

**FATIMA MATA NATIONAL COLLEGE  
(AUTONOMOUS)  
KOLLAM**



**SCHEME & SYLLABUS OF  
B.Com Cooperation  
2015 Admission Onwards**





## **Scheme and syllabus for the First Degree Programme in Commerce under the Choice Based Credit and Semester System (CBCSS) (To be introduced from 2015 admissions)**

The First Degree Programme in Commerce is designed with the objective of equipping the students to cope with the emerging trends and challenges in the industrial and business world. The College offers two elective streams;- Finance under regular scheme and Co-operation under self financing scheme. Regarding the syllabi of the undergraduate courses of finance and co-operation, the core courses, foundation courses, complementary courses and open courses are the same. Only the specialization papers during 3rd, 4th, 5th, and 6th semesters are elective courses.

### **Eligibility for admission**

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

### **Registration**

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

### **Duration**

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

December every year. There will be one month semester break in November and May between semesters.

### **Programme Structure**

The First Degree Programme in Commerce shall include:

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

Language courses include 4 common courses in English and 2 courses in an additional language chosen by the student. The student shall choose any one of the following additional languages offered in the college, viz. Malayalam, Hindi, French .Foundation courses include 2 courses which are compulsory basic courses. Foundation course one aimed at providing general education on environmental studies and foundation course two aimed at providing basic education on general informatics for business studies. Core courses include 16 compulsory courses in the major subject and complementary courses include 4 courses in the allied subjects.

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

All students are to carry out a project work either individually or in a group of not more than 5 under the supervision of a teacher. The project work may commence in the 5th semester.

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

**Courses Credits**

Language courses	22
Foundation courses	5
Core courses including project	61
Complementary courses	12
Open/ elective courses	20
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	120
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Social Service/ Extension activities

Sem. No.	Courses	Instructional Hours per Week	Credits	Exam Duration (Hours)	Internal	Exam	Total Credits
	Language Course I	5	4	3	25%	75%	4
	(English I)						
	Language Course II	4	4	3	25%	75%	4
I	(Addl. Language I)						
	Foundation Course I	4	2	3	25%	75%	2
	Core Course I	4	3	3	25%	75%	3
	Core Course II	4	3	3	25%	75%	3
	Complementary Course I	4	3	3	25%	75%	3
	Language Course III	5	4	3	25%	75%	4
	(English II)						
	Language Course IV	4	4	3	25%	75%	4
	(Addl. Language II)						
II	Foundation Course II	4	3	3	25%	75%	3
	Core Course III	4	3	3	25%	75%	3
	Core Course IV	4	3	3	25%	75%	3
	Complementary Course II	4	3	3	25%	75%	3
	Language Course V	3	3	3	25%	75%	3
	(English III)						
	Core Course V	4	3	3	25%	75%	3
	Core Course VI	4	3	3	25%	75%	3
	Core Course VII	5	4	3	25%	75%	4
III	Complementary Course III	4	3	3	25%	75%	3
	Elective Course I	5	4	3	25%	75%	4
	Language Course VI	3	3	3	25%	75%	3
	(English IV)						
	Core Course VIII	4	3	3	25%	75%	3
IV	Core Course IX	4	4	3	25%	75%	4
	Core Course X	5	4	3	25%	75%	4
	Complementary Course IV	4	3	3	25%	75%	3
	Elective Course II	5	4	3	25%	75%	4

	Core Course XI	4	4	3	25%	75%	4
	Core Course XII	5	4	3	25%	75%	4
	Core Course XIII	5	4	3	25%	75%	4
V	Open Course I	3	2	3	25%	75%	2
	Elective Course III	5	4	3	25%	75%	4
	Project	3	-	-	-	-	-
	Core Course XIV	4	4	3	25%	75%	4
	Core Course XV	5	4	3	25%	75%	4
VI	Core Course XVI	5	4	3	25%	75%	4
	Open Course II	3	2	3	25%	75%	2
	Elective Course IV	5	4	3	25%	75%	4
	Project	3	4	-	-	-	4

The programme structures showing the details of the courses offered is given below:

**PROGRAMME STRUCTURE**  
**SEMESTER – I**

Courses	Course Code	Course Title	Instructional Hours per week	End Sem. Exam. Hours	Credits
Language Course I	15UEN111.2	English I	5	3	4
Language Course II	15UML/HN/FR111.2	Additional Language I	4	3	4
Foundation Course I	15UCC121	Environmental Studies	4	3	2
Core Course I	15UCC141	Methodology and Perspectives of Business Education	4	3	3
Core Course II	15UCC142	Functional Application of Management	4	3	3
Complementary Course I	15UCC131	Managerial Economics	4	3	3
Total			25		19

## SEMESTER – II

Courses	Course Code	Course Title	Instructional Hours per week	End Sem. Exam. Hours	Credits
Language Course III	15UEN211.2	English II	5	3	4
Language Course IV	15UML/HN/FR211.2	Additional Language II	4	3	4
Foundation Course II	15UCC221	Informatics and Cyber Laws	4	3	3
Core Course III	15UCC241	Business Communication And Office Management	4	3	3
Core Course IV	15UCC242	Financial Accounting	4	3	3
Complementary Course II	15UCC231	Business Regulatory Framework	4	3	3
Total			25		20

## SEMESTER – III

Courses	Course Code	Course Title	Instructional Hours per week	End Sem. Exam. Hours	Credits
Language Course V	15UEN311.2	English III	3	3	3
Core Course V	15UCC341	Entrepreneurship Development	4	3	3
Core Course VI	15UCC342	Company Administration	4	3	3
Core Course VII	15UCC343	Advanced Financial Accounting	5	3	4
Complementary Course III	15UCC331	Business Statistics	4	3	3
Elective Course I	15UCC361	Course from Elective Stream	5	3	4
Total			25		20



## SEMESTER – IV

Courses	Course Code	Course Title	Instructional Hours per week	End Sem. Exam. Hours	Credits
Language Course VI	15UEN411.2	English IV	3	3	3
Core Course VIII	15UCC441	Capital Market	4	3	3
Core Course IX	15UCC442	Banking Theory and Practice	4	3	4
Core Course X	15UCC443	Corporate Accounting	5	3	4
Complementary Course IV	15UCC431	Information Technology in Business	4	3	3
Elective Course II	15UCC461	Course from Elective Stream	5	3	4
Total			25		21

## SEMESTER – V

Courses	Course Code	Course Title	Instructional Hours per week	End Sem. Exam. Hours	Credits
Core Course XI	15UCC541	Fundamentals of Income Tax	4	3	4
Core Course XII	15UCC542	Cost Accounting	5	3	4
Core Course XIII	15UCC543	Accounting for Specialized Institutions	5	3	4
Open Course I		Open Course	3	3	2
Elective Course III	15UCC561	Course from Elective Stream	5	3	4
Project	15UCC131	Project	3	-	-
Total			25		18

## SEMESTER – VI

Courses	Course Code	Course Title	Instructional Hours per week	End Sem. Exam. Hours	Credits
Core Course XIV	15UCC641	Auditing	4	3	4
Core Course XV	15UCC642	Applied Costing	5	3	4
Core Course XVI	15UCC643	Management Accounting	5	3	4
Open Course II		Open Course	3	3	2
Elective Course IV	15UCC661	Course from Elective Stream	5	3	4
Project	15UCC644	Project	3	-	4
Total			25		22
Grand Total (SI+SII+SIII+SIV+SV+SVI)			-	-	120

## ELECTIVE STREAMS

### 1 FINANCE

Semester	Course Code	Course Title
III	15UCO361.1	Financial Management
IV	15UCO461.1	Project Finance
V	15UCO561.1	Financial Markets and Services
VI	15UCO661.1	Income Tax Law and Accounts

### 2– CO-OPERATION

Semester	Course Code	Course Title
III	15UCC361.2	Principles of Co-operation
IV	15UCC461.2	Co-operative Management and Administration
V	15UCC561.2	Co-operative Legal System
VI	15UCC661.2	Co-operative Accounting

## OPEN COURSES

Semester	Course Code	Course Title
Semester V (for students from the disciplines other than Commerce)	15UCC551.1	Fundamentals of Financial Accounting
Semester VI (for students from the department of Commerce)	15UCC661.6	Marketing Management

### Notes:

1. Each candidate has to choose an elective stream which contains four courses, one each in the third, fourth, fifth and sixth semesters.
2. The open course offered in the fifth semester is an elective course for students from the disciplines other than Commerce.
3. The open course offered in the sixth semester is an elective course for students from the commerce department restricted to the course offered by the Department.

All courses included under foundation courses, core courses, complementary courses, open and elective courses shall be handled by teachers in Commerce. An industrial visit cum tour for not less than five days forms part of the course of study for regular students during 5th / 6th semester.

### **Social Service/ Extension activities**

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

Audit courses (zero credit)

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

### **Attendance**

The minimum number of hours of lectures, tutorials, seminars or practi-

cal's which a student shall be required to attend for eligibility to appear at the end semester examination shall not be less than 75 per cent of the total number of lectures, tutorials ,or seminars

### **Evaluation**

There shall be Continuous Evaluation (CE) and End Semester Evaluation (ESE) for each course. CE is based on specific components viz., attendance, tests, assignments and seminars. The CE shall carry a weightage of 25 Per cent and ESE shall carry a weightage of 75 per cent. The weightage of each component of CE shall be: Attendance – 1, assignment / seminar – 1 and test papers -2. The teacher shall define the expected quality of an assignment in terms of structure, content, presentation etc. and inform the same to the students. Due weight may be given for punctuality in submission. Seminar shall be graded in terms of structure, content, presentation, interaction etc.

The allotment of marks for attendance shall be as follows:

Attendance less than 75% - 1 mark

75 % & less than 80 % - 2 marks

80 % & less than 85% - 3 marks

85 % & less than 90% - 4 marks

90 % & above - 5 marks

### **Assignments/ Seminars**

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

### **Tests**

For each course there shall be a mid semester exam during a semester. Grades for the test component in CE shall be awarded on the basis of the grades secured for the better of the two class tests. Valued answer scripts shall be made available to the students for perusal within 10 days from the date of the test.

### **End Semester Evaluation (ESE)**

End Semester Examination of all the courses in all semesters shall be conducted by the College. The duration of examination of all courses shall be 3 hours.

## **Evaluation of Project**

The report of the project shall be submitted to the Department in duplicate before the completion of the sixth semester. There shall be no CE for project work. A Board of two examiners appointed by the College shall evaluate the report of the project work.

The viva – voce based on the project report shall be conducted individually. The maximum marks for evaluation of the project shall be 100, distributed among the following components of project evaluation.

(i) Statement of the problem and significance of the study - 10

(ii) Objectives of the study - 5

(iii) Review of literature - 5

(iv) Methodology - 15

(v) Analysis and interpretation - 15

(vi) Presentation of the report - 10

(vii) Findings and suggestions - 10

(Viii) Bibliography - 5

(ix) Viva-voce - 25

## **Grading**

Both CE and ESE will be carried out using direct grading system on a 5 point scale and the grades are given below:

### **Letter Grade**

A

B

C

D

E

### **Performance**

Excellent

Very Good

Good

Average

Below Average

## **Promotion to Higher Semesters**

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



# SEMESTER – I

## Language Course I

### 15UEN111.2: LISTENING AND SPEAKING SKILLS

**No. of credits: 4**

**No. of instructional hours per week: 5 (Total 90 hrs)**

#### **AIMS**

1. To familiarize students with English sounds and phonemic symbols.
2. To enhance their ability in listening and speaking.

#### **OBJECTIVES**

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

1. listen to lectures, public announcements and news on TV and radio.
2. engage in telephonic conversation.
3. communicate effectively and accurately in English.
4. use spoken language for various purposes.

#### **COURSE OUTLINE**

##### **Module 1**

Pronunciation-Phonemic symbols - consonants - vowels - syllables - word stress - strong and weak forms.

##### **Module 2**

Listening Skills - difference between listening and hearing - active listening - barriers to listening - academic listening - listening for details - listening and note-taking - listening to talks and descriptions - listening to announcements - listening to news programmes.

##### **Module 3**

Speaking Skills - interactive nature of communication - importance of context - formal and informal - set expressions in different situations - greeting - introducing - making requests - asking for / giving permission - giving instructions and directions - agreeing / disagreeing - seeking and giving advice - inviting and apologizing - telephonic skills - conversational manners.

## **Module 4**

Dialogue Practice

(Students should be given ample practice in dialogue, using core and supplementary materials.)

### **COURSE MATERIAL**

#### **Modules 1 - 3**

**Core reading:** Listening and Speaking, Cambridge University Press, India Pvt Ltd, 2010

#### **Further reading:**

1. Marks, Jonathan. English Pronunciation in Use. New Delhi: CUP, 2007.
2. Lynch, Tony. Study Listening. New Delhi:CUP, 2008.
3. Kenneth, Anderson, Tony Lynch, Joan MacLean. Study Speaking. New Delhi: CUP, 2008.

#### **Module 4:**

**Core reading:** Dramatic Moments: A Book of One Act Plays. Orient Black Swan, 2013.

The following One-act plays are prescribed:

1. Saki - The Death Trap
2. Philip Moeller - Helena's Husband
3. Serafin and Joaquin Alvarez Quinters - Sunny Morning: A Comedy of Madrid
4. Margaret Wood - Day of Atonement

#### **Reference:**

Jones, Daniel. English Pronouncing Dictionary 17th Edition. New Delhi: CUP, 2009.



# Language Course II (Additional Language I)

## 15UML111.2: നോവൽ, നാടകം, സഞ്ചാരസാഹിത്യം

**No. of credits: 4**

**No. of instructional hours per week: 4**

**മൊഡ്യൂൾ ഒന്ന് (18 മണിക്കൂർ)**

### നോവൽ

മലയാള നോവൽ - പ്രാരംഭരൂപങ്ങൾ - ആദ്യകാലഎഴുത്തുകാർ, നോവലിന്റെ വികാസഘട്ടം- വിദിന നോവൽ രൂപങ്ങൾ - എഴുത്തുകാർ - ആധുനിക വീക്ഷണം - കൃതികൾ - എഴുത്തുകാർ

1. ബെന്യാമിൻ - ആടുജീവിതം

**മൊഡ്യൂൾ രണ്ട് (18 മണിക്കൂർ)**

### നാടകം

സംസ്കൃത നാടക വിവർത്തനങ്ങൾ - പ്രഹസനങ്ങൾ - പാശ്ചാത്യനാടകങ്ങളുടെ സ്വതന്ത്രത്വം - നാടകങ്ങളിലെ സാമൂഹിക പരിഷ്കരണം - പാശ്ചാത്യ നാടകസ്വാധീനം - ഇതിഹാസ, പുരാണ പുനർ വായനകൾ - തനതുനാടകം - സ്ഥിരം നാടക വേദികൾ - നായകവും സംഘടിത രാഷ്ട്രീയ പ്രസ്ഥാനങ്ങളും - നാടകത്തിലെ പരീക്ഷണങ്ങൾ

1. കെ.ടി.മുഹമ്മദ് - ഇത് ഭൂമിയാണ്.

**മൊഡ്യൂൾ മൂന്ന് (36 മണിക്കൂർ)**

### സഞ്ചാരസാഹിത്യം

മലയാളികളുടെ യാത്രകൾ - നാടകവും പുറത്തും മലയാളത്തിലെ ആദ്യകാല സഞ്ചാരകൃതികൾ - സഞ്ചാരസാഹിത്യ വികാസം - യാത്രാനാടകത്തിലെ സഞ്ചാര കൃതികൾ - സഞ്ചാരസാഹിത്യ വികാസം - യാത്രാനുഭവത്തിലെ സഞ്ചാരാനുഭവവും ദൃശ്യാനുഭവവും - സഞ്ചാരാനുഭവം സർഗ്ഗാത്മകമാക്കിയ എഴുത്തുകാർ കൃതികൾ

1. എസ്.കെ.പൊറ്റക്കാട് - ബാലിദ്വീപ്

### റഫറൻസ് ഗ്രന്ഥങ്ങൾ

1. ആധുനിക സാഹിത്യചരിത്രം  
പ്രസ്ഥാനങ്ങളിലൂടെ - ഡോ.കെ.എം.ജോർജ്ജ്
2. കൈരളിയുടെ കഥ - എൻ.കൃഷ്ണപിള്ള
3. മലയാള നാടകസാഹിത്യ ചരിത്രം - ജി.ശങ്കരപ്പിള്ള
4. മലയാളനാടക സാഹിത്യ ചരിത്രം - ഖയാല വാസുദേവൻ പിള്ള

- |                               |                            |
|-------------------------------|----------------------------|
| 5. മലയാള നോവൽ സാഹിത്യ ചരിത്രം | - കെ.എം.തരകൻ               |
| 6. മാറുന്ന മലയാള നോവൽ         | - കെ.പി.അപ്പൻ              |
| 7. നോവൽ പഠനങ്ങൾ               | - ഡോ.പന്മന രാമചന്ദ്രൻ നായർ |
| 8. നോവൽ സാഹിത്യം              | - എം. പി. പോൾ              |
| 9. നോവൽ സാഹിത്യ പഠനങ്ങൾ       | - ഡോ.ഡി.ബഞ്ചമിൻ            |
| 10. ആധുനിക നോവൽ ദർശനങ്ങൾ      | - കെ.എം. തരകൻ              |
| 11. നാടകം ഒരു പഠനം            | - സി.ജെ.സ്മാരക പ്രസംഗസമിതി |
| 12. നാടക പഠനങ്ങൾ              | - ഡോ.പന്മന രാമചന്ദ്രൻ നായർ |
| 13. നാടകദർപ്പണം               | - എൻ.എൻ.പിള്ള              |
| 14. ഉയരുന്ന യവനിക             | - സി.ജെ.തോമസ്              |

## Language Course II (Additional Language I)

### 15UHN111.2: Prose, Commercial Hindi and Letter Writing

**No. of credits: 4**

**No. of instructional hours per week: 4**

#### **Aim of the Course/Objectives**

Aim of the course is to understand and appreciate Hindi prose. To enrich the knowledge of commercial letter writing and the form and style of other letters.

#### **Module 1**

Prose

#### **Module 2**

Commercial Hindi

#### **Module 3**

Letter Writing

#### **Prescribed text**

1. Prose Collection - Abhinav Sankalan Part I  
Kerala University Publication  
By Prof. M.S. Jayamohan  
Dr. Latha P, Dr. Meera

Dr. Kumari Geetha S.  
Dr. Francis J., Dr. Sushama T.K.  
Dr. P.M. Geetha

**Prose Lessons to be studied (Detailed)**

1. Kafan - Premchand
2. Taj - Raghuv eer Singh
3. Gilloo - Mahadevi Varma
4. Bheeshma ko kshama  
Nahin kiya gaya - Hajariprasad Dwivedi
5. Inspector Mathadeen  
Chand par - Harisankar parsai
2. Commercial Hindi - Abhinav Sankalan Part I  
Letter Writing Kerala University Publication

**Language Course II (Additional Language I)**

**15UFR111.2: Communication skills in French**

**No. of credits: 4**

**No. of instructional hours per week: 4**

**AIM:**

The aim of the course is to enhance the communication skills of the students and to encourage the use of French in the business field.

**OBJECTIVES:**

1. To familiarise the students with a modern foreign language.
2. To introduce the students to the sounds of French.
3. To acquaint students with basic French for communication.
4. To familiarise students with the basics of writing simple sentences and short compositions.

**SYLLABUS:**

NAME OF TEXTBOOK: francais.com by Jean-Luc Penfornis

Publisher: CLE International

Unit 1: Premiers Contacts

Lesson 1: Premiers Mots

Lesson 2 : Bonjour, Je m'appelle  
Lesson 3 : ça va, et Vous ?  
Lesson 4 : Vous travaillez ou ?  
Lesson 5 : Adresse, telephone, e-mail

Unit 2 : Objets  
Lesson 1 : Objets Utiles  
Lesson 2 : Avoir ou ne pas avoir  
Lesson 3 : Objets ici et la  
Lesson 4 : Objets comme ca  
Lesson 5 : Qu'est-ce que vous préférez ?

**Reference Books :**

1. Le Nouveau Sans Frontieres Vol I Philippe Dominique
2. Cours de langue et de civilisation française Vol I (Mauger Bleu)
3. Tempo Vol I Evelyne Berard
4. Bonne Route 1 Pierre Girbert & Philippe Greffet

## **Foundation Course I**

### **15UCC121: ENVIRONMENTAL STUDIES**

**No. of credits: 2**

**No. of instructional hours per week: 4**

**Aim of the course:**

To develop knowledge and understanding of the environment and enable the students to contribute towards maintaining and improving the quality of the environment.

**Course objectives:**

1. To enable the students to acquire basic ideas about environment and emerging issues about environmental problems.
2. To give awareness about the need and importance of environmental protection.

**Module I**

**Environmental studies**

Meaning-scope-importance (4hrs)

**Module II** (25hrs)  
**Ecology and Ecosystems, Biodiversity and its Conservation, and Natural resources**

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

**Module III** (18 Hrs)  
**Industry and environment**

**Pollution** - environmental pollution-soil pollution-air pollution-water pollution-thermal pollution-noise pollution-causes, effect and control measures-waste management- waste minimization through cleaner technologies – reuse and recycling - solid waste management.

**Module IV** (15hrs)  
**Social issues and environment**

Unsustainable to sustainable development – urban problems related to energy – **water conservation** – water harvesting – resettlement and rehabilitation of people – environment ethics – waste land reclamation – consumerism and waste products.

**Module V** (10 hrs)  
**Human Population and environment**

Population growth – variation among nations – population explosion – environment and human health – human rights – value education – women and child welfare.

Note: Students should visit a local area to document environmental issues and prepare a brief report on the same identifying issues involved and suggesting remedies.

### **Books Recommended**

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

## **Core Course I**

### **15UCC141: METHODOLOGY AND PERSPECTIVES OF BUSINESS EDUCATION**

**No. of credits: 3**

**No. of instructional hours per week: 4**

#### **Aim of the course**

To provide the methodology for pursuing the teaching learning process with a perspective of higher learning in business education.

#### **Course objective:**

1. To understand business and its role in society.
2. To understand entrepreneurship and its heuristics.
3. To comprehend the business environment.
4. To provide a holistic, comprehensive and integrated perspective to business education.
5. To enable the students to undertake business activities.

#### **MODULE 1**

(13 hrs)

Economic system and business- meaning of economic systems-its functioning –different economic systems and their features- capitalism, socialism, communalism, mixed economies- division of labour- innovation- flow of goods and services, circular flow of income- different forms of business organisations- individual and organised business- family and corporate business. Business for profit , business not for profit and business for non-profit, Business entities- individual , partnerships,

co-operatives, trusts, undivided families, joint stock companies- private, public , joint ventures and MNCs etc- (basic concepts only)

**MODULE II** ( 13 hrs)

**Business and economic development-** Meaning of economic growth and development – measures of economic development- Role of Business in economic development- company, industry and economy interrelations- role of public and private sectors, new economic policy- liberalization- privatization and globalization, Emergence of “managerialism” (a brief study only)

**MODULE III** (20hrs)

**Establishing business- steps in establishing a business-** environmental analysis- legal, physical, financial, social, economic, technical etc,- idea generation – procedures and formalities- commencement of business – entrepreneur- individual, group entrepreneurs- intrapreneur- entrepreneurship. Mobilisation of financial resources for business- sources of funds- savings- factors affecting savings- loans and advances- equity an preference shares retained earnings and debt etc- market for raising finance- money market and market – lending institutions- banks and non-banking institutions- payment to government- taxes ,direct and indirect- state and national levels ( a brief study only)

**MODULE IV** (13 hrs)

**Trained man power for quality enhancement** – role of trained manpower for quality at individual, family, organizational and national level- quality of life and quality of work life- the role of human resources management problems in small ,medium and large organisations- use of technology in organisation- (a brief study only)

**MODULE V** (13hrs)

**Learning business information-** meaning of information- business information- methods and techniques of collecting and learning business information- observation, reading techniques- listening to lectures, note taking – seminars and workshops- student seminars- individual an team presentations- conferences and symposiums- field studies- case studies and project reports etc. (a brief study only )

**Books recommended:**

- 1 Keith Davis and William Frederick .C. Business and Society-Management, Public , Ethics, International Student Edition, McGraw-Hill Book Co. New Delhi.

2. Peter. F. Drucker , Management Tasks, Responsibilities, Practices, Allies Publishers Pvt. Ltd. Mumbai.
3. Peter. F. Drucker. The Practice of Management , Haeper and Row Publishers,
4. Mathew Emmanuel . Methodology and Perspective of Business education
- 5.Sreedhar. Methodology and Perspective of Business education.

## **Core Course II**

### **15UCC142: FUNCTIONAL APPLICATION OF MANAGEMENT**

**No. of credits: 3**

**No. of instructional hours per week: 4**

**Aim of the Course:**

To give an understanding on the functional application of management Course

**Objectives:**

To familiarize the students with various aspects of organizational management.

**Module – 1: Introduction to Management** (12hrs)  
 Concepts, Significance, Management and administration. Management Process- Functions of management. (brief explanation to functions of management )

**Module 2: Financial Management-** (15 Hrs)  
 Concept of finance- Functions of finance - Meaning, scope and objectives of financial management - Source of finance- short term and long term, Working capital concept sand factors affecting working capital.

**Module 3: Operations management** (15 Hrs)  
 Meaning , scope, production function in an organization- Routing, scheduling and dispatching, Material Management, Safety consideration and environmental aspects.



**Module 4: Marketing Management**

(15 Hrs)

Marketing-Meaning, Definition, Concept , Importance, Marketing and selling . **Marketing management** - importance – major problems of marketing in India- Marketing mix ,Product, price, place and promotion.

**Module 5: Human Resource Management**

(15 Hrs)

Meaning- Definition- Job analysis , job specification, Job description and job evaluation,- Recruitment , Selection, Training, Placement, Development and Compensation . (Conceptual framework only)

**Books recommended:**

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.

# Complementary Course I

## 15UCC131: MANAGERIAL ECONOMICS

**No. of credits: 3**

**No. of instructional hours per week: 4**

### **Aim of the course**

To acquaint the students with the application of economics in the context of managerial decision making.

### **Instructional Objectives:**

1. To familiarize the students with the concepts and theories of Economics as the most rational and developing social science.
2. To equip the students to apply the economic theories for solving various business problems and for taking prudent managerial decisions.

**Module-I** (10 hours)

Introduction: Decision making- Definition- Types of decisions- steps- Principles of business decisions- Scope and importance-Application of economic theories in decision making

**Module-II** (20 hours)

Demand and Utility analysis- Demand –meaning and definition- determinants of demand-Law of demand-Reasons-Exceptions to the Law of demand – Utility theories-Cardinal and ordinal utility analysis (Marshall's and Hicks' Theories) - Consumers' Equilibrium(cardinal approach)- Concept of elasticity of demand-uses-measurement- different types of elasticity-price elasticity-cross elasticity- advertisement elasticity- income elasticity- Consumers' equilibrium(Indifference curve analysis)- Demand forecasting-short term and long term- Methods of demand forecasting- Forecasting demand for new products.

**Module-III** (15 hours)

Production Analysis: Production function- Cobb Douglas Production function –Laws of production- Law of diminishing returns- Laws of returns to scale- Economies and diseconomies of scale- Isoquant curve-Isocost curve –optimum combination of inputs- Law of returns and business decisions.

**Module- IV** (15 hours)

Cost analysis and pricing theory-objectives- role of cost in pricing-eco-

conomic and accounting costs-long run and short run cost output relations- Market conditions-Theories of price determination under perfect competition- Price output determination under perfect competition-Monopoly- monopolistic competition-oligopoly- price discrimination-kinked demand curve-price leadership-pricing under collusion.

### **Module-V**

(12 hours)

**Business Cycles**- Introduction- Phases- Causes of business cycle-Theories of business cycle- Control of business cycle- Usefulness of business cycles in business decision making.

### **Books Recommended:**

1. Paul A. Samuelson & William D. Nordhaus (2014). Economics, the Indian adaptation by Sudip Chaudhury and Anindya Sen. New Delhi: Tata Mc Graw Hill Education Pvt. Ltd.
2. Ahuja, H. L. (2014) Advanced Economic Theory - Micro Economic Analysis. New Delhi: S. Chand & Company Ltd.
3. Banerjee A. K., Nair R. K. & Agarwal V. K. (2013). Managerial Economics. Meerut: Pragati Prakashan Educational Publishers.
4. Seo K. K. (2012). Managerial Economics- Text, Problems and short cases. New Delhi: Surjeet Publications.
5. Mehta P.L., (2012). Managerial Economics- Analysis, Problems and Cases. New Delhi: Sultan Chand & Sons.
6. Jhingan M.L. Stephen J.K. (2013). Managerial Economics. New Delhi: Vrinda Publications Pvt. Ltd.
7. Dwivedi D. N. (2013). Managerial Economics, New Delhi: Vikas Publishing House Pvt. Ltd.
8. Narayanan Nadar E & Vijayan (2013). Managerial Economics, New Delhi: PHI Learning Pvt. Ltd.
9. Ake Blomqvist, Paul Wonnacott & Ronald Wonnacott(2014). Managerial Economics, New Delhi :Tata McGraw Hill Publishing Company Ltd.
10. Varshney R.L. & Maheswary K.L. (2012). - Managerial Economics, New Delhi.S.Chand&Company Ltd.
11. Gupta G.S. (2013). Managerial Economics. New Delhi: Tata McGraw-Hill Publishing Company Ltd.

# SEMESTER II

## Language Course III 15UEN211.2: MODERN ENGLISH GRAMMAR AND USAGE

**No. of credits: 4**

**No. of instructional hours per week: 5 (Total 90 hrs)**

### **AIMS:**

1. To help students have a good understanding of modern English grammar.
2. To enable them produce grammatically and idiomatically correct language.
3. To help them improve their verbal communication skills.
4. To help them minimise mother tongue influence.

### **OBJECTIVES:**

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

1. Have an appreciable understanding of English grammar.
2. Produce grammatically and idiomatically correct spoken and written discourse.
3. Spot language errors and correct them.

### **COURSE CONTENTS**

#### **Module 1:**

- Words - parts of speech – nouns – pronouns - adjectives - verbs - adverbs – prepositions – conjunctions - determinatives.
- Sentence as a self-contained unit – various types of sentence – simple – compound – complex – declaratives – interrogatives – imperatives – exclamatives.
- Basic sentence patterns in English - constituents of sentences – subject – verb - object - complement – adverbials.
- Phrases - various types of phrases - noun, verb, adjectival and prepositional phrases.

**Module 2:**

- Nouns - different types - count and uncount – collective - mass - case - number – gender.
- Pronoun - different types - personal, reflexive - infinite-emphatic – reciprocal
- Adjectives - predicative - attributive - pre- and post-modification of nouns.
- Verbs - tense-aspect - voice -mood - Concord - types of verbs – transitive - intransitive-finite - non-finite
- Helping verbs and modal auxiliaries - function and use.

**Module 3:**

- Adverbs - different types - various functions - modifying and connective.
- Prepositions - different types - syntactic occurrences - prepositional phrases - adverbial function.
- Conjunctions - subordinating and coordinating - Determinatives - articles - possessives - quantifiers
- Clauses - main and subordinate clauses - noun clauses - relative clauses - adverbial clauses - finite and non-finite clauses - analysis and conversion of sentences – Active to Passive and vice versa – Direct to Indirect and vice versa – Degrees of Comparison, one form to the other.

**Module 4:**

- Written Composition – précis writing – outline story – Comprehension

**COURSE MATERIAL**

Modules 1 - 4 Core Reading: Concise English Grammar by Prof. V. K. Moothathu. Oxford University Press, 2012.

**Further Reading:**

1. Leech, Geoffrey et al. English Grammar for Today: A New Introduction.2nd Edition.Palgrave, 2008.
2. Carter, Ronald and Michael McCarthy. Cambridge Grammar of English.CUP, 2006.
3. Greenbaum, Sidney. Oxford English Grammar.Indian Edition.Oxford

University Press, 2005.

4. Sinclair, John ed. Collins Cobuild English Grammar. Harper Collins Publishers, 2000.
5. Driscoll, Liz. Common Mistakes at Intermediate and How to Avoid Them.CUP, 2008.
6. Tayfoor, Susanne. Common Mistakes at Upper-intermediate and How to Avoid Them.CUP, 2008.
7. Powell, Debra. Common Mistakes at Advanced Level and How to Avoid Them.CUP, 2008.
8. Burt, Angela. Quick Solutions to Common Errors in English. Macmillan India Limited,2008.
9. Turton. ABC of Common Grammatical Errors. Macmillan India Limited, 2008.
10. Leech, Geoffrey, Jan Svartvik. A Communicative Grammar of English. Third Edition. New Delhi: Pearson Education, 2009.

Direction to Teachers: The items in the modules should be taught at application level with only necessary details of concepts. The emphasis should be on how grammar works rather than on what it is. The aim is the correct usage based on Standard English and not conceptual excellence.

## **Language Course IV (Additional Language II)**

### **15UML211.2: കവിത, കഥ, ഉപന്യാസം, വിവർത്തനം**

No. of credits: 4

No. of instructional hours per week: 4

**മൊഡ്യൂൾ ഒന്ന് (18 മണിക്കൂർ)**

**കവിത**

മലയാള കവിതയുടെ വികാസ പരിണാമങ്ങൾ - കവികൾ - കൃതികൾ

1. വൈലോപ്പിള്ളി - മാമ്പഴം
2. ഒ.എൻ.വി - കോതമ്പുരമണികൾ
3. കടമനീട്ട - കുറുത്തി

4. മോഹനകൃഷ്ണൻ കാലടി - പാലൈസ്

**മൊവ്വുൾ രണ്ട് (18 മണിക്കൂർ)**

**കഥ**

ആനുകാലികങ്ങളുടെ പ്രചാരം - മലയാള ചെറുകഥയുടെ വികാസപരിണാമങ്ങൾ - കൃതികൾ - കഥാകൃത്തുക്കൾ

- 1. കാരൂർ - മരപ്പാവകൾ
- 2. ബഷീർ - പുവൻപഴം
- 3. എം.മുകുന്ദൻ - പ്രഭാതം മുതൽ പ്രഭാതം വരെ
- 4. അംബികാസുതൻ മങ്ങാട് - ആർത്തുപെയ്യുന്ന മഴയിലൊരു ജുമൈല

**മൊവ്വുൾ മൂന്ന് (18 മണിക്കൂർ)**

**ഉപന്യാസം**

ഉപന്യാസങ്ങളുടെ ആവിർഭാവം - ഉപന്യാസ സമാഹാരങ്ങൾ - ഉപന്യാസ ശാഖയെ സമ്പന്നമാക്കിയ എഴുത്തുകാർ - വിഷയവൈവിധ്യം - ഗദ്യാവിഷ്കരണത്തിലെ തെളിമ - വിഷയാപഗ്രഥനങ്ങൾ

- 1. സഞ്ജയൻ - രുദ്രാക്ഷമാഹാത്മ്യം
- 2. എ.പി.ഉദയദാനു - കൊച്ചുചക്കരച്ചി
- 3. കാമ്പശ്ശേരി കരുണാകരൻ - എന്റെകൂടയിങ്ങ് കിട്ടിയില്ല
- 4. ഡോ.അനിതകുമാരി - ഫോക്ലോറും മലയാളചലച്ചിത്രവും

**മൊവ്വുൾ നാല് (18 മണിക്കൂർ)**

**വിവർത്തനതലം**

പദങ്ങൾ, ശൈലികൾ, ഔദ്യോഗിക രേഖകൾ, കത്തുകൾ, ഉപന്യാസ ഭാഗങ്ങൾ, പരമ്പരകൾ, കഥാഭാഗങ്ങൾ, കവിതാഭാഗങ്ങൾ എന്നിവ ഇംഗ്ലീഷിൽ നിന്ന് മലയാളത്തിലേയ്ക്കും മലയാളത്തിൽ നിന്നും ഇംഗ്ലീഷിലേയ്ക്കും വിവർത്തനം ചെയ്യാൻ പരിശീലിപ്പിക്കണം.

**റഫറൻസ് ഗ്രന്ഥങ്ങൾ**

- 1. കൈരളിയുടെ കഥ - എൻ.കൃഷ്ണപിള്ള
- 2. മലയാളചെറുകഥാസാഹിത്യ ചരിത്രം - ഡോ.എം.എം.ബഷീർ
- 3. ചെറുകഥാപ്രസ്ഥാനം - എം.പി.പോൾ
- 4. ചെറുകഥ ഇന്നലെ ഇന്ന് - എം.അച്യുതൻ
- 5. ചെറുകഥാപഠനങ്ങൾ - (എഡി) പന്മനരാമചന്ദ്രൻ നായർ
- 6. കഥയും ഭാവുകതയുപരിണാമവും - ഡോ.കെ.എസ്. രവീകുമാർ

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|------------------------------------|---------------------------|
| 7. മലയാള കവിതാ സാഹിത്യ ചരിത്രം     | - ഡോ.എം.ലീലാവതി           |
| 8. കവിയരങ്ങ്                       | - കെ.എസ് നാരായണപിള്ള      |
| 9. കവിയും കവിതയും രണ്ടാംവാല്യം     | - പി.നാരായണക്കുറുപ്പ്     |
| 10. ആധുനികത മലയാളകവിതയിൽ           | - ഡോ.എൻ.അജയകുമാർ          |
| 11. കേരളീയ കവിതയിലെ കലിയും ചിരിയും | - പ്രസന്നരാജൻ             |
| 12. കടമ്മനിട്ടയിലെ കവി             | - ഡോ.കെ.എസ്. രവികുമാർ     |
| 13. കവിതയിലെ പുതൂവഴികൾ             | - നെല്ലിക്കൽ മുരളീധരൻ     |
| 14. ശുദ്ധമലയാളം                    | - പന്മനരാമചന്ദ്രൻ നായർ    |
| 15. വിവർത്തനം                      | - ദാഷാ ഇൻസ്റ്റിറ്റ്യൂട്ട് |
| 16. ഭരണ ശബ്ദാവലി                   | - ദാഷാ ഇൻസ്റ്റിറ്റ്യൂട്ട് |
| 17. വാണിജ്യ ശബ്ദാവലി               | - ദാഷാ ഇൻസ്റ്റിറ്റ്യൂട്ട് |
| 18. ഔദ്യോഗിക നിഘണ്ടു               | - ദാഷാ ഇൻസ്റ്റിറ്റ്യൂട്ട് |
| 19. വിവർത്തന വിചാരം                | - ഡോ.എൻ.ഇ.വിശ്വാനാഥ അയ്യർ |
| 20. ഇംഗ്ലീഷ് മലയാള നിഘണ്ടു         | - പി.രാമലിംഗം പിള്ള       |
| 21. മലയാളം ഇംഗ്ലീഷ് നിഘണ്ടു        | - പി.രാമലിംഗം പിള്ള       |

**Language Course IV (Additional Language II)**  
**15UHN211.2: Poetry, Translation,**  
**Technical Terminology and Communication**

**No. of credits: 4**

**No. of instructional hours per week: 4**

**Aim of the Course / Objectives**

The aim of the course is to sensitize the student to the aesthetic aspects of literary appreciation and to introduce Hindi poetry. For communicative skills in Hindi and English through the Translation. To familiarize the technical terms used in offices. To enrich the developments communication – medias.

**Module 1**

Poetry (Ancient and Modern)



## **Module 2**

From the prescribed text translation passage (English to Hindi) 1-5  
Translation passage (Hindi to English) 1-5 to be studied

## **Module 3**

Technical Terminology with official terms (English to Hindi and Hindi to English)

## **Module 4**

### **Communication**

An Introduction to Communication – Different types of communication – Print media, Electronic media – News paper, Journals, Radio, Television, Mobile phone, Computer, Internet, Film etc.

### **Prescribed text**

1. Poetry collection - Abhinav Sankalan Part II  
(Detailed study) Kerala University Publication

### **Poems Prescribed for study**

1. Kabeer - Sakhi First 5 Dohas
2. Soordas - Vinay 1, Bal leela -1
3. Jayasankar Prasad - Kiran
4. Nirala - Vah thodthi Pathar
5. Harivamsha Rai Bachan - Insan aur kuthe
6. Arun Kamal - Mukthi
7. Kathyayani - Shokgeeth
2. Translation, Technical Terminology - Abhinav Sankalan Part II
3. Communication - Abhinav Sankalan, Part II

Translation passage English to Hindi 1-5 and Hindi to English 1-5 should be studied.

**Language Course IV (Additional Language II)**  
**15UFR211.2: Translation and**  
**Communication in French**

**No. of credits: 4**

**No. of instructional hours per week: 4**

**AIM :**

The aim of the course is to encourage students to expand their correspondence skills in French.

**OBJECTIVES:**

1. To introduce students to the realm of commercial French.
2. To train students for communications related to commercial transactions.
3. To train students in translation skills.

**SYLLABUS:**

NAME OF TEXTBOOK: francais.com by Jean-Luc Penfornis

Publisher: CLE International

Unit 3: Emploi du temps

Lesson 1 : Quelle heure est-il ?

Lesson 2 : Journee de travail

Lesson 3 : Habitudes

Lesson 4 : Mois et saisons

Lesson 5 : Rendez-vous

Unit 4 : Voyage

Lesson 1 : A l'hotel

Lesson 2 : Itineraire

Lesson 3 : Deplacements professionnels

Lesson 4 : Conseils au voyageur

Lesson 5 : Prendre le train

**Reference Books :**

5. Le Nouveau Sans Frontieres Vol I Philippe Dominique
6. Cours de langue et de civilisation française Vol I (Mauger Bleu)
7. Tempo Vol I Evelyne Berard
8. Bonne Route 1 Pierre Girbert & Philippe Greffet

## **Foundation Course II**

### **15UCC221: INFORMATICS AND CYBER LAWS**

**No. of credits: 3**

**No. of instructional hours per week: 4**

**Aim of the Course**

To update and expand informatics skills and attitudes relevant to the emerging knowledge society and to equip the students to effectively utilize the digital knowledge and resources for educational and business practices.

**Course objectives:**

1. To review the basic concepts and terminologies in the field of Informatics.
2. To create awareness about the nature of emerging digital knowledge society and the impact of Informatics on business decisions and practices.
3. To create an awareness of cyber world, Cyber Laws and regulations in India.

**Module I**

(12hrs)

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

## **Module II**

(15hrs)

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

## **Module III**

(18hrs)

Social Informatics- IT & Society– issues and concerns– digital divide, IT & development, IT for national integration, overview of IT application in medicine, healthcare, business, commerce, industry, defence, law, crime detection, publishing, communication, resource management, weather forecasting, education, film and media, IT in service of disabled, Futuristic IT – artificial intelligence, Virtual reality, bio computing. Health issues – guide lines for proper usage of computers, internet and mobile phones E-wastes and green computing, impact of IT on language & culture-localization issues.

## **Module IV**

(12 hrs.)

**CYBER WORLD** - Cyber space, information overload, cyber ethics, cyber addictions, cybercrimes – categories – person, property, Government – types - stalking, harassment, threats, security & privacy issues.

## **Module V**

(15 hrs.)

**CYBER REGULATIONS** – Scope of cyber laws, - Provisions under IT Act 2000, cyber related Provisions under IPC.

### **Books Recommended:**

1. Bangia Ramesh (2014). Learning Computer Fundamentals. New Delhi: Khanna Publishers.
2. Rajaraman (2012). Introduction to information Technology, New Delhi :PHI.
3. Leon Alexis& Leon Mathews (2014). Fundamentals of Information Technology. New Delhi: Vikas Publishing House.
4. Wilson Barbara (2013). Information Technology: The Basics. New Delhi: Thomson Learning.

5. Beekman George& Eugene Rathswohl(2014)  
Computer Confluence, New Delhi: Pearson Education.
6. Govt. of India Press (2008) IT Act 2000. New Delhi: Govt. of India.
7. Nagpal Rohas (2011) IPR & Cyberspace.  
New Delhi: Indian Perspective

**Core Course III**  
**15UCC241: BUSINESS COMMUNICATION**  
**AND OFFICE MANAGEMENT**

**No. of credits: 3**

**No. of instructional hours per week: 4**

**Aim of the course**

To explore the talents in business communication and enable the students to understand the appointment and role of a Company Secretary in business.

**Course objectives:**

1. To develop communication skills among students relevant to various business situations
2. To impart knowledge on the management of Modern Offices.

**Module I** (12hrs)

Communication– meaning-definition-features-objectives -process -classification– principles of effective communication-communication skills – importance of communication in management - types of communication-barriers to communication - communication network.

**Module II** (15hrs)

Oral communication–meaning-merits and demerits –essentials – Meetings and Conferences – presentation skills – group communication – intra personal and inter personal communication-Transactional Analysis- – telephone conversation–interview – ethics of communication – exercises in oral communication.

**Module III**

(15hrs)

Written communication– meaning- merits and demerits – objectives, essentials – Importance. Qualities of effective letters – business letters- essentials -structure–business enquiry – orders – execution of orders – collection letters. Business Reports: meaning-definition- importance- types of business reports- Report writing. Preparation of resume –importance of electronic media in communication.

**Module IV**

(15hrs)

Office Manager – meaning & definition, functions, duties & qualities of office manager. Office: meaning & definition- nature of office work, importance & functions of office. Meaning & definition of office management - Office layout

**Module V**

(15hrs)

Record Keeping and Management - meaning - definition - scope of record management – principles of record keeping - Filing: meaning - definition -different types of filing system. Indexing: meaning, definition - different types of indexing.

Note: Oral and written communication exercises to be pursued in the learning process.

**Books Recommended:**

1. Bhatia R.C., Business Communication. Ane Books Pvt.Ltd.,New Delhi.
2. Shalini Aggarwal. Essentials of Communication Skills, Ane Books Pvt.Ltd. New Delhi.
- 3 .Asha Kaul.Effective Business Communication, PHI ,New Delhi.
4. Madhukar. R.K. Business Communication, Vikas Publishing House, New Delhi.
5. Francis Soundararaj.Speaking and Writing for Effective Business Communication, Macmillan IndiaLtd.,New Delhi.
6. RajendraPal and Korlahalli J.S. Essentials of Business Communication Sultan Chand & Sons, New Delhi.
7. Chopra & Chopra, Office management -, Himalaya publications
8. Sharma & Gupta, Office Organisation & Management, Kalyani Publishers
9. Krishna Murty- S. Office Management, Chand publications

## **Core Course IV**

### **15UCC242: FINANCIAL ACCOUNTING**

**No. of credits: 3**

**No. of instructional hours per week: 4**

#### **Aim of the Course**

To impart knowledge and understanding of the principles and concepts of financial accounting and develop the skill required for the preparation of financial statements and accounts of various business areas.

Recommended Structure of Preparing question paper.

Theory 30%

Practice (Problem) 70%

#### **Course Objectives**

1. To familiarize the students with Accounting Standards
2. To equip the students to prepare the accounts of special business areas.

#### **Module - I**

(12 hrs)

Introduction to Accounting- Journalising- posting- preparation of Trial Balance (Review only) Generally Accepted Accounting Principles- Indian Accounting Standards- Procedure for setting various Accounting Standards (Basic Concepts) Accounting errors- Meaning – Definition –Types –Detection and rectification of errors –Suspense Accounts.

#### **Module - II**

(15 hrs)

Depreciation Accounting- Meaning -Fixed and reducing balance with adjustments – Annuity method – Depreciation fund method – insurance policy method Revaluation method- Depletion unit method- Machine hour rate method- Mileage method- Sum of year's digits method- Preparation of Accounts for sole trader- (with advanced adjustments)

#### **Module - III**

(15 hrs)

Sectional and Self Balancing Ledgers- Introduction – The Three Ledges- Sectional Ledgers- Total Debtors Account- Total Creditors Account-

Self Balancing Ledgers- Scheme of entries- Transfers from one ledger to another ledger- contra balances in ledgers. Distinction between Self balancing and Sectional balancing system- Advantages and disadvantages of Sectional and Self balancing ledgers.

#### **Module - IV**

(18 hrs)

Accounts of Hire Purchase and Instalment purchase system- Meaning – difference between Hire Purchase and Instalment- Accounting entries in the books of purchaser and vendor- Default in payment- Complete and partial repossession – Instalment system – Entries in the books purchaser and seller (18 hrs)

#### **Module – V**

(12 hrs)

Royalty accounts – Meaning and nature – Minimum rent – Short working – Recouping short workings – Accounting treatment – books of Lessee – Books of lessor – Sub lease.

#### **Books Recommend:**

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



## Complementary Course II

### 15UCC231: BUSINESS REGULATORY FRAMEWORK

No. of credits: 3

No. of instructional hours per week: 4

#### Aim of the course

To acquaint the students with the legal framework influencing business decisions and operations.

#### Course objective:

1. To provide a brief idea about the framework of Indian business Laws
2. To enable the students to apply the provisions of business laws in business activities
3. To motivate the students to take up higher studies in business Laws

#### Module I

(4 hrs)

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

#### Module II

(25 hrs)

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

#### Module III

(15 hrs)

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

## **Module IV**

(8 hrs)

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

## **Module V**

(20 hrs)

Regulatory authorities - Salient features and functions, IRDA, TRAI, Intellectual property rights meaning – patent rights- trade marks- copy rights-plagiarism. Right to Information Act, 2005- objects of the Act- information to be disclosed by public authorities- exemption from disclosure of information- request for obtaining information- Central Information Commission- State Information Commission- powers and functions of Information Commission.

## **Books Recommended**

1. Kapoor. N .D, Business law, Sulthan Chand and Sons
2. Chandha P.R, Business law gajgotia, New Delhi
3. Garg K.C, V.K Surendran, Mahesh Sharma and Chawla R.C, Business regulatory frame work, Kalyani Publishers, New Delhi
4. Tulsian P.C, Business Laws, Tata Macgraw-Hill publishing Co.Ltd, New Delhi
5. B S Moshal, Modern Business law, Ane books, New Delhi
6. Awathar Singh, Company Law, Eastern Law Books
7. BARE Acts: Contract Act, Sale of Goods Act, RTI Act 2005, IRDA, TRAI

# **SEMESTER III**

## **Language Course V**

### **15UEN311.2: WRITING AND PRESENTATION SKILLS**

**No. of credits: 3**

**No. of instructional hours per week: 3**

#### **AIMS**

1. To familiarize students with different modes of general and academic writing.
2. To help them master writing techniques to meet academic and professional needs.
3. To introduce them to the basics of academic presentation
4. To sharpen their accuracy in writing.

#### **OBJECTIVES**

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

1. understand the mechanism of general and academic writing.
2. recognize the different modes of writing.
3. improve their reference skills, take notes, refer and document data and materials.
4. prepare and present seminar papers and project reports effectively.

#### **COURSE OUTLINE**

##### **Module 1**

Writing as a skill – its importance – mechanism of writing – words and sentences - paragraph as a unit of structuring a whole text – combining different sources – functional use of writing – personal, academic and business writing – creative use of writing.

##### **Module 2**

Writing process - planning a text – finding materials - drafting – revising – editing - finalizing the draft .

### **Module 3**

Writing models – essay - expansion of ideas/proverbs – dialogue - letter writing – personal letters - formal letters - CV – surveys – questionnaire - e-mail – job application - report writing. Academic writing - writing examinations - evaluating a text - note-making- paraphrasing – summary writing - planning a text – organizing paragraphs – introduction – body – conclusion – rereading and rewriting - accuracy.

### **Module 4**

Presentation as a skill - elements of presentation strategies – audience – objectives – medium – key ideas - structuring the material - organizing content - audio-visual aids – handouts - use of power point - clarity of presentation - non-verbal communication - seminar paper presentation and discussion.

## **COURSE MATERIAL**

### **Modules 1 – 4 Core reading:**

Write Rightly. Cambridge University Press, India Pvt Ltd, 2012

### **Further reading:**

1. Robert, Barraas. Students Must Write. London: Routledge, 2006.
2. Bailey, Stephen. Academic Writing. Routledge, 2006.
3. Hamp-Lyons, Liz, Ben Heasley. Study Writing. 2nd Edition. Cambridge University Press, 2008.
4. Ilona, Leki. Academic Writing. CUP, 1998.
5. McCarter, Sam, Norman Whitby. Writing Skills. Macmillan India, 2009.
6. Jay. Effective Presentation. New Delhi: Pearson, 2009.

### **Reference:**

Mayor, Michael, et al, Ed. Longman Dictionary of Contemporary English. 5th Edition. London: Pearson Longman Ltd, 2009.

## **Core Course V**

### **15UCC341: ENTREPRENEURSHIP DEVELOPMENT**

**No. of credits: 3**

**No. of instructional hours per week: 4**

#### **Aim of the course**

To equip the students to have a practical insight for becoming an entrepreneur.

#### **Course objectives:**

1. To familiarize the students with the latest programs of the government authorities in promoting small and medium industries.
2. To impart knowledge regarding how to start new ventures.

#### **Module I**

(15Hours)

Concepts of entrepreneur: Entrepreneur- Definitions-Characteristics of entrepreneur- Classification of entrepreneur-Entrepreneurial traits-Entrepreneurial functions-role of entrepreneurs in the economic development- Factor effecting entrepreneurial growth- Entrepreneurship - Meaning- definition- Entrepreneur Vs Intrapreneur- Women Entrepreneurs- Recent development-Problems-Entrepreneurial Development Programmes- Objectives of EDP Methods of training- Phases of EDP

#### **Module II**

(15 Hours)

Institutional support and incentives to entrepreneurs- Functions of Department of Industries and Commerce (DIC) - Activities of Small Industrial Development Corporation (SIDCO)-Functions of National Small Industries Corporation(NSIC)-Functions of Small Industries Development Bank of India (SIDBI)-Khadi Village Industry Commission (KVIC)-Small Industries Service Institute (SISI)- Functions and services of Kerala Industrial Technical Consultancy Organization (KITCO)-Activities of Science and Technology Entrepreneurship Development Project (STEDP)-Strategies of National entrepreneurship Development Board(NEDB)-Objectives of National Institute for entrepreneurship and small business development (NIESBUD)- Techno park-Functions of techno park Incentives- Importance- Classification of incentives- Subsidy- Types of Subsidy

### **Module III**

(15 Hours)

Micro Small and Medium Enterprises- Features- Objectives- Importance- Role of SME in the economic development- MSME Act 2006- Salient features- Credit Guarantee Fund Trust Scheme for MSMEs - Industrial estates-Classification-Benefits- Green channel- Bridge capital- Seed capital assistance-Margin money schemes –Single Window System- Sickness- Causes – Remedies- Registration of SSI

### **Module IV**

(15 Hours)

Setting up of Industrial unit-(Only Basic study) Environment for Entrepreneurship –Criteria for selecting particular project- Generating project ideas-Market and demand analysis-Feasibility study- Scope of technical feasibility- Financial feasibility- Social cost benefit analysis- Government regulations for project clearance- -Import of capital goods- approval of foreign collaboration-Pollution control clearances- Setting up of micro small and medium enterprises- Location decision- Significance.

### **Module V**

(12 Hours)

Project Report-Meaning-Definition-Purpose of project reports-Requirements of good report- Methods of reporting-General principles of a good reporting system-Performa of a project report- Sample project report.

### **BOOKS RECOMMENDED:**

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

## **Core Course VI**

### **15UCC342: COMPANY ADMINISTRATION**

**No. of credits: 3**

**No. of instructional hours per week: 4**

#### **Objective:**

1. To familiarize the students about the salient provisions of Indian Companies Act 2013.
2. To acquaint the students about Management and Administration of Companies, Compliance requirements, investigation into the affairs of the company and Winding up procedure.

#### **Module I**

(15 hrs)

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

#### **Module II**

(15 hrs)

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

#### **Module III**

(15 hrs)

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

#### **Module IV**

(15 hrs)

Compliances, Governance and CSR - Key Managerial Personnel- Secretarial Audit- Corporate Social Responsibility- Responsibilities and Challenges of Company Secretary

**Module V**

(12 Hrs)

Winding Up - Voluntary Winding up- Winding Up by National Company Law Tribunal- Winding Up by Liquidators- Summary Procedure for Liquidation

**Books Recommended:**

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

**Core Course VII****15UCC343: ADVANCED FINANCIAL ACCOUNTING****No. of credits: 4****No. of instructional hours per week: 5****Aim of the course**

To equip the students with the preparation of accounts of various business areas.

**Course Objective**

1. To create awareness of accounts related to dissolution of partnership firms.
2. To acquaint students with the system of accounting for different branches and Departments.
3. To enable students to prepare accounting of consignments and joint venture.

**Module I**

(20 hrs)

**Partnership Accounts** - features- Dissolution of Partnership Firm - Preparation of Realization Account and Capital Accounts- insolvency of a



partner-piecemeal distribution- application of the Decision in Garner vs. Murray- insolvency of all partners

**Module II** (20 hrs)

**Accounting for consignment-** meaning – terms used in consignment accounting – differences between consignment and sales. Accounting treatment in the books of the consignor and consignee- cost price method and invoice price method, evaluation and treatment of unsold stock- loss of stock- normal and abnormal- loss in transit.

**Module III** (15 hrs)

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

**Module IV** (20hrs)

**Branch Accounts-** meaning, features and types of branch accounting- accounting for the branches not keeping full system of accounts- Debtors system, Stock and Debtors system, final accounts – wholesale branch- accounting for branches keeping full system of accounts adjustment for depreciation of fixed assets, expenses met by Head office for the branch and reconciliation- incorporation of branch Trial Balance in the Head Office books, Accounting for foreign Branches.

**Module V** (15 hrs)

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

**Books Recommended:**

1. Gupta R.L. & Radhaswamy. M. (2009). Advanced Accountancy. New Delhi: Sultan Chand & Sons.
2. Shukla M.C., Grewal T.S and Gupta S.C.(2012). Advanced Accounts, New Delhi:S. Chand & Co. Ltd.

3. Jain S.P. and Narang. K.L.(2014). Advanced Accountancy, New Delhi:Kalyani Publishers.
4. Naseem Ahmed, Nawab Ali Khan and Gupta M.L. (2011). Fundamentals of Financial Accounting Theory and Practice, New Delhi:Ane Books Pvt. Ltd.
5. Maheswari S.N. and Maheswari S.K. (2010). Advanced Accountancy, New Delhi: Vikas Publishing House.

## **Complementary Course III**

### **15UCC331: BUSINESS STATISTICS**

**No. of credits: 3**

**No. of instructional hours per week: 4**

#### **Aim of the course**

To develop the skill for applying appropriate statistical tools and techniques in different business situations.

#### **Course Objectives:**

1. To enable the students to gain understanding of statistical techniques as are applicable to business.
2. To enable the students to apply statistical techniques for quantification of data in business.

#### **Module I**

(17 hrs)

Introduction- Meaning, definition, functions, objectives and importance of statistics.- Distrust of statistics - Collection, classification, tabulation and presentation of data. Measures of central tendency and Measures of dispersion - relevance and applicability of each technique in business.

#### **Module II**

(15hrs)

Correlation- Meaning and definition-correlation and causation – Types of correlation –Methods of measuring correlation for ungrouped data -Karl Pearson's co-efficient of correlation and its interpretation, Probable error - Coefficient of determination Spearman's rank correlation-

co-efficient of Concurrent deviation- Application of different measures of correlation in business.

**Module III**

(15hrs)

Regression analysis - Meaning and definition - Types of Regression -Regression lines- determination of simple linear regression-. Regression equations and their application in business. Properties of correlation and regression co-efficients – Comparison of regression and correlation

**Module IV**

(15hrs)

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

**Module V**

(10hrs)

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

**Books Recommended:**

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

# Elective Course I

## 15UCC361.2: PRINCIPLES OF CO-OPERATION

**No. of credits: 4**

**No. of instructional hours per week: 5**

### **Aim of the course**

To give knowledge about the development of co-operative movement in India and abroad..

### **Course objectives:**

1. To inculcate the principles of co-operation among the students.
2. To acquaint the students with the management and working of co-operatives.

### **Module I** (10hrs)

#### **Origin and Development of Co-operation**

Meaning – definition – features – importance – objectives – benefits of co-operation- different aspects of co-operation- economic, social and moral.

### **Module II** (15hrs)

#### **Co-operation and other economic systems**

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

### **Module III** (15 hrs)

#### **Evolution and development of co-operative principles**

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

### **Module IV** (35hrs)

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

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

### **Module V**

(15hrs)

Co-operative movement in foreign countries – Great Britain (consumer), Germany (agricultural credit), Denmark (dairy), China (Induscos), Japan (multi purpose), USA (Marketing) (a brief study).

### **Books Recommended:**

1. Hajela T.N. Co-operation Principles, Problems and Practices, Konark Publishing House, New Delhi.
2. Mathur B.S . Co-operation in India, Sahitya Bhawan Publications, Agra.
3. Umesh Patnaik and Ananta K. Roy. Co-operations and Co-operative Management ,Kalyani Publishers ,New Delhi.
4. Bedi R.D. Theory, History and Practice of Co-operation, B. Lal Book Depot, Meerut.
5. Krishnaswami O.R . Fundamentals of Co-operation, S.Chand & Co. Ltd., New Delhi.
6. Krishnaswami O.R. and Kulandaiswamy V. Co-operation Concept and Theory, Arudra Academy, Coimbatore.
7. National Co-operative Union of India . Hundred years of co-operative Development in India.
8. Seetharaman S.P. and Shingi P.M. Agribusiness Co-operatives, Oxford & IBH Publishing Co. New Delhi.
9. Rajagopalan (ed) . Rediscovering Co-operation, Vol. I, II & III, Institute of Rural Management Anand, Gujarat.
10. Attwood. D.W and Baviskar B.S . Who Shares ? – Co-operatives and Rural Development, Oxford University Press ,New Delhi

# SEMESTER IV

## Language Course VI

### 15UEN411.2: READINGS IN LITERATURE

No. of credits: 3

No. of instructional hours per week: 3

#### **AIMS**

1. To sensitize students to the aesthetic, cultural and social aspects of literature.
2. To help them analyze and appreciate literary texts.

#### **OBJECTIVES**

On completion of the course, the students should be able to:

1. Understand and appreciate literary discourse.
2. Look at the best pieces of literary writing critically.
3. Analyze literature as a cultural and interactive phenomenon.

#### **Module 1**

What is literature – literature and context – genres – literature and human values – creative use of language – inculcation of aesthetic sense. Poetry – what is poetry – different types of poetry – poetic diction – figurative language – themes – stanza – rhyme.

#### **Module 2**

Drama. Scope and definition – different types – one act plays - structure – dialogue – characters – action.

#### **Module 3**

Prose What is prose – different types – personal – impersonal – technical.

#### **Module 4: Fiction.**

What is fiction – different types – plot – characters – setting – point of view – short story – its characteristics.

## **COURSE MATERIAL**

### **Module 1**

Core reading: Readings in Literature. Department of Publications, University of Kerala. Poems prescribed:

1. William Shakespeare: To Be or Not to Be (Hamlet, Act III, Scene 1)
2. William Blake: The Tiger
3. William Wordsworth: Lucy Gray
4. Alfred Lord Tennyson: Tithonus
5. Milton: On His Blindness
6. Rabindranath Tagore: Leave This Chanting (Poem 11 from Gitanjali)
7. John Keats: Ode to Autumn
8. Ted Hughes: Full Moon and Little Frieda.

### **Module 2**

Core reading: Vincent Godefroy - Fail not our Feast [from Dramatic Moments: A Book of One Act Plays. Orient Black Swan, 2013]

### **Module 3**

Core reading: Readings in Literature. Department of Publications, University of Kerala.

Essays prescribed:

1. Robert Lynd: The Pleasures of Ignorance
2. Martin Luther King: I Have a Dream
3. Stephen Leacock: The Man in Asbestos
4. Isaac Asimov: The Machine That Won the War.
5. E.R. Braithwaite: To Sir, with Love [extract]

### **Module 4**

Core reading: Stories for Life, Indian Open University.

Stories prescribed:

- (i) Catherine Mansfield: A Cup of Tea.
- (ii) O Henry: The Last Leaf.
- (iii) Rabindranth Tagore: The Postmaster.
- (iv) Oscar Wilde: The Happy Prince.

(v) Ernest Hemingway: A Day's Wait

(vi) Further reading

1. A Concise Companion to Literary Forms. Emerald, 2013.

2. Abrams, M. H. A Glossary of Literary Terms.

3. Klarer, Mario. An Introduction to Literary Studies. Second edition. Routledge, 2009.

Direction to Teachers

The introduction to various genres is intended for providing basic information and no conceptual analysis is intended.

## **Core Course VIII**

### **15UCC441: CAPITAL MARKET**

**No. of credits: 3**

**No. of instructional hours per week: 4**

**Aim:**

To provide an in-depth knowledge on Capital Market

**Objective:**

To provide the students with a clear-cut idea about the functioning of Indian Capital Market

**Module I** (12 hours)

Capital Market in India - Financial market – meaning – structure of financial market– Capital market - Meaning – Classification – Primary & secondary – Structure – Industrial securities market – Govt. Securities market – Market for mortgages

**Module II** (10 hours)

Primary Market - Methods of floatation of capital – Public issue – IPO – FPO - Procedure of public issue – Book building process – Fixed price issue Vs Book building - Role of intermediaries – - Private placement

**Module III** (20 hours)

Secondary Market Functions of stock exchange – Securities traded in the stock exchange –Dematerialization of securities – Depositories - Major stock exchanges in India – BSE \_ NSE – Listing – Trading proce-



ture – Online trading — Clearing and settlement - Rolling settlement – Investment Vs Speculation- types of speculators – unfair trade practices in the stock exchange – Membership in stock exchange - stock market indices – Recent developments in the Indian stock market- (Analysis of stock exchange indices may be done as practical in the class room)

#### **Module IV**

(15 hours)

Derivatives Meaning - Types of derivatives – Commodity Vs Financial derivatives - Forwards – Futures – Options – Trading mechanism -commodity exchanges

#### **Module V**

Regulatory framework of stock exchanges Securities Contract( Regulation) Act (Basics only) - Role and functions of SEBI – regulatory functions – developmental functions – Investor protection fund – purpose – operation. (15hours)

#### **Books Recommended:**

1. Kevin S .Security Analysis and Portfolio Management  
PHI, New Delhi.
2. PreethiSingh .Dynamics of Indian Financial System  
Ane Books Pvt. Ltd., New Delhi.
3. Sojikumar.K and Alex Mathew .Indian Financial System and  
Markets, Tata McGraw- Hill Publishing Co.Ltd., New Delhi.
4. Bharathi V. Pathak .Indian Financial System  
Pearson Education,Noida.
5. Khan M.Y. Financial Services,Tata McGraw Hill Publishing Co.  
Ltd., New Delhi.
6. Srivastava R.M. Indian Financial System, Rishi Publishers,  
Hyderabad.

## Core Course IX

### 15UCC442: BANKING THEORY AND PRACTICE

**No. of credits: 4**

**No. of instructional hours per week: 4**

#### **Aim of the course**

To expose the students to the changing scenario of Indian banking.

#### **Course objectives:**

1. To provide basic knowledge of the theory and practices of banking.
2. To familiarize the students with the changing scenario of Indian Banking.

#### **Module I**

##### **Introduction to Banking** (15 Hrs)

Meaning and definition - Evolution of Banking – Structure – Types of Banks in India – Public sector banks and private sector banks – Scheduled banks – foreign banks – New generation Banks – functions of commercial banks – credit creation.

##### **Module II** (15 Hrs)

##### **Central Banking**

Origin -= functions- Important central banks of the world – RBI – Constitution of RBI – functions – credit control – methods of credit control – RBI and agriculture credit – RBI and financial inclusion.

##### **Module III** (20 Hrs)

##### **Banking Practice**

Banker – customer – Definition as per Banking Regulation Act – Relationship between banker and customer – General and special relationship – Negotiable instruments – cheque – essentials of a valid cheque – crossing – general and special – Dishonour of cheque – liabilities of wrongful dishonour – opening and operation of accounts by special types of customers – minor, married woman, firms, company.

##### **Module IV** (15 Hrs)

##### **Innovations and Reforms in Banking**

E-banking – CORE – ECS – EFT – RTGS – NEFT – SWIFT – Banking Ombudsman – Mobile Banking – Internet banking .

## **Module V**

### **Retail Banking:**

Products and services - Housing loans – Vehicle loans – Personal loans – Education loans – farm loans – Banking sector reforms- Capital adequacy norms – NPA Management of NPA.

### **Books Recommended:**

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

## **Core Course X** **15UCC443: CORPORATE ACCOUNTING**

**No. of credits: 4**

**No. of instructional hours per week: 5**

### **Aim of the course**

To expose the students to the accounting practices prevailing in the Corporate Sector.

### **Course Objectives:**

1. To enable the students to develop awareness about corporate accounting in conformity with the provisions of Companies Act, IAS and IFRS.
2. To enable the students to prepare and interpret financial statements of joint stock companies in different situations.

**Module I** (10hrs)  
Accounting standards applicable to corporate sector – Indian and International

**Module II** (20 hours)  
Final Accounts of Companies – company statutory records – preparation of final accounts – According to revised schedule 6- Form and contents of balance sheet (Horizontal form with notes), Profit and Loss account ( Horizontal with notes) – Profit prior to incorporation

**Module III** (35hrs)  
Amalgamation, Absorption and External Reconstruction - Accounting for amalgamation of companies – meaning – types – merits and demerits of amalgamation – determination of purchase consideration: Lump sum, Net worth and Net Payment methods – Accounting in the books of purchasing and vendor company- post amalgamation Balance Sheet – Accounting for absorption and External Reconstruction.

**Module IV** (10hrs)  
Internal Reconstruction – Reorganization of capital – consolidation and sub-division of share capital – post reconstruction Balance Sheet.

**Module V** (15hrs)  
Interpretation of financial statements –familiarity with AS 20 –objectives, scope, definition, presentation, measurement –Basic EPS –Diluted EPS –Diluted Potential Equity Shares –Restatement and disclosure –EBIT –EPS Analysis, Asset–Liability Management (with computation)

**Books recommended:**

1. Jain S.P and Narang K.L.(2014). Corporate Accounting, New Delhi: Kalyani Publishers.
2. Maheswari S.N. and Maheswari S.K.(2014). Corporate Accounting, New Delhi:Vikas Publishing House.
3. Paul. K.R. (2013). Accountancy, Kolkata: New Central Book Agency Pvt. Ltd.
4. Pillai R.S N., Bhagavathi and Uma S. (2013). Fundamentals of Advanced Accounting, New Delhi:SChand & Co. Ltd.
5. M.C. Shukla, Grewal T.S.and Gupta S.C (2014). Advanced Accounts New Delhi:S.Chand & Co. Ltd.
6. Mukherjee A. and Hanif M. (2013). Corporate Accounting, New Delhi: Tata McGraw-Hill Publishing Co.Ltd.
7. Nirmal Gupta and Chhavi Sharma (2012).Corporate Accounting Theory and Practice, New Delhi: Ane Books India.

# Complementary Course IV

## 15UCC431: INFORMATION TECHNOLOGY IN BUSINESS

**No. of credits: 3**

**No. of instructional hours per week: 4**

### **Aim of the course**

To expose the students to the innovations in information technology and its potential application in business.

### **Course objectives:**

1. To review the basic concepts and functional knowledge in the field of IT
2. To expose the students to computer application in the field of Business.

### **Module I** (10hrs)

Introduction to Information Technology – meaning – definition – components of IT - Evolution of computers – Features and design of Hardware – Software - Overview – system software – application software.

### **Module II** (18hrs)

Internet - Meaning, Definitions, History. Internet structures – 7 layers. Internet protocols – TCP/IP, FTP, HTTP, URL. Internet Browsers – WWW Consortium, Search engines. Internet Security - network security, firewall, cryptography, password, biometrics, digital signature, and digital certificate. Business applications of internet - e-mail, UseNet, newsgroup, telnet, intranet, extranet, e-ticketing, chatting, FAQ.

### **Module III** (18 hrs.)

**E-Commerce** - E-Commerce models with case study – B2B, B2C, C2C, C2B Business Applications of E-Commerce-Auctions – benefits, implementation and impact. Online financial Services – Stock trading, e-broking. E-business – Model-Do-it-yourself model, Made to Order Model, Information Service model, Emerging hybrid models.

### **Module IV** (12hrs)

**E-Banking EDI** - working of EDI - E-Banking - features, benefits, limitations – digital payment systems - Credit Card, Debit Card, Smart Card, E-cash - .Processing of Credit Cards

**Module V**

(14 hrs.)

E-Governance - Meaning, Definition, Models – G2G, G2B, G2C.E-citizen, E-service – e-filing, E-society ICT & E- Governance, Benefits and risks of E-Governance

**Books Recommended:**

1. Rajaraman V. Fundamentals of Computer, PHI, New Delhi.
2. Alexis Leon & Mathews Leon . Fundamentals of Information Technology, Vikas Publishing House, New Delhi.
3. Bharat Bhaskar . Electronic Commerce, Tata McGraw-Hill Publishing Co. Ltd., New Delhi.
4. Pankaj Sharma . E-Governance, APH Publishing Corporation, New Delhi
5. Information Technology in Business, Green Tech Books, Thiruvananthapuram.
6. Bansal S.K . E-Business Fundamentals, APH Publishing Corporation, New Delhi.
7. Afuah A .and Tucci C. Internet Business Models and Strategies, McGraw-Hill.
8. Gary P Schneider. E-Commerce, Thomson.
9. Joseph. E-commerce : An Indian Perspective, PHI, New Delhi.
10. Stallings . Cryptography and Network Security, PHI ,New Delhi.
11. Stephen L Nelson . MS Office: The Complete Reference, Tata McGraw-Hill Publishing Co. Ltd., New Delhi.

## **Elective Course II**

### **15UCC461.2: CO-OPERATIVE MANAGEMENT AND ADMINISTRATION**

**No. of credits: 4**

**No. of instructional hours per week: 5**

#### **Aim of the course**

To provide knowledge about the system of management and administrative set up of co-operatives.

#### **Course objectives:**

1. To familiarize the students with the principles and practice of co-operative management and administration.
2. To enable the students to identify the issues in the process of management and administration of co-operatives.

#### **Module I** (20hrs)

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

#### **Module II** (20hrs)

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

#### **Module III** (15hrs)

Administrative set up of Co-operative Department in Kerala – state level – district level and taluk level – powers and responsibilities of Co-operative department – conferment of powers of Registrar – functional Registrars in Kerala – need for separating administration from audit.

**Module IV**

(15hrs)

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

**Module V**

(20hrs)

Management and working of major Co-operative Organizations and Institutions – in- Aid of Co-operatives – NAFED, IFFCO, KRIBCO, NABARD, NDDDB, NCDC, and National Housing Bank and other national organizations providing assistance to housing cooperatives.

**Books Recommended:**

1. Krishnaswami O.R. and Kulandaiswamy V. Co-operation Concept and Theory, Arudra Academy, Coimbatore.
2. Bedi R.D. Theory, History and Practice of Co-operation, B. Lal Book Depot, Meerut.
3. Rajagopalan R. (ed). Rediscovering Co-operation, Vol I,II & III, Institute of Rural Management Anand, Gujarat.
4. Seetharaman S.P. and Mohan N . Framework for Studying Co-operative Organisation: The case of NAFED, Oxford & IBH Publishing Co., New Delhi.
5. Seetharaman S.P. and Shingi P.M. Agribusiness Co-operatives, Oxford & IBH Publishing Co., New Delhi.
6. Edgar Parnell . Reinventing the Co-operative Enterprises for the 21 st Century, Plunkett Foundation, UK.
7. Tushaar Singh . Catalysing Co-operation , Sage Publications, New Delhi.
8. Attwood D.W. and Baviskar B.S . Who Shares? – Co-operatives and Rural Development, Oxford University Press, New Delhi.
9. Baviskar B.S and Donald W. Attwood . Finding the Middle Path, Vistaar Publications, New Delhi



# SEMESTER V

## Core Course XI 15UCC541: FUNDAMENTALS OF INCOME TAX

**No. of credits: 4**

**No. of instructional hours per week: 4**

### **Aim of the course**

To impart the basic knowledge and understanding of the concepts and practices of Income Tax Law in India.

### **Objectives:**

1. To familiarize the students about the fundamental concepts of Income Tax
2. To enable the students to acquire the skills required to compute Gross Total Income with more emphasis on income from salary and income from house property.

### **Module I**

(10 Hrs)

Introduction – Basic concepts and Definitions – **Determination of residential status and incidence of tax** – Exempted incomes.

### **Module II**

(15 Hrs)

**Income from Salaries** – Meaning and Definition – Allowances – Perquisites – Valuation of Perquisites – Profits in lieu of salary – Provident Fund – Deductions from Salary – Computation of Income from Salaries

### **Module III**

(10 Hrs)

**Income from House Property** – Basis of charge – exemptions – Annual value – Computation of Annual value – Deductions from Annual value – Computation of Income from House property

### **Module IV**

(20 Hrs.)

**Profits and Gains of Business or Profession** – Chargeability – Deductions expressly allowed – Expenses expressly disallowed – Expenses not deductible in certain circumstances – Deductions allowable only on actual payment – Profits chargeable to tax – Maintenance of accounts – Audit of Accounts.

## Module V

**Other heads of Income** – Capital Gains – Basis of Charge – Capital assets – Kinds of Capital assets- Capital gain exempt from tax – Computation of Capital Gain : **Income from Other Sources** – Incomes chargeable under the head – Kinds of securities Bond washing transactions – Deductions allowable – Disallowed expenses . (17 Hrs.)

### Books Recommended :

1. Mehrotra H.C and Goyal S.P. Income Tax- Law and Practices Sahitya Bhavan Publications, Agra.
2. Vinod K. Singhanian and Kapil Singhanian. Direct Taxes- Law and Practice, Taxmann Publications Pvt. Ltd., New Delhi.
3. Gaur V.P and Narang D.B. Income Tax- Law and Practice, Kalyani Publications, New Delhi.
4. Lal B.B. Income Tax – Law and Practice, Konark Publishers Pvt. Ltd., New Delhi.
5. Mahesh Chandra, Goyal S.P and Shukla D.C. Income Tax – Law and Practice, PragatiPublications, New Delhi.

## Core Course XII

### 15UCC542: COST ACCOUNTING

**No. of credits: 4**

**No. of instructional hours per week: 5**

### Aim of the course

To impart knowledge of cost accounting system and acquaint the students with the measures of cost control.

### Course objectives:

1. To familiarize the students with cost concepts.
2. To make the students learn cost accounting as a separate system of accounting

### Module I

(12 hrs)

Introduction to Cost Accounting – Meaning and definition – **cost concepts – costcentre, cost unit, profit centre, cost control, cost reduction** – objectives – Distinction between financial accounting and cost accounting – Methods and Techniques of costing – advantage of cost ac-

counting – limitations of cost accounting – Installation of costing system – Cost Accounting Standards (CAS 1- 19 an overview).

**Module II** (20hrs)

**Accounting and control of material cost-** Documentary Design- EOQ - levels of inventory. Methods of pricing of issues.ABC, VED and FSN analysis – perpetual and periodical inventory system – continuous stock taking – material losses and the accounting treatment –treatment of primary and secondary packing materials.

**Module III** (20hrs)

**Accounting and control of labour cost** – time keeping – time booking – systems of wage payment – incentive plans – idle time – overtime and their accounting treatment – labour turnover – concept of learning curve.

**Module IV** (20hrs)

Accounting for overheads – classification – departmentalisation (allocation and apportionment) – absorption – determination of overhead rates – under / over absorption - accounting treatment – allocation of overheads under Activity Based Costing .

**Module V** (18hrs)

Cost accounting records – Integral and non-integral systems) – preparation and presentation of cost sheets – Unit Costing- Tender - Quotations - Reconciliation of cost and financial accounts.

**Proportion of Theory to Problem- 40:60**

Takes Input from: - this course CO 1542 takes its input from the Course CO 1242 in II Semester Gives Output to: - This course CO 1542 gives its output to the course CO 1642 at VI Semester

**Books Recommended:**

1. Jain S.P and Narang K.L. Advanced Cost Accounting, Kalyani Publishers, New Delhi.
2. Prasad N.K. Advanced Cost Accounting, Book Syndicate Pvt. Ltd., Kolkata.
3. Khan M.Y. and Jain P.K. Advanced Cost Accounting, Tata McGraw-Hill Publishing Co. Ltd., New Delhi.
4. Thulsian P.C .Practical Costing, Vikas Publishing House, New Delhi.
5. Arora M.N .Principles and Practice of Cost Accounting, Vikas Publishing House, New Delhi.

6. Nigam B.M. and Jain K. Cost Accounting, PHI, New Delhi.
7. Maheswari S.N. Cost and Management Accounting, Sultan Chand & Sons, NewDelhi.

**Core Course XIII**  
**15UCC543: ACCOUNTING FOR**  
**SPECIALIZED INSTITUTIONS**

**No. of credits: 4**

**No. of instructional hours per week: 5**

**Aim of the course:**

To develop the skill for the preparation of final accounts of specialized institutions and enable the students to acquire professional competence in accounting.

**Course objectives:**

1. To familiarize the students with the accounting practices prevailing in various specialized institutions.
2. To acquaint the students with the preparation of final accounts of the specialized institutions.

**Module I** (20hrs)

**Accounts of Banking Companies - Preparation of financial statements**  
- statutory forms - comments on Balance Sheet items – Accounting policies for banking sector.

**Module II** (25hrs)

**Accounts of Insurance Companies** - Life and General Insurance – Preparation of Final Accounts – Determination of profit in Life Insurance Business.

**Module III** (20hrs)

**Financial Statements of Electricity Companies** – The Electricity Act 2013 – Features – Central electricity authority – CERC – SEC – Accounting for security deposit – Accounting for SLD charges – Grant under APDRP – Accounting for depreciation – Advance against depreciation – Debt-Equity ratio as per regulation 20 – Interest on loan capital

as per regulation 21 – Return on equity as per regulation 21.

**Module IV** (15hrs)

(a) **Accounts of Stock Exchange transactions** – Books of accounts maintained by the brokers as per SEBI guidelines – Accounting treatment in the books of the broker.

(b) **Accounts of Local Bodies** – Preparation of Income and Expenditure Account, Balance Sheets from cash book and statement of assets and liabilities.

**Module V** (10hrs)

**Government Accounts in India** – General Principles – Indian Audit and Accounts Department – Comptroller and Audit General and Public Accounts Committee – Compilation of Accounts.

**Books Recommended:**

1. Jain S.P and Narang K.L. Advanced Accountancy, Kalyani Publishers, New Delhi.
2. Maheswari S.N and Maheswari S.K. Advanced Accounting Vikas Publishing House, New Delhi.
3. Paul K.R. Accountancy, New Central Book Agency Pvt.Ltd., Kolkata.
4. Gupta R.L. and Radhaswamy M. Advanced Accountancy, Sulatan Chand & Sons, New Delhi.
5. Shukla M.C, Grewal T.S. and Gupts S.C. Advanced Accounts S. Chand & Co. Ltd., New Delhi.
6. Mukherjee A. and Hanif M. Modern Accountancy Vol.II Tata McGraw-Hill Publishing Co. Ltd.,New Delhi.
7. Kerala Institute of Local Administration . Accrual Based Double Entry System of Accounting in ULBs.
8. Government of Kerala . Kerala Municipal Accounts Rules 2007
9. Government of Kerala . Kerala Municipal Accounts Manual 2007

# Open Course I

## 15UCO551.1: FUNDAMENTALS OF FINANCIAL ACCOUNTING

**No. of credits: 2**

**No. of instructional hours per week: 3**

### **Aim of the course**

To provide basic accounting knowledge as applicable to business and to form a background for higher learning in financial accounting.

### **Course objectives:**

1. To enable the students to acquire knowledge in the basic principles and practices of financial accounting.
2. To equip the students to maintain various types of ledgers and to prepare final accounts.

### **Module I**

(8hrs)

Introduction to financial accounting – Accounting – meaning, objectives – accounting concepts and conventions -systems of accounting. Accounting Standards – meaning and objectives. Double entry book keeping–basic concepts–rules of debit and credit.

### **Module II**

(8hrs)

Recording Business Transactions – Journal – Ledger – Subsidiary books.

### **Module III**

(10hrs)

Cash book – Simple cash book, cash book with cash and discount columns, cash book with cash, discount and bank columns – Petty Cash Book – Bank Reconciliation Statement.

### **Module IV**

(10hrs)

Trial Balance – meaning and objectives – preparation of Trial Balance – Rectification of errors – Types of errors – detection and rectification of errors – Suspense Account.

### **Module V**

(18hrs)

Financial Statements – Final accounts of sole trader – Manufacturing, Trading and Profit and Loss Account – Balance Sheet – Preparation of final accounts with adjustments.

**Books Recommended:**

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

**Elective Course III****15UCC561.2: CO-OPERATIVE LEGAL SYSTEM****No. of credits: 4****No. of instructional hours per week: 5****Aim of the course:**

To give knowledge of the legal system prevailing in India for the management and administration of co-operatives.

**Course objectives:**

1. To give an insight into the prevailing co-operative legal system.
2. To enable the students to understand the legal framework of co-operation in India and in Kerala.

**Module I****(15hrs)****Co-operative Legislation in India and in Kerala**

Evolution of co-operative legislation in India- the 1904 Act, the Act of 1912, transfer of co-operation as provincial subject, National Development Council Resolution 1956, the Model Co-operative Societies Bill 1957, the Model Co-operative Societies Bill 1991 by Planning Commission- Trend towards parallel Co-operative Laws - Andhra Pradesh Mutually Aided Co-operative Societies Act 1995, Multi state Co-operative Societies Act 1984 and its replacement in 2002. Evolution of Cooperative legislation in Kerala and the enactment of Kerala – Co-operative Societies Act 1969.

**Module II**

(20hrs)

**Kerala Co-operative Societies Act ( Act 21 of 1969)**

Preamble and its significance important definitions- registration of Co-operative societies- procedure for registration, Byelaws- contents- amendment of byelaws- change of name and liability- amalgamation and division of co-operative societies. Membership- qualification for membership- rights and liabilities of members, removal and expulsion of members, withdrawal and transfer of shares by members, restriction on holding shares, nomination by members.

**Module III**

(25hrs)

Management of Co-operatives- Annual general meeting, Special general meeting, powers of general body, constitution of committee, term, reservation for weaker sections, disqualification of committee members. Election- State Co-operative Election Commission and its powers – election procedure, appointment of delegates, supersession of the committee, appointment of administrator / administrative committee – seizure of books and records. Privileges of Co-operatives – charge and set off, register of members as prima facie evidence – exemption from stamp duty, taxes and fees, deduction of dues of co-operatives – exemption from compulsory registration of certain documents. Enquiry, Inspection and Supervision – procedures - Surcharge – procedures.

**Module IV**

(20hrs)

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

**Module V**

(10hrs)

Winding up and dissolution of co-operative societies – appointment and powers of liquidators – procedures – settlement of claims.

**Books Recommended:**

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



# SEMESTER VI

## Core Course XIV

### 15UCC641: AUDITING

**No. of credits: 4**

**No. of instructional hours per week: 4**

#### **Aim of the course:**

To understand the principles and practice of auditing

#### **Course objectives:**

1. To familiarise the students with the principles and procedure of auditing.
2. To enable the students to understand the duties and responsibilities of auditors.

#### **Module I**

(15 hrs)

Introduction- Meaning and Definition of Auditing-Objectives of Auditing- Accounting Ethics and Auditing- Auditing and Assurance Standards-Concept of Auditor's Independence-Audit Evidence-Concept of Materiality-Concept of True and Fair view-Types of Audit-Statutory Audit- Internal Audit- Continuous Audit- Final Audit-Cost Audit- Management Audit-Tax Audit-Government Audit- Performance Audit- Social Audit.

#### **Module II**

(15 hrs)

Audit Process, Documentation and Internal Check-Preparation before audit-Audit Programme-Audit Process-Audit Note Book-Audit Working Papers-Audit Files- Internal Control- Internal Check-Duties of an auditor in connection with internal check as regards cash transactions, purchases, sales, wages and stores.

#### **Module III**

(15 hrs)

Vouching and Verification- Vouching - meaning and importance- Requirements of a voucher Verification-meaning-Difference between vouching and verification- general principles for verifying assets-Valuation of assets-Difference between verification and Valuation-Verification of Liabilities-General Considerations while verifying liabilities

**Module IV**

(17 hrs)

Audit of Limited Companies & Liabilities of an auditor- Qualifications and Disqualifications of an Auditor-Appointment of auditor-Ceiling on number of audits- Auditors remuneration- Removal of auditor- Powers and Duties of an Auditor-Audit Report. Liabilities of an Auditor

**Module V**

(10 hrs)

Investigation - Meaning and Definition of Investigation- Distinction between investigation and auditing-Types of Investigation- Investigation on acquisition of running business- Investigation when fraud is suspected.

**Books Recommended:**

1. Bhatia R.C. Auditing, Vikas Publishing House, New Delhi.
2. Dinkar Pagare . Auditing, Sultan Chand & Sons New Delhi.
3. Jagadeesh Prakash . 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 Narain Agarwal, Agra.
7. Sharma T.R. Auditing, Sahityan Bhawan Publications, Agra.
8. Tandon B.N. Practical Auditing ,S Chand & Co.Ltd. New Delhi.

**Core Course XV**  
**15UCC642: APPLIED COSTING**

**No. of credits: 4****No. of instructional hours per week: 5****Aim of the course**

To develop the skill required for the application of the methods and techniques of costing in managerial decisions.

**Course objectives:**

1. To acquaint the students with different methods and techniques of costing.

2. To enable the students to apply the costing methods and techniques indifferent types of industries.

**Module I** (18 hrs)

**Specific Order Costing– Job costing** – meaning– procedure –accounting.- Batch costing- meaning- procedure- Economic Batch Quantity.

**Contract costing**– meaning– determination of profit or loss on contract – incomplete contracts –work certified and uncertified – work in progress account – cost plus contract.

**Module II** (20hrs)

**Process Costing** - Process Accounts – Process Losses – Abnormal gain and their treatment – Joint products and by products – methods of apportioning- joint cost equivalentproduction units.

**Module III** (15hrs)

**Service Costing** - Meaning - Features – Composite cost unit – Service Costing applied on transport– hospital – power house - canteen.

**Module IV** (25hrs)

Marginal Costing - Meaning- difference between marginal costing and absorption costing. Break Even Analysis – Cost Volume Profit analysis. Decision Making – Key Factor- Make or Buy – Product/Sales Mix- Pricing Decisions-capacity determination.

**Module V** (12 hrs)

Standard Costing - Meaning – concept – standard cost – estimated cost –historical costing vs standard costing. Components of standard cost. Variance Analysis – Material Variances only – quantity, price, cost, mix and yield.

**Proportion of Theory to Problem- 30:70**

In put taken :- this course CO 1642 takes its input from the Course CO 1542 in Vth semester

Output given:- This course CO 1642 gives its output to the course at PG level Cost Accounting for Managerial Decision Making

**Books Recommended:**

1. Jain S.P.,Narang K.L and Simi Agarwal. Advanced Cost Accounting, Kalyani Publishers, New Delhi.
2. Prasad N.K .Advanced Cost Accounting, Book Syndicate Pvt. Ltd., Kolkata.

3. Khan M.Y and Jain P.K. Advanced Cost Accounting, Tata McGraw-Hill Publishing Co.Ltd., New Delhi.
4. Thulsian P.C. Practical Costing, Vikas Publishing House, New Delhi.
5. Arora M.N. Principles and Practice of Cost Accounting, Vikas Publishing House, New Delhi.
6. Nigam B.M and Jain K. Cost Accounting, PHI, New Delhi.
7. Maheswari S.N. Cost and management Accounting, Sultan Chand & Sons, New Delhi.

## **Core Course XVI**

### **15UCC643: MANAGEMENT ACCOUNTING**

**No. of credits: 4**

**No. of instructional hours per week: 5**

#### **Aim of the course**

To develop professional competence and skill in applying accounting information for decision making.

#### **Course objectives:**

1. To equip the students to interpret financial statements with specific tools of management accounting.
2. To enable the students to have a thorough knowledge on the management accounting techniques in business decision making.

#### **Module I**

(15hrs)

Introduction- Meaning-definition - objectives -difference between Financial Accounting and Management Accounting- Cost Accounting vs Management Accounting- Installation of management accounting- steps involved- **role of management accounting in decision making. Tools and techniques of management accounting** - advantages and limitations.

#### **Module II**

(30hrs)

Analysis and interpretation of financial statements - Presentation of financial statements- Vertical and Horizontal- Parties interested in financial statements. Tools and techniques of financial statement analysis - Preparation of Comparative Financial Statements - Common size Financial Statements- Trend analysis- Ratio analysis-classification of ratios - liquidity - solvency- efficiency- profitability. Computation of Ratios and Interpretation - Preparation of Balance Sheet using ratios.

**Module III**

(25hrs)

Fund flow analysis and cash flow analysis - Fund flow statement-Meaning, objectives - uses of Fund Flow statement - differences between Fund Flow Statement and Balance sheet - differences between Fund Flow Statement and Income statement - Preparation of Fund flow Statement. Cash Flow statement as per Accounting Standard- 3 – meaning- objectives and uses - difference between Cash Flow Statement and Fund Flow Statement - Preparation of Cash Flow Statement.

**Module IV**

(15hrs)

Budgeting -Meaning – definition- uses – functional budgets – preparation of cash budget – flexible budget – meaning and concept of master budget.

**Module V**

(5hrs)

Reporting to Management – Introduction – essentials of a good report – methods and types of reports.

**Books Recommended:**

1. Man Mohan, Goyal S.N. Principles of Management Accounting, Sahitya Bhawan Publications, Agra.
2. Shashi K.Gupta and Sharma R.K . Management Accounting, Kalyani Publishers, New Delhi.
3. Gupta S.P and Sharma R.K. Management Accounting, Sahitya Bhawan Publications, Agra.
4. Kulshustia and Ramanathan. Management Accounting, Sultan Chand & Sons, New Delhi.
5. Maheswari S.N. Management Accounting and Financial Control, Sultan Chand & Sons, new Delhi.
6. Pandey I.M Principles of Management Accounting, Vikas Publishing House, New Delhi.
7. Khan M.Y & Jain P.K . Management Accounting, Tata McGraw-Hill Publishing Co. Ltd., New Delhi.
8. Revi M. Kishore. Management Accounting, Taxman Publications Pvt.Ltd., New Delhi.
9. Jhamb H.V . Fundamentals of Management Accounting, Ane Books India, New Delhi.
10. Kaplan R.S and Atkinson A.A . Advanced Management Accounting, PHI, New Delhi.
11. Rajesh Kothari and Abhishek Godha . Management Accounting Concepts and Applications, Macmillan India Ltd., New Delhi .

## Open Course II

### 15UCO661.6: MARKETING MANAGEMENT

**No. of credits: 2**

**No. of instructional hours per week: 3**

#### **Aim of the course**

To provide knowledge of the concepts, principles, tools and techniques of marketing.

#### **Course objectives:**

1. To help the students to understand marketing concepts and its applications
2. To make the students aware of modern methods and techniques of marketing.

#### **Module I** (14hrs)

**Market Segmentation**, Targeting and Positioning - market segmentation: meaning and definition – **basis-importance-stages**- understanding consumer behavior and consumption pattern – consumer buying process: steps– factors influencing consumer buying – customer relations management – components — market targeting – market positioning.

#### **Module II** (10hrs)

Product Development and Marketing– product: meaning – definition-features-classification product innovation: meaning-strategies- product development: meaning– stages – product mix: goals- dimensions-variables – product life cycle

#### **Module III** (12hrs)

Product Pricing and Promotion–significance – factors affecting price determination – pricing strategies of products and services- product promotion: meaning-definition- promotion mix – goals– factors influencing promotion mix –forms of promotion-promotion and selling promotion and sales promotion – advertisement: objectives – functions – types –advertisement copy : features-essentials- qualities- personal selling – sales promotion techniques.

#### **Module IV** (10hrs)

Managing logistics and channels of distribution –meaning – types – phases-channels of distribution - channels of distribution – types–marketing channel systems: vertical and horizontal. Marketing systems- issues involved in creating distribution channels – factors determining channels of distribution- distribution intensity

## **Module V**

(8hrs)

Recent trends in Marketing – Direct marketing – E marketing – Tele marketing – M Business – Relationship marketing– Concept Marketing – Virtual Marketing – Marketing of FMCG – Social Marketing – De marketing – Re marketing – green marketing- Synchro marketing – Service marketing (concepts only)

### **Books Recommended:**

1. Philip Kotler and Gary Armstrong Principles of Marketing, PHI, New Delhi.
2. William. J .Stanton , Fundamentals of Marketing, McGraw-Hill, New York.
3. Stanton W.J. Etzal Michael and Walker. Fundamentals of Marketing, McGraw-Hill, New York.
4. Nirmal Singh and Devendra Thakur. Marketing principles and Techniques, Deep Deep Publications Pvt. Ltd., New Delhi.
5. Mamoria and Joshy. Principles and Practice of Marketing, Kitab-Mahal, Allahabad.
6. Rajan Nair. Marketing Management, Sultan Chand & Sons, New Delhi.
7. Ramaswamy and NamaKumari . Marketing Management, Macmillan India Ltd., New Delhi

## **Elective Course IV**

### **15UCC661.2: CO-OPERATIVE ACCOUNTING**

**No. of credits: 4**

**No. of instructional hours per week: 5**

#### **Aim of the course**

To impart knowledge about the system of maintaining books and accounts in co- operatives and to develop the skill in undertaking co-operative audit.

#### **Course objectives:**

1. To familiarize the students with the special features of accounting and audit in cooperatives.
2. To enable the students to understand the procedures of co-operative audit.

**Module 1**

(12hrs)

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

**Module II**

(20hrs)

Sources of funds – State aid to Co-operatives- share capital contribution – principal state partnership fund – subsidiary state partnership fund – grants – subsidies – owned funds – borrowed funds.

**Module III**

(20hrs)

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

**Module IV**

(18hrs)

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

**Module V**

(20hrs)

**Co-operative Audit**

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

**Books Recommended:**

1. Krishnaswami O.R. Co-operative Account Keeping, Oxford & IBH Publishing Co., New Delhi.
2. Krishnaswami O.R. Co-operative Audit, Oxford & IBH Publishing Co. New Delhi.
3. Saminddin, Mahfoozur Rahman and Hifzur Rehman . Co-operative Accounting and Auditing, Himalaya Publishing House, Mumbai.
4. Khandelwal M.C. Co-operative Audit X-Rayed, Pitaliya, Pustak Bhandar, Jaipur.
5. Department of Co-operation, Government of Kerala : Co-operative Audit Manual.