand various provisions of these Acts which are relevant to conduct of business activities and apply them in real life situations.

Course Outcomes:

1. Illustrate the essential elements of a valid contract and the nature of different types of contracts.
2. Describe the important provisions governing a valid Contract and their legal Implications.
3. Understand the legal provisions governing contract of Indemnity and Contract of Guarantee.
4. Understand the legal provisions governing the agreement of sale of goods in India.
5. Discuss important legal provisions governing partners and formation of partnership Including limited partnership.
6. Apply the knowledge about Contract laws while entering into a contract with other parties of different capacities.

Unit I

The Indian Contract Act 1872: Introduction - objectives of the Act - Definition of Contract - Essential Elements of a Valid Contract - Classification of Contract.

(10 Hours)

Unit II

a) Offer and Acceptance - Meaning of Offer - How offer is made - Essentials of a valid offer - Kinds of Offer -Revocation of Offer - Acceptance- Meaning - How Acceptance is made - Essentials of Valid Acceptance - Revocation of Acceptance

b) Consideration - legality of consideration and objects - Capacity of parties - Free consent – Coercion - Undue influence – Fraud – Misrepresentation – Mistake - Performance of contract - Discharge of contract

(20 Hours)

Unit III

Contract of Indemnity and Guarantee: Contract of Indemnity - Mode of contract of Indemnity - Rights of Indemnity holder - Commencement of Liability of indemnifier - Contract of Guarantee - Essential elements of a guarantee - Types of guarantees - Contract of Indemnity Vs Contract of Guarantee - Nature and Extent of Surety's liability
 - Discharge of a Surety - Revocation of the Contract of Guarantee - Rights of a Surety.
 (15 Hours)

Unit IV

Sale of Goods Act 1930: Definitions - Transfer of Ownership-Condition and Warranties. - Performance of Contract of Sales - Rights of Unpaid Vendor - Auction Sales.
 (15 Hours)

Unit V

Indian Partnership Acts:
 a) Indian Partnership Act 1932 -Nature of partnership-Right and Liabilities of Partners- Dissolution of Firms.
 b) Limited Liability Partnership Act 2008- Concept- Formation- Membership- Functioning-Dissolution
 (15 Hours)

Unit Wise Weightage for Question Paper Settings

Unit	I	II	III	IV	V
Weightage (Percentage)	10	30	20	20	20

Books for References

1. N D Kapoor, Elements of Mercantile Law, Sulthan Chand
2. M C Shukla, Mercantile Law, S Chand
3. G.Gullybaba, Mercantile Law , Gullybaba Publishing House Pvt. Ltd.
4. Dr. R K Bangia, Principles of Mercantile Law, Allahabad Law Agency
5. R C Chawla and K C Garg, Fundamentals of Business Laws, Kalyani Publishers
6. Kuchhal M C & Kuchhal A, Business Law, Vikas Publishing Depot
7. Chopra R K, Business Law, Himalayan Publishing House.

MACROECONOMICS

SEMESTER	COURSE CODE	HOURS /WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
II	ICOM02M102	05	03	40	60	03

Course Objectives

The course helps to understand the overall structure of the economy in theoretical and contemporary perspectives. The paper attempts to discuss the functional relationships between economic aggregates. It enables students to understand the working of the economy at the aggregate level. It will also help them to critically analyze the alternative economic policies required to develop suitable solutions to various economic problems of their society and economy.

Course Outcomes

After studying this course students are able to

- 1: Understand the measures of economic performance.
- 2: Evaluate current economic conditions using economic performance indicators.
- 3: Understand classical and Keynesian macroeconomic ideas for dealing the functional relationship of aggregates and developments in macroeconomics.
- 4: Understand the macroeconomic instability and its causes
- 5: Suggest remedial measures to deal with macroeconomic instability.
- 6: Analyze the impacts of policy actions.

Unit I

Introduction (1930's Great Depression and the development of Macroeconomics) -the subject matter of economics - Measuring economic activity: GDP, GNP, NNP, - Determination of National Income in an economy (two-sector, three sectors and four sectors) Measuring price level: WPI & CPI, GDP deflator – Measuring joblessness:

Unemployment rate- Measurement of unemployment in India -Usual Status Approach- Weekly Status Approach- Daily Status Approach (15 Hours)

Unit II

Classical theory of employment output and income – full employment

principle - Say’s Law –quantity theory of money wage-price flexibility- real theory of interest
 - Keynesian theory of employment output and income— effective demand- underemployment
 equilibrium- Consumption function, APC and MPC – Investment function – MEC and MEI -
 Investment multiplier – Accelerator- Super multiplier- Government spending and net exports
 (25 Hours)

Unit III

The trade-off between inflation and unemployment in the economy- Philips curve - 1970’s
 Stagflation – Adaptive expectation and Rational expectation model - Long-run Philips curve
 - Business cycle- Phases of Business cycle- A Keynesian model of business cycle- Samuelson
 Approach to Business cycle- Hicks’ Trade cycle – Global financial crisis and its impact on the
 world economy (20 Hours)

Unit IV

Macroeconomic Stabilization policies- Fiscal policy and its tools- Crowding out effect- Tax
 multiplier- Built - in Stabilizers - Deficit concepts (Revenue deficit, Fiscal deficit and Primary
 deficit) – Deficit financing in India – Monetary policy (quantitative and qualitative)- recent
 fiscal deficit crisis in India. (15 Hours)

Unit Wise Weightage for Question Paper Settings

Uni t	I	I I	I I I	I V	V
We ight age (Per cent age)					

Books for References:

Froyen, R. T., & Perez, S. J.. Macroeconomics: Theories and policies, Pearson Errol D’Souza,
 Macro Economics – Pearson Education
 Rangarajan, C.& Dholakia, B. H. (1979). Principles of Macro economics. Tata McGraw-Hill
 Education
 Mankiw, N. G. Macroeconomics Worth Publishers
 Ahuja H L, Macroeconomics, S Chand Company & Company Pvt. Ltd

FINANCIAL ACCOUNTING - II

SEMESTER	COURSE CODE	HOURS / WEEK	CREDIT	MARKS		EXAM HOURS
				CE	ESE	
III	ICOM03C201	05	04	40	60	03

COURSE OUTCOME

On completion of the course, the students will be able to

1. To focus attention on advanced knowledge of financial accounting.
2. To provide the knowledge of accounting practices in Banking and Insurance industries which includes Insurance claims.
3. To make students aware about Depreciation and Government Accounting.
4. To familiarize and develop an understanding or emerging trends in accounting and finance.

Module I.

Valuation of Shares : Valuation of Shares -Need for valuation -Methods of valuation Assetbacking - Yield methods. (10 Hours)

Module II.

Accounting Standards : International and Indian Accounting Standards -Importance and need - Arguments for and against Standards -Steps in formulation of Accounting Standards -Accounting Standard Board -Constitution -Indian Accounting Standards. (15 Hours)

Module III.

Accounting for Specialised type of Business : Voyage accounts -Investment accounts Farm accounts.(15 Hours)

Accounting for Price level changes : Methods -CPP and CCA methods.

Human Resources Accounting : Meaning and importance -Methods -Replacement Cost -Opportunity Cost -Historical Cost. (25 Hours)

Module IV

Government Accounting : General Principles -Special features -Comparison with Commercial Accounting -Public Accounts Committee

Insurance Claims : Computation of Fire Claims -Loss of Stock -Consequential Loss Policy. (25 Hours)

REFERENCE:

Advanced Accounts. -	M.C. Shukla and T.S. Grewal
Advanced Accountancy -	S.P. Jain & K.L. Narang.
Advanced Accountancy -	R.L. Gupta and M. Radhaswami
Advanced Accountancy -	S.N. Mahewari
Advanced Accountancy -	Arulandam & Raman
Advanced Financial Accounting -	Dr. B.D. Agarwal
S.K. Maheswari	Financial Accounting -S.N. Maheswari &

CORPORATE LAWS

SEMESTER	COURSE CODE	HOURS PER WEEK	CREDIT	MARK 100		EXAM. HOURS
				CE	ESE	
III	ICOM03C202	4	4	40	60	3

Course Objectives:

This Course introduces the Indian Companies Act 2013. The course helps the students to understand various legal provisions governing the activities relate to formation, issue of securities, administration and winding up of joint stock companies in India.

Course Outcomes:

1. Describe the relevant definitions, features and types of Joint Stock Companies.
2. Understand the legal provisions relating to procedure of incorporation of a Company and the legal position of a Promoter.
3. Explain the legal provisions that govern the issue of Prospectus and Allotment of Securities.
4. Describe the legal provisions relating to members and their meeting.
5. Understand the Board of Directors and the legal provisions governing them.
6. Describe the legal procedure of Winding up of Companies and position of a liquidator.

Module I

Companies Act 2013: Introduction to Company Law- Meaning, Nature and Features of Company- Types of Companies- Concept of Corporate Veil (5Hours)

Module II

Limited Liabilities Partnership Act 2008. Salient Features of LLP , Advantages and disadvantages of LLP ,Differences between: LLP and Partnership, LLP and Company ,Incorporation of LLP

(15 Hours)

Module III

Prospectus and Allotment of Securities: Prospectus- Definition-Contents- Share Capital – Shares – Types of Shares- Debenture- Types of Debentures- Issue of Shares- Public Issue- Private Issue- Right issue and Bonus Issue-Preferential Allotment- Sweat Equity Shares- ESOP's- Issue and Redemption of Preference Shares-Transfer and Transmission of Shares. Dividend -Declaration and Payment of dividend

(20 Hours)

Module IV

Management and Administration: Shareholders and Members- How to become a

member- Register of Members- Meeting- Annual General Meeting- Extraordinary
General Meeting- Notice of Meeting- Quorum- Agenda -Chairman-Board of
Directors: Powers and Duties of BoD- Directors- Types- Appointment-
Qualification- Disqualification- Duties and Rights- Retirement.

(25Hours)

Module Wise Weightage for Question Paper Settings

Module	I	II	III	IV	V
Weightage (Percentage)	10	20	20	30	20

Books for Reference:

1. CS Anoop Jain ,Advance Company Law, AJ Publications, New Delhi.
2. Dr. S M Shukla and K Jain, Company Law, Sahithya Bhavan Publications.
3. Dr.Divyesh Shah, Company Law, Himalaya Publishing House
4. Avtar Singh,Introduction to Company Law, EBC Explorer
5. Kuchhal M C &Kuchhal A, Corporate Law, SreeMavavir Book Depot
6. Kumar A, Corporate Law ,Taxmann Publication, New Delhi.
7. G K Kapoor & Sanjay Dhamija, Company Law/University Edition, 24th Edition,
Taxmann, New Delhi.

MARKETING MANAGEMENT

SEMESTER	COURSE CODE	HOURS / WEEK	CREDIT	MARKS		EXAM HOURS
				CE	ESE	
III	ICOM03C203	05	04	40	60	03

COURSE OUTCOME

On completion of the course, the students will be able to

- Understand the fundamentals of marketing and relationship of marketing with other functional areas
- Analyse the concept of buyer behaviour and market segmentation
- Understand the characteristics of product and pricing.
- Elaborate on the channels of distribution
- Understand the impact of promotion and advertising.

MODULE I

Fundamentals of Marketing – Role of Marketing – Relationship of Marketing with other functional areas – concept of marketing mix-marketing approaches – various Environmental factors affecting the marketing functions. (15 Hours)

MODULE II

Consumer – Customer – Buying Process – Introduction to Buyer Behavior – Factors influencing buyer Behaviour, Market segmentation – Need and basis of Segmentation – Targeting – Positioning – CRM and Customer Satisfaction. (15 Hours)

MODULE III

The Product – Goods - Services – Ideas - Characteristics – benefits – Classifications – Consumer goods – Industrial goods- Difference between Consumer goods and Industrial goods -New Product Development process – Product life Cycle – Introduction, Growth, Maturity, Decline. Branding –Packaging & Labeling – Pricing – Meaning, Objectives and Types of Pricing. (20 Hours)

MODULE IV

Physical Distribution: Importance – Channels of Distribution of consumer goods, Distribution of industrial goods and Distribution of Agricultural goods – Levels of channels: Zero level, one level, two levels and three level channel- Distribution issues-online Marketing-Green Marketing. (15 Hours)

MODULE V

Promotion – Meaning, Objective, Types – A brief overview of Advertising – Different types of Advertising - Publicity – Public Relations – personal selling – Direct selling and Sales promotion–Dealer Promotion – Customer Promotion (15 Hours)

REFERENCE BOOKS

- Kotler, P. (2007). *Marketing Management–The Millennium Edition* Prentice Hall of India Private Limited. *New Delhi*, 35-8.
- Pillai & Bagavathi, R. S. N. (1999). *Marketing Management. S. Chand & Co. Ltd.*
- Joshi, G. (2009). *Information Technology for retail*. Oxford University Press, Inc..
- Mullins, J., Walker, O. C., & Boyd Jr, H. W. (2012). *Marketing management: A strategic decision-making approach*. McGraw-Hill Higher Education.
- Pradhan, S. (2011). *Retailing management: Text and cases*. Tata McGraw-Hill Education.

GOODS AND SERVICES TAX

SEMESTER	COURSE CODE	HOURS/ WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
III	ICOM03C204	05	04	40	60	03

Course Objective:

The course aims to familiarize the basics of Indirect Taxes and GST, and their legal and procedural aspects.

Course Outcomes:

After the completion of the course, the learners will be able to:

1. Know the constitutional framework of Taxation and the concept of direct and indirect taxes, Administration of Indirect taxation system;
2. Familiarise the concept of GST, its structure and GST Council ;
3. Examine the taxable event of Supply of goods and services, its valuation and exemptions under GST for different types of goods and services;
4. Analyze provisions regarding Input Tax Credit, its computation and payment of tax, TDS and TCS under GST;
5. Understand the procedural aspect of registration and Tax Invoice under GST.

Module I: Concept of Indirect Taxes at a glance

Background; Constitutional framework of taxation; Concept of Direct and Indirect taxes – Features of indirect taxes - Indirect taxes in India; Pre-GST tax structure and its deficiencies; Administration of Indirect Taxation in India. (10 Hours)

Module II: Goods and Service Tax (GST)

GST Laws: An introduction including Constitutional aspects – Concept of GST – Goods - Service – Features of GST – Items kept out of GST - Advantages and disadvantages of GST. Structure of GST – Dual GST - CGST – SGST – UGST – IGST. GST Council – structure and functions. GST Network – Functions of GSTN – GSTIN - Rates of GST.

(15 Hours)

Module III: Levy and Collection of GST

Taxable event – Supply of goods and services – Composite and Mixed supply – Charge of GST – Composition Scheme - Reverse charge mechanism - Interstate and Intra state supply - Place and Time of supply – Valuation of supply – Valuation rules

Module IV: Input Tax Credit and Payment of Tax

Meaning and components – Eligibility for taking ITC – Blocked Credits – Method of reversal of credit – Input tax credit in special circumstances – ITC in respect of goods sent for job work – Distribution of credit by Input Service Distributer (ISD) – Utilisation of Input Tax Credit - (Simple problems on GST calculation and ITC). Payment of tax, interest, penalty and other amounts – Interest on delayed payment of tax – TDS and TCS under GST (25 Hours)

Module V: Procedural Compliance under GST

Registration under GST law – Firms not liable for registration – Compulsory registration – Deemed registration – Voluntary registration – Registration by Department (Suo-motu Registration) - Concept of Distinct Persons under GST – Procedure for registration — Cancellation of registration - Revocation of cancellation of registration - Tax Invoice – Debit and Credit Notes – E-invoicing - Accounts and records - E-way bill – Returns and refunds – Assessment and audit.

(20 Hours)

Books for Reference:

1. H C Mehrotra & V P Agarwal : *Goods And Service Tax (G.S.T.)*. Sahitya Bhawan Publication, Agra.
1. Vinod K Singhania: *Students Guide to GST & Customs Law*, Taxman Publication
2. K M Bansal: *GST & Customs Law*. Taxman Publication, New Delhi
3. CA Raj K Agrawal: *Handbook on GST (Goods & services Tax)*, Bharat Law House Pvt. Ltd.
4. CA. Rohini Aggarawal & Neelam Goel: *Goods & Services Tax (GST) and Customs Law*, Sultan Chand & Sons (P) Ltd.
5. *GST – Bare Acts*

READINGS ON GENDER

SEMESTER	COURSE CODE	HOURS/ WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
III	ICOM03V201	05	03	40	60	03

Course Outcomes

After studying this course students are able to;

- Understand the basic themes and issues related to gender through articles, poems, stories, life writings, historical and narratives.
- Understand the basic topics related to gender studies.
- Understand gender as a social construct and also as a site of struggle.
- Engage with certain seminal topics that have become a part of gender studies.
- Understand the basic gender issues faced by Kerala.
- Appreciate and use gender sensitive and politically right terms and usages in everyday life.

Module I (1 hour/week)

- “An Introduction”- Kamala Das (Poem)
- “Dakshayani Velayudhan: A Life Sketch”- Meera Velayudhan (Biography)
- “Learning to be a Mother: - Shashi Deshpande (Essay)

Module II (1 hour/week)

- “Still I rise”- Maya Angelou (Poem)
- “Structural Violence and the Trans Struggle for Dignity”- Gee ImaanSemmalar (Essay)
- “Gender Justice and Media”- Ammu Joseph

Module III (1 hour/week)

- “Kitchen Rags”- VijilaChirappadu (Poem)
- *The Girl Who Can*- Ama Ata Aidoo
- “Clothing Matters: Visiting the Melmundusamaram in Keralam”- K M Sheeba

Module IV (1 hour/week)

- “I am not that Woman”- Kishwar Naheed (Poem)
- “Is this Desirable”- Lalithambika Antharjanam (Story)
- The Exercise Book - Rabindranath Tagore

Continuous Evaluation- Assignment	Assignments and Presentations are based on CO's- Issues Related to Women/Sexual Minorities- Gender and Media- Gender in Humour	10
Presentations	Film/Books/Serial Reviews and Educational Narratives	10

Prescribed Texts:

Plural Perspectives: Readings on Gender by Rakhi Raghavan, MacMillan Publishers.

Module Wise Weightage for Question Paper Settings

Module	I	II	III	IV
Weightage (Percentage)	25	25	25	25

Books for References:

Butler, Judith. *Gender Trouble: Feminism and Subversion of Identity*, Routledge, 2006.

Cameron, Deborah. *The Feminist Critique of Language: A Reader*, London and N. York: Routledge. 1990.

Fox Keller, Evelyn. *Reflections on Gender and Science*, New Haven: Yale University Press. 1985.

Hooks, Bell. *Feminism Is For Everybody*, Passionate Politics publishers, 2000.

Lasar, Michelle m. *Feminist Critical Discourse Analysis: Studies in Gender, Power and Ideology*, Palgrave Macmillan, 2008.

Walters, Margerat. *Feminism. A Very Short Introduction*, Oxford University Press, 2006.

READINGS ON LIFE AND NATURE

SEMESTER	COURSE CODE	HOURS/ WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
III	ICOM03M201	05	03	40	60	03

Course Outcomes

After studying this course students are able to;

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

Contents**Module I (1 hour/week)**

- Environmental Studies: Definition, Scope and Importance
- Concept of an Ecosystem
- The Fish – Elizabeth Bishop
- The Rightful Inheritors of the Earth – Vaikom Muhammad Basheer

Module II (1 hour/week)

- Biodiversity
- Disaster Management: Floods, Earthquakes, Cyclones, Landslides
- Real Estate - Sebastian
- Matsyagandhi – Sajitha Madathil

Module III (1 hour/week)

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

Module IV (1 hour/week)

- The Uses of Eccentricity: The Making of Salim Ali -Madhav Gadgil
- The Truth about the Floods – Nissim Ezekiel

- Dust on the Mountain - Ruskin Bond

Module V (1 hour/week)

- **Aranyani: the forest as the feminine principle- Vandana Shiva**
- A Flowering Tree –A.K. Ramanujan
- **Trophic Cascade – Camille T. Dungy**

Pattern of Assessment

Assignments	Assignments and Presentations based on CO's	10
Presentations	- . Global/Local Environmental Issues- Major Movements and their Impacts- Pollution- Important Personalities	10

Prescribed Texts:

Nature Matters: Readings on Life and Nature by Mainspring Publishers

Module Wise Weightage for Question Paper Settings

Module	I	II	III	IV	V
Weightage (Percentage)	20	20	20	20	20

Books for References:

Bharucha Erach, *The Biodiversity of India*, Mapin Publishing Pvt. Ltd., Ahmedabad.

Castree, Noel, Hulme, Mike and Proctor, James D. (eds). *Companion to Environmental Studies*, Routledge, 2018.

Heywood, V.H & Waston, R.T. *Global Biodiversity Assessment*. Cambridge Univ. Press. 1995.

Jadhav, H & Bhosale, V.M. *Environmental Protection and Laws*. Himalaya Pub. House, Delhi, 1995.

Kaushik Anubha and Kaushik C.P. *Perspectives in Environmental Studies*, New Age International Pvt. Ltd Publishers, 2006

Tuan, Yi-Fu. *Topophilia: A Study of Environmental Perception, Attitudes and values*, Columbia University Press, 1990.

COST ACCOUNTING

SEMESTER	COURSE CODE	HOURS/ WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
IV	ICOM04C205	05	04	40	60	03

Course Objective

The objective of the course is to enable students to acquire knowledge on various cost concepts, methods and techniques useful for managerial decision making.

Course Outcome

After studying this course, students shall be able to:

- 1: Explain the nature, scope, objectives, functions, merits and demerits of costing.
- 2: Understand the concepts of material, labour and overhead.
- 3: Compute unit cost and total cost of production and prepare cost statement
- 4: Determine cost under job costing, batch costing, process costing, contract costing and transport costing
- 5: Explain the basics of Activity Based Costing

Module I

Introduction: Meaning - Definition - Scope - Objectives - Functions - Merits and Demerits - Cost Accounting and Financial Accounting - Cost classification - Elements of cost - Cost units - Cost Centers - Methods and Techniques of Costing – Preparation of cost sheet.

(10 Hours)

Module II

Materials : Importance of Material cost control – Steps in Material Control - Purchase Procedure - Store control - Types of Store - Stores Records - Bin card and stores ledger - ABC Analysis - VED Analysis - JIT Inventory - Stock levels - EOQ - Issue of materials - FIFO , LIFO , Simple and Weighted Average methods.

(15 Hours)

Module III

Labour : Importance of Labour cost control - Computation of Labour cost - Time keeping - Time booking - Wage system - Time rate, Piece rate, Taylor's differential

piece rate system - Incentive system of wage payment - Halsey and Rowan Program
 Treatment of idle time - Overtime – Labour turnover - meaning and causes(Theory
 only). (20Hours)

Module IV

Overheads – Definition – Classification – Allocation and Apportionment of Overheads –
 Basis of Allocation – Absorption of Overheads - Preparation of Overheads Distribution
 Statement – Machine Hour Rate – Computation of Machine Hour Rate

(20 Hours)

Module V

Methods of Costing –Job costing, batch costing - Process Costing (with adjustments
 of normal and abnormal losses and gains only) - Contract costing: Special features-
 Cost plus contract-Escalation clause- Sub contract- Retention money- Treatment of
 cost of plant – Profit on incomplete contract.

(25 Hours)

Module Wise Weightage for Question Paper Settings

Module	I	II	III	IV	V
Weightage (Percentage)	15	15	20	25	25

Books for Reference:

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

HUMAN RESOURCES MANAGEMENT

SEMESTER	COURSE CODE	HOURS/ WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
IV	ICOM04C206	05	04	40	60	03

Course Outcomes

- To familiarize the students with the different aspects of managing human resources in an organization.
- To equip the students with basic knowledge and skills required for the acquisition, development and retention of human resources.
- To understand and appreciate the importance of the human resources of the organisation
- To familiarize the students with methods and techniques of HRM
- To equip them with the application of the HRM tools in real world business situations

Module I

Introduction to Human Resource Management—Importance--scope and objectives of HRM. Evolution of the concept of HRM- Approaches to HRM- Personal management Vs Human Resource Management-HRM and competitive advantage- Traditional Vs Strategic Human Resource Management - E-HRM - Operational E-HRM - Relational E-HRM - Transformational E-HRM. (20 Hours)

Module II

Human resource planning, Recruitment and selection—Job analysis---process of job analysis job discretion- job specification-- methods of job analysis-- Conventional Vs strategic planning—job evaluation—Recruitment--source of recruitment-methods. (15 Hours)

Module III

Placement, Induction and Internal mobility of human resource. Training of employees— need for training-objectives- approaches --methods-training environment- areas of training Training evaluation. (15 Hours)

Module IV

Performance appraisal and career planning. Need and importance- objectives process methods and

problems of performance appraisal- . Concept of career planning –features and methods- uses career development (20 hours)

Module V

Compensation management and grievance redressal. Compensation planning objectives Wage systems- factors influencing wage system-. Grievance redressal procedure- discipline approaches- punishment-essentials of a good discipline system. Labour participation in management.

(20 Hours)

References:

1. Human Resource Management- Text and Cases-- VSP Rao
2. Human Resource Management – Pravin Durai
3. Human Resource Management—Snell, Bohlander
4. Personal Management and Human Resources—VenkataRatnam .Srivasthava.
5. A Hand Book of Personnel Management Practice—Dale Yolder

FINANCIAL MANAGEMENT

SEMESTER	COURSE CODE	HOURS/ WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
IV	ICOM04C207	05	04	40	60	03

Course Objective: The course aims to familiarize the learners with the principles and practices of financial management.

Course Outcomes:

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

- 1: Explain the concept and fundamental factors related to the Financial Management
- 2: Describe the concept of cost of capital and computation of cost of each component of capital.
- 3: Apply capital budgeting techniques for taking business decisions.
- 4: Explain various capital structure theories, factors affecting capital structure decision
- 5: Develop skill for computing various types of leverages.
- 6: Explain the concept of dividend and its various aspects.

Module I: Introduction

Financial Management – Meaning and Definition - Evolution of Financial Management – Traditional v/s Modern approaches- Objectives of financial management - Scope of Financial Management - Risk & return trade-off; Time value of money; Financial Decisions.

(10 Hours)

Module II: Cost of Capital

Cost of Capital- Meaning, significance- Classification of cost - Determination of cost of capital – Computation of cost of debt: cost of irredeemable and redeemable debt – cost of preference capital – cost of equity capital: Dividend yield, Dividend yield plus growth in dividend, Earning price ratio, CAPM methods – cost of retained earnings – weighted average cost of capital.

(20 Hours)

Module III: Investment Decision

Investment Decision – Capital budgeting – meaning and importance of capital budgeting - Capital budgeting process – Capital Budgeting techniques; Non-Discounting methods – Payback period method, Accounting Rate of Return (ARR);

Discounting methods – Net Present Value (NPV), Profitability Index, Internal Rate of Return (IRR) - Capital rationing- Limitations of capital budgeting. (20 Hours)

Module IV: Financing Decision

a) **Capital Structure**– Meaning and importance - optimum capital structure – Theories of Capital structure; Net Income (NI), Net Operating Income (NOI), Traditional and Modigliani and Miller (MM hypothesis) theories. Factors determining capital structure – Capital gearing. (Theory Only)

b) **Leverage**– Meaning, Types of leverage – Financial, Operating and Combined leverages – Computation of degree of Leverages. EBIT – EPS Analysis. (Simple problems only).

(15 Hours)

Module V: Dividend Decision

Dividend Decision – Meaning and forms of dividend, Types of dividend policies, Factors determining dividend policy. (10 Hours)

(Proportion of Theory and Problem questions: Theory 60% and Problem 40%)

Module Wise Weightage for Question Paper Settings

Module	I	II	III	IV	V
Weightage (Percentage)	15	25	25	25	10

Books for References:

1. Eugene F. Brigham and Michael C. Ehrhardt, Financial Management : Theory and Practice, CENGAGE Learning Custom Publishing, 15th Edition
2. Eun, C. S, Resnick, B. G., International Financial Management, Mc Graw Hill Education
3. Srivastava, R. M.,Financial Management & Policy: Global Perspective, Himalaya Publishing House
4. Prasanna Chandra, Financial Management,Mc Graw Hill Education
5. I.M. Pandey, Financial Management,Vikas Publishing House
6. S.N. Maheswari, Financial Management,Sultan Chand and Sons
7. M.Y. Khan and P.K.Jain, Financial Management:Text,Problems and Cases,Mc Graw Hill Education
- 8.Ravi M. Kishore, Financial Management: Theory,Problems and Cases, Taxmann
9. Kohok, M. A., Advanced Financial Management, Everest Publishing House

CORPORATE ACCOUNTING

SEMESTER	COURSE CODE	HOURS/ WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
IV	ICOM04C208	05	04	40	60	03

Course Objective:

To enable the students to acquire the basic knowledge of the corporate accounting and to learn accounting for shares, accounting for amalgamation, to learn techniques for preparation of financial statements of companies.

Course Outcome:

1. Understand the accounting procedure for company and the mobilization of funds through issue of shares including forfeiture and re issue.
2. Gain knowledge on methods of valuation of shares
3. Acquire knowledge about various aspects of amalgamation and internal reconstruction
4. Comprehend the important provisions of Companies Act, 2013 and prepare final accounts of a company with Adjustments.
5. Understand liquidation accounting

Unit I: Accounting for Share Capital

Share Capital - Meaning - Issue of Shares - At Par -At Premium - At Discount –Under Subscription - Over Subscription - Calls in Arrear – Calls in Advance - Forfeiture and Re issue of Shares.

(20 Hours)

Unit –II: Valuation Shares

Need for Valuation - Methods of Valuation - Net Assets Method, Yield Basis Method, Fair Value Method

(15 Hours)

Unit III: Accounting for Amalgamation and Internal reconstruction

Forms of amalgamation and its motive, Types of Amalgamation, Purchase consideration methods - Methods of amalgamation, Internal reconstruction and its accounting treatment, Difference between internal and external reconstruction.

(25 Hours)

Unit IV: Company Final Accounts

Provisions of the Companies Act, 2013 - Preparation of Final Accounts – Adjustments Relating to Preparation of Final Accounts – Profit and Loss Account and Balance Sheet

(15 Hours)

Unit V: Liquidation of Companies

Integrated M.Com Program

Introduction - Meaning - Modes of liquidation - Contributory - Liquidator -Duties – Calculation of Liquidators' Remuneration - Preferential Payments - Preparation of Statement of affairs, Deficit / Surplus Account - Liquidator's Final Statement of Account.

(15 Hours)

Books for References:

1. M.C. Shukla, T.S. Grewal and S.C. Gupta, Corporate Accounting, S.Chand and co., New Delhi
2. Ashok Sehgal and Deepak Sehgal, Advanced Accounting, Volume II, Taxman, New Delhi
3. S.N. Maheshwari and S.K. Maheshwari, Corporate Accounting, Vikas Publication, New Delhi
4. Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi.
5. J.R. Monga, Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi Integrated M.Com Program
6. Gupta, R.L. & Radhaswamy, M., Advanced Accounts, Sultan Chand & Sons, New Delhi.

COMPUTERISED ACCOUNTING

SEMESTER	COURSE CODE	HOURS/ WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
IV	ICOM04S201	05	03	40	60 Practical	03 Hrs Practical

Course Objectives

To develop theoretical and practical knowledge for application of software in business. This course helps the students to enhance the software skill in office packages and computerized accounting.

Course Outcome

After studying this course students are able to;

1. Apply computer software to take business decisions
2. Prepare financial accounts using Accounting software.
3. Prepare, edit and handle office documents.
4. Prepare and edit spreadsheets.
5. Familiarize with presentation tools

Module I

Working with Word processor - Basic Menus - Document Creation - Table - Mail Merge.
Presentation tool: Basics- Slide preparation - Animation - Transitions - Slideshow-
Designing a Database - Basis -Applications- Creating a new database, table, form, query-
creation of report. (15 Hours)

Module II

Spread Sheets - Basics - Applications- Working with spread sheets-Working with Cell and
Cell Addresses - Cell formatting options - Elements of Chart - Categories - Create and Edit
Chart - Working with Different Charts: Bar, Line and Pie Charts.

(15 Hours)

Module III

Advanced Uses of Spreadsheet: Use of Formulae and Functions – Logical: AND, IF, NOT,
OR, TRUE - Financial: DB, FV, IPMT, IRR, NPV, PMT and PV – Statistical: AVERAGE,
COUNT, COUNTIF, MAX, MIN, MEDIAN, MODE, Standard Deviation - Mathematical:
PRODUCT, SQRT, SUM, SUMIF - Pivot Tables - Data Consolidation

(15 Hours)

Introduction to Computerized Accounting: Basics- Features -Advantages - 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.-Creating Single &Multiple Ledger - Creation of Primary Account Groups - displaying, altering and deleting account groups and ledgers - Accounting vouchers-Trial Balance - Profit and Loss Account - Balance Sheet (15 Hours)

Module V

Working with stock groups - Creating single/multiple stock items – Creating - Displaying, Altering and Deleting Stock Groups, Unit of measure, Stock items -Inventory Reports - Stock Summary - Cost categories- Cost Centers - Creating- Displaying, Altering and Deleting Cost Categories and Cost Centers - Budgets - Bank reconciliation statement -Creating TDS voucher types - TDS reports - GST terminologies - Ledgers and vouchers pertaining to GST - Ledger Creation - Creation of CGST, Input SGST –Input IGST- GST reports.

(15 Hours)

Module Wise Weightage for Question Paper Settings

Module	I	II	III	IV	V
Weightage (Percentage)	20	15	25	15	25

Books for Reference:

1. Microsoft Office 2019 for Dummies, Want Wallace, Wiley India Pvt Ltd
2. Tally Essential Level 1, Tally Education Pvt Ltd., Sahaj Enterprises, 2021
3. Viescas, John L and Conrad Jeff , Microsoft Office Access 2013 Inside Out.

LIFE SKILL MANAGEMENT

SEMESTER	COURSE CODE	HOURS / WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
IV	ICOM04V202	05	03	40	60	03

Course Outcomes

- Define and Identify different life skills required in personal and professional life
- Develop an awareness of the self and apply well-defined techniques to cope with emotions and stress.
- Explain the basic mechanics of effective communication and demonstrate these through presentations.
- Take part in group discussions
- Use appropriate thinking and problem solving techniques to solve new problems
- Understand the basics of teamwork and leadership

Module 1

Overview of Life Skills: Meaning and significance of life skills, Life skills identified by WHO: Self awareness, Empathy, Critical thinking, Creative thinking, Decision making, problem solving, Effective communication, interpersonal relationship, coping with stress, coping with emotion.

Life skills for professionals: positive thinking, right attitude, attention to detail, having the big picture, learning skills, research skills, perseverance, setting goals and achieving them, helping others, leadership, motivation, self-motivation, and motivating others, personality development, IQ, EQ, and SQ

Module II

Self-awareness: definition, need for self-awareness; Coping With Stress and Emotions, Human Values, tools and techniques of SA: questionnaires, journaling, reflective questions, meditation, mindfulness, psychometric tests, feedback.

Module III

Stress Management: Stress, reasons and effects, identifying stress, stress diaries, the four A's of stress management, techniques, Approaches: action-oriented, emotion oriented, acceptance oriented, resilience, Gratitude Training

Coping with emotions: Identifying and managing emotions, harmful ways of dealing with emotions, PATH method and relaxation techniques.

Module IV

21st century skills: Creativity, Critical Thinking, Collaboration, Problem Solving, Decision Making, Need for Creativity in the 21st century, Imagination, Intuition, Experience, Sources of Creativity, Lateral Thinking, Myths of creativity, Critical thinking Vs Creative thinking, Functions of Left Brain & Right brain,

Module V

Group and Team Dynamics: Introduction to Groups: Composition, formation, Cycle, thinking, Clarifying expectations, Problem Solving, Consensus, Dynamics techniques, Group vs Team, Team Dynamics, Virtual Teams. Managing team performance and managing conflicts, Intrapreneurship.

Reference :

Kalyana, “Soft Skill for Managers”; First Edition; Wiley Publishing Ltd, 2015.

Larry James, “The First Book of Life Skills”; First Edition, Embassy Books, 2016.

Shalini Verma, “Development of Life Skills and Professional Practice”; First Edition; Sultan Chand(G/L)& Company, 2014.

Daniel Goleman, "Emotional Intelligence"; Bantam, 2006.

Life Skills Education Dr. K. Ravikanth Rao and Dr. P. Dinakar

<https://www.ugc.gov.in/e-book/SKILL%20ENG.pdf>

OPERATIONS RESEARCH

SEMESTER	COURSE CODE	HOURS/ WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
V	ICOM05C301	05	04	40	60	03

Course Objectives:

To provide a basic knowledge about Operations research and to acquaint the students some common operations Research Tools for various Business decision situations

Course Outcomes:

- To apply linear programming problem in decision making
- To recognise the use of transportation problem to make decision
- To recognise the knowledge of assignment and queuing techniques
- To apply Networking concept in making decisions related to projects.

MODULE - I

Operations Research: Meaning – Models – Scope – Phases – Limitations – Operation Research and Decision-making – Linear Programming Problem: Formulation of L.P.P. – Solution to an L.P.P. – Graphical Method, simplex method, BIG – M Method. (15 Hours)

MODULE - II

Transportation Problem: Solving T.P. By North West Corner Rule, Least Cost Method and Vogel's Approximation Method, Modi method. (15 Hours)

MODULE - III

Inventory Control: Categories of Inventory – Reasons for carrying inventory – costs and terms associated with Inventory – Deterministic and Probabilistic Inventory Problem. (20 Hours)

MODULE - IV

Assignment Problem: Solving Assignment Problem- Travelling Salesman Model – Maxima & Minima Method – Hungarian Method, Game theory. (20 Hours)

MODULE - V

Replacement Decisions: Replacement of Equipment that deteriorates gradually – Replacement of Equipment that fails suddenly – PERT, CPM. (20 Hours)

REFERENCES

KANTI SWARUP, P.K. GUPTA AND MAN MOHAN, Sultan Chand & Sons

Quantitative Techniques for Decision Making – ANAND SHARMA, Himalaya Publishing House Quantitative Techniques – C.R. KOTHARI, Vikas Publishing House.

SEMESTER	COURSE CODE	HOURS/ WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
V	ICOMO5C302	05	04	40	60	03

Course Objective: This course aims to make the students understand the structure of banking industry, to become aware of banker and customer relationship, innovations in banking sector and also to have an overview of insurance industry.

Course Outcome:

After the completion of the course, the learners shall be able to:

1. Analyse the role and organization structure of Indian Banking system
2. Gain knowledge about the functions, role and monetary policy of RBI and lending policies of commercial banks
3. Identify the latest digital banking practices
4. Understand risk management in insurance and insurance mechanism
5. Get an overview of Life and General Insurance

Module I: Banking

Introduction – Objectives- Structure–Scheduled and Non Scheduled - Commercial banks - Banking and Non-banking functions - Credit creation – Co-operative Banks - Functions - New generation banks (An Overview only) - Central Bank – RBI – Functions – Monetary and Non-Monetary - Emerging Trends in Banking: Concept of E-Banking, Mobile Banking, Electronic Fund Transfer- (RTGS, NEFT, IMPS) – SWIFT - Core Banking – Retail Banking – Universal Banking - ATM Cards, Debit Cards, Smart Cards.

(25 Hours)

Module II: Banker and Customer

Banker – Customer – Definition and Features – Relationship – General and Special - Opening, Operation and Closing of Bank Accounts – Procedure for opening bank account – Nomination – KYC Norms - Types of Deposit Account – Pay in Slip Book, Cheque Book, Pass Book – Cheque – Features – Crossing – Endorsement– Closing of account – Procedure – Circumstances- Banking Ombudsman (20 Hours)

Module III: Loans and Advances

Principles of Lending – Types of Borrowings – Loans, Overdraft, Cash Credit, Discounting a Bill of Exchange – Secured and Unsecured Advances – Creation of Charge – Lien, Pledge, Mortgage, Hypothecation, Assignment, Guarantee
(15 Hours)

Module IV: Concept of Insurance

Introduction to Insurance - Risk and Uncertainty – Meaning – Types of Risk – Insurance - Concept - Nature – Functions - Importance - Principles of Insurance Contract – Re insurance – Double insurance - Insurance documents- Proposal form, Cover note, Certificate of Insurance, Endorsement, Renewal Notice, Claim form, Survey Report - Insurance and IRDA: IRDA Act - Provisions, Duties, Powers and Functions of IRDA - Insurance Ombudsman
(15 Hours)

Module V: Types of Insurance

Types of Insurance – Life Insurance – Features – Principles - Types of life insurance policies – Term insurance – Whole life insurance and its variants – Endowment insurance and its variants – Annuities - – Pension plans – Health insurance – General Insurance - Features – Principles – Types – Fire, Marine, Motor insurance, Personal accident insurance, Liability insurance (15 Hours)

Module Wise Weightage for Question Paper Settings

Module	I	II	III	IV	V
Weightage (Percentage)	15	20	20	25	20

Books for Reference:

1. Shekhar, K C. “Banking Theory and Practice”, Vikas Publishing House Pvt. Ltd.
2. Agarwal, O.P., “Banking and Insurance”, Himalaya Publishing House
3. Varshney, P.N., “ Banking Law and Practice”, Sultan Chand and Sons
4. Bhole, L.M:Indian Financial System – Chung Publications, Allahabad.
5. Gupta, S.B. :Monetary Economics, S. Chand & Company, New Delhi
6. Gupta, P. K, Insurance and Risk Management, Himalaya Publishing House
7. George Rejda, Principles of Risk Management and Insurance, Pearson Education.

MANAGEMENT ACCOUNTING

SEMESTER	COURSE CODE	HOURS/ WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
V	ICOM05C303	05	04	40	60	03

Course Objective: To enable the students to get knowledge about the various techniques of Management Principles and to get practical skill in solving management problems

Course Outcome:

After completing this course students are able to;

1. Aware of the application and use of accounting information in assisting management in decision making.
2. Acquaint with various tools of analysis and interpretation of financial statements.
3. Apply the techniques of standard costing and budgets for planning and control purposes
4. Apply marginal costing techniques in taking managerial decisions.
5. Assess the role and extent of use of technology in managerial decision making.

Module 1: Introduction to Management Accounting

Meaning- Definition, Nature, Need, Objectives, Uses, Scope of Management Accounting - Management Accounting Vs Financial Accounting - Management Accounting Vs Cost Accounting- Limitations (10 Hours)

Module 2: Analysis and Interpretations of Financial statements

Financial Statements: Concept- Objectives - Importance - Limitations - Financial Statements Analysis and Interpretation: Types of Analysis - Tools of Analysis - Comparative Financial Statements, Common- size Financial Statements, Trend Analysis - Accounting Ratios – Classification - Fund Flow and Cash Flow Statement –Preparation - Difference between Cash Flow and Fund Flow Statement - Management Reporting – Kinds of Reports - Requisites of a Good Reporting System - Enterprise Resource Planning and its impact on Management Accounting (30 Hours)

Module 3: Budgetary Control

Budget, Budgeting and Budgetary Control - Meaning, Advantages - Installation of budgets (Steps) - Types of Budget - Preparation of Flexible Budgets, Purchase Budget, Production Budget, Sales Budget, Cash Budget -

Limitations of Traditional budgeting - Zero Base Budgeting - Difference between Traditional Budgeting and Zero Base Budgeting

(20 Hours)

Module 4: Marginal Costing

Meaning - Definition - Features - Cost Volume Profit Analysis- Break Even Point (Graphical and Algebraic) - Angle of Incidence - Contribution - P/V Ratio –Margin of Safety - Managerial uses of Marginal Costing - Price fixation, Make or buy decisions, Key or Limiting factor, Accepting/rejecting special orders, selection of suitable product mix, desired level of profit, alternative methods of production, evaluation of performance, Operate or shut down.

(25 Hours)

Module 5: Standard Costing

Definition - Merits and Demerits – Difference between Standard Costing and Budgetary Control - Variance Analysis - Types of Variance – Managerial uses of Variance Analysis – Calculation of Variances: Materials and Labour - Overhead Variance (Theory only)

(20 Hours)

Module Wise Weightage for Question Paper Settings

Module	I	II	III	IV	V
Weightage (Percentage)	15	25	20	20	20

Books for Reference:

1. Murthy A & Gurusamy S, Management Accounting- Theory & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai
2. Charles T. Horngren & Gary Sundem, N, Introduction to Management Accounting, Prentice Hall
3. Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers
4. Reddy, T.S. & Hariprasad Reddy, Y, Management Accounting, Margham Publications, Chennai.
5. B.S. Raman, Management Accounting: Uniteded Publishers.
6. Khan, M. Y and Jain, P. K. - Management Accounting : Tata Mcgraw Hill Publishing Co Ltd.
7. S.N. Maheswari -A Textbook of Accounting for Management. Vikas Publishing House.

BUSINESS ANALYTICS

SEMESTER	COURSE CODE	HOURS/ WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
V	ICOM05C304	05	04	40	60	03

Objectives:

- This course is intended to expose students to the latest tools of Business Analytics and applying those tools for effective decision making.
- Understand and articulate a business problem and convert it into a viable Analytics question
- Apply Data visualization for exploratory analysis and communicate effectively to diverse audience
- Evaluate various analytical approaches and select the most appropriate for the given problem
- Build Analytics solutions and assess their effectiveness
- To develop solutions across a range of functional areas like Marketing, Finance, HR and Operations

Course Outcome

- Demonstrate the awareness and Knowledge of Business Analytics
- Apply the basic concepts of analytics to the business scenarios and extend the knowledge about future trends in business analytics.
- To interpret the analytics methodology
- Assess the relevance and effectiveness of business analytics solutions
- Apply the knowledge of technical skills in descriptive and predictive modelling to support business decision-making

Module I

Introduction to Business Analytics: Concept of analytics, Types of Analytics, Application fields - Marketing Analytics, Finance Analytics, HR Analytics, Operation Analytics, organization and source of data, importance of data quality, dealing with missing or incomplete data, Role of Data Scientist in Business & Society

Module II

Data Modeling: Identify the role of data modeling in the organization - Analyze data modeling techniques - Use tools for data modeling - Structured Data Tools: Identify core tools for RDBMS's (structured storage) - Use SQL to perform CRUD tasks against a database - Unstructured Data Tools: Identify tools in unstructured stack - Use tools for unstructured data management

Module III

Analytics Methodology: Introduction to Analytics Methodology, preparing objectives

& identifying data requirements, Data Collection, Understanding data, Data preparation – Data Cleansing, Normalisation, Data preparation, Data Blending, Data Modelling, Evaluation & feedback

Module IV

Visualisation of Data: Introduction, Data summarization methods; Tables, Graphs, Charts, Histograms, Frequency distributions, Relative Frequency Measures of Central Tendency and Dispersion; Box Plot; Basic probability concepts, conditional probability, Probability distributions, Continuous and discrete distributions, sequential decision making.

Module V

Business Analytics Future Trends: Role of Artificial Intelligence in Business, Machine Intelligence, Competitive Intelligence, Text Mining, Web Analytics (Web content mining, Web usage mining, Web structure mining), Role of Intelligent Agents in e-business, e-commerce, m-commerce, Location Analytics, Intelligent Agent in search & retrieval, Personalization and Comparison), Social Networking Analysis, Ethical and Legal considerations in Business Analytics

Reference Books:

- Turban E, Armson, JE, Liang, TP & Sharda, Decision support and Business Intelligence Systems, 8th Edition, John Wiley & Sons, 2007
- Frank J. Ohlhorst, Big Data Analytics, 1st Edition, Wiley, 2012.
- Efraim Turban, Ramesh Sharda, Jay Aronson, David King, Decision Support and Business Intelligence Systems, 9th Edition, Pearson Education, 2009

DATA SCIENCE

SEMESTER	COURSE CODE	HOURS/ WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
V	ICOM05E301	05	04	40	60	03

*

ESE Duration: 2 hours for theory and 3 hours for Lab

Course Description: The data science course provides a comprehensive overview of the interdisciplinary field, covering fundamental concepts such as data acquisition, preprocessing, statistical analysis, and visualization, as well as advanced techniques like big data processing and deep learning. Students gain hands-on experience with programming languages like Python and R, exploring real-world applications across various domains. Emphasis is placed on ethical considerations and responsible AI practices. By course end, students are equipped to tackle complex data challenges and drive innovation in data-driven industries.

Course Objectives:

- To demonstrate proficiency with statistical analysis of data.
- To develop the ability to build and assess data-based models.
- To execute statistical analyses and interpret outcomes.
- To apply data science concepts and methods to solve problems in real-world contexts and will communicate these solutions effectively.

Course Outcomes:

At the end of the Course, the Student will be able to:

SL #	Course Outcomes
CO1	Demonstrate proficiency with statistical analysis of data.
CO2	Develop the ability to build and assess data-based models.
CO3	Execute statistical analyses and interpret outcomes.
CO4	Apply data science concepts and methods to solve problems in real-world contexts and will communicate these solutions effectively.

Mapping of COs to PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓	✓		✓	✓
CO2	✓	✓	✓	✓	✓
CO3	✓	✓		✓	✓
CO4	✓	✓	✓	✓	✓

COURSE CONTENTS

Module 1: Introduction: Introduction data acquisition, data preprocessing techniques including data cleaning, selection, integration, transformation and reduction, data mining, interpretation. (10 hours)

Module 2: Statistical data modeling: Review of basic probability theory and distributions, correlation coefficient, linear regression, statistical inference, exploratory data analysis and visualization. (15 hours)

Module 3: Predictive modeling: Introduction to predictive modeling , decision tree, nearest neighbor classifier and naïve Baye's classifier, classification performance evaluation and model selection. (25 hours)

Module 4: Descriptive Modeling: Introduction to clustering, partitional, hierarchical, and density-based clustering (k-means, agglomerative, and DBSCAN), outlier detection, clustering performance evaluation. Association Rule Mining: Introduction to frequent pattern mining and association rule mining, Apriori algorithm, measures for evaluating the association patterns. Text Mining: Introduction of the vector space model for document representation, term frequency-inverse document frequency (tf-idf) approach for term weighting, proximity measures for document comparison, document clustering and text classification. (30 hours)

Module X: Deep Learning, Ensemble Learning, Time Series Analysis, Anomaly Detection, Reinforcement Learning, (15 hours)

Core Compulsory Readings

1. W. McKinney, Python for Data Analysis: Data Wrangling with Pandas, NumPy and iPython, 2nd Ed., O'Reilly, 2017.

Core Suggested Readings

1. P. Tan, M. Steinbach, A Karpatne, and V. Kumar, Introduction to Data Mining, 2nd Ed., Pearson Education, 2018.
2. G James, D Witten, T Hastie and R Tibshirani, An Introduction to Statistical Learning with Applications in R, Springer Texts in Statistics, Springer, 2013.
3. G. Golemund, H. Wickham, R for Data Science, 1st Ed., O'Reilly, 2017.

TEACHING LEARNING STRATEGIES

- Lecturing, Demonstration, Digital Learning, Team Work

MODE OF TRANSACTION

- Lecture, Seminar, Discussion

ASSESSMENT RUBRICS

Refer to section 7 of FYIMP- Computational Science - Scheme and Syllabus for the 4 credit courses with 2 Credit Theory + 2 Credit Practical

Sample Questions to test Outcomes

1. What are the main steps involved in data preprocessing, and why is it crucial in the data analysis process?
2. Explain the difference between data cleaning, integration, transformation, and reduction, providing examples of each.
3. How does exploratory data analysis help in understanding the underlying patterns and relationships within a dataset? Provide examples of visualization techniques used in exploratory data analysis.
4. Discuss the role of linear regression in statistical data modeling, including its assumptions, interpretation of coefficients, and applications in real-world scenarios.
5. Compare and contrast decision tree, nearest neighbor classifier, and

naïve Bayes classifier in terms of their underlying principles, advantages, and limitations.

6. Explain the process of model selection and performance evaluation in predictive modeling. What are some common metrics used to evaluate classification models?
7. Describe the main types of clustering algorithms (partitional, hierarchical, and density-based) and discuss their respective strengths and weaknesses.
8. How does the Apriori algorithm work in frequent pattern mining, and what are the key measures used to evaluate association patterns? Provide examples of real-world applications of association rule mining.

FINANCIAL MARKETS AND INSTITUTIONS

SEMESTER	COURSE CODE	HOURS/ WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
V	ICOM05E302	05	04	40	60	03

Course Objective

The objective of the course to provide an idea about the various investment avenues, functioning of stock exchanges, and factors to be considered before making investments.

Course Outcome

After studying this course, students shall be able to:

- 1: Understand the concept of investment and various alternatives of investment.
- 2: Familiarize the functioning of stock exchanges.
- 3: Understand the Mutual Fund and its schemes.
- 4: Know the money market instruments and credit rating services
- 5: Compute the value of Equities and Bonds

Module I

An Overview of Financial Markets: Financial Markets – Nature – Functions – Money market – Capital market – Markets for derivatives – working of stock exchange in India – NSE and BSE – Role of SEBI – Major international stock markets.
(10 Hours)

Module II

Capital Market - Meaning – Primary Market - Secondary market - Stock Exchanges – Functions – Regulatory Frame work - Listing – Participants in Stock markets – Demutualisation of Stock Exchanges – Over The Counter Exchange of India (OTCEI) – National Stock Exchange of India (NSE) – BSE – Stock Market Indices – Sensex & Nifty – Depositories - National Securities Depository Ltd (NSDL) – Central Depository Services Ltd (CDSL) - Trading system (Manual & Online) in stock exchanges – Trading and Settlement Procedure – types of orders — Margin trading.
(15 Hours)

Module III

Financial instruments – issue of financial instruments – Primary issue, book building process, private placement, offer for sale, buy back of shares – various innovative financial instruments, bitcoin, crypto currency etc.

Module IV

Mutual Fund – Meaning – Advantages – Mutual Funds in India – Historical background – types of Mutual fund schemes - Net Asset Value – Regulation of Mutual Fund companies – Association of Mutual Funds in India (AMFI).
(15 Hours)

Module V

Money market – Meaning – features- Money market instruments- Call money – Commercial Bill – Treasury Bill - Certificate of Deposits – Commercial Paper – Credit rating – Meaning – Functions – Credit Rating Information Services of India Limited

(CRISIL) – Investment Information and Credit Rating Agency of India Ltd. (ICRA)
-Credit Analysis and Research Ltd. (CARE). (15 Hours)

(Theory 75% and Problems 25%).

Module Wise Weightage for Question Paper Settings.

Module	I	II	III	IV	V
Weightage (Percentage)	10	25	20	20	25

Books for Reference

1. Security Analysis & Portfolio Management: P havathy Pandyan, Vikas Publishing House, Pvt. Ltd).
2. Investment Analysis & Portfolio Management: Prasanna Chandra, Tata McGraw Hill.
3. Investment Management: Bhalla, V. K, Sulthan Chand Publishers.
4. Financial Institutions and Markets; L M Bhole, McGraw Hill publishers
5. Marketing of Financial Services; V.A. Avdhani, Himalaya Publishing House.
6. Security Analysis and Portfolio Management: Avadhani, V. A, Himalaya Publishing House.

CONSUMER BEHAVIOUR

SEMESTER	COURSE CODE	HOURS/ WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
V	ICOM05E303	05	04	40	60	03

Course objective: To develop an understanding of underlying concepts and issues in Consumer behavior in marketing.

Course Outcomes:

On successful completion of this course, the students will be able:

- To explain the concept of Consumer Behaviour & describe Consumer research process in detail.
- To evaluate the factors affecting consumer behaviour in detail.
- To analyze the consumer decision process.
- To assess the impact of consumer's motivation, personality on the buying behaviour.
- To impart the basic knowledge of consumer protection rights.

Module I:

Introduction to Consumer Behaviour Definition, Nature, Scope, Consumer Behaviour's Applications in Marketing, Consumer research process –Defining Research Objectives, Collecting & Evaluating Secondary Data, Primary Research Design, Collecting Primary Data, Analyzing Data & Report Preparation.

(20 Hours)

Module II:

Factors affecting Consumer Behaviour Factors influencing Consumer Behaviour– External Influences – Culture, Sub Culture, Social Class, Reference Groups, Family, Internal Influences– Needs & Motivations, Perception, Personality, Lifestyle, Values, Learning, Memory, Beliefs & Attitudes.

(20 Hours)

Module III:

Consumer Decision Making Process Types of consumer decisions, Consumer Decision Making Process - Problem Recognition - Information Search - Alternative Evaluation –Purchase Selection – Post purchase Evaluation, Buying pattern in the new digital era.

Module IV: Consumer Motivation & Personality Consumer Motivation– Needs, Goals, Motive arousal, Maslow's Hierarchy of Needs, Freud's Theory of Motivation, Consumer Personality – Self-concept theory, Psychoanalytic Theory, Neo-Freudian Theory, Trait Theory.

(20 Hours)

Module V:

Marketing Communications, Decision Making Models, Consumer Rights Marketing Communication Process, Types of Communication systems – Interpersonal, Impersonal, Persuasive Communication, Consumer Decision Making Models – Black Box Model - Economic model - Howard & Sheth model, Consumer Protection Act 1986, rights of consumers.

(20 Hours)

Reference Books

- Consumer Behaviour – Satish K Batra, S H H Kazmi
- Consumer Behaviour in Indian Context – K K Srivastava, Sujata Khandai
- Hawkins, Best and Coney, Consumer Behaviour, Tata McGraw Hill, New Delhi
- John A Howard, Consumer Behaviour in Marketing Strategy, Prentice Hall New Delhi
- Schiffman L G and Kanuk L L Consumer Behaviour, Prentice Hall New Delhi
- Anita Ghatak, Consumer Behaviour in India, D K Agencies (P) Ltd New Delhi
- Sarkar A Problems of Consumer Behaviour in India, Discovery Publishing House New Delhi

CO-OPERATIVE PRINCIPLES

SEMESTER	COURSE CODE	HOURS/ WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
V	ICOM05E304	05	04	40	60	03

Course objectives: To inculcate the principles of co-operation among the students. To acquaint the students with the management and working of co-operatives.

Course Outcome

To understand the genesis, nature and principles of co-operation in India.

To compare co-operative enterprise with other enterprises.

To study the growth of co-operative movement in India.

To learn various sources of agricultural credit in India.

Module I:

Origin and Development of Co-operation – meaning – definition – features – importance – objectives – benefits - different aspects of co-operation- economic, social and moral. (10 Hours)

Module II:

Co-operation and other economic systems – capitalism, socialism and communism - co-operatives and other forms of business organizations– distinctive features of a co-operative organization vis-a-vis, partnership and joint stock companies- A co-operative as an institution and as an enterprise – Co-operative Common Wealth. (15Hours)

Module III

Evolution and development of co-operative principles – principles of cooperation- Rochdale pioneers (I stage)- reformulated principles by ICA (II stage)- Karve Committee on Cooperative principles (III stage)- Principles of ICA in 1995 (IV stage)- distinction between Cooperative values and Cooperative principles (15 Hours)

Module IV

Types of Co-operatives in India and in Kerala (i) Short term and medium term cooperative credit structure- primary agricultural credit societies, Urban Co-operative Banks, employees credit societies- District Co- operative Banks and State Co-operative Banks. (ii) Long term credit structure- PCARDBs and SCARDBs. (iii) General purpose and special purpose agricultural marketing societies- primary marketing societies and their federations including NAFED, rubber marketing societies and their federations, dairy co-operative societies and their federations, fishery co-operatives and their federations (iv) Processing co-operatives- need and Importance (v) Housing co-operatives and their federations (vi) Consumer co-operatives and their federations (vii) Industrial co-operatives and their federations- handlooms and power looms, coir, handicrafts (viii) Workers co-operatives- significance of workers co-operatives in Kerala. (30 Hours)

Module V

Co-operative movement in foreign countries – Great Britain (Consumer) Germany (agricultural credit), Denmark (diary), China (induscos), Japan (multipurpose), USA (marketing) (a brief study) (15 hrs)
Recommended Practical 1. Prepare a list of various types of co - operatives functioning in any place and show in a table. 2. Identify the major differences in the activities of various types of cooperatives functioning in a particular region.

Refences

- Hajela T.N. Co-operation Principles, Problems and Practices, Konark Publishers, New Delhi
- Mathur B.S .Co-operation in India, Sahitya Bhawan Publications, Agra.
- Umesh Patnaik and Ananta K. Roy. Co-operations and Co-operative Management, Kalyani Publishers, New Delhi.
- Bedi R.D. Theory, History and Practice of Co-operation, B. Lal Book Depot, Meerut.
- Krishnaswami O.R .Fundamentals of Co-operation, S.Chand & Co. Ltd., New Delhi.
- Krishnaswami O.R. et.al .Co-operation Concept and Theory, Arudra Academy, Coimbatore.
- National Co-operative Union of India .Hundred years of co-operative Development in India.
- Seetharaman S.P. and Shingi P.M. Agribusiness Co-operatives, Oxford & IBH Publishing Co. New Delhi. Rajagopalan (ed) .Rediscovering Co-operation, Vol. I, II & III, IRM Anand, Gujarat.

ORGANISATIONAL BEHAVIOUR

SEMESTER	COURSE CODE	HOURS/ WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
V	ICOM05E305	05	04	40	60	03

Course Objectives:

- To familiarize the students with the basic concepts of individual behaviour and organizational behaviour
- To enable the students to catch an idea about inter-personal and group behaviour
- To acquire knowledge regarding the organizational change and organizational development Learning

Course Outcomes:

- On learning the course the students will be able to- Understand the different concepts of Organisational Behaviour
- Analyse individual and group behaviour
- Understand and deal with organisational change, development and stress
- understand how we perceive and interpret events, situation and people

Module I

Organizational Behaviour(OB): Meaning-Features- Nature and Scope of OB-The Basic Assumptions of OB, Major Disciplines and their Contributions to OB; Concepts of Strategic Organisational Behaviour and International Organisational Behaviour. (15Hours)

Module II

Individual Behaviour: Factors Affecting Individual Behaviour-Basic Psychological Process— Personality, Determinants Of Personality—Personality Traits—Perception, Perceptual Process- Factors Affecting Perception—Learning, Theories of Learning—Social Learning-Learning Curve. (15 Hours)

Module III

Group: Concept of Group Dynamics—Features of Group—Types of Group Behaviour—Formal and Informal Group Behaviour—Group Norms—Group Cohesiveness. Teamwork- Types of Teams- Team Building-Team Roles- Team Norms- Team Cohesiveness. (15 Hours)

Module IV

Motivation and Leadership: Motivation- Concept, Theories-Maslow's, Herzberg's and McGregor's, X and Y theories); Financial and Non Financial Motivation. Leadership- Types—Theories (Trait theory, Michigan Studies and Fiedler's Contingency Model); Modern Approach to Leadership Theories—Leadership Styles. (20 Hours)

Module V

Stress Management—Meaning, Types of Stress— Causes of Stress Consequences of Work Stress- Conflict, Types of Conflicts—Levels of Conflict, Conflict Resolution-Organisational Development—Meaning, Need, Benefits and Limitations -Steps in OD - Organizational Changes.

(20 Hours)

Reference

- Fred Luthans: Organisational behaviour, McGraw hill Education.
- Danial C. Fieldman and Hugh Arnold: Managing individual and group behaviour in organization, McGraw hill.
- Henry Mintzberg: The structure of organization, Prentice Hall.
- Edwin Gerlof: Organization Theory and Design, McGraw hill.
- Robin. S. P: Organizational Behaviour, Pearson Education India.
- Aswathappa: Organizational Behaviour, Himalaya Publishing house.
- Jai B. Sunhat: Culture and Organisational Behaviour, Sage Texts

ENTREPRENEURSHIP

SEMESTER	COURSE CODE	HOURS/ WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
V	ICOM05S301	05	03	40	60	03

Course Objectives:

- To enable the students to understand the concept of Entrepreneurship and to learn the professional behavior expected of an entrepreneur.
- To identify significant changes and trends which create business opportunities and to analyze the environment for potential business opportunities.
- To provide conceptual exposure on converting idea to a successful entrepreneurial firm.

Course Outcome

- Understand the concept of Entrepreneurship
- Explain the functions of an entrepreneur
- Appreciate the need for Entrepreneurship in our economy
- Assess how entrepreneurship can help shape one's career
- State the myths, advantages and limitations of Entrepreneurship
- Discuss the steps in the process of Entrepreneurship
- Describe the current scenario of Entrepreneurial activity in India

MODULE I

Entrepreneurship Entrepreneur : Meaning of entrepreneurship – Types of Entrepreneurship – Traits of entrepreneurship – Factors promoting entrepreneurship- Barriers to entrepreneurship- the entrepreneurial culture- Stages in entrepreneurial process – Women entrepreneurship and economic development- SHG.

MODULE II

Developing Successful Business Ideas Recognizing opportunities – trend analysis – generating ideas – Brainstorming, Focus Groups, Surveys, Customer advisory boards, Day in the life research – Encouraging focal point for ideas and creativity at a firm level-Protecting ideas from being lost or stolen – Patents and IPR.

MODULE III

Opportunity Identification and Evaluation Opportunity identification and product/service selection – Generation and screening the project ideas – Market analysis, Technical analysis, Cost benefit analysis and network analysis- Project formulation – Assessment of project feasibility- Dealing with basic and initial problems of setting up of Enterprises.

MODULE IV

Business Planning Process Meaning of business plan- Business plan process- Advantages of business

planning- preparing a model project report for starting a new venture (Team-based project work).

MODULE V

Funding Sources of Finance- Venture capital- Venture capital process- Business angles- Commercial banks- Government Grants and Schemes.

References:

- Ramachandran , Entrepreneurship Development, Mc Graw Hill
- Katz , Entrepreneurship Small Business, Mc Graw Hill
- Byrd Megginson,, Small Business Management An Entrepreneur's Guidebook 7th ed, McGrawHill
- Fayolle A (2007) Entrepreneurship and new value creation. Cambridge, Cambridge University Press
- Hougard S. (2005) The business idea. Berlin, Springer
- Lowe R & S Mariott (2006) Enterprise: Entrepreneurship & Innovation. Burlington, ButterworthHeinemann
- Léo-Paul Dana , World Encyclopedia of Entrepreneurship, , Edward Elgar

AUDITING

SEMESTER	COURSE CODE	HOURS/ WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
VI	ICOM06C305	05	04	40	60	03

Course objectives: To impart knowledge and understanding of the principles, concepts and procedure of auditing and develop skill required to conduct audit.

Course Outcomes:

After studying the course students are able to;

1. Understand the auditing principles, concepts, procedure and techniques for the conduct of audit in accordance with current legal requirements.
2. Understand the duties and responsibilities of auditors
3. Familiarize with the process of valuing assets and liabilities.
4. Understand the process of auditing the joint stock companies and investigation mechanism.

Module I

Introduction -Meaning and Definition of auditing- objectives –Nature and scope of auditing- auditing and investigation-Types- Internal audit-periodical audit-continuous audit-interim audit- cost audit – management audit – tax audit – government audit – performance audit – social audit- Limitations of auditing.

(10Hours)

Module II

Audit programme -Audit Working papers-Routine checking and Test checking- Internal Check System: Internal Control-Internal control-Meaning and object-Distinction between internal control and internal check-schemes of internal check for wage payments, petty cash, purchases and sales.

(15Hours)

Module III

Vouching-Importance of vouching –~~4~~ Meaning of voucher- Vouching of cash transactions, trading transactions , personal and impersonal

ledgers-valuation and verification of assets and liabilities-Difference between verification and valuation - difference between vouching and verification – Auditor’s position regarding the valuation and verifications of Assets and Liabilities. – Depreciation – Reserves and Provisions

(20 Hours)

Module IV

Audit of Joint Stock Companies: Company Auditor – Appointment- Qualification – Dis- qualifications- Powers, Duties and Liabilities of company auditors-auditors remuneration- auditors removal – Audit of share capital and share Transfer Audit-provisions as to payment of dividend- Auditor’s Report-Importance and contents.

(15Hours)

Module V

Investigation- Objectives of Investigation- Professional ethics of an auditor-Investigation on Acquisition of Running Business- Investigation when fraud is suspected- Audit of Computerised Accounts – Electronic Auditing-Specialised audits: Charitable institutions, clubs, Cinema, Educational Institutions, Hospitals and hotel.

(15Hours)

Module Wise Weightage for Question Paper Settings

Module	I	II	III	IV	V
Weightage (Percentage)	15	20	25	20	20

Books for Reference:

1. Spencer Pickett K.H, Auditing the Risk management process, Wiley, Hobken New Jersey, United states
2. Tandon B. N, Practical Auditing, S Chand & Co Ltd, New Delhi.
3. Saxena and SaravanavelPractical Auditing, Himalaya Publishing Co, Mumbai.
4. Bhatia R. C Auditing, Vikas publishing House, New Delhi.
5. Jgadeesh Prakash, Auditing: Principles and Practices, Chaitanya Publishing House, Allahabad.
6. Sharma T R. Auditing, Sahitya Bhavan Publications, Agra.

INCOME TAX LAW AND PRACTICE

SEMESTER	COURSE CODE	HOURS/ WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
VI	ICOM06C306	05	04	40	60	03

Course Objective: To provide a basic awareness of the various provisions of Income Tax Act in India and enable the learners to such knowledge to compute the total income and Tax liability of Individuals.

Course outcome:

After studying the course the students are able to;

1. Comprehend the basic Concepts of Income tax Law and Exempted Incomes
2. Compute the income under five heads of Income by applying the charging provisions, deeming provisions, exemptions and deductions.
3. Understand the circumstances under which income of others will be clubbed with the income of the assessee and the treatment of losses.
4. Compute the Total Income of an individual after providing deductions from Gross Total Income.
5. Compute the tax liability of an individual.

Module I

Income Tax: an introduction and important definitions: Agricultural Income: residential status and incidence of Tax: exempted income.

(12Hours)

Module II:

Income from Salary, Basis of charge, allowances, perquisites, Profits in lieu of salary, deductions and exemptions, Retirement benefits, computation of income from salary. Income from House property, Basis of Charge, Determination of Annual Value, Deductions and exemptions, Computation of income from House Property. (30Hours)

Module III:

Profits and gains from business, Meaning of business and professional income, deductions and disallowances under the act, computation of taxable income from business and profession. Capital Gain, Meaning of capital asset, Basis of Charge, Transfer, Short term and long term capital gain, exemptions related to capital gains, computation of taxable capital gain.

(22Hours)

Module IV

Income from other sources, Basis of charge, Items taxable under the head other sources, Dividend, interest on securities, Permissible deductions.

(18Hours)

Module V

Clubbing of incomes and aggregation of incomes, set off and carry forward of losses, Deductions from Gross total income, computation of total Income and tax liability of Individuals.

(26 Hours)

Module Wise Weightage for Question Paper Settings

Module	I	II	III	IV	V
Weightage (Percentage)	15	25	20	15	25

Books for Reference:

V K Singhania, Direct Taxes and Practices, Taxman Publications

Bhagawati Prasad, Direct Taxes Law and Practice, Wishwaprakashan, New Delhi.

Girish Ahuja and Ravi Gupta, Simplified approach to Income tax, Flair publications Pvt. Ltd.

H.C Mehrotra and S P Goyal, Direct taxes law and practice, Sahitya Bhavan.

OPERATIONS MANAGEMENT

SEMESTER	COURSE CODE	HOURS/ WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
VI	ICOM06C307	05	04	40	60	03

Course Outcomes

- This Course is designed to make student understand the strategic significance of Operation management, to acquaint them with application of discipline to deal with real life business problem
- Understand the fundamental, practical science of Operations Management
- Explore the interface between operations and other business functions
- Examine how these principles operations management can be employed in both tactical and strategic decision making in firms
- Develop ability to analyze and address problem related to the design, planning, control, and improvements of manufacturing and service operations
- To provide a set of foundational skills useful for more advanced courses in Operations

Module I

Operations management – Meaning, Importance and Objectives – Systems View of Operation Management – Functions of Operations Management – Types of production Systems.

(10 Hours)

Module II

Production Planning Controls – Aggregate planning – Master Production Schedule – Materials Requirements Planning – Bill of Materials – MRP II – Capacity Requirements Planning – ERP Packages.

(20 Hours)

Module III

Inventory Control – Functions & Types of Inventory – Safety Stock – Service Level – Inventory control system – Economic Order Quantity Models – Batch Production, Quantity Discounts – Just In Time – Bottlenecks in Implementing Just In Time in Indian Industries.

(20 Hours)

Module IV

Inspection in Quality control – Purpose – Control charts for measuring variables – Control chart for measuring attributes – Acceptance sampling, Acceptance Quality Limit LTPD – Quality Circle – Total Quality Management – Six sigma concept – ISO 9000 concepts – ISO 14000

concepts.

(20 Hours)

Module V

Ergonomics – Meaning – Importance – Work study – Time study – Motion study – Standard time
– Time study analysis – Job designs

(10 Hours)

REFERENCES

- Production Management - Elwood S. Buffa Production & Operations Management - Adam & Ebert Production & Operations Management - S.N.Chari
- Production & Operations Management - Pannerselvem
- Operations Management - Joseph G. Monks
- Production Management - Raymond Mayer
- Production & Operations Management - Chunavala & Patel

DATA AND INFORMATION VISUALIZATION

SEMESTER	COURSE CODE	HOURS/ WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
VI	ICOM06E306	05	04	40	60	03

* ESE Duration: 2 hours for theory and 3 hours for Lab

Course Description: This course focuses on building creative and technical skills to transform data into visual reports for the purpose of a better understanding. Students will learn to organize and visualize data with an emphasis on applying design principles to produce clear, elegant graphs from the data.

Course Objectives:

- Employ best practices in data visualization to develop charts, maps, tables, and other visual representations of data
- Implement visualizations in Python

Course Outcomes:

SL #	Course Outcomes
CO1:	Identify appropriate visualization methods for a given data type
CO2:	Describe information visualization methods such a cladogram, cartogram, heatmap and dendrogram
CO3:	Illustrate various methods for information visualization
CO4:	Explain various aspects of scientific visualization

Mapping of COs to PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓	✓	✓	✓	✓
CO2	✓	✓	✓	✓	✓
CO3	✓	✓	✓	✓	✓
CO4	✓	✓	✓	✓	✓

COURSE CONTENTS

Module 1: Data and types of data, Data variability, uncertainty and context. Basics of Data Visualization: Definition of Data Visualization, Need for Visualization, how to visualize data, General types of Data Visualization, pros and Cons of Data Visualization. Visualization Components: Visual cues, Coordinate systems, Scales, and Context. Diagrams used for data visualization: Bar chart, Histogram, Scatter plot, Scatter plot, Network, Streamgraph, Tree map, Gantt chart, Stripe graphic, Animated spiral graphic. Visualization based on types of data: Visualizing Categorical data, Visualizing Time series data, Visualizing Spatial data (15 Hours)

Module 2: Information Visualization: Definition, Objectives of Information Visualization. Visual representation of large-scale collection of non - numerical information. Design Principles of Information Visualization: Principle of Simplicity, Principle of Proximity, Principle of Similarity, Principle of Closure, Principle of Connectedness, Principle of Good Continuation, Principle of Common fate, Principle of Familiarity, Principle of Symmetry (15 Hours)

Module 3: Methods for Information Visualization: Cartogram, Cladogram (phylogeny), Concept Mapping, Dendrogram (classification). Graph drawing, Heat map, Hyperbolic Tree, Tree mapping Multidimensional scaling. Information visualization reference model (15 Hours)

Module 4: Scientific visualization: Introduction, Methods for visualizing two-dimensional and three-dimensional data sets, volume visualization. Data Visualization using in Python matplotlib Module, pyplot, plot(), scatter, bar charts, Formatting, figure(), subplot(), text(), xlabel(), ylabel(), title(), Plotting

Mathematical Functions (20 Hours)

Module X :

Case study with real world problems, techniques for creating interactive visualizations using tools like D3.js, Plotly, or Bokeh. Geospatial Visualization, Network Visualization, Text and Document Visualization, Temporal Visualization, Biomedical Visualization (10 Hours)

Core Compulsory Readings

1. Nathan Yau, Data Points. Wiley Big Data Series
2. Healy, Kieran, Data Visualization: A Practical Introduction. Princeton University Press
3. Ben Bederson and Ben Shneiderman. The Craft of Information Visualization: Readings and Reflections. Morgan Kaufmann, 2003
4. Riccardo Mazza. Introduction to Information Visualization, Springer, 2009
5. Gowri Shankar S, Veena A, "Introduction to Python Programming", 1st Edition, CRC Press/Taylor & Francis, 2018. ISBN-13: 978-0815394372

Core Suggested Readings

1. Alberto Fernandez Villan, Mastering OpenCV 4 with Python, Packt Publishing Ltd
2. Dr. R Nageswara Rao, Core Python Programming, 2nd edition, Dreamtech Publisher, 2019
3. Geron, Hands-On Machine Learning with Scikit-Learn and TensorFlow: Concepts, Tools, and Techniques to Build Intelligent Systems, 1st Edition, O'Reilly Media, 2017.
4. Wesley J. Chun, Core Python Programming, Second Edition, Publisher: Prentice Hall Pub
5. Introduction to Computer Science¹⁰¹ using Python - Charles Dierbach, Wiley, 2015

TEACHING LEARNING STRATEGIES

- Lecturing, Team Learning, Digital Learning

MODE OF TRANSACTION

- Lecture, Seminar, Discussion, Demonstration, Questioning and Answering, Audio, Video, Print

ASSESSMENT RUBRICS

Refer to section 7 of FYIMP- Computational Science - Scheme and Syllabus for the 4 credit courses with 3 Credit Theory + 1 Credit Practical

Sample Questions to test Outcomes.

1. Design a graph and describe the elements of data visualization with the help of it.
2. How do you explain positive and negative correlation in scatter plots.
3. Summarize design principles behind information visualization.
4. Design a cladogram and mark its parts.
5. Show the conversion from tree diagram to treemap with the help of an example diagram
6. Explain different scientific visualization techniques.
7. Discuss Any one surface rendering method.
8. Write a python program to plot $y=x$ and $y=x^2$ as subplots.

ADVERTISING AND SALES MANAGEMENT

SEMESTER	COURSE CODE	HOURS/ WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
VI	ICOM06E307	05	04	40	60	03

Course Objectives

- Know and understand the nature, functions, kinds and theories of advertising
- Discuss the strategic considerations involved in advertising and marketing.
- Analyze the major issues that have affected Indian and Global advertising and the future outlook on advertising.

Learn the making of a creative brief and an advertisement.

Course outcomes

- appreciate the ways that communication through advertising influences and persuades consumers
- discuss the role of the advertising agency and its client relationships
- identify advertising's place in the communications mix;
- set promotional objectives and identify their relationship with the strategic plan

Module I

Introduction to Advertising Management: Defining Advertising, Marketing and Sales Promotion – Functions of Advertising and Theories of Advertising – History, Evolution of Advertising and Themes – Types of Advertising – Personal Advertising, Consumer / Product Advertising, Trade Advertising, Industrial Advertising, Institutional Advertising, Service Advertising, Public Service Advertising, Financial Advertising, Advocacy Advertising, Political Advertising – Advertising laws and ethics Cases in India Advertising – Presentations.

Module II

Brand building and Advertising – What is a brand and Evolution of Brand Management – Brand positioning and the role of advertising – Brand equity and brand image – Power brands, Corporate brands and Super brands – Brand – Consumer Relationship – Case Studies – Indian and Global

Module III

Advertising Agency – Structure and Relationships – Advertising Agency, Structure and its functions – Advertising Agencies in India – The process of creating or pitching for an Account – How Agencies are paid for their work – How to select an Ad Agency – Visit to an Ad Agency – Group Presentation

Module IV

Campaign Planning and Creative strategy – Creativity and Advertising Elements – The creative process – Idea generation – Creativity in Indian Advertising – Types of Advertising appeals – Advertising Media – Print, Television and Radio – Components and Layouts of an ad – visual,

Headline, Copy, Styles, Slogan, Logo creative Exercises in Designing Advertisements.

Module V

Advertising and Integrated Marketing Communications – Elements of Integrated Marketing Communication – Direct Marketing – Sales Promotion – Public Relations – publicity – Personal Selling Recommended

References:

- Batra R., J.G. Myers and Aaker A. Davic Advertising Management, V Edition. ,Pearson Education, 2006.
- Chunawalla, S.A., and Sethia, K.C., Foundations of Advertising: Theory and Practice, III Edition, Himalaya Publishing House, Delhi, 2008.
- Jethwaney, Jaishri and Jain, Shruti., Advertising Management, V Impression, Oxford University Press, 2008
- Parameswaran, M.G., Brand Building Advertising : Concept and Cases, Tata McGraw Hill, New Delhi, 2001.
- Murthy, S.N., and Bhojana, U Advertising – and IMC perspective, Excel Books, New Delhi, 2007

MANAGEMENT OF CO-OPERATIVES

SEMESTER	COURSE CODE	HOURS/ WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
VI	ICOM06E308	05	04	40	60	03

Course Outcomes

- Understand kinds of cooperatives in India
- Understand the management and administration of different types of cooperatives
- Identify the role and significance of cooperative organization in Kerala's Economy
- Describe various kinds of cooperative institutions

Module I

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

Module II

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

Module III

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

Module IV

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

Module V

Industrial co-operatives –Meaning –features- Types- handloom societies – Structure-, objectives and working- Primary handloom weaver's co-operative societies, HANTEX- Coir cooperatives – types-objects and working- primary coir societies and COIRFED- Dairy co-operatives - Anand pattern objects and working primary milk producer's co- operative society- Regional co- operative milk producer's union –MILMA-NDDDB- problems of dairy co-operatives – khadi and village industrial societies –SC/ST societies –NSFDC –Fisheries societies- MATSYAFED, Federation of women cooperative societies –

Labour contract cooperatives –Farming societies –Motor transport cooperatives-Cooperative printing press- Dinesh Beedi –RAIDCO-SPCS-CAMPCO-RUBCO-IFFCO,KRIBHCO.(Brief outline only)

Reference:

1. Theory and practice of co-operation in India : Kulkarni
2. Co-operative Movement in India : J. Banerjee
3. Co-operation Principles and Practice : T.S Balan
4. Co-operation principles and practice : T.N Hajela
5. Co-operation in India : Dr. M.S Mathur
6. Theory, history and practice of co-operation : R.D Bedi
7. Co-operation in India and abroad : K.P Bhatnagar

INDUSTRIAL RELATION AND LABOUR LAWS

SEMESTER	COURSE CODE	HOURS/ WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
VI	ICOM06E309	05	04	40	60	03

Course Objectives

- To give students insights in to the Industrial Relations scenario in India
- Make students understand important Laws governing Industrial Relations
- Create an understanding about the role of Government, society and trade unions in HR

Course Outcome

- Develop a good knowledge of all the basic concepts associated with Industrial Relations
- Understand Have developed a very good understanding of the characteristics of Indian Industrial Relations and associated matters connected with Indian Industry and Contributions to the discipline by Prominent Indian National Leaders.
- Apply Be able to perform basic duties associated with HRM and Industrial Relations Management

Module 1

Introduction Concept of Industrial Relations, Nature & various approaches to Industrial Relations: Human relations approach, Gandhian Approach and Dunlop's System approach, Unitary, Pluralistic, Marxist perspectives of Industrial Relations, Evolution of Industrial Relation in India, and Industrial relations scenario in India.

Module 2

Industrial Dispute Resolution Industrial Relation policies and its evolution in India- Industrial Disputes Act 1947: Objects of the Act & Important Definitions, Types of Industrial disputes-Strikes, Lockouts, Layoff, Retrenchments, Reference of Disputes to boards, courts, or tribunals- Procedures for dispute resolution- Unfair labor practices, Salient features of Industrial Employment Standing Orders Act 1946

Module 3

Trade Unions & Participative Management Trade unions: Objectives & Importance- Trade Unions Act 1926- Rights & liabilities of registered trade unions, Participative Management: forms & levels of participation- Process of negotiation, Collective Bargaining, prerequisites of a collective bargaining, Tripartite and Bipartite bodies ,Joint Management Council, Conciliation, Mediation, Arbitration and Adjudication.

Module 4

Labour Laws The Employees Provident Fund & Miscellaneous Provisions Act 1952: Definitions and schemes: provident fund scheme, pension scheme, deposit linked insurance scheme. Employees State Insurance Act 1948: objectives, definitions: personal injury, factory, manufacturing process, wages, partial and permanent disablement, standing committee & medical benefit council, adjudication of disputes and claims Factories Act 1948: definitions, authorities, health safety, welfare, provisions related to hazardous process, working hours for adults, employment of young persons, annual leave with wages, penalties & procedures.

Module 5

Labour Laws Payment of Gratuity Act 1972: Applicability & non applicability of the Act, Definitions: Employee, employer, continuous service, payment of gratuity, forfeiture of gratuity, employer's duty to determine & pay gratuity, recovery of gratuity, penalties Employee's Compensation Act 1923: definitions: dependent, employer, partial & total disablement, workmen ,injury, accident, employer's liability for compensation ,amount of compensation

References :

1. Venkataraman, C.S – Industrial Relations: Text and Cases, Delhi,Oxford University Press.
2. P.SubbaRao – Human Resources Management &IR , S. Chand, New Delhi.
3. Malik K.L. – Industrial Laws and Labour Laws, Eastern Book Company, Lucknow.
4. Srivastava S.C. – Industrial Relations &Labour Laws, Vikas Publishing House (P) Ltd.
5. Sharma J.P. – Industrial Laws, Ane Books Pvt. Ltd. New Delhi

SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

SEMESTER	COURSE CODE	HOURS/ WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
VI	ICOM06E310	05	04	40	60	03

Course Objective:

To familiarize the student with basic concept of securities and portfolio analysis and to acquaint the students with the process of portfolio selection creation and management

Course Outcomes

- Understand the relevance of Fundamental Analysis in Investment Decisions
- Develop the ability to measure risk and return associated with securities and Portfolio.
- Develop the ability to use diversification strategy and CAPM to reduce risk in Investment decisions
- Develop skills to evaluate and measure Portfolio performance using various indexes.
- Apply the principles of portfolio management and construct an efficient portfolio
- Designing and managing the bond as well as equity portfolios in the real world. • Valuing equity and debt instruments.
- Measuring the portfolio performances.
- Portfolio management framework

Module I

Introduction : Investment- Meaning, Characteristics, Objectives, Investment V/s Speculation, Investment V/s Gambling and Types of Investors- Portfolio Management – Meaning, Evolution, Phases, Role of Portfolio Managers, Advantages of Portfolio Management.- Investment Environment- Investment Environment in India and factors conducive for investment in India.

Module II

Investment alternatives: - Non-marketable financial assets -Money market instruments - Bonds or fixed income securities - Equity shares-Mutual fund schemes Life insurance Real estate

Module III

Fundamental Analysis: Economic Analysis – Economic forecasting and stock Investment Decisions – Forecasting techniques. Industry Analysis : Industry classification, Industry life cycle – Company Analysis Measuring Earnings – Forecasting Earnings – Applied Valuation Techniques – Graham and Dodds investor ratios. Technical Analysis: Tools of technical analysis, important chart formations or price patterns and technical indicators

Module IV

Portfolio Analysis – Meaning and its Components, Calculation of Expected Return and Risk, Calculation of Covariance, Risk – Return Trade off. - Portfolio Selection – Meaning, Feasible Set of Portfolios, Efficient Set of Portfolios, Selection of Optimal Portfolio, Markowitz Model, Limitations of Markowitz Model, Measuring Security Return and Portfolio Return, Risk under Single Index Model and Multi Index Model.

Module V

Portfolio Revision – Meaning, Need, Constraints and Strategies. B) Portfolio Evaluation – Meaning, Need, Measuring Returns -Sharpe, Treynor and Jensen's Performance Indices - and Decomposition of Performance

References

- Avdhani: Investment and Securities Markets in India, Himalaya Publications, Delhi
- Bhole, L.M.: Financial Markets and Institutions, Tata McGraw Hill, Delhi
- Ghosh D: Banking Policy in India, Allied Publications, Delhi

- Khan, M.Y: Indian Financial System, Tata McGraw Hill, Delhi
- Varshney, P.N: Indian Financial System, Sultan Chand & Sons, New Delhi
- Srivastava R. M.: Management of Indian Financial Institution; Himalaya Publishing House, Mumbai
- Machirjee, H.R. Indian Financial System, Vikas Publishing, New Delhi.
- Siddaiah T, Financial Services, Pearson Education, New Delhi.

EMPLOYABILITY SKILLS

SEMESTER	COURSE CODE	HOURS/ WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
VI	ICOM06S302	05	03	40	60	03

Course Outcomes:

On successful completion of the course, the students' will be able to

- a) Solve the problems on quantitative aptitude, logical reasoning and analytical ability.
- b) Exhibit the communication and leadership skills.
- c) Face interviews and write resumes
- d) Conduct self SWOC analysis and set his career goals.

Module 1

Soft Skills : Communication Skills: Verbal and Non-verbal communication, Oral and Written communication, Effective communication skills, Effective listening skills, Excellent writing skills and Presentation skills. Interpersonal Skills: Understanding the importance of teamwork, Conflict resolution, and Building positive relationships with team members. Leadership skills: Importance of leadership skills and Effective leadership. Practical: As a team leader write a draft appreciation letter to the team members for the completion of the project successfully.

Module 2

Quantitative aptitude, logical reasoning, and analytical ability ,Quantitative aptitude: Percentage, Profit or loss calculation(Simple problems) Logical Reasoning: Coding and Decoding, Blood Relations, Non-verbal reasoning (Simple problems) Analytical Ability: Statement and assumptions and Data interpretation (Simple problems). Practical: Conduct Mock competitive examination for quantitative aptitude, logical reasoning and analytical ability.

Module 3

Career Development and Workplace Etiquette Career Development: SWOC analysis for self-assessment, Setting career goals and creating a career plan, Job search strategies, Resume preparation, Types of resumes and Points to consider for effective resume writing. Workplace Etiquette: Time Management-Importance and strategies for effective time management, Dress code, Personal grooming aspects, Office and workplace manners, Meeting etiquette. Professional ethics- Meaning and features.

Practical: 1. Prepare a resume with at least 2 references. 2. Conduct a mock interview based on the resume prepared by the students.

Module 4

Interview skills : Interviews -Types of Interviews, Decoding interviews – Basic interview skills, Stages of an interview, Parameters for scoring in an interview- Salutation, Voice clarity, Resume, Introduction, Strengths, Subject knowledge; Handling rejections and failure- ways to handle; Group discussions: Steps; Professional networking - Meaning, importance and ways. Practical: Conduct mock group discussions and Interviews.

Module V

Skill development: A brief theoretical introduction to the various Competitive Examinations: Central Government Examinations: UPSC, SSC, IBPS, LIC, RRB, RBI, NABARD and Department of Posts. Kerala State Government Examinations: PSC and other board examinations. Prepare a report of self SWOC analysis for self-assessment , List out the essential details to be covered in a resume . Draft an appreciation letter to the team members for the completion of the project successfully.

- Barun K Mitra, Personality Development and Soft Skills, Oxford university press, New Delhi.
- Gitangshu Adhikary, Communication and Corporate Etiquette, Notion Press, Mumbai.
- Seema Gupta, Soft Skills- Interpersonal & Intrapersonal skills development, V&S Publishers, New Delhi. Dr. R S Aggarwal, Quantitative Aptitude, S.Chand Publication, New Delhi.
- Bittu Kumar, Mastering MS Office, V&S Publisher, New Delhi

BUSINESS STARTUPS AND INCUBATION

SEMESTER	COURSE CODE	HOURS/ WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
VI	ICOM06V301	05	03	40	60	100

Course Objective:

This course is designed with an objective to improve employability skills of students and to provide them an opportunity to students develop their inter-disciplinary skills.

Module II

Course Outcomes: On successful completion of this course, the students will be able:

- Develop a start-up Enterprise with Big Idea Generation.
- Analyze start-up capital requirement by analyzing legal factors.
- Interpret feasibility Analysis towards funding issues.
- Access growth stages in new venture and reasons for scaling ventures.

Module I

Introduction- Meaning – Features – Types of Startups – Ideation – Design Thinking, Entrepreneurship Lessons for Startups, 3 Pillars to Initiate startup (Handholding, Funding & Incubation).

Module II

Start-up Environment and Business Plan - Schematic of the New Venture's Environment - Processes of Business Environment Analysis - Elements of Business plan - Feasibility study - Critiquing the plan - Formalities and procedures in registration of a business - Regulatory norms and legal aspects - Format and presentation of report – Marketing strategies.

Module III

Fundamentals of startup Finance: Need for Fund, Types of Fund, Sources of Funds Business Feasibility report, Unit economics, Break even, Run rate, Commercial viability of the project, Bankable

Module IV

Startup Ecosystem in India. -Startup India, National Innovation Council, Govt. of Kerala Startup Policy, Kerala Startup Mission (KSUM), Innovation and Entrepreneurship Development Centre(IEDC) - Kerala Technology Innovation Zone (KTIZ), Maker Village, and similar opportunities for students. - FabLab, Future Technologies Lab, Incubators, Accelerators, and similar Government Supports -Technology Business Incubator (TBI), Department of Science and Technology(DST)

Module V

Incubation: Incubation: Definition and Principles, Incubator, Models and Success Factors, Incubator Operation, Planning an Incubator, Business Incubation Marketing and Stakeholder Management, Financing a Business Incubator, Managing the Business Incubator, Monitoring, Evaluation and

Benchmarking, Implementing a Mentoring Program, Deals and Financing for Incubator Clients, Technology Commercialization, Virtual Business Incubation.

References:

1. Kathleen R Allen, *Launching New Ventures, An Entrepreneurial Approach*, Cengage Learning.
2. Anjan Raichaudhuri, *Managing New Ventures Concepts and Cases*, Prentice Hall International.
3. S. R. Bhowmik & M. Bhowmik, *Entrepreneurship*, New Age International.
4. Steven Fisher, Ja-nae' Duane, *The Startup Equation -A Visual Guidebook for Building Your Startup*, Indian Edition, Mc Graw Hill Education India Pvt. Ltd.
5. Byrd Megginson, *Small Business Management An Entrepreneur's Guidebook*, 7th ed, McGrawHill
6. Vasant Desai, *Small-Scale Enterprises and Entrepreneurship Ecosystem*, 6th Edition, Himalaya Publishing House, 2016.
- 7 Robert Hisrich, Michael Peters, and Dean Shepherd, *Entrepreneurship*, 11th Edition, McGraw Hill Education, 2019.

SUPPLY CHAIN AND LOGISTIC MANAGEMENT

SEMESTER	COURSE CODE	HOURS /CREDIT WEEK	MARKS		EXAM HOURS	
			CE	ESE		
VII	ICOM07C401	05	04	40	60	03

Learning Objectives:

- The students to gain deeper insights into logistics and supply chain management.
- To highlight the integrated nature of working in logistics and supply chain industry.
- To prepare students to work in logistics and allied industries.

Course Outcomes:

On successful completion of the course, the Students will be able to ·

To understand the theoretical framework ·

To be able to using modern information and communication in supply chain management

Ensuring the proper implementation of transportation technology.

Applying policy and procedures according to the need of the market demand.

Module I

Introduction to Supply Chain Management- Definitions and Objectives of SCM- Structure and Flows in SCM-Importance and Scope of SCM in Industry -Supply Chain Management and Supply Chain Networks.

Concepts of Logistics – Meaning, Definitions, Features, Functions, Objectives & Significance of Logistics- Evolution – Nature and Importance – Components of Logistics Management- Competitive advantages of Logistics – Functions of Logistics management – Principles – Logistics Network- Integrated Logistics system, Supply chain management – Nature and Concepts – Value chain

Module II

Elements of Logistics and Supply chain management – Inventory carrying – Ware housing, Technology in the ware house: Computerisation, Barcoding, RFID and WMS – Material handling , Concepts and Equipments: Automated Storage and Retrieval Systems – Order Processing – Transportation – Demand Forecasting – Impact of Forecasts on Logistics and Supply chain Management- Performance measurements.

Module III

Procurement Meaning and Definitions of Procurement, Purchasing and Supply. Distinctions between procurement and purchasing. Organizational costs involved in procurement of goods and services. Stock & Non Stock procurements. Direct & Indirect Procurements. Capital & Operational Expenditures. Service Procurements.

Module IV

Distribution Techniques - Role of Distribution in Supply Chain-Designing a supply chain Distribution Channel-Distribution Networks-Factors influencing Distribution network Decision-An Analysis of the Standard Distribution models designed by companies etc- Designing Distribution Networks and Applications to e-Business-- Network Design in an Uncertain Environment-Sourcing Decisions in a Supply Chain

Module V

-IT In Supply Chain Management :Role of Information Technology in Supply Chain management-Features of a good IT system for SCM Major IT decisions- Use of information in various stages in SCM-Benefits of IT in Supply Chain -Future of IT in SCM-Tracking of Shipments-The Supply chain IT Framework CRM-ISCM –SRM

References:

Ballau, R.H., Business Logistics Management, Prentice Hall, Englewood Cliffs, 1992.

Indian Shipping and Transport, Bombay, Various Issues.

Stern, L. W., et.al., Marketing Channels, Prentice Hall of India Private Ltd., New Delhi, 1996.

Logistical Management: Donald Bowersocks & David Closs,

Logistical Management: Donald Bowersocks & David Closs,

Logistics Supply Chain Management Text and Cases: Anurag Saxena and Kaushik Sircar

RESEARCH METHODOLOGY

SEMESTER	COURSE CODE	HOURS/ WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
VII	ICOM07C402	05	04	40	60	03

Course Objectives: To acquaint the students with the concepts and techniques of research methodology and to develop the skill for doing research.

Course Outcomes:

- 1: Understand Research Methods and their application in Commerce.
- 2: Understand the basic framework of research process.
- 3: Understand the ethical dimensions of conducting research.
- 4: Understand the nature and scope of business research.
- 5: Apply the research skills in business field.

Module I: Introduction to research

Research –Definition and meaning-significance-Types of research-exploratory-Applied- Analytical-Descriptive-experimental-survey-casestudy- characteristics of good research. Uses of research in business.

(10Hours)

Module II: Research Process

Research Process- steps in research process- Research Problems -identifying and formulation of research problems- review of literature -Research design-meaning-need-features of good research design-types of research design-Hypothesis-meaning and significance- formulation of hypothesis.

(15Hours)

Module III: Sampling design

Sampling design-meaning -steps in sampling-criteria for a good sample design-types of sample design-Probability and non-probability samples - sample size-sampling methods and their application- merits and demerits of sampling-Collection of Data: Primary and secondary data-sample and census methods – method of observation – interview method – Schedules and questionnaire. (17Hours)

Module IV: Data processing and Analysis

Processing of data- editing, coding and tabulation – meaning of tabulation – types of tables – Data analysis -diagram and graphs – construction of bar diagrams, histograms, frequency polygon and frequency curves, ogives
(15Hours)

Module V: Preparation of Project Report

Report writing – significance-steps in drafting a research report–contents of research reports- types of reports – mechanics of writing research report- Precautions for writing reports-Norms for using tables, charts and diagrams- Appendices and Bibliography-norms for using Index and Bibliography
(15Hours)

Module Wise Weightage for Question Paper Settings

Module	I	II	III	IV	V
Weightage (Percentage)	15	20	25	20	20

Books for Reference:

1. David Creswell, J, Research Design qualitative, Quantitative and mixed approaches, Sage, New york, United States.
2. Kongolo Mukole, Essentials of Research Methodology, LAP Lambert Academic publishing, Republic of Moldova.
3. Kothari, C R, Research Methodology Methods and Techniques, New Age Publishers New Delhi.
4. Krishnaswami, O R, Research Methodology, Himalaya publishing House, Mumbai.
5. Trochim, M.K. Research Methods, Sultan Chand, New Delhi
6. Anil Tandon, Research Methodology: Methods and Techniques, S. Chand Publication, New Delhi.

CORPORATE ACCOUNTING

SEMESTER	COURSE CODE	HOURS / WEEK	CREDIT	MARKS		EXAM HOURS
				CE	ESE	
VII	ICOM07C403	05	04	40	60	03

Course Objective:

To enable the students to acquire the basic knowledge of the corporate accounting and to learn accounting for shares, accounting for amalgamation, to learn techniques for preparation of financial statements of companies.

Course Outcome:

6. Understand the accounting procedure for company and the mobilization of funds through issue of shares including forfeiture and re issue.
7. Gain knowledge on methods of valuation of shares
8. Acquire knowledge about various aspects of amalgamation and internal reconstruction
9. Comprehend the important provisions of Companies Act, 2013 and prepare final accounts of a company with Adjustments.
10. Understand liquidation accounting

Unit I: Accounting for Share Capital

Share Capital - Meaning - Issue of Shares - At Par -At Premium - At Discount –Under Subscription - Over Subscription - Calls in Arrear – Calls in Advance - Forfeiture and Re issue of Shares.

(20 Hours)

Unit –II: Valuation Shares

Need for Valuation - Methods of Valuation - Net Assets Method, Yield Basis Method, Fair Value Method

(15 Hours)

Unit III: Accounting for Amalgamation and Internal reconstruction

Forms of amalgamation and its motive, Types of Amalgamation, Purchase consideration methods - Methods of amalgamation, Internal reconstruction and its accounting treatment, Difference between internal and external reconstruction.

(25 Hours)

Unit IV: Company Final Accounts

Provisions of the Companies Act, 2013 - Preparation of Final Accounts –

Adjustments Relating to Preparation of Final Accounts – Profit and Loss Account and Balance Sheet

(15 Hours)

Unit V: Liquidation of Companies

Introduction - Meaning - Modes of liquidation - Contributory - Liquidator -Duties – Calculation of Liquidators' Remuneration - Preferential Payments - Preparation of Statement of affairs, Deficit / Surplus Account - Liquidator's Final Statement of Account.

(15 Hours)

Books for References:

1. M.C. Shukla, T.S. Grewal and S.C. Gupta, Corporate Accounting, S.Chand and co., New Delhi
2. Ashok Sehgal and Deepak Sehgal, Advanced Accounting, Volume II, Taxman, New Delhi
3. S.N. Maheshwari and S.K. Maheshwari, Corporate Accounting, Vikas Publication, New Delhi
4. Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi.
5. J.R. Monga, Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi
6. Gupta, R.L. & Radhaswamy, M., Advanced Accounts, Sultan Chand & Sons, New Delhi.

BUSINESS ENVIRONMENT AND POLICY

SEMESTER	COURSE CODE	HOURS /CREDIT WEEK	MARKS		EXAM HOURS	
			CE	ESE		
VII	ICOM07C404	05	04	40	60	03

Course Outcomes:

- understand the concept of business environment. Define Internal and External elements affecting business environment.
- Explain the economic trends and its effect on Government policies. Critically examine the recent developments in economic and business policies of the Government.
- Evaluate and judge the best business policies in Indian business environment.
- Develop the new ideas for creating good business environment.

Module -I:

Overview of Business Environment: Business Environment – Meaning – Characteristics – Scope - Macro and Micro Dimensions of Business Environment - Environmental Analysis. The Interaction Matrix of Economic and Non-Economic environment. Environmental Scanning. Basic Philosophies of Economics Systems.

Module -II:

Economic Environment: Economic Environment – Nature of the Economy – Structure of Economy – Economic Policies & Planning the Economic Condition – NITI Ayog – National Development Council , Function and role of niti aayog.

Module -III:

Economic Policies: Economic Reforms and New Economic Policy – New Industrial Policy – Competition Law – Fiscal Policy – Objectives and Limitations – Monetary Policy and RBI .

Module -IV:

Social, Political and Legal Environment: Concept of Social Responsibility of Business towards Stakeholders - Demonetisation, GST and their Impact - Political Stability - Legal Changes.

Module -V:

Global Environment : Globalization – Meaning – Role of WTO – WTO Functions - IBRD– Trade Blocks, BRICS, SAARC, ASEAN in Globalisation.

Reference Books:

1. K. Aswathappa : Essentials of Business Environment, Himalaya Publishing House
2. Francis Cherunilam : Business Environment, Himalaya Publishing House
3. Dr S Sankaran: : Business Environment, Margham Publications
4. S.K. Mishra and V.K. Puri : Economic Environment of Business, HPH
5. Rosy Joshi and Sangam Kapoor : Business Environment, Kalyanai Publications

DIGITAL MARKETING

SEMESTER	COURSE CODE	HOURS/ WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
VII	ICOM07E401	05	04	40	60	03

Course Objective:

Helps to identify core concepts of marketing and the role of marketing in society. Ability to collect process and analyze consumer and market data to make informed decisions. It also helps to understand pricing decisions. It focuses on the importance of digital marketing and its applications.

Course Outcome:

- Digital Marketing Concepts
- The applications of digital marketing in the globalized market
- Application and usage of E-mail advertisement and mobile marketing.

MODULE 1

Introduction to Digital Marketing (DM)-Meaning, Definition, Need of DM, Scope of DM, History of DM, Concept and approaches to DM, Traditional VS Digital Marketing. Examples of good practices in DM.

MODULE 2:

Marketing Automation: Definition, Advantages, Marketing Automation Softwares: CRM, Sales force, Analytics; Customer Experience (CX). Digital marketing tools/e-tools; the online marketing matrix including business and Consumer markets; the online customer.

MODULE 3:

Digital Marketing Mix: Online Advertising, Lead Generation, Social Media Marketing, Content and Copywriting. Influencer Marketing: Influencer, Payment to Influencer, difference between influencer marketing and celebrity endorsements.

MODULE 4:

AI applications in DM: Generating Content, Product Recommendation and Content Curation, Use of AI Chatbots, Chatbot Marketing, Predictive Analysis, Digital Advertising, Online Searches, Email Marketing- Need for Emails, Types of Emails, options in Email advertising, Features of MailChimp, Mobile Marketing: Overview of the B2B and B2C Mobile Marketing.

MODULE 5:

Social Analytics- Automation and Social Media- Social Media and other types of Marketing, Managing Tools of Social Media. What are Blogs, Importance of Blogs, Personal Blogs, Corporate Blogs, Popular Blog Platforms, What are Tags, Widgets, Blog Optimization, and Blog Stats.

References

- Alex Ferreira do Prado, Artificial Intelligence allied to Digital Marketing
- Parth Dixit(2023) "Digital Marketing in the Age of Artificial Intelligence"
- Stevan Roberts (2016). Marketing AI: From Automation to Revenue Performance Marketing
- Jodie the Mom (2023) Email Marketing Planner: Organize and Track Your Emails

CO-OPERATIVE LAWS

SEMESTER	COURSE CODE	HOURS / WEEK	CREDIT	MARKS		EXAM HOURS
				CE	ESE	
VII	ICOM07E402	05	04	40	60	03

Course Objectives:

- To understand the history of co-operative legislation in India
- To analyse the registration of co-operative societies.
- To study the disputes and settlement of disputes in Co-operative societies.

Course Outcome

- Understand the historical perspective of cooperative legislation in India and Kerala.
- Understand the provisions of Kerala cooperative Societies Act 1969
- Describe the procedure for the formation and registration of a cooperative organisation
- Describe the provisions of management and winding up of cooperative societies

Module I

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

Module II

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

Module III

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

Module IV

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

Module V

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

References:

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

DATA MODELLING - I

SEMESTER	COURSE CODE	HOURS / WEEK	CREDIT	MARKS		EXAM HOURS
				CE	ESE	
VII	ICOM07E403	05	04	40	60	03

Course Outcome

- Acquire essential knowledge about data modelling and business analytics
- Understand the role and impact of data analytics in business
- Communicate data models and business analytics to various stakeholders
- Apply data modelling techniques and manage data requirements
- Conduct three fundamental types of data analysis: descriptive, diagnostic, and predictive

Module I

Data Modelling – Definition Need of Data Modeling, – Types – Techniques – Fact table – Dimension Table – Typical Dimensional Models – Dimensional modeling life cycle – Designing the Dimensional Model.

Module II

Data modelling concepts - Data Integration Framework (DIF) - Transforming data to information - Process management - Data staging options - Data Stores - Data Warehouse, Data Marts, Operational Data Stores, Cubes - Star Schema

Module III

Data visualization of multidimensional data Need of Data Modeling, Multidimensional Data Models, Mapping of High Dimensional Data into Suitable Visualization Method-Principal Component Analysis, Clustering Study of High Dimensional Data, Visualization Tools.

Module IV

Role of data modeling in the organization - Analyze data modeling techniques - Use tools for data modeling – Structured Data Tools: Identify core tools for RDBMS's - Unstructured Data Tools: Identify tools in unstructured stack - Use tools for unstructured data management

Report presentation and preparation - Importance of the Report and Presentation - Preparation and Presentation Process- Report Preparation - Oral Presentation - Ethics in International Marketing research

References

- William G. Zikmund, 'Business Research Methods' Thomson South-Western.
- Donald S. Tull and Hawkins, 'Marketing Research' Pertince Hall India.
- V. Kumar, 'International Marketing Research' Prentice Hall India.
- RajendraNargundkar, 'Marketing Research' Tata McGraw Hill, 2003.
- Boyd Harper, W.Jr.And Ralph Westfall, "Marketing Research – Text and Cases", New York, Richard D.Irwin Inc.,
- NareshMalhotra, "Basic Marketing Research with SPSS 10.0", Pearson Education,2002

TRAINING AND DEVELOPMENT

SEMESTER	COURSE CODE	HOURS / WEEK	CREDIT	MARKS		EXAM HOURS
				CE	ESE	
VII	ICOM07E404	05	04	40	60	03

Course Objectives

To make the learners understand the process of training and management development and various on the job and off the job training and development methods and their effectiveness and apply them with proper tools.

Course Outcome

- Understand basic concepts associated with learning process, learning theories, training and development;
- Understand training needs, identification of training needs, training processes, training methods, and evaluation of training
- Understand various off the job and on the job training methods and apply and analyze their effectiveness Understand the technology implications on training and apply the training evaluation method
- Emerging trends in training and development
- Relevance and usefulness of training expertise in the organizational work environment.

Module I

Training Meaning and Definition – Need for Training – Importance of training – Objectives of Training – Steps in training programs – Training Policy - Training for different employees – Principles of learning and training

Module II

Training methods – On the job – Vestibule training, Training by experienced workman, Training by supervisor, Demonstrations and examples, Simulation, Apprenticeship – Off the job – Lectures, Conference method, Seminar or Team discussion, Case studies, Role Playing, Programmed instruction, T group trainings, Audio visual aids

Module III

Technology in training – Instructor led online courses – Self paced courses – Blended learning - Corporate training - Online training platforms – Social and micro learning - Gamification in learning - Training evaluation – Retraining

Module IV

Development – Importance of development – Management development – Purpose and objectives – Stages – Components – Factors inhibiting development

Module V

Coaching and Counselling – Methods – Management Syndicate – Incident process – In Basket – Sensitivity – Counselling – Special projects – Committee assignments – Conferences – Management games.

REFERENCE

1. Lynton P. Rolf & Pareek, Udai, "Training for Development", Vistaar Publications.
2. . Rao. P. L., "Enriching Human Capital through Training and Development", Excel Books.
3. Naik, G. P., "Training and Development: Text, Research and Cases", Excel Books.
4. Sahu R. K., "Training for Development", Excel Books, New Delhi.
5. Taylor B. & Lippitt G., "Management Development and Training Hand Book", McGraw-Hill, London.
6. Deb, Tapomoy, "Training & Development: Concepts & Applications", Ane Books.

DERIVATIVES AND RISK MANAGEMENT

SEMESTER	COURSE CODE	HOURS/ WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
VII	ICOM07E405	05	04	40	60	03

Course Objectives:

To equip students with principles and techniques of Derivatives and its Greeks, and Risk Management through stock market.

Course Outcomes:

1. Understand derivative in detail such as forward, futures, options, Greeks, swaps etc.
2. Understand of option pricing models
3. Understand the concept of hedging, speculation and arbitrage. Course Contents:

Module I

Introduction to derivatives: Definition, types of derivatives, Uses of derivatives, Exchange-traded vs. OTC derivatives, Derivatives in India, Regulation for derivatives trading and SEBI guidelines related to derivatives trade.

Module II

Introduction to Forwards and Futures: Basic Hedging practices, Forward contracts, Determination of forward and futures prices Limitations of forward markets, Introduction to futures, Stock Index futures, Commodity Futures and Currency Futures.). Distinction between futures and forwards contracts, pay-offs, Cash settlement vs Physical settlement, Pricing Principles, Beta and Optimal Hedge Ratio.

Module III

Options and its type, Factors affecting option Prices. Put & call parity theorem. Trading strategies involving options: payoffs call & Put (both buyer and seller), Spreads (Bull, Bear, Box, Butterfly and Calendar Spread), combinations (Straddle, Strangle, Strip, Straps), Options on Stock Indices and currency.

Module IV

Swaps: Meaning, overview, interest rate swaps, currency swaps, credit risk, mechanics of swaps. Credit Derivatives: Types of Credit Derivatives, Credit Default Swaps, Collateralized Debt Obligations, The Indian Scenario, credit risk mitigation, Weather and Energy Derivatives

Module V

Risk Management with Derivatives: Hedging Using Greeks (Delta-Gamma Hedging), Hedging with Futures (Strategies of hedging, speculation and arbitrage): Index Options and futures, VaR, Historical Simulations, Risk management structure and policies in India.

REFERENCE BOOKS

1. John C Hull: Options, Futures and Other Derivatives, Prentice Hall of India, New Delhi.
2. Redhead: Financial Derivatives: An Introduction to Futures, Forwards, Options, Prentice Hall of India,

New Delhi.

3. BishnuPriya Mishra, Financial Derivatives, Excel Books, New Delhi.
4. SatyanarayanaChary T, Financial Derivatives, Excel Books, New Delhi.
5. Kumar S SS, Financial Derivatives, Prentice Hall of India, New Delhi.

STRATEGIC MANAGEMENT

SEMESTER	COURSE CODE	HOURS /CREDIT WEEK	MARKS		EXAM HOURS	
			CE	ESE		
VIII	ICOM08C405	05	04	40	60	03

Course Objectives:

1. To give basic understanding about the concepts related to strategic management.
2. To acquaint the students with the managerial tasks associated with implementing corporate strategy.

Course Outcomes:

- The learners would be business ready with the skills and techniques addressed in this course
- The learners would feel confident about the application of various theories studied here.

Module I

Introduction to strategic management: Introduction, Concept of strategy-Meaning and definition of strategy, need for strategy, characteristics of strategy, Strategy and Tactics, levels of strategy, strategic management, nature of strategic management, importance of strategic management, characteristics of strategic management, process of strategic management, participants in strategic management, advantages of strategic management, limitations of strategic management. (15Hours)

Module II

Strategic Intent and Strategic Formulation: Strategic intent, Hierarchy of strategic intent Vision-Mission-Goals- Objectives-Plans, Strategy formulation, Approaches to Strategy formulation, Strategic business unit, Types of strategy– Stability strategy-Growth strategy- Retrenchment strategy and Combination strategy (15Hours)

Module III

Strategic Analysis: Strategic analysis, Environmental Threats and Opportunity Profile (ETOP), Organisational Capability Profile (OCP), Strategic Advantage Profile (SAP), Corporate Portfolio Analysis (CPA), BCG Growth Share Matrix, Synergy and Dyssynergy, SWOT and TOWS analysis, GAP analysis. (15 Hours)

Module IV

Strategy Implementation: Strategy implementation, Approaches to strategy implementation, Inter-relationship between strategy formulation and implementation, Issues in strategy implementation, Resource allocation.

Strategic Evaluation and Control: Strategic evaluation, Strategic control, Techniques of strategic evaluation and Strategic control. (20hrs)

References

- SubhaRao P. Business Policy and Strategic Management. Himalaya Publishing House. Mumbai.
- Prasad. L. M. Strategic Management. Sultan Chand & Sons. New Delhi.
- Siva Ram Prasad R. Strategic Management. Students Helpline Publishing House. Hyderabad.
- AzarKasmi. Business Policy and Strategic Management. Tata McGraw Hill Publishing Co. LTD. New Delhi.
- Sharma R.A. Strategic Management in Indian Companies. Deep and Deep Publications Pvt. Ltd. New Delhi.
- Ramaswamy and Namakumari.s. Strategic Planning Formulation of Corporate Startegies. Macmillan India Ltd. New Delhi.

INTERNATIONAL BUSINESS

SEMESTER	COURSE CODE	HOURS/ WEEK	CREDIT	MARKS		EXAM HOURS
				CE	ESE	
VIII	ICOM08C406	05	04	40	60	03

Objectives: -

- To know the procedure of operating business internationally
- To evaluate the opportunities in respect of different countries
- To explore the avenues of entering the International Market

Course Outcome

- Define and understand the drivers of globalization.
- Analyse the changing dimensions of international trade and appreciate the role of trade theories in explaining trade patterns in different industries.
- Apply the concepts of marketing strategies for entering into international markets.
- Utilize the conceptual understanding of Balance of Payment and Trade and its relevance in India's context.
- Interpret the strategies that work as competitive advantage in industries like IT, Textiles, Gems and Jewelries.

MODULE - 1

International business: Meaning- Factors influencing international business- Types of operation- Challenges in international business- Multinational enterprises. Environment of international business: International politics and economic integration-International culture -International trade and marketing -International finance.

MODULE - II

Levels of integration – arguments for and against regional integration - Trade Blocks - European Union (EU) – The Association of Southeast Asian Nations (ASEAN) – Asia-Pacific Economic Cooperation (APEC) – North American Free Trade Agreement (NAFTA) and The South Asian Association for Regional Cooperation (SAARC). International market entry strategies - Market selection - Barriers. Managing Multinational Corporations (MNCs) - Problems and Potential - Indian Multinational Corporations (MNCs) Problems and Potential. International product decisions.

Module III

International pricing decisions –Transfer pricing –Dumping- Retrograde pricing – counter trade – INCO Terms. Export promotion (with regard to India) – Organizational structure – Export financing, incentives. Export procedure and documentation. ¹²⁸

Module IV

India's Balance of Trade and Balance of Payment. India's trade: Direction, Composition & Trend. Foreign Direct Investment (FDI) & Foreign Portfolio Investment (FPI) investment in India, by Indian companies abroad. Global sourcing and its impact on Indian Industry - India's competitive advantage in industries like Information Technology (IT), Textiles, Gems & Jewellery etc. - Potential and threats.

Module V

International institutions: International Monetary Fund, Asian Development Bank and World Bank group (International Bank for Reconstruction and Development (IBRD) and the International Development Association (IDA) - (International Finance Corporation (IFC), Multilateral Investment Guarantee Agency (MIGA) and the International Centre for the Settlement of Investment Disputes (ICSID)) General Agreement on Tariff and Trade, (GATT), World Trade Organization (WTO) - Dispute settlement mechanism under WTO.

References

- Keealas.A.G. 1999-2000. Global Business Strategy, South –Western Publication.
- Nagandhi.A.R. 1999/2000. International Management, PHI.
- Davidson.W.H. 1999/2000. Global Strategic Management, John Wiley and Sons.
- Faeyrweather.J. 1999/2000. International Business Strategy and Administration, Bllinter Publishers Mass.
- Cherunilam, F., (2020), International Business: Text and Cases”. PHI Publishing House of India, New Delhi, Sixth Edition.
- Charles W L Hill, Arun K Jain, (2017), International Business: Competing in the Global Market Place. Tata McGraw Hill. New Delhi, Eleventh Edition.

FINANCIAL REPORTING STANDARDS

SEMESTER	COURSE CODE	HOURS/ WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
VIII	ICOM08C407	05	04	40	60	03

Course Objective:

Accounting standards are required to bring uniformity in accounting methods by proposing standard treatments to the accounting issue.

Course Outcomes:

- To discuss the existing accounting theory practices to obtain a better understanding of them.
- To discuss the financial position, changes in financial position, performance of entities which is very important for the purpose of economic decision making.
- To identify the transparency, reliability, consistency and comparability of financial statements.
- To know the reliability and comparability that a reporting entity provides regarding acquisition and consolidations.
- To compare and understand the differences in the Financial reporting across the globe

Module I

Introduction to Accounting – Concept of Accounting Theory – Role of accounting theory - Classification of Accounting Theory – Deductive and inductive approach in theory formulation – - Accounting Principles: Concepts and Conventions - Accounting standard: Concept – Evolution- IASB- IASC- FASB –ASB in India
(15 Hours)

Module II

Standards relating to financial reporting & disclosure: Ind AS-101: First time adoption of Indian Accounting Standards – Ind AS-1: Presentation of Financial Statements - Ind AS-7: Cash Flow Statements – Ind AS-8: Accounting Policies, Changes in Accounting Estimates and Errors – Ind AS-10: Events after the Balance Sheet Date — Ind AS-24: Related Party Disclosures – Ind AS- 34: Interim Financial Reporting - Ind AS-105: Non-current assets held for sale and discontinued operations – Ind AS108: Operating Segments. (20 Hours)

Module -III

Standards providing guidance on financial statement items : Ind AS-2: Inventories (Including simple problems) – Ind AS-11: Construction contracts (Including simple problems) - Ind AS-12: Income taxes – Ind AS-16: Property, Plant and Equipment – Ind AS-

17: Leases - Ind AS-115 Revenue from contracts with customers. – Ind AS-20: Accounting for Government Grants and Disclosure of Government Assistance – Ind AS-23: Borrowing Costs – Ind AS-38: Intangible Assets. (20 Hours)

Module IV

IFRS-Meaning, Need for IFRS, IASB, IASB Current Structure, IFRS Due Process, Benefits and limitations of IFRS; Introduction to Indian Accounting Standards (IND-ASs - Converged IFRSs), Accounting Regulations in New Companies Act – 2013, IFRSs issued by IASB (1-17) (20 Hours)

Module V

financial reporting: Financial reporting – Concept — Development in Financial reporting objectives: True blood Report (USA) – The Corporate Report (UK) – Stamp Report (Canada) - Objectives of Financial Reporting – Qualities of Financial Reporting - Recent trends in Corporate Reporting in India. (20 Hours)

References :

- .Rawat D.S. —Ind ASs Converged IFRS|| Taxmann Allied Services Private Limited.
- Accounting Theory and Practice: Jawaharlal, Himalaya Publishing Company
- Rawat D.S, Taxmann Accounting Standards: Allied Services Private Limited
- Francis Cherunilam , Kamal Garg, IFRS Concepts and Applications: Bharat Law House Pvt. Limited
- Francis Cherunilam Accounting Theory: Porwal L.S, TataMcGraw-Hill Publishing Company
- Jain S.P. & Narang , K.L, Kalyani , Accounting Theory & Management Accounting:

SERVICES MARKETING

SEMESTER	COURSE CODE	HOURS/ WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
VIII	ICOM08E406	05	04	40	60	03

Course Objective:

The course focuses on enabling students to apply marketing concepts and principles to the unique challenges and opportunities of services marketing to create customer value.

Course Outcomes:

- To analyze and develop students' understanding of those aspects of marketing of particular relevance to service producing organizations.
- To recognize the present strategies and approaches for addressing these challenges.
- To develop students' abilities to identify services decision problems, ascertain alternatives, define crucial issues, analyze, make decisions and plan the implementation of these decisions. To employ the basic knowledge on challenges in distribution process
- To give an overview and analyze the present scenario on the services in the organized retailing

Module I:

Foundation of Services Marketing Introduction , The services concept- Service Industry –Nature of Services, Characteristics of Services, Classification of Services – Importance of Services Marketing - The Growth in Services – Global & Indian Scenarios, Distinctive Characteristics of Services - Four I's of services - Intangibility, Inconsistency, Inseparability and Inventory.

Module II:

Segmentation, Targeting and Positioning Strategic Aspects of Services Marketing, Segment Selection or targeting a few Segments, Positioning a Service in the Marketplace, Targeting Customers and Building Relationships, Importance of Services Marketing in Indian Economy, Growth of service sector in Indian Economy.

Module III:

The Services Marketing Mix Service Product, Service Products; 8 LH Bundled with Conventional Products and Standalone, Service Life Cycle, Service Design: A General Framework, Service quality issues and the human dimension in Services. Customer loyalty and profitability.

Module IV:

Distribution Strategies for Services Challenges in Distribution of Services, Personal Selling – Advertising and Sales Promotion in Service Industry, Customer Satisfaction & Service Quality in Service Marketing – Service Triangle, Service Encounter - Role of HR & Internal Marketing - Monitoring and Measuring customer satisfaction –SERVQUAL & GAP model - Handling complaints effectively -

Service Failure – Recovery

Module V:

Marketing of Service With Special Reference To: 1. Financial services, 2. Health services, 3. Hospitality services including travel, hotels and tourism, 4. Professional service, 5. Public utility service, 6. Educational services. Marketing E- services, Business process outsourcing (BPO), medical transcription, knowledge process outsourcing (K PO) E – learning (Indian context)

Reference

1. Ravi Shanker, Services Marketing, First Edition, Excel Books, New Delhi 2008.
2. Bryson, J. M., Strategic Planning for Public Service and nonprofit organizations, First Edition, Pergamon Press 1993.
3. S M Jha, Services Marketing, Himalaya Publishing House, Mumbai 2000.

INTERNATIONAL FINANCIAL MANAGEMENT

SEMESTER	COURSE CODE	HOURS/ WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
VIII	ICOM08E407	05	04	40	60	03

Course Objective:

The objective of the course is to acquaint the students with the International finance environment and to expose them to different sources of International financing

Course Outcomes:

To explain the role of international financial manager

To examine the balance of payments

To develop a deeper understanding on exchange rates CO4: To comprehend the arbitrage in international financial markets.

To comprehend the foreign exchange exposure and risk in international financial markets

To recognize various international financial instruments

To be aware of the issue mechanism ADR and GDR

Module I

An overview of international financial management: Meaning, Developments in International Financial Management, Nature and scope of International Financial Management – International Financial Management Vs Domestic Financial Management; Role of International Financial Manager. Balance of Payments (BoP), Fundamentals of BoP, Accounting components of BoP, Factors affecting International Trade flows, Agencies that facilitate International flows.

Module II

Determination of exchange rates: Foreign Exchange Rate Mechanism: Exchange rate quotations – Determination of exchange rate in the spot market – exchange rate determination in forward market – Factors influencing Exchange rate – Need For Foreign Rate Forecasts-Exchange rate behaviour-Cross Rates Arbitrage profit in foreign exchange markets, Triangular and locational arbitrage.

Module III

Foreign exchange exposure and risk: Nature of exposure and risk – Exchange rate and interest rate volatility – Foreign exchange and risk – Classification of foreign exposure and risk – Transaction exposure – Operating exposure – need for hedging-Management of foreign exchange exposure risk through hedging- transaction exposure hedging- contractual hedging and natural hedging- techniques for hedging real operating exposure.(Including Problems)

Module IV

International financial instruments: Euro currency market – Euro credit – Euro Bonds – Types of Euro Bonds – Euro currency deposits – Certificate of deposits and other instruments – Euro notes – Types of notes – Euro issues – Foreign Currency Convertible Bonds – Depository Receipts – Global Depository Receipt (GDR's) – GDR issue mechanism – American Depository (Theory only)

Module V

Asset -liability management: Long term Asset Liability Management :Foreign Direct Investment, International Capital Budgeting, International Capital structure and cost of capital. International Financing - Equity, Bond financing, parallel loans. Short term Asset Liability Management: International Cash management, accounts receivable management, inventory management. Payment methods of international trade, trade finance methods.

References :

1. Shapiro , Multinational Financial Management, Prentice Hall India.
2. Madura , International Financial Management, Thomson.
3. Sharan ,International Financial Management , Prentice Hall India.
4. Madura,International Corporate Finance,Thomson
5. Clark,International Finance ,Thomson
6. Bharati V Pathak, Indian Financial Management , Pearson.

COMPENSATION MANAGEMENT

EMESTER	COURSE CODE	HOURS/ WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
VIII	ICOM08E408	05	04	40	60	03

Course Objective:

The objective is to equip students with comprehensive knowledge in compensation management, its principles, designing compensation system in the organizations and contemporary strategic compensation.

Course Outcomes:

- To discuss the principles and importance of compensation management.
- To relate the bases of compensation
- To appraise the present trends in calculation of incentives and other pay systems
- To develop and design compensation system
- To identify the contemporary compensation practices

Module I:

Introduction to Compensation Management Introduction –Definition of Compensation Management - objectives of compensation – Principles of Compensation Management – Importance of Compensation Management - Types of wages. Exploring and Defining the compensation context – Intrinsic compensation - Extrinsic compensation -- Compensation Trends in India. - The 3-P compensation concept

Module II:

Compensation Planning & Bases of Compensation Compensation and its components - Compensation Planning: Level, Structure and Systems Decision – Compensation level planning- factors influencing compensation level planning : internal factors and external factors. Traditional Bases for Pay-Seniority and Longevity Pay-Merit Pay- Performance Appraisal- Methods- Biases -Strengthening the Pay for Performance Link- Possible Limitations of Merit Pay

Module III:

Incentive Pay & Other Pay Systems Exploring Incentive Pay- Contrasting Incentive Pay with Traditional Pay. Individual Incentives Types of Individual Incentives- Advantages and Disadvantages. Group Incentives- Types of Group Incentives- Advantages and Disadvantages. Companywide Incentives- Types- Designing Incentive Pay Programmes. Person Focused Pay- Competency Based Pay, Pay for Knowledge and Skill Based Pay, team based pay- Concepts.

Module IV:

Designing Compensation System Building internally consistent Compensation System - Creating Internal Equity through Job Analysis and Job Valuation - Building Market Competitive Compensation System –

compensation surveys - Integrating Internal Job Structures with External Market - Building Pay Structures that Recognise Individual Contribution : Constructing pay structure. Pay structure variations – Broad banding- two tier pay structure.

Module V:

Contemporary Strategic Compensation International compensation – components of international compensation – Executive compensation – components of executive compensation - Compensating the Flexible Workforce Contingent Employees – core and fringe compensation.

References

- Tapomoy Deb, Compensation Management text & cases, Excel Publication , 2014 2.
- Joseph J. Martocchio, Strategic Compensation- A Human Resource Management Approach- Pearson Education, 2012, 3rd Ed
- Dipak Kumar Bhattacharya, Compensation Management , Oxford University Press , 2014
- Richard.I. Henderson: Compensation Management In A Knowledge Based World - Prentice-Hall, 2012, 9th Ed
- Milkovich & Newman, Compensation, Tata McGraw –Hill, New Delhi, 2015

CO-OPERATIVE ACCOUNTING AND LEGISLATIONS

SEMESTER	COURSE CODE	HOURS/ WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
VIII	ICOM08E409	05	04	40	60	03

COURSE OUTCOME

- prepare and present accounting aspects of cooperative organisations
- understand the procedure of cooperative auditing
- Understand the provisions regarding the settlement of disputes in cooperatives
- Acquaint knowledge on the impact of various other legislations on cooperatives

Module I:

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

Module II:

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

Module III:

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

Module IV:

Co-operative unions – meaning- types- circle cooperative union, state cooperative union, NCU Objectives- constitution- functions .

Module V:

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

Reference:

1. Cooperative Societies Laws in Kerala : P.N Mohanan
2. Kerala Co.op Societies Act and Rules : T.S Balan
3. Law for the Co.operatives : R.O Bedi
4. Law and Management of Co. operatives : Trivedi. ¹³⁷BB
5. Co-operative Act and Rules : N.A Kareem

Data Modelling- II

SEMESTER	COURSE CODE	HOURS/ WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
VIII	ICOM08E410	05	04	40	60	03

Course Outcome

- Apply principles and skills of economics, marketing, and decision making to contexts and environments in data science.
- Analyze the economic and marketing environment's impact on business operations and objectives.
- Apply the principles and techniques of database design, administration, and implementation to enhance data collection capabilities and decision-support systems.
- Critique the role of information and analytics in supporting business processes and functions.
- Apply specialized knowledge, results of research, creative expressions, and data design processes.

MODULE I

Multidimensional Data Models, Mapping of High Dimensional Data into Suitable Visualization Method- Principal Component Analysis, Clustering Study of High Dimensional Data, Visualization Tools.

Data model: Hierarchical data model, Network data model, Relational data model, E-R model. Database Design: Steps of database design, Normalization – 1NF, 2NF, 3NF, Case problems for design of conceptual data model, Data Volume and Usage Analysis.

Module II

Database Administration: Functions of DBA, Security Mechanism: Authorization, Encryption, Concurrency control, Problem of concurrency control, Resource locking, deadlock/Deadly embrace, Database recovery: Restore/Return, backward recovery, Forward recovery

Module III

Understanding the data model- Using OLAP tools and converting to formulas, Understanding Excel , Creating a Power View report, Loading data from external sources- power pivot and Qlickview- Publishing & Loading Data using power pivot.

Module IV

Spreadsheet Modelling of Data Analytics algorithms, Linear Time series Forecasting models and other Time Series Models in Business. Applications: Credit Analysis, Equity Analysis, Digital Advertising, Web& social media, Display advertising - Bundling and Revenue Management. Security and other issues in Data Management- Security Issues Threats and Countermeasures Resilience and Contingency Legal, ethical and IP rights issues

References:

- Patterns of Data Modeling by Michael R. Blaha.
- The Enterprise Data Model: A framework for enterprise data architecture, 2nd edition by Andy Graham.
- Data Modeling Theory and Practice by Graeme Simsion.
- The Data Model Resource Book: Volume
- Universal Patterns for Data Modeling by Len Silverston.
- Data Modeling Essentials by Graeme Simsion, Graham Witt, Morgan Kaufmann Publishers
- Data Analytics Modeling Certificate; AICPA
- Fundamentals of Business Analytics, 2nd Edition; R N Prasad, Seema Acharya; Wiley.
- Business Analysis with Microsoft Excel and Power BI, 5th edition; Conrad G. Carlberg; Pearson
- Data Analytics with R; Bharti Motwani; Wiley

Project /Dissertation

SEMESTER	COURSE CODE	HOURS/ WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
VIII	ICOM08C408		12	40	60	03

PROJECT MANAGEMENT

SEMESTER	COURSE CODE	HOURS/ WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
IX	ICOM09C501	05	04	40	60	03

Module I

Introduction to project and projects.-Characteristics and types of projects- importance,-project life cycle and its phases-Project selection, non quantitative and scoring models, technical analysis and technology selection, market potential analysis and techniques of long term forecasting.

Module II

Project – Classification – Importance of Project Management – An Integrated Approach – Project Portfolio Management System – The Need – Choosing the appropriate Project Management Structure: Organizational considerations and project considerations – steps in defining the project – project Rollup – Process breakdown structure – Responsibility Matrices – External causes of delay and internal constraints

Module III

Project Financing; Project Financing Capital structure, sources of finance Margin money, promoter's contribution, consortium lending and local syndication by banks, financing through markets and public issues, Term loans and debentures

Module IV

Project Implementation and Control: Organizing human resources, systems and procedure for project implementation. Working of systems, Design of systems, project work system design, work breakdown structure, project execution plan, project control system, project diary, project control –scope/progress control, performance control, schedule control and cost control

Module V

Project Performance Measurement and Evaluation : Performance Measurement – Performance Evaluation, Challenges of Performance Measurement and Evaluation

REFERENCE

- Project Management – K.Nagarajan, New age international publishers, New Delhi.
 Elements of project management - K.Nagarajan, New age international publishers, New Delhi.
 A Guide to projects – Dr. R. Ravilochanan, Margham publications, Chennai.
 S.Choudhury, Project Management Tata McGraw Hill publishing.,
 Vasanth Desai, Project Management, Himalaya Publishing House
 Goel B.B. Project Management, Deep & Deep Publications Pvt. Ltd

CORPORATE GOVERNANCE

SEMESTER	COURSE CODE	HOURS/ WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
IX	ICOM09C502	05	04	40	60	03

Learning Objectives

The course aims to develop critical thinking ability and provide knowledge of corporate governance, its procedures, techniques in accordance with current legal requirements and professional standards.

Learning outcomes :

- Describe the concept and significance of corporate governance in a business setup.
- Identify the importance of corporate governance.
- Analyse the role of the board of directors.
- Discuss important dimensions in corporate governance.
- Analyse global corporate failures; understand international codes and its implications.
- Discuss corporate governance regulatory framework in India.

MODULE I –

Corporate governance – meaning – objectives – need - importance – principles – corporate governance and organisation success. Corporate governance in India - Levels of Governance Structure Corporate governance and role, responsibilities and powers - Board of Directors, Corporate Management Committee and Divisional Management Committee.

Module II

:Corporate and Board Management 10 Corporate Business Ownership Structure-Board of Directors– Role, Composition, Systems and Procedures - Fiduciary relationship - Types of Directors Promoter/Nominee/Shareholder/Independent - Rights, Duties and Responsibilities of Directors; Role of Directors and Executives —Training of Directors-need, objective, methodology- Executive Management Process, Executive Remuneration - Functional Committees of Board - Rights and Relationship of Shareholders and Other Stakeholders.

Module III

Legal and Regulatory Framework of Corporate Governance- Need for Legislation of Corporate Governance - Legislative Provisions of Corporate Governance in Companies Act 1956, Securities (Contracts and Regulations) Act, 1956 (SCRA), Depositories Act 1996, Securities and Exchange Board of India Act 1992, Listing Agreement, Banking Regulation Act, 1949 and Other Corporate Laws- Legal Provisions

Module IV

Corporate Governance–Codes and Practices -Introduction - Major Expert Committees’ Reports of India - Study of Codes of Corporate Governance - Best Practices of Corporate Governance - Value Creation through Corporate Governance-Corporate Governance Ratings.

Module V

Corporate Governance Forums CII code on corporate governance – features - Various Corporate Governance forums – CACG, OECD, ICGN AND NFCG.

References:

Murthy, K. V. Bhanu and Krishna, U., "Politics Ethics and Social Responsibilities of Business", 2009, Pearson Education, New Delhi.

Sharma, J. P., "Corporate Governance, Business Ethics & CSR", 2011, Ane Books Pvt. Ltd., New Delhi.

Baird N. and D. Band, Winning Ways through Corporate Governance, Macmillan London.

Charkham J., Keeping Good Company: A Study of Corporate Governance in Five Countries, Oxford University Press, London.

Subhash Chandra Das, Corporate Governance in India—An Evaluation (Third edition), PHI Learning Private Limited.

Clark T. and E. Monk House, Rethinking the Company, Pitman, London.

Fernando A.C., Corporate Governance, Pearson Education.

FINANCIAL ANALYTICS

SEMESTER	COURSE CODE	HOURS/ WEEK	CREDIT	MARKS		EXAM HOURS
				CE	ESE	
IX	ICOM09C503	05	04	40	60	03

Course description

This course introduces a core set of modern analytical tools that specifically target finance applications in financial and investment sector. Develop knowledge in portfolio analysis and selection.

COURSE OUTCOMES

CO No.	Expected outcome
CO1	Understand the basics of financial analytics and learners should be able to perform financial analysis for decision making
CO2	Recognize efficient financial budgeting and forecasting techniques
CO3	Design and construct useful and robust financial modelling applications

Module I (Hours of transaction 10)

Basic corporate financial predictive modeling- Project analysis- cash flow analysis- cost of capital using sensitivity analysis, Indifference point and Financial Break even modeling. Bankruptcy Modeling- Beaver t test, Ohison logistic regression and Alt man Z score.

Module II (Hours of transaction 10)

Estimation and prediction of risk and return (bond investment and stock investment) – adjusting for stock splits, adjusting for mergers, plotting multiple series, data importing from web portal and data cleansing. Time series-examining nature of data, EWMOA, Value at risk, ARMA, ARCH and GARCH.

Module III (Hours of transaction 20)

Portfolio Analysis – capital asset pricing model, Sharpe ratio, Markowitz's mean variance optimization model and cluster analysis for categorisation of portfolio.

Module IV (Hours of transaction 10)

Option pricing models- binomial model for options, Black Scholes model and Option implied volatility. Prediction using chart and fundamentals – RSI, ROC, MACD, moving average and candle charts, simulating trading strategies.

Module V (Hours of transaction 10)

Credit Risk analysis- Data processing, Decision trees, logistic regression and evaluating

credit risk model.

REFERENCES:

1. Financial analytics with R by Mark J. Bennett, Dirk L. Hugen, Cambridge university press.
2. Haskell Financial Data Modeling and Predictive Analytics Paperback – Import, 25 Oct 2013 by Pavel Ryzhov.
3. Quantitative Financial Analytics: The Path To Investment Profits Paperback – Import, 11 Sep 2017 by Edward E Williams (Author), John A Dobelman.
4. Python for Finance - Paperback – Import, 30 Jun 2017 by Yuxing Yan (Author).
5. Mastering Python for Finance Paperback – Import, 29 Apr 2015 by James Ma Weiming.

ADVANCED COST ACCOUNTING

SEMESTER	COURSE CODE	HOURS / WEEK	CREDIT	MARKS		EXAM HOURS
				CE	ESE	
IX	ICOM09C504	05	04	40	60	03

Course Objective

The aim of the cost accounting is to acquaint the students with various concepts, methods of costing and decision making.

Course Outcome

To impart knowledge on cost and management accounting techniques.

To develop the skills of students in the preparation of cost and management accounting statements.

To develop analytical skills of students in the study of advanced cost accounting statements

To familiarize the concept of Responsibility Accounting

Module I: Cost behavior

Fixed and variable - Marginal costing - Assumptions - advantages - Break -even analysis - managerial uses – PV ratio - Margin of safety - Break even chart

(20 Hours)

Module II: Activity Based Costing

Activity Based Costing: Meaning and importance; characteristics; steps involved; ideal system; usage; problems. Cost reduction – Meaning and special features; cost control versus cost reduction; organisation; cost reduction Programme; value analysis; cost audit – functions and scope; cost audit and management audit: advantage; technique- Cost audit - Practical Problems on Traditional V/s Activity Based Costing System

(20 Hours)

Module III: Budgetary Control

Budgetary Control: Preparation of Cash Budget; flexible budget and master budget; Cost ratios; Zero base budgeting; performance budgeting.

Standard Costing – Application; Overhead and sales variance: revision variance;

Control of variances; Accounting procedure.

(20 Hours)

Module IV: Responsibility Accounting

Responsibility Accounting – Meaning, Features, Objective, Assumptions, Problems, Responsibility Centre's – Cost, Profit, Revenue and Investment
Concept of Controllability – Introduction, Measuring Managerial Performance (ROI and Residual Income Approach)

(15 Hours)

Module V: Strategic Cost Management

Transfer Pricing - Introduction, Advantages and Disadvantages, Setting
Transfer Pricing - Negotiated transfer pricing, Cost Based transfer pricing.

Target Costing - Introduction, Concept, Objectives, Comparison between
Target Costing and Cost-Plus Pricing

(15 Hours)

References:

Y.Hari Prasad Reddy, T.S. Reddy, Cost and Management Account — Margam Publications

S.P.Jain and K.L.Narang, Cost and Management Accounting — Kalyani Publishers.

S.N.Mageshwari, Cost and Management Accounting — Sulthan Chand

RETAIL MANAGEMENT

SEMESTER	COURSE CODE	HOURS/ WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
IX	ICOM09C505	05	04	40	60	03

Course Outcomes:

The primary objective of the course is to have students develop marketing competencies in retailing and retail consulting. The course is designed to prepare students for positions in the retail sector or positions in the retail divisions of consulting companies. Besides learning more about retailing and retail consulting, the course is designed to foster the development of the student's critical and creative thinking skills. Helps the students develop analytical skills to identify retail business opportunities and conditions for access to potential markets.

Module 1:

Introduction to Retail: Retail in India - Retail models and theories of retail development – Types of Retailers-Ethical & Security Issues in Retail - Retailing in other countries- opportunity in Retailing - multichannel retailing.

Module II:

Retail Marketing : Product Merchandise - Pricing decisions in retailing - Promotion & Communication Mix in Retail - Multi-channel retailing, Managing Retail services- Merchandise management process overview - considerations in setting up retail prices - Store design objectives.

Module III

Retail Operations: Supply chain management & vendor relation's role in Retail- Management of Human Resources - Financial Management Issues in Retail - The strategic profit model - the profit path - Store operations - size & place allocation - Store Maintenance, Inventory Management -FDI in Retailing.

Module IV: Retail Structure- Enterprise Density- Market Concentration- Product Sector- Innovation Employment Structure- Merging Structure - Domestic Market- Retail Operations - Non Domestic market.- Retail Positioning and Brand Image - Measurement of Store Image – Open ended Techniques - Attitude Scaling Techniques - Multi Attribute model – Multi dimensional Scaling - Conjoint analysis.

Module V Electronic Retailing Introduction, Types of Technology in Retailing, Role of IT in Business; Influencing Parameters for use of IT in Retailing; Efficiency in Operations, Effective Management of Online catalogues; Direct Retailing Methods, Database Management; Data warehousing; Critical Analysis of ERetailing Strategies; Customer Relationship Management

References:

Bajaj, Chetan, Tuli, Rajnish and Srivastava, Nidhi; Retail Management; OUP; New Delhi

Levy, Michael & Weitz, Barton A.; Retailing Management; Tata McGraw Hill; New Delhi

Newman, Andrew J. & Cullen, Peter; Retailing – Environment and Operations; Thomson Asia Pvt. Ltd.; New Delhi

Allan M Findlay, Ronan Paddison and John A Dawson Retailing Environments in Developing Countries-Rutledge

Arun Chandra, Pradeep Rau, & John K Ryans India Business: Finding Opportunities in This Big Emerging Market- Paramount Market Publishing Inc

Dunne, Patrick M., Lusch, Robert F & Griffith, David A.; Retailing; Thomson Asia Pvt. Ltd; ND

Lamba, A.J. The Art of Retailing; Tata McGraw Hill; New Delhi

STRATEGIC MANAGEMENT

SEMESTER	COURSE CODE	HOURS/ WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
X	ICOM10C506	05	04	40	60	03

Course Objectives:

1. To give basic understanding about the concepts related to strategic management.
2. To acquaint the students with the managerial tasks associated with implementing corporate strategy.

Course Outcomes:

- The learners would be business ready with the skills and techniques addressed in this course
- The learners would feel confident about the application of various theories studied here.

Module I

Introduction to strategic management: Introduction, Concept of strategy-Meaning and definition of strategy, need for strategy, characteristics of strategy, Strategy and Tactics, levels of strategy, strategic management, nature of strategic management, importance of strategic management, characteristics of strategic management, process of strategic management, participants in strategic management, advantages of strategic management, limitations of strategic management. (15Hours)

Module II

Strategic Intent and Strategic Formulation: Strategic intent, Hierarchy of strategic intent Vision-Mission-Goals- Objectives-Plans, Strategy formulation, Approaches to Strategy formulation, Strategic business unit, Types of strategy- Stability strategy-Growth strategy- Retrenchment strategy and Combination strategy (15Hours)

Module III

Strategic Analysis: Strategic analysis, Environmental Threats and Opportunity Profile (ETOP), Organisational Capability Profile (OCP), Strategic Advantage Profile (SAP), Corporate Portfolio Analysis (CPA), BCG Growth Share Matrix, Synergy and Dyssynergy, SWOT and TOWS analysis, GAP analysis. (15 Hours)

Module IV

Strategy Implementation: Strategy implementation, Approaches to strategy implementation, Inter-relationship between strategy formulation and implementation, Issues in strategy implementation, Resource allocation.

Strategic Evaluation and Control: Strategic evaluation, Strategic control, Techniques of strategic evaluation and Strategic control. (20hrs)

References

- SubhaRao P. Business Policy and Strategic Management. Himalaya Publishing House. Mumbai.
- Prasad. L. M. Strategic Management. Sultan Chand & Sons. New Delhi.
- Siva Ram Prasad R. Strategic Management. Students Helpline Publishing House. Hyderabad.
- AzarKasmi. Business Policy and Strategic Management. Tata McGraw Hill Publishing Co. LTD. New Delhi.
- Sharma R.A. Strategic Management in Indian Companies. Deep and Deep Publications Pvt. Ltd. New Delhi.
- Ramaswamy and Namakumari.s. Strategic Planning Formulation of Corporate Startegies. Macmillan India Ltd. New Delhi.

BASIC ECONOMETRICS

SEMESTER	COURSE CODE	HOURS / WEEK	CREDIT	MARKS		EXAM HOURS
				CE	ESE	
X	ICOM10C507	05	04	40	60	03

Course Objectives:

The objective of the course is to provide knowledge on Econometric applications of Economic theory.

Course Outcomes:

- Students will have adequate competency in the frontier areas of economic theory and methods
- Use basic econometric estimation techniques such as Ordinary Least Squares to estimate bivariate and multivariate regression models.
- Decision about the statistical significance of individual explanatory variable and also over all model. Impacts for the violation of one of the important assumptions for application of OLS regression.
- Students will acquire additional specialization topics are estimation of system of equations, estimation of panel data models, generalized method of moments, discrete response models, censored regression models and estimation of average treatment effects.

Module 1

Nature of Econometrics and Economic Data Definition of Econometrics – Steps in Empirical Economic Analysis - Econometric Model – The Role of Measurement in Economics – The Structure of Economic Data: Cross-Sectional data, Time Series data, Pooled Cross Section data, Panel Data.

Module II

Simple Regression Model Two Variable Linear Regression Model: Assumptions, Estimation of Parameters, Tests of Significance and Properties of Estimators – Functional forms of Regression models – Log-linear models, Semi logmodels and Reciprocal models – Choice of Functional Form.

Module III

The General Linear Model Review of Assumptions, Estimation and Properties of Estimators: Un-biasness, BLUEs and Tests of significance of estimates – Analysis of Variance - Dummy variables - Nature of Dummy variables – Use of Dummy Variables – Errors in Variables and its consequences.

Module IV

Auto-regressive and Distributed Lag Models Introduction – Types of Lag schemes - Koyck's lag model, Almon's Lag scheme, Partial Adjustment and Expectations models - Causality in Economics – The Granger Causality Test.

Simultaneous Equation Models Specification – Simultaneous Bias – Inconsistency of OLS Estimators - The concept of Identification, Rank and Order conditions for Identification – Indirect Least Squares - Two stage Least Squares (without proof), Problems

References

- Johnston, J: Econometric Methods, McGraw-Hill Book Co., New York.
- Maddala, G.S: Econometrics, McGraw-Hill Book Co., New York, 3rd Ed.
- Gujarathi, D.N: Basic Econometrics, Fourth Edition, Tata McGraw-Hill, New Delhi.
- Tintner, G: Econometrics, John Wiley & Sons, New York.
- Wooldridge, Jeffery M: Econometrics, Cengage Learning India Pvt. Ltd, New Delhi.

MANAGEMENT AND INFORMATION SYSTEMS (MIS)

SEMESTER	COURSE CODE	HOURS/ WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
X	ICOM10C508	05	04	40	60	03

COURSE OBJECTIVE:

1. To understand and assess the importance of information and its role in business.
2. To develop data analysing skills in students to evaluate information and the tools used for information processing.
3. To imbibe theoretical knowledge of MIS in the students and prepare the students technological competitive and make them ready to self-upgrade with the higher technical skills, either in their postgraduation program or in the work place

Course outcome

1. Understand the information needs of an organization and a business function
2. Evaluate effectiveness of decision making process and identify its tools
3. Understand DSS techniques for making effective decisions
4. Design parameters for MIS application, for data analysis uses

Module I.

Introduction -Meaning and nature -Elements -Evolution -Functions -Relation with other disciplines -Information Technology and MIS. (15 hours)

Module II

. Concept of Information -Definition -Types -Mathematical definition -Entropy -Redundancy Data Reduction Techniques -Age, Quality and Value of Information -Application of Information concepts to MIS design. (15 hours)

Module III.

System concepts -Definition -Characteristics -General model of system -Types of systems Simplification -Decoupling -Control in systems -Positive and negative feedbacks -Law of requisite variety -Input, Process and Output controls -System concepts applied to MIS design. (15 hours)

Module IV.

Structure of MIS-Multiple approaches to the structure of MIS-Operating elements-Physical components -processing functions -output for users -MIS structure based on the level of management activity -Decision support -Organisational functions -Formal and Informal - Public and Private synthesis of MIS structure. 20 hours)

Module V.

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Data Communication and Networking -Uses and types of Networks -LAN -WAN -MAN

Topologies -E-mail -Teleconferencing -Internet Protocols -World Wide Web. Latest Trends in Information Technology (20 hours)

REFERENCE:

1. Gordon B. Davis : Management Information System : Prentice Hall of India, Delhi.
2. Sadagopan S. : Management Information System : Prentice Hall of India, Delhi.
3. O'Brien James : Management Information System : Tata-McGraw Hill, New Delhi.
4. Murdick, Ross and Clagget : Information System for Modern Management : Prentice Hall, New Delhi.
5. Rajaraman V. : Analysis and Design of Information Systems : Prentice Hall, Delhi.
6. Simkin M.G. : Introduction to Computer Information System for Business : S. Chand & Company, New Delhi.
7. Dr. P. Mohan : Management Information System : Himalaya Publishing House, Delhi

FORENSIC ACCOUNTING AND AUDITING

SEMESTER	COURSE CODE	HOURS/ WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
X	ICOM10C509	05	04	40	60	03

Course description

The course aims to expose students to the concept and techniques of Forensic Accounting and Auditing for companies as well as different types of organizations, to be applied in real life financial fraud scenarios.

COURSE OUTCOMES

CO No.	Expected outcome
CO1	Understand about Forensic Accounting and Auditing and different types financial frauds.
CO2	Understand the role of the auditor to detect fraud and understand the role of the forensic accountant as an expert witness
CO3	Develop an insight of financial frauds. Understand the reasons for bankruptcy and money laundering and ways to deal with them.

Module I

(Hours of transaction:10)

Fundamentals for Forensic Accounting: Role of the forensic accountant; Fraud Auditing Fundamentals: Meaning, nature and scope, differences between forensic accounting and auditing, Auditors liability for undetected frauds, Fraud auditing (forensic audit) phases: Recognition and planning, Evidence collection and evaluation, Communication of results.

Module II

(Hours of transaction:8 hours)

Different types of Frauds – Cash Fraud, Inventory Fraud, Accounts Payable Fraud, Accounts Receivable Fraud, Payroll Fraud, Revenue Recognition Fraud,

Module III

(Hours of transaction:12)

Financial Statement Fraud: Financial statement fraud schemes ,characteristics of financial statement fraud; motives of management to commit financial statement fraud; financial statement fraud, the stock market, and insider trading; prevention of financial statement fraud; red flags of financial statement fraud.

Module IV

(Hours of transaction:15)

Forensic Accounting Tools and Techniques: Key concepts of forensic science applicable to accounting; key concepts of information security management systems; the effect of suspected fraud on the audit of financial statements or a forensic investigation; common indicators of fraud; common analytical procedures; sources of forensic evidence; investigative techniques used by forensic accountants; interview and interrogation techniques.

Module V

(Hours of transaction:10)

Types of Corporate Frauds: Bribery and corruption, Misappropriation of assets, Manipulation of financial statements, Procedure-related frauds, Corporate espionage, Fraud in e-commerce. Fraud Prevention- Strategies, Fraud prevention for consumers and businesses.

References:

- Albrecht, W. Steve. (2009). *Forensic Accounting & Fraud Examination*. Cengage Learning (India Edition). Albrecht, Chad O., Albrecht, Conan C., Albrecht, W. Steve & Zimbelman, Mark F. (2015).
- *Forensic Accounting & Fraud Examination*. Cengage Learning (India Edition). 3. Banerjee, Robin (2015). *Who Cheats and How?* Sage Publications, New Delhi. 4. Bologna, Jack and Lindquist, Robert J. (1995). *Fraud Auditing and Forensic Accounting*. Wiley. Bremser, Wayne G. (1995).
- *Forensic Accounting: What the World's Best Forensic Accountants Know*- Greg shields
- Forensic Audit study material, ICSI
- Joshi, Apurva. *Students' Handbook on Forensic Accounting*

ADVANCED CORPORATE ACCOUNTING

SEMESTER	COURSE CODE	HOURS / WEEK	CREDIT	MARKS		EXAM HOURS
				CE	ESE	
X	ICOM10C510	05	04	40	60	03

Course Outcomes:

To provide theoretical knowledge of International Financial Reporting Standards.

To enable the students to gain ability to solve problems relating to Holding Company Accounts

To familiarize the students about the concept of Investment Accounting, Human Resource Accounting and Accounting for Price Level Changes

Module I: International Financial Reporting Standards (IFRS)

Introduction – Meaning – Scope – An Overview of the International Financial Reporting Standards – IFRS 1 to 13 – Role of IASB - Achievements of IASB and Obstacles in Convergence – Difference between IFRS and Indian Accounting Standards (15 Hours)

Module II: Valuation of Goodwill

Meaning of Goodwill - Factors affecting Goodwill - Need for valuation of goodwill, Methods of valuation of Goodwill, Arbitrary Assessment, Average profit method (simple average, Weighted Average and Annuity Method) Super Profit Method, Capitalization of profit method (Capitalization of average profit and Super profit) (20 Hours)

Module III: Accounts of Holding Companies

Concept of holding company – Cost of control - Minority interest – Goodwill – Capital and revenue profits – Intercompany transactions – Contingent liabilities – Preparation of consolidated Balance Sheet (Theory and Problems) (Excluding Inter Company Owings & Intercompany Holdings. Simple problems only)

Module IV: Investment Accounting

Meaning – Need for separate Investment Accounts – Classification of Scrips –
Ex – Interest, Cum – Interest – Problems on Investment in Debentures and
Shares- Treatment of Bonus Shares and Rights Shares (Theory and Problems)

(15 Hours)

Module V: Inflation accounting

Need - Objections - Adjustments for General Price Changes - Current
Purchasing Power Accounting (CPP) - CPP method of preparing financial
statements.

(15 Hours)

Reference Books:

K.L. Shah, Corporate Accounting (Theory & Practice) (Shree Niwas
Publishing)

Dr. S.N. Maheshwari & S.K. Maheshwari, Corporate Accounting

Arulanandam and Raman. Advanced Accountancy by– Himalayan Publishers,
New Delhi.

Jain and Narang Advanced Accountancy by – Kalyani Publishers, Chennai

Shukla & Grewal & Gupta, Advanced Accounting, S. Chand & Co., New Delhi

M C Shukla and T S Grewal, Advance accounts, S.Chand & Co New Delhi

Anjan Bhattacharya & Subrata Mukerjee, Advanced Practical Accounts, S.
Chand & Co., New Delhi