

(Abstract)

B.Com. Programme (CBCSS -OBE) - Under Private Registration (2020) -Scheme, Syllabus and Pattern of Question Paper for Core Courses, General Awareness Courses, Complementary Elective Courses and Generic Elective Courses - Implemented - Orders Issued.

ACADEMIC C SECTION

Acad.C5/1001/PR/B.Com/2020

Dated: 21.06.2021

- Read:-
1. Minutes of the meeting of Syndicate held on 21.12.2020 vide item No. 2020.605
 2. Minutes of the meeting of CRLP held on 27.01.2021
 3. Minutes of the meeting held on 15.02.2021
 4. Minutes of the meeting of Expert Committee and CRLP members held on 03.03.2021
 5. Minutes of the meeting of Expert Committee and CRLP members held on,12.03.2021 and 23.03.2021
 6. U. O No, Acad C5/1912/2019 dated 31.05.2021
 7. E-mail from,Dr.Rajesh kumar.E.R (Former Chairman of BoS in Commerce) forwarding the Scheme, Syllabus, Pattern of Question Paper of B.Com Programme under private Registration

ORDER

1. As per paper read (1) above, the meeting of the Syndicate, vide item No. 2020.605 resolved to apply the Regular Scheme & Syllabus to the UG, PG Programmes under Private Registration also.
2. As per recommendation in the paper read (2) above, meeting of the Director, SDE, with former Chairpersons of the Boards of Studies (both UG & PG), and also the Heads of the Departments [of the subjects in which UG, PG Programmes are offered under Private Registration], was convened on 15.02.2021 and a five member committee was constituted to assist the Standing Committee on CRLP for the preparation of Syllabus as per paper read (3).
3. Considering that the Board of Studies is not in existence, it was resolved vide item No.(vi) of the Minutes concerned, to entrust the matter of preparation of the Syllabus of UG and PG Programmes under Private Registration with the former Chairpersons of the respective subjects, incorporating all approved recommendations regarding Elective Papers, Internal assessment, Project Evaluation etc. as per paper read (4) and also in tune with the Regulations.
4. Subsequently, the meeting of the Expert Committee and CRLP members finalized the Elective Papers, mode of Internal assessment and Project valuation for UG and PG Programmes under Private Registration as per paper read (5).
5. Meanwhile Regulations of the UG Programmes (CBCSS-OBE) under Private Registration (2020) was implemented as per the paper read (6) above.
6. Subsequently, the former Chairman, Board of Studies in Commerce (UG), submitted the draft Scheme, Syllabus and Pattern of Question paper for Core Courses, General Awareness Courses, Complementary Elective Courses, and Generic Elective Courses of B.Com. Programme CBCSS-OBE under Private Registration (2020), prepared in tune with the Regulation of B.Com. Programmes under Private Registration (2020), as per paper read (7), for approval.
7. The Vice Chancellor, after considering the matter in detail, and in exercise of the powers of the Academic Council conferred under section 11(1) Chapter III of the Kannur university Act 1996, has accorded sanction to implement the Scheme, Syllabus and Pattern of Question

paper for Core Courses, General Awareness Courses, Complementary Elective Courses, and Generic Elective Courses of the B.Com. Programme (CBCSS-OBE) under Private Registration (2020), subject to reporting to the Academic Council.

8. The Implemented Scheme, Syllabus of B.Com. Programme (CBCSS-OBE) under Private Registration (2020) are appended and uploaded in the University web site. (www.kannuruniversity.ac.in).
9. Orders are issued accordingly.

Sd/-

BALACHANDRAN V K
DEPUTY REGISTRAR (ACAD)
For REGISTRAR

To: The Director, School of Distance Education

Copy To: 1. Examination Branch (Through PA to CE)
2. PS to VC/PA to PVC/R/ CE
3. DR/AR I (Acad)
4. SF /DF/FC
5. computer Programmer



Forwarded / By Order

[Signature]
SECTION OFFICER

[Signature]



KANNUR UNIVERSITY

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

CHOICE BASED CREDIT SEMESTER SYSTEM

(2020 ADMISSION-UNDER PRIVATE REGISTRATION)

KANNUR UNIVERSITY

VISION AND MISSION

Vision: To establish a teaching, residential and affiliating University and to provide equitable and just access to quality higher education involving the generation, dissemination and a critical application of knowledge.

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 endeavours.
- To affiliate colleges and other institutions of higher learning and to monitor academic, ethical, administrative and infrastructural standards in such institutions.
- To build stronger community networks based on the values and principles of higher education and to ensure the region's intellectual integration with national vision and international standards.
- To associate with the local self-governing bodies and other statutory as well as non-governmental organizations for continuing education and also for building public awareness on important social, cultural and other policy issues.

KANNUR UNIVERSITY

PROGRAMME OUTCOMES (PO)

PO 1.Critical Thinking:

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

PO 2.Effective Citizenship:

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

PO 3.Effective Communication:

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

PO 4.Interdisciplinarity:

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

KANNUR UNIVERSITY

PROGRAMME SPECIFIC OUTCOME OF B.COM DEGREE

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

PSO 1:

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

PSO 2:

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

PSO 3:

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

PSO 4:

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

PSO 5:

Appraise the impact of other disciplines on the working of business

INDEX

ITEM	PAGE NO:
B.COM PROGRAMME- COURSE AND CREDIT DISTRIBUTION STATEMENT	6
PART A: B.COM CORE COURSES - CREDIT STATEMENT & SYLLABUS	8
PART B: B.COM GENERAL AWARENESS COURSES - CREDIT STATEMENT & SYLLABUS	44
PART C: B.COM COMPLEMENTARY ELECTIVE COURSES - CREDIT STATEMENT & SYLLABUS	53
PART D: GENERIC ELECTIVE COURSE- CREDIT STATEMENT & SYLLABUS	62
PART E: PATTERN OF QUESTION PAPERS	65
PART F: MODEL QUESTION PAPERS	68

KANNUR UNIVERSITY
B.COM DEGREE PROGRAMME PRIVATE REGISTRATION

COURSE AND CREDIT DISTRIBUTION STATEMENT

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

CREDIT DISTRIBUTION STATEMENT

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

Semester	Course Title	Type of Course	Credits
IV	General Informatics Skills (T+P) (4A13 COM)	GAC	4(3+1)
	Environmental Studies and Disaster Management (4A14 COM)	GAC	4
	Corporate Accounting (4B05 COM)	DSCC	4
	Course II, Elective Management of Co-operatives (4B06 COM)	DECC	4
	Corporate Law and Business Regulations (4C04 COM)	CEC	4
	TOTAL		20
V	Business Research Methodology (5B07 COM)	DSCC	3
	Income Tax law and Practice (5B08 COM)	DSCC	4
	Cost Accounting (5B09 COM)	DSCC	4
	Banking Principles and Operations (5B10 COM)	DSCC	4
	Course III Elective Co-operative laws (5B11 COM)	DECC	4
	Generic Elective Course 5D01 HIS - Social Reform Movements in Kerala	GEC	2
	TOTAL		21
VI	Financial Markets and Services (6B12 COM)	DSCC	3
	Management Accounting (6B13 COM)	DSCC	4
	Auditing and Corporate Governance (6B14 COM)	DSCC	4
	Income Tax and GST (6B15 COM)	DSCC	4
	Course IV Elective Co-operative Accounting and Legislations (6B16 COM)	DECC	4
	Project (6B17 COM)	DSCC	2
	TOTAL		21

*Elective Stream shall be Co-Operation.

PART A:
B.COM CORE COURSES
CREDIT DISTRIBUTION
(2020 ADMISSION)

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

ELECTIVE COURSE

CO-OPERATION

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

EVALUATION

ASSESSMENT	WEIGHTAGE	MARKS
EXTERNAL	4	40
INTERNAL	1	10

INTERNAL ASSESSMENT

COMPONENT	WEIGHTAGE	MARKS	REMARKS
ASSIGNMENT	1	10	ONE ASSIGNMENT FOR EACH COURSE [#]

PROCEDURE FOR SUBMISSION OF ASSIGNMENT AS PER THE REGULATION

CORE COURSE I : - MANAGEMENT CONCEPTS AND PRINCIPLES

SEMESTER	COURSE CODE	CREDIT	EXAM HRS
I	1B01 COM	4	3

COURSE OUTCOME

After studying the course, students shall be able to;

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

CO2:- Familiarize with current management practices.

CO3:- Understand the importance of ethics in business.

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

CO5:- Describe the emerging trends in management.

Unit I

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

Unit II

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

Unit III

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

Unit IV

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

Unit V

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

References:

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

Marks including choice:

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

CORE COURSE II : FUNCTIONAL APPLICATIONS OF MANAGEMENT

SEMESTER	COURSE CODE	CREDIT	EXAM HRS
II	2B02 COM	4	3

COURSE OUTCOME

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

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

CO 2: Enumerate marketing management and its different aspects

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

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

Unit 1 Financial Management

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

Unit II

Marketing Management

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

Unit III

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

Unit IV

Human Resource Management.

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

Unit V

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

References:

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

Marks including choice:

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

CORE COURSE III : ADVANCED ACCOUNTING

SEMESTER	COURSE CODE	CREDIT	EXAM HRS
III	3B03 COM	4	3

COURSE OUTCOME

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

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

Unit I :

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

Unit II :

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

Unit III:

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

Unit IV:

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

Unit V:

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

References :

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

Marks including choice:

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

CORE COURSE V : CORPORATE ACCOUNTING

SEMESTER	COURSE CODE	CREDIT	EXAM HRS
IV	4B05 COM	4	3

COURSE OUTCOME

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

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

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

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

CO 4: Understand the concept of IFRS and Ind AS

Unit I :

Issue of shares and debentures:

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

Unit II: Final Accounts of Companies:

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

Unit III: Accounting for Amalgamation and reconstruction:

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

Unit IV: Liquidation of companies:

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

Unit V: Accounting Standards for Financial Reporting:

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

Books for Reference:

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

Marks including choice:

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

CORE COURSE VI1: BUSINESS RESEARCH METHODOLOGY

SEMESTER	COURSE CODE	CREDIT	EXAM HRS
V	5B07 COM	3	3

COURSE OUTCOME

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

CO 1: Understand the fundamental aspects of research in business

CO2: identify and define research problem

CO 3: formulate research plan

CO 4: understand various methods of collecting data

CO 5: prepare research report themselves

Unit I: Introduction to Research

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

Unit II: Research Problem

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

Unit III: Research Design

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

Unit IV: Sampling Design

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

Unit V: Data Collection

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

Unit VI: Report writing

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

References:

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

Marks including choice:

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

CORE COURSE VIII : INCOME TAX LAW AND PRACTICE

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

COURSE OUTCOME

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

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

CO 2 Determine the residence and incidence of Tax

CO 3 Understand the incomes exempt from tax of an individual

CO 4 Compute income under different heads of income

Unit I :

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

Unit II :

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

Unit III:

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

Unit IV:

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

Unit V:

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

Note : Consider the Current rate for calculations

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

References :

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

Marks including choice:

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

CORE COURSE IX: COST ACCOUNTING

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

COURSE OUTCOME

After studying this course, students shall be able to:

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

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

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

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

Unit I:

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

Unit II:

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

Unit III:

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

Unit IV:

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

Unit V:

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

Books for Reference:

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

Marks including choice:

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

CORE COURSE X : BANKING PRINCIPLES AND OPERATIONS

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

COURSE OUTCOME

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

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

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

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

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

Unit I :

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

Unit II :

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

Unit III:

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

Unit IV:

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

Unit V:

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

References:

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

Marks including choice:

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

CORE COURSE XII : FINANCIAL MARKETS AND SERVICES

SEMESTER	COURSE CODE	CREDIT	EXAM HRS
VI	6B12 COM	3	3

COURSE OUTCOME

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

CO 1: understand the financial system and its constituents

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

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

CO 4: acquire knowledge about financial derivatives and their features

Unit I

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

Unit II

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

Unit III

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

Unit IV

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

Unit V

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

Reference:

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

Marks including choice:

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

CORE COURSE XIII : MANAGEMENT ACCOUNTING

SEMESTER	COURSE CODE	CREDIT	EXAM HRS
VI	6B13 COM	4	3

COURSE OUTCOME

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

CO 1. understand the fundamental concepts of management accounting.

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

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

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

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

Unit I:

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

Unit II:

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

Unit III:

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

Unit IV:

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

Unit V:

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

Reference:

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

Marks including choice:

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

CORE COURSE XIV: AUDITING AND CORPORATE GOVERNANCE

SEMESTER	COURSE CODE	CREDIT	EXAM HRS
VI	6B14 COM	4	3

COURSE OUTCOME

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

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

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

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

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

Unit I

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

Unit II

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

Unit III

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

Unit IV

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

Unit V:

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

References:

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

Marks including choice:

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

CORE COURSE XV: INCOME TAX AND GST

SEMESTER	COURSE CODE	CREDIT	EXAM HRS
VI	6B15 COM	4	3

COURSE OUTCOME

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

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

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

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

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

Unit I

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

Unit II

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

Unit III

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

Unit IV

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

Unit V

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

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

Consider the Current rate for calculations

References :

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

Marks including choice:

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

CORE COURSE XVII: PROJECT

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

COURSE OUTCOME

CO 1: understand the method of carrying out a project

CO2: undertake project work independently

Guidelines for Project

1. During the sixth semester every student shall do a project .The student may choose any topic from the subjects he/she has studied.
2. The candidate shall prepare and submit a project report to the University.
3. The report shall be in English with not less than 30 pages, printed or typed (A4 size paper, 1.5 line spacing, Times New Roman font, font size 14) and spiral bound.
4. The project can be done individually or as a group of four students (maximum) on the same topic and present the report.
5. Duration of project work -The duration for project work is 3 weeks.
6. Structure of the report
 - a) Title page
 - b) Certificate from the organization (in the case of organisational study)
 - c) Acknowledgements
 - d) Contents
 - e) Chapter I: Introduction (Organization profile, Research problem, Objectives of the study, Research methodology etc.)
 - f) Chapter II : Review of Literature
 - g) Chapters III and IV: Data Analysis (2 or 3 chapters)
 - h) Chapter V : Findings, Suggestions and Conclusion.
 - i) Appendix : (Questionnaire, specimen copies of forms, other exhibits etc.)
 - j) Bibliography: (books, journal articles etc. used for the project work).

Evaluation of project report

The project report of private registration students shall be subject to external evaluation only. The external evaluation shall be carried out by the external examiners appointed by the University

1. Evaluation of the Project Report shall be done under Mark System. Total mark for the project will be 50.

Assessment of different components may be taken as below.

Components	marks
Relevance of the topic, statement of objectives, methodology, reference/ bibliography	10
Use of data	10
Presentation, quality of analysis/use of statistical tools, findings and recommendations	30
Total	50

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

ELECTIVE CO-OPERATION

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

SEMESTER	COURSE CODE	CREDIT	EXAM HRS
III	3B04 COM	4	3

After studying this course, students shall be able to;

CO 1: Understand the concepts and principles of Cooperative movement

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

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

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

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

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

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

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

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

Reference:

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

Marks including choice:

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

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

SEMESTER	COURSE CODE	CREDIT	EXAM HRS
IV	4B06 COM	4	3

COURSE OUTCOME

After studying this course, students shall be able to;

CO 1: Understand kinds of cooperatives in India

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

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

CO 4: Describe various kinds of cooperative institutions

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

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

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

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

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

Books for Reference:

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

Marks including choice:

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

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

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

COURSE OUTCOME

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

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

CO2: Understand the provisions of Kerala cooperative Societies Act 1969

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

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

Unit I

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

Unit II

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

Unit III

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

Unit IV

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

Unit 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. Bare Act
8. Cooperative democracy in Action : O.R Krishnswami
9. Legal aspects of co-operation : P.M Natesan,N.JShaji, &V.S Anilkumar.

Marks including choice:

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

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

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

COURSE OUTCOME

After studying the course, student should be able to;

CO 1: prepare and present accounting aspects of cooperative organisations

CO 2: understand the procedure of cooperative auditing

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

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

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

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

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

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

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

Reference:

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

Marks including choice:

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

PART B
B.COM GENERAL AWARENESS COURSES
CREDIT DISTRIBUTION

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

EVALUATION

ASSESSMENT	WEIGHTAGE	MARKS
EXTERNAL	4	40*
INTERNAL	1	10

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

INTERNAL ASSESSMENT

COMPONENT	WEIGHTAGE	MARKS	REMARKS
ASSIGNMENT	1	10	ONE ASSIGNMENT FOR EACH COURSE [#]

PROCEDURE FOR SUBMISSION OF ASSIGNMENT AS PER THE REGULATION

GENERAL AWARENESS COURSE I : BUSINESS STATISTICS AND BASIC NUMERICAL

SKILLS

SEMESTER	COURSE CODE	CREDIT	EXAM HRS
I	1AI1 COM	4	3

COURSE OUTCOME

After studying this course, students shall be able to;

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

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

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

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

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

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

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

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

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

Reference:

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

Marks including choice:

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

GENERAL AWARENESS COURSE II : ENTREPRENEURSHIP DEVELOPMENT

SEMESTER	COURSE CODE	CREDIT	EXAM HRS
III	3A12 COM	4	3

COURSE OUTCOME

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

CO 1: Identify the characteristics of an entrepreneur

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

CO 3: identify the different types of entrepreneurs

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

Unit I :

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

Unit II :

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

Unit III:

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

Unit IV:

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

Unit V

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

Reference:

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

Marks including choice:

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

GENERAL AWARENESS COURSE III : GENERAL INFORMATICS SKILLS

SEMESTER	COURSE CODE	CREDIT	EXAM HRS
IV	4A13 COM	4((3+1)	Theory 2 Practical 1

COURSE OUTCOME

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

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

Unit I

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

Unit II

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

Unit III

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

Unit IV

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

Unit V

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

Unit VI

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

Reference.

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

Marks including choice:

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

Maximum mark for theory 20

Maximum mark for practical 20

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

SEMESTER	COURSE CODE	CREDIT	EXAM HRS
IV	4A14 COM	4	3

COURSE OUTCOME

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

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

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

CO 3: Explain the social issues relating to environmental pollution

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

Unit I :

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

Unit II :

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

Unit III:

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

Unit IV :

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

Unit V:

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

Reference:

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

Marks including choice:

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

PART C

B.COM COMPLEMENTARY ELECTIVE COURSES

CREDIT DISTRIBUTION

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

EVALUATION

ASSESSMENT	WEIGHTAGE	MARKS
EXTERNAL	4	40
INTERNAL	1	10

INTERNAL ASSESSMENT

COMPONENT	WEIGHTAGE	MARKS	REMARKS
ASSIGNMENT	1	10	ONE ASSIGNMENT FOR EACH COURSE [#]

PROCEDURE FOR SUBMISSION OF ASSIGNMENT AS PER THE REGULATION

COMPLEMENTARY COURSE I: QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS

SEMESTER	COURSE CODE	CREDIT	EXAM HRS
II	2C01 COM	4	3

COURSE OUTCOME

After studying the course, students should be able to,

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

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

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

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

CO 5:- Familiarize with the testing of hypothesis.

Unit I

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

Unit II

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

Unit III

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

Unit IV

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

Unit V

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

References:

1. C .R.Kothari: Quantitative Techniques
2. S.P.Gupta: Statistical Methods, Sulthan Chand And Sons, New Delhi 2
3. C B Gupta & Vijay Gupta: An Introduction To Statistical Methods, Ane Books Pvt Ltd
4. P. N. Arora& Mrs.S.Arora: Quantitative Aptitude vol I & II, S Chand & Co Ltd, New Delhi
5. S.L.Aggarwal & S L Bhardwaj: Fundamentals of Business Statistics, Kalyani Publishers
6. P K Gupta & D S Hira: Operations Research, S Chand & Co Ltd, New Delhi
7. L R Potti: Operations Research, Yamuna Publications,Tvm

Marks including choice:

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

COMPLEMENTARY COURSE II: BUSINESS REGULATORY FRAMEWORK

SEMESTER	COURSE CODE	CREDIT	EXAM HRS
III	3C02 COM	4	3

COURSE OUTCOME

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

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

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

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

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

Unit I:

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

Unit II:

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

Unit III:

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

Unit IV:

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

Unit V:

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

Books for Reference:

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

Marks including choice:

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

COMPLEMENTARY COURSE III: BUSINESS ECONOMICS

SEMESTER	COURSE CODE	CREDIT	EXAM HRS
III	3C03 COM	4	3

COURSE OUTCOME

After studying this course, students shall be able to;

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

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

CO 3: Understand production function and law of production

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

CO 5: Explain the methods of computing national income.

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

Unit I:

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

Unit II:

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

Unit III:

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

Unit IV:

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

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

Reference:

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

Marks including choice:

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

COMPLEMENTARY COURSE IV: CORPORATE LAW AND BUSINESS REGULATIONS

SEMESTER	COURSE CODE	CREDIT	EXAM HRS
IV	4C04 COM	4	3

COURSE OUTCOME

After studying this course, students should be able to;

CO 1: Understand the provisions of Companies Act 2013

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

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

CO 4: Understand the management and administration of Companies

Unit I:

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

Unit II:

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

Unit III:

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

Unit IV:

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

Unit V:

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

Unit VI:

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

Books for Reference:

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

Marks including choice:

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

PART D

HISTORY GENERIC ELECTIVE COURSE

CREDIT DISTRIBUTION

OFFERED TO STUDENTS OF OTHER PROGRAMMES

COURSE CODE	COURSE TITLE	SEMESTER	CREDIT	EXAM HRS
5D01 HIS	Social Reform Movements in Kerala	V	2	2

EVALUATION

ASSESSMENT	WEIGHTAGE	MARKS
EXTERNAL	4	20
INTERNAL	1	5

INTERNAL ASSESSMENT

COMPONENT	WEIGHTAGE	MARKS	REMARKS
ASSIGNMENT	1	5	ONE ASSIGNMENT FOR EACH COURSE [#]

PROCEDURE FOR SUBMISSION OF ASSIGNMENT AS PER THE REGULATION

GENERIC ELECTIVE COURSE : Social Reform Movements in Kerala

SEMESTER	COURSE CODE	CREDIT	EXAM HRS
V	5D01 HIS	2	2

COURSE OUTCOME

Course Outcomes: students should be able to:

1. Understand the role of Western education, missionary activities and indigenous reform movements in the making of modern Kerala
2. Evaluate the ideas, programmes and tactics of social reformers
3. Promote critical thinking about various social and religious issues in Kerala
4. Analyze and explain secular foundations of Kerala society

UNIT I: Reflections of Westernization

Concept of Colonial Modernity - Introduction of English education – Missionary Contributions -

UNIT II: Kerala Renaissance

Sree Narayana Guru - Chattampi Swamikal- Ayyankali - Vakkom Abdul Khader Moulavi- Vagbhadanandan- Brahmananda Sivayogi - Ananda Teerthan - V.T. Bhatathirpad - Sahodaran Ayyapan - C. Krishnan- Growth of caste organizations: SNDP, NSS, Yogashema Sabha

UNIT III: Reform Movements and their Impact

Agitations against untouchability: Vaikom and Guruvayoor Satyagrahas - Temple entry proclamation - Impact of the reform movements - New trends in literature - Vallathol- Uloor- Kumaran Asan-

Essential Readings:

A Sreedhara Menon, *Survey of Kerala History*
-----, *Kerala History and its Makers*
P. Govinda Pillai, *Keralathile Samuhyana Navodhana Prasthanam*
M.K. Sanoo, *Sree Narayana guru*
P.K. Velayudhan, *SNDP YOGAM charitam*
T.K. Ravindran, *Asan and social revolutions in Kerala*
-----, *Vaikom Satyagraha and Gandhi*
P.J. Cherian, *Perspectives on Kerala History*
P. Govinda Pillai,
Keralathile samuhyana Navodhana Prasthanam P K.
Gopalakrishnan, *Keralathinte samskrika Charithram* EMS
Namboothiripad, *Keralacharithram Marxist*
Veekshanathi PK Balakrishnan,
Jathivyavasthayum Keralacharithravum

Marks including choice: 30
Maximum marks: 20

Unit	Marks
I	6
II	12
III	12

PART E

PATTERN OF QUESTION PAPERS

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

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

Time: 3 Hrs

Max. Mark: 40

PART- A

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

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

(6 X 1 = 6 marks)

PART – B

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

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

(6 X 3 = 18 marks)

PART - C

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

- 17.
- 18.
- 19.

(2 X 8= 16 marks)

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

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

Time: 2 Hrs

Max. Mark: 20

PART- A

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

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

(3 X 1 = 3 marks)

PART – B

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

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

(3 X 3 = 9 marks)

PART - C

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

- 9.
- 10.

(1 X 8= 8 marks)

FOR GENERIC ELECTIVE COURSE

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

Time:2Hours

Max. Marks:20

Answers may be written either in English or in Malayalam

PART A: Short Notes

Write short notes on **any five** out of six topics in around 30 words.
Each question carries 1 mark

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

(5x1=5)

PART B: Short Essay

Answer **any three** out of four questions in around 200 words.
Each question carries 3 marks

- 7.
- 8.
- 9.
- 10.

(3x3=9)

PART C: Essay

Answer **any one** out of two questions in around 400 words. Each question carries 6 marks

- 11.
- 12.

(1x6=6)

PART F
MODEL QUESTION PAPERS

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

1B01COM (CORE I) : MANAGEMENT CONCEPTS AND PRINCIPLES

Time: 3 hours

Mark: 40

Section A

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

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

(6 x 1 =6)

Section B

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

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

(6 x 3 = 18)

Section B

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

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

(2 x 8 = 16)

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

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

Time: 3 hours

Mark: 40

Section A

Answer any six questions. Each question carries 1 mark

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

Section B

Answer any six questions. Each question carries 3 marks

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

15. By Means of truth table show that:

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

16. find the determinant of

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

(6 x 3 = 18)

Section C

Answer any two questions. Each question carries 8 marks

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

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

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

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

19 solve the following system of equations

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

(2 x 8 = 16)

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

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

Time: 3 hours

Max. Mark: 40

Section A

Answer any six questions. Each question carries 1 mark

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

(6 x 1 =6)

Section B

Answer any six questions. Each question carries 3 marks

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

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

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

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

(6 x 3 = 18)

Section B

Answer any two questions. Each question carries 8 marks

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

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

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

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

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

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

(2 x 8 = 16)

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

2 B02COM(CORE II) : FUNCTIONAL APPLICATIONS OF MANAGEMENT

Time: 3 hours

Max. Marks: 40

SECTION A

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

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

(6 x 1 = 6)

SECTION B

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

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

(6 x 3 = 18)

SECTION C

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

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

(2 x 8 = 16)