FACULTY OF COMMERCE

Scheme and syllabus for the First Degree Programme in Commerce
under the Choice Based Credit and Semester System (CBCS)
(To be introduced from 2014 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.

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 University 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: Malayalam, Hindi, Tamil, French, German, Russian, Spanish, Urdu, Gujarati, Marati, Bengali, Arabic, Syriac.

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 5th 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 6th 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.

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:

<table>
<thead>
<tr>
<th>Courses</th>
<th>Credits</th>
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<tbody>
<tr>
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<td>Core courses including project</td>
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<td>Complementary courses</td>
<td>12</td>
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<tr>
<td>Open/elective courses</td>
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Social Service/Extension activities                      1

**General Structure for the First Degree Programme in Commerce**

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<thead>
<tr>
<th>Sem. No.</th>
<th>Courses</th>
<th>Instructional Hours per Week</th>
<th>Credits</th>
<th>Uty. Exam Duration (Hours)</th>
<th>Evaluation</th>
<th>Total Credits</th>
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<tr>
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<td>25% 75%</td>
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<td>25% 75%</td>
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<td>Foundation Course I</td>
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<td>3</td>
<td>25% 75%</td>
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<tr>
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<td>Core Course I</td>
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<td>3</td>
<td>3</td>
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<tr>
<td></td>
<td>Core Course II</td>
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<td>3</td>
<td>25% 75%</td>
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<tr>
<td></td>
<td>Complementary Course I</td>
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<td>3</td>
<td>3</td>
<td>25% 75%</td>
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<tr>
<td></td>
<td>Language Course III (English II)</td>
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<td>4</td>
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<td>25% 75%</td>
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<td>II</td>
<td>Language Course IV (Addl. Language II)</td>
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<td>3</td>
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<td>Core Course III</td>
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<td>3</td>
<td>25% 75%</td>
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<tr>
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<td>Core Course IV</td>
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<td>3</td>
<td>3</td>
<td>25% 75%</td>
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<tr>
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<td>Complementary Course II</td>
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<td>25% 75%</td>
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<tr>
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<td>Language Course V  (English III)</td>
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<tr>
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<td>75%</td>
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<tr>
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<td>75%</td>
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<tr>
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<td>75%</td>
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<tr>
<td></td>
<td>Elective Course I</td>
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<td>3</td>
<td>25%</td>
<td>75%</td>
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| IV  | Language Course VI  (English IV) | 3 | 3 | 3 | 25% | 75% | 3 |
|     | Core Course VIII          | 4 | 3 | 3 | 25% | 75% | 3 |
|     | 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 |

| V   | 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 |
|     | Open Course I             | 3 | 2 | 3 | 25% | 75% | 2 |
|     | Elective Course III       | 5 | 4 | 3 | 25% | 75% | 4 |
|     | Project                   | 3 | - | - | -   | -   | - |

| VI  | Core Course XIV           | 4 | 4 | 3 | 25% | 75% | 4 |
|     | Core Course XV            | 5 | 4 | 3 | 25% | 75% | 4 |
|     | 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 structure showing the details of the courses offered is given below.
# PROGRAMME STRUCTURE

## SEMESTER – I

<table>
<thead>
<tr>
<th>Courses</th>
<th>Course Code</th>
<th>Course Title</th>
<th>Instructional Hours per week</th>
<th>EndSem Exam. Hours</th>
<th>Credits</th>
</tr>
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<tbody>
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<td>Language Course II</td>
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<td>Additional Language I</td>
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<td>4</td>
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<td>Environmental Studies</td>
<td>4</td>
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<td>Core Course I</td>
<td>CO 1141</td>
<td>Methodology and Perspectives of Business Education</td>
<td>4</td>
<td>3</td>
<td>3</td>
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<tr>
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<td>CO 1142</td>
<td>Functional Application of Management</td>
<td>4</td>
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<td>Complementary Course I</td>
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## SEMESTER – II

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<th>Credits</th>
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<td>English II</td>
<td>5</td>
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<td>4</td>
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<td>Language Course IV</td>
<td>1211</td>
<td>Additional Language II</td>
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<td>Foundation Course II</td>
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<td>Informatics and Cyber Loss</td>
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<td>Financial Accounting</td>
<td>4</td>
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<th>Credits</th>
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</thead>
<tbody>
<tr>
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<td>EN 1311</td>
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<tr>
<td>Core Course V</td>
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<td>Entrepreneurship Development</td>
<td>4</td>
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<tr>
<td>Core Course VI</td>
<td>CO 1342</td>
<td>Company Administration</td>
<td>4</td>
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<td>Core Course VII</td>
<td>CO 1343</td>
<td>Advanced Financial Accounting</td>
<td>5</td>
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<td>Complementary Course III</td>
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<td>Business Statistics</td>
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<td>Course from Elective Stream 1/2/3/4/5</td>
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<th>Credits</th>
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<tbody>
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<td>EN 1411</td>
<td>English IV</td>
<td>3</td>
<td>3</td>
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</tr>
<tr>
<td>Core Course VIII</td>
<td>CO 1441</td>
<td>Capital Market</td>
<td>4</td>
<td>3</td>
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</tr>
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<td>Core Course IX</td>
<td>CO 1442</td>
<td>Banking Theory and Practice</td>
<td>4</td>
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<tr>
<td>Core Course X</td>
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<td>Corporate Accounting</td>
<td>5</td>
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## SEMESTER –V

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<tbody>
<tr>
<td>Core Course XI</td>
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<td>Fundamentals of Income Tax</td>
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<td>Core Course XII</td>
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## SEMESTER –VI

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<td>Project</td>
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### ELECTIVE STREAMS

#### 1 – FINANCE

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<td>IV</td>
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#### 2 – CO-OPERATION

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<td>Principles of Co-operation</td>
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<td>CO 1461.2</td>
<td>Co-operative Management and Administration</td>
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<td>V</td>
<td>CO 1561.2</td>
<td>Co-operative Legal System</td>
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#### 3 – TRAVEL AND TOURISM

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<td>IV</td>
<td>CO 1461.3</td>
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<td>CO 1561.3</td>
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### 4 – INSURANCE AND BANKING

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<td>Principles and Practice of Insurance – II</td>
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### 5 – COMPUTER APPLICATION

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### OPEN COURSES

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<tr>
<td></td>
<td>CO 1551.2</td>
<td>Principles of Management</td>
</tr>
<tr>
<td></td>
<td>CO 1551.3</td>
<td>Capital Market Operations</td>
</tr>
<tr>
<td>VI</td>
<td>CO 1661.6</td>
<td>Marketing Management</td>
</tr>
<tr>
<td></td>
<td>CO 1651.7</td>
<td>Management of Foreign Trade</td>
</tr>
<tr>
<td></td>
<td>CO 1661.8</td>
<td>Advertising and Sales Promotion</td>
</tr>
</tbody>
</table>
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. He/ She can choose any one among the courses offered in that group as part of his/ her course of study.

3. The open course offered in the sixth semester is an elective course for students from the commerce department and each student has to choose any one among the courses offered in that group as part of his/ her course of study.

4. Of the five instructional hours per week allotted to the elective stream Computer Application, 2 hours per week shall be for theory and 3 hours per week shall be for practical. The practical records shall be prepared, duly certified by the teacher concerned and countersigned by the Head of the Department shall be produced at the time of practical examination and viva -voce. Of the 4 credits given to each of the Computer Application courses in the third, fourth, fifth and sixth semesters, 2 credits shall be for theory and 2 credits shall be for practical. The maximum marks for evaluation of the practical examination shall be 30 marks, distributed among the following components of evaluation:

(i) Output of the practical - 20
(ii) Practical record - 5
(iii) Viva-voce - 5

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 University 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 practicals 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, seminars or practical sessions.

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:

<table>
<thead>
<tr>
<th>Attendance</th>
<th>Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>less than 75%</td>
<td>1</td>
</tr>
<tr>
<td>75% &amp; less than 80%</td>
<td>2</td>
</tr>
<tr>
<td>80% &amp; less than 85%</td>
<td>3</td>
</tr>
<tr>
<td>85% &amp; less than 90%</td>
<td>4</td>
</tr>
<tr>
<td>90% &amp; above</td>
<td>5</td>
</tr>
</tbody>
</table>
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 at least two class tests 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 University. The duration of examination of all courses shall be 3 hours. In the case of the courses in Computer Application, the duration of the examination shall be 3 hours for theory and 2 hours for practical examination.

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 University 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:

<table>
<thead>
<tr>
<th>Letter Grade</th>
<th>Performance</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>Excellent</td>
</tr>
<tr>
<td>B</td>
<td>Very Good</td>
</tr>
<tr>
<td>C</td>
<td>Good</td>
</tr>
<tr>
<td>D</td>
<td>Average</td>
</tr>
<tr>
<td>E</td>
<td>Below Average</td>
</tr>
</tbody>
</table>

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 University alone shall be promoted to the next higher semester.
SEMESTER - I
Foundation Course I: CO 1121 - ENVIRONMENTAL STUDIES

No. of instructional hours per week : 4
No. of credits :2

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

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, grass land 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- citu. 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. (25hrs)
Module III


Module IV


Module V


*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**

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 enable the students to undertake business activities
5. To provide a holistic, comprehensive and integrated perspective to business education

Module 1

Economic system and business- meaning of economic system- its functioning – different economic systems and their features- capitalism, socialism, communualism, 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) (13 hrs)

Module 2


Module 3

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 and preference shares
retained earnings and debt etc.- market for raising finance- money market and capital market-

Core Course I: CO 1141- METHODOLOGY AND
PERSPECTIVES OF BUSINESS EDUCATION

No. of instructional hours per week: 4
No. of credits: 3

Aim of the course: To provide the methodology for pursing 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 enable the students to undertake business activities
5. To provide a holistic, comprehensive and integrated perspective to business education.

Module 1

Economic system and business—meaning of economic system—its functioning—different economic systems and their features—capitalism, socialism, communism, 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...
Core Course II : CO 1142 - Functional Application of Management

No. of instructional hours per week : 4
No. of credits : 3

Aim of the Course: To give an understanding on the functional application of management Course objectives: To familiarise the students with various aspects of organizational management.


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

Module 4: Marketing Management –Marketing-Meaning, Definition, Concept, Importance, Marketing and selling. Marketing management - importance – major problems of marketing in India-Marketing mix ,Product, price, place and promotion. (15 Hrs)


Books recommended:

Complementary Course I: CO 1131 – MANAGERIAL ECONOMICS

No. of instructional hours per week : 4
No. of credits : 3

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

Course objectives:

1. To familiarise the students with the economic principles and theories underlying various business decisions.
2. To equip the students to apply the economic theories in different business situations.

Module I


Module II


Module III


Module IV

Pricing Policy and Practices – objectives – role of cost in pricing – demand factor in pricing – factors to be considered when formulating a pricing policy – cost plus pricing –

Module V


Notes:

1. Conceive a new product idea, fix a suitable price and justify it. The students may develop the various aspects regarding product features, product content, pricing and promotional strategies. (for module IV)

2. Study the growth stage of a company – its origin – vision and mission statement – objectives – market access – expansion and diversification. (for module V)

Books Recommended:


SEMESTER - II

Foundation Course II: CO 1221-INFORMATICS AND CYBER LAWS
No. of instructional hours per week : 4
No. of credits : 3

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 utilise the digital knowledge resources for business studies.

Course objectives:
1. To review the basic concepts and fundamental knowledge in the field of informatics.
2. To create awareness about the nature of the emerging digital knowledge society and the impact of informatics on business decisions.
3. To create an awareness about the cyber world and cyber regulations.

Module I
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 (12hrs)

Module II
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. (15hrs)

Module III
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 (18hrs)

Module IV
CYBER WORLD - Cyber space, information overload, cyber ethics, cyber addictions, cybercrimes – categories – person, property, Government – types - stalking, harassment, threats, security & privacy issues, (12 hrs.)
Module V
CYBER REGULATIONS – Scope of cyber laws. - Provisions under IT Act 2000, cyber related
Provisions under IPC (15 hrs.)

Books Recommended:
2. Rajaraman, Introduction to information Technology, PHI, New Delhi.
6. IT Act 2000,
7. Rohas Nagpal, IPR & Cyberspace – Indian Perspective
Core Course III: CO 1241 - BUSINESS COMMUNICATION AND OFFICE MANAGEMENT

No. of instructional hours per week : 4
No. of credits : 3

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

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.  

(12hrs)

Module II


(15hrs)

Module III


(15hrs)
Module IV

**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.

(15hrs)

Module V

**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.

(15hrs)

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

Books Recommended:
4. Madhukar. R.K. Business Communication,
5. Francis Soundararaj. Speaking and Writing for Effective Business Communication,
Macmillan India Ltd., New Delhi.
7. Rajendra Paland Korlahalli J.S. Essentials of Business Communication,
SultanChand&Sons, New Delhi.
8. Goyal D.P. Management Information System, Macmillan India Ltd.,
New Delhi.
8. Chopra & Chopra, Office management -, Himalaya publications
10. Krishna Murty- S. Office Management, Chand publications
Core Course IV: CO 1242 - FINANCIAL ACCOUNTING

No. of instructional hours per week : 4
No. of credits : 3

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.

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 1- 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.(12 hrs)


Module 3- 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.(15 hrs)

Module 4- 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 5- Voyage, Packages and containers accounts –Voyage Accounts Meaning-
Advantages- Preparation of voyage accounts- Voyage in progress – Accounting for packages
and containers –Accounting treatment – Containers trading account- Containers provision
account.(12 hrs)

Books Recommended;
Delhi.
New Delhi.
Complementary Course II: CO 1231 - BUSINESS REGULATORY FRAMEWORK

No. of instructional hours per week : 4
No. of credits : 3

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 1

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) (4 hrs)

Module 2


Module 3


Module 4

Module 5

Regulatory authorities


Books Recommended

SEMESTER – III

CORE COURSE V: CO 1341- ENTREPRENEURSHIP DEVELOPMENT

No of instructional hours per week: 4

No of credits: 3

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 1

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 (15Hours)

Module 2

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 Organisation (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 (15 Hours)

Module 3

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 4

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 5

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:

7. Peter F. Drucker- *Innovation and Entrepreneurship*.
Core Course VI CO 1342

Company Administration

No: of Instructional Hrs per week - 4
No: of credits : 3

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. 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. (15 hrs.)

Module II- 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. ( 15 hrs )

Module III- Disclosure and Transparency

Annual return- Boards report- report on AGM- Promoters holdings- Interested directors- Related party disclosures- Online Filing of Documents- Directors Identification Number. (15Hrs)

Module IV- Compliances, Governance and CSR

Key Managerial Personnel- Secretarial Audit- Corporate Social Responsibility- Responsibilities and Challenges of Company Secretary (15 Hrs)

Module V- Winding Up

Voluntary Winding up- Winding Up by National Company Law Tribunal- Winding Up by Liquidators- Summary Procedure for Liquidation (12 Hrs)
References

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
Core Course VII: CO 1343 - ADVANCED FINANCIAL ACCOUNTING

No. of instructional hours per week : 5
No. of credits : 4

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

Structure of Preparing question

Theory 30%
Practise (Problem) 70%

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 1

Partnership Accounts – Introduction- features- Dissolution of Partnership Firm- Preparation of Realisation Accounts and Capital Accounts- insolvency of a partner- application of the decision in Garner vs. Murray- insolvency of all partner. (20 hrs)

Module 2

Accounting for consignment- meaning – terms- used in consignment accounting – difference between consignment and sales. Accounting treatment in the books of the consignor and consignee- cost price method and invoice price method – valuation and treatment of unsold stock- loss of stock- normal and abnormal- loss in transit. (20 hrs)

Module 3

Joint venture: Meaning- features- difference between joint venture and partnership – joint venture and consignment- Accounting treatment when one of the ventures 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. (15 hrs)
Module 4

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. (20 hrs)

Module 5

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. (15 hrs)

Books Recommended:

Complementary Course III : CO 1331 - BUSINESS STATISTICS

No. of instructional hours per week : 4
No. of credits : 3

**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—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. (17 hrs)

**Module II—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. (15hrs)

**Module III--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 (15hrs)

**Module IV--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, Dorbish-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. (15hrs)
Module V--Time series analysis
Meaning and definition- components- Measurement of long term trend- Moving average method-
Method of Least squares- Application in business. (10hrs)

Books Recommended:
4. Sanchetti D.C and Kapoor V.K. Statistics - Theory, Methods and Application, Sultan Chand &
   Sons, New Delhi.
7. Richard I.Levin and David S. Rubin, Statistics for Management, Prentice Hall of
   India, latest edition.
Elective Course I: Stream 1 – Finance  
CO 1361.1 - FINANCIAL MANAGEMENT

No. of instructional hours per week: 5
No. of credits: 4

Aim of the course: To provide conceptual and analytical insights to make financial decisions skillfully.

Course objectives:
1. To familiarise the students with the conceptual framework of financial management.
2. To enable the students to understand the practical application of financial management.

Module I


Module II


Module III


Module IV

Module V

Dividend Decision – Dividend policy – conservative vs liberal policy – ploughing back of profits and dividend – factors determining dividend policy. (15hrs)

Books Recommended:

Elective Course I: Stream 2 - Co-operation

CO 1361.2 - PRINCIPLES OF CO-OPERATION

No. of instructional hours per week : 5
No. of credits : 4

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

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

Module III
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 (15 hrs)

Module IV
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
Module V

Co-operative movement in foreign countries – Great Britain (consumer), Germany (agricultural credit), Denmark (dairy), China (Induscos), Japan (multi purpose), USA (Marketing) (a brief study). (15hrs)

Books Recommended:

7. National Co-operative Union of India. Hundred years of co-operative Development in India.
E
lective Course I : Stream 3 - Travel and Tourism

CO 1361.3 - FUNDAMENTALS OF TOURISM – I

No. of instructional hours per week : 5
No. of credits : 4

Aim of the course: To give knowledge about the development and impact of tourism industry.

Course objectives:

1. To introduce the basic concepts of tourism.
2. To give an insight into the various impacts of tourism.

Module I

Tourism - Meaning – definition – nature – scope – importance and components of tourism – concepts of tourism - types of tourism. (15hrs)

Module II

Historical Development - Travel for trade and commerce, early pleasure travel- development of Spas- the Grand tour, annual holiday-organized travel, development of industrial society and its impact on travel, seaside resorts, growth of tourism in the 21st century. (20hrs)

Module III

Transport System - Development – surface transport, water transport, air transport, emergence of jet, high speed trains, luxury coaches, car rental, tourism train - mass tourism. (20hrs)

Module IV

Consumer Behavior - Tourism motivation, tourist behavior, individual perception, early factors, travel motivation, modern tourism and motivation. (15hrs)

Module V

Impact of Tourism - Economic significance, foreign exchange earnings, tourism income
multiplier, leakages, employment, regional development- socio-cultural impacts, environmental
impacts – sustainable development of tourism. (20hrs)

Books Recommended:


Elective Course I: Stream 4 - Insurance and Banking

CO 1361.4 - PRINCIPLES AND PRACTICE OF INSURANCE – I

No. of instructional hours per week: 5
No. of credits: 4

Aim of the course: To provide an understanding of the life insurance business and its operation in India.

Course objectives:

1. To expose students to an overview of the working of life insurance business.
2. To impart to students relevant skills for handling major functions of life insurance business.

Module I

Introduction – Definition and nature of insurance – evolution of insurance – role and importance of insurance – insurance contract – principles of insurance – insurance and assurance – types of insurance – life, general. (15hrs)

Module II


Module III

Policy Conditions – Application and acceptance – prospectus, proposal forms and other related documents, age proof, special reports.

Policy document – need and format – preamble, operative clauses, proviso, schedule, attestation, conditions & privileges, alteration, duplicate policy. (20hrs)
Module IV

**Premium**, premium calculation, days of grace, non-forfeiture options, lapse and revival schemes.

Assignment – Nomination- Loans – surrenders – foreclosure – Married Women’s Property Act, Policy, calculations. (15hrs)

Module V

**Policy Claims** - Maturity claims, survival benefit payments, death claims, waiver of evidence of title, early claims, claim concession, presumption of death, accident benefit and disability benefit – settlement options, valuations and bonus, distribution of surplus (20hrs)

Books Recommended:

Elective Course I: Stream 5 - Computer Application

CO 1361.5 - COMPUTER APPLICATION FOR PUBLICATIONS

No. of instructional hours per week: 5 (2 hrs theory and 3 hrs practical)

No. of credits: 4

Aim of the study: To update and expand skills in electronic data processing and computer application in business operations.

Course objectives:
1. To give functional knowledge in the field of free software.
2. To equip the students to meet the demands of the industry.
3. To develop practical skills in document preparation, publishing and business presentation.

Module I
Free software - meaning uses advantages - Linux an overview -
Libra Office
Writer – basics of document creation, editing, formatting and printing
Calc – structure and its applications
Impress – basic structure of the package
Equation Editor

Module II
Word processing - Opening Microsoft Word, Word Adjusting, adding or deleting text, selecting blocks of text, copying text, moving text, search and replace, Saving, editing and designing a document, character formatting and style, page formatting – headers, footers, page numbers, bullets, margin settings and column, justifying of text, line spacing, tab settings, automating tasks, creating tables – entering text into tables, inserting rows and columns in the table, deleting a row and column from the table formatting the text in the table.

Module III
Advanced uses of MS Word - Mail Merge – creating the main document, creating a mail merge document, modifying the records in the data source, merging the main document with the data, sending the merged document to the printer. Creating documents using templates - Adding and removing digital signatures in documents

Module IV
PageMaker - Creating and opening publications, working in the PageMaker window, setting defaults and preferences, viewing pages, using toolbox, working with text and graphics, moving between pages, adding and deleting pages, naming and saving a publication, closing a publication

Module V
Microsoft PowerPoint - Introduction, creating presentations – using auto content wizard, using templates, using blank presentation, formatting background, adding sounds, slide show, slide sorter, setting animation, slide transaction, setting intervals, saving and printing presentations, adding and playing audio clips in presentations, creating hyperlinks in presentations, converting the presentations into a video clip (an overview only) (20 hrs.)

Recommended Practical:
1. Linux – internal commands, external commands.
2. Libra office – creation of documents, Calc sheets, and presentation in impresses and make equations using equation editors
3. Word Processing – creation, editing, formatting and printing of documents (orders, memos, circulars and other formal and informal documents); creation of tables and editing of tables; inserting of images; diagrams and audio clips; mail merge, adding digital signatures in documents
4. Page Maker – creating publication and editing a publication, renaming, saving, printing and closing of publication, inserting an image in publication.
5. Creating presentations with proper animation and slide transition with hyperlinks (add proper sounds and images in the slides).

Books Recommended:
4. Libra Office 4.0 User Guides
SEMESTER - IV

Core Course VIII CO 1441 Capital Market

No. of instructional hours per week 4

No. of credits: 3

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 1 Capital Market in India


Module 2 Primary Market


Module 3 Secondary Market


Module 4 – Derivatives

Meaning - Types of derivatives – Commodity Vs Financial derivatives - Forwards – Futures – Options – Trading mechanism -commodity exchanges (15 hours)
Module 5 – 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:

Core Course IX CO 1442  

BANKING THEORY AND PRACTICE

Number of instructional hours: 4/Week

Number of Credits: 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.


Books Recommended:
6. Radhaswami M. Practical Banking, Sultan Chand & Sons, New Delhi.
Core Course X: CO 1443 - CORPORATE ACCOUNTING

No. of instructional hours per week: 5
No. of credits: 4

Aim of the course: To expose the students to the accounting practices prevailing in the corporate.

Recommended structure for preparing question paper

   Theory    30%
   Problems  70%

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

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

Module II

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 (20 hours)

Module III

Module IV

Internal Reconstruction – Reorganization of capital – consolidation and sub-division of share capital – post reconstruction Balance Sheet. (15hrs)

Module V


Books recommended:
Complementary Course IV: CO 1431- INFORMATION TECHNOLOGY IN BUSINESS

No. of instructional hours per week: 4
No. of credits: 3

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

**Introduction to Information Technology** – meaning – definition – components of IT - Evolution of computers – Features and design of Hardware – Software - Overview – system software – application software. (10hrs)

Module II


Module III


Module IV

**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 (12hrs)

Module V


Books Recommended:
Elective Course II: Stream 1 - Finance

CO 1461.1 - PROJECT FINANCE

No. of instructional hours per week : 5
No. of credits : 4

Aim of the course: To enable the students to learn the process and issues relating to preparation, appraisal, review and monitoring of projects.

Course objectives:

1. To provide knowledge on the concept of project finance.
2. To highlight the sources and application of finance.

Module I


Module II

Appraisal of Projects – Market feasibility, technical feasibility, financial feasibility- different types of appraisal to determine feasibility – feasibility report. (25hrs)

Module III


Module IV

Estimation of Project cost – Preliminary expenses – cost of acquisition of fixed assets, cost on technical knowhow, acquisition of patents and licenses – documentation charges – preparation of project report – sources of funding. (25hrs)

Module V

Institutional Finance for Projects – National and state level – IDBI, SIDBI, GIC, LIC,
UTI, SFC, IFC – functions and schemes. (10hrs)

**Note:**

*Students be directed to identify the sources of finance and nature of schemes applicable to selected business units.*

**Books Recommended:**

Elective Course II: Stream 2 - Co-operation

CO 1461.2 - CO-OPERATIVE MANAGEMENT AND ADMINISTRATION

No. of instructional hours per week : 5
No. of credits : 4

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

Course objectives:
1. To familiarise 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

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. (20hrs)

Module II

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 co-operatives – Issues in financing a co-operative – Evaluating a Co-operative organization – member dimension, enterprise dimension and ethical dimension. (20hrs)

Module III

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
Module IV

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

Module V

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

Books Recommended:

Elective Course II: Stream 3 - Travel and Tourism
CO 1461.3 - FUNDAMENTALS OF TOURISM-II

No. of instructional hours per week : 5
No. of credits : 4

Aim of the course: To impart knowledge of tourism industry and the role of organisations in tourism promotion.

Course objectives:

1. To familiarise tourism as an industry.
2. To give an insight into tourism products of India.
3. To understand the basic functions of International tourism organisations.

Module I


(20hrs)

Module II

Role of Public Sector Organisations – nature of involvement – public/private sector involvement, need for tourism organisations, functions, scope and work of NTO – Broad areas, tourist information offices – functions of overseas offices – criteria for opening overseas offices.

(20hrs)

Module III

Tourism in India – Major destinations, attractions - natural attractions, fairs, festivals, art, architecture, painting, music- Department of Tourism, Government of India- structure, functions, Tourism policies.

(20hrs)

Module IV

Tourism in Kerala- Tourism products- wild life sanctuaries, beaches and back waters,
eco tourism, health tourism, medical tourism, Tourism promotion, promotional events- travel marts, roadshows. Tourism and economic development. (15hrs)

Module V

**International Co-operation and Organisations** - structure- organization and functions of UNWTO, PATA, IATA and ICAO. (15hrs)

Books Recommended:


Elective Course II: Stream 4 - Insurance and Banking
CO 1461.4 - PRINCIPLES AND PRACTICE OF INSURANCE – II

No. of instructional hours per week : 5
No. of credits : 4

Aim of the course: To give knowledge of general insurance business and enable the students to understand the accounting practices of insurance companies.

Course objectives:
1. To make students familiar with the fundamental principles of General Insurance
2. To give awareness about the differences in the accounting practices of Life Insurance business and General Insurance business.

Module I

Module II

Module III
Fire Insurance – Nature and use of fire insurance – fire insurance contract – kinds of policies – policy conditions – rate fixation in fire insurance – payment of claim - re-insurance. (20hrs)

Module IV
Miscellaneous insurance – motor insurance – burglary and personal accident insurance – Rural Insurance in India – Urban non – traditional insurance. (15 hrs)
Module V

**Accounting and Finance** – Accounting for insurance business – compliance with IRDA rules – Taxation.


**Books Recommended:**

Elective Course II: Stream 5 - Computer Application

CO 1461.5 -WEB DESIGNING AND PRODUCTION FOR BUSINESS

No. of instructional hours per week: 5 (2 hour theory and 3 hour practical)
No. of credits: 4

Aim of the course: To expose students to environment for web designing and developing programming skills for the same.

Course objectives:
1. To impart functional knowledge in the field of Web design
2. To equip the students to meet the demands of the industry.
3. To develop practical skills in Web designing and production for business organisations.

Module I
Planning a site for business: - Web page overview –, Elements of a web page. Types of Sites – Personal sites, Small business sites, large business sites, online business sites, Educational institution sites, Government sites, Blogs twitter, - Matching format to audience, creating guidelines, creating a site structure, Writing for the web, download time, methods for creating pages, Publishing a site – Addressing a web site, Absolute & Relative addresses

(8 hrs.)

Module II
HTML Basics - Head content, adding a title, Body content, Paragraph breaks, Line breaks, Horizontal lines, Fonts and text size, Text color, Headings, Aligning text, Lists, Background color. Editing - About HTML editors, - Net beans, Dream viewer the editing environment Effective Page design – Uniform style, finding design ideas, Heading, Lists, using white space, splitting the text, colors and background., Creating pages with Save As.

(17hrs)

Module III
Frames, Forms, Images & Navigation – Frames and tables, animated effects – forms – creating forms – Images – Image formats for the web, obtaining images, image size, editing images, thumbnails, images and text, rollover images - Navigation – types of hyperlinks, navigation bars, linking to external sites, email links, creating image maps, image maps in action, site maps, three-click navigation, site linkage

(25hrs)

Module IV
CSS, Multimedia and Publishing - CSS – creating and editing cascading style sheets, adding CSS. - Sound - types of sound files, linking to sound files, embedding sound files - Video – Analog video, Digital video, webcams, Animation – Downloading animations, flash Publishing – Testing, Transferring to the web, registering a site, marketing a site, maintaining a site, Domain names, web hosting

(20hrs)
Module V

Recommended practical:
1. Create a time table of your class.
2. Create a mark list of University examination.
3. Create a website for
   (a) An automobile Company (add images and sounds)
   (b) AN FMCG Company
   (c) Create a dynamic website for an educational institution
4. Create a website of computer products (add proper animation)
5. Create an online application form for admission process.
6. Create a website for online marketing.
7. Creating a Blog using XML

Books Recommended:
3. Mike McGrath . HTML in Easy Steps, Dreamtech Publishers, New Delhi.,
4. Web designing and Production for Business, Green Tech Books, Thiruvananthapuram
4. NIIT . Basics of Website Design
SEMESTER - V

Core Course : XI : CO – 1541 : FUNDAMENTALS OF INCOME TAX

No.of instructional hours per week : 4

No.of credits : 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

Introduction – Basic concepts and Definitions – Determination of residential status and incidence of tax – Exempted incomes. (10 Hrs)

Module II

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 (15 Hrs)

Module III

Income from House Property – Basis of charge – exemptions – Annual value – Computation of Annual value – Deductions from Annual value – Computation of Income from House property (10 Hrs)

Module IV

Other heads of Income – 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.  

( Theory Only )

Capital Gains – Basis of Charge – Capital assets – Kinds of Capital assets- Capital gain exempt from tax – Computation of Capital Gain.

( Theory with simple illustrations )

Income from Other Sources – Incomes chargeable under the head – Kinds of securities – Bond washing transactions – Deductions allowable – Disallowed expenses .

( Theory Only )

( 20 Hrs.)

Module V

Clubbing and Aggregation of Incomes – Set –off and Carry forward of losses – Computation of Gross Total Income ( based on Salary, house property and Capital gain ).

( 17 Hrs )

Books Recommended :

Core Course XII: CO 1542 - COST ACCOUNTING

No. of instructional hours per week: 5  
No. of credits : 4  
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 familiarise the students with cost concepts.  
2. To make the students learn cost accounting as a separate system of accounting  

Module I  

Module II  

Module III  

Module IV  
Module V
(18hrs)

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:
7. Maheswari S.N. Cost and Management Accounting, Sultan Chand & Sons, New Delhi.
Core Course XIII: CO 1543- ACCOUNTING FOR SPECIALISED INSTITUTIONS

No. of instructional hours per week : 5
No. of credits : 4

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

Course objectives:

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

Module I

Accounts of Banking Companies - Preparation of financial statements - statutory forms – comments on Balance Sheet items – Accounting policies for banking sector. (20hrs)

Module II

Accounts of Insurance Companies - Life and General Insurance – Preparation of Final Accounts – Determination of profit in Life Insurance Business. (20hrs)

Module III


Module IV

(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. (15hrs)

Module V

**Government Accounts in India** – General Principles – Indian Audit and Accounts
Department – Comptroller and Audit General and Public Accounts Committee – Compilation of Accounts. (10hrs)

**Books Recommended:**

7. Kerala Institute of Local Administration. *Accrual Based Double Entry System of Accounting in ULBs.*
Open Courses  
*(For students from disciplines other than Commerce)*

Open Course I: CO 1551.1- FUNDAMENTALS OF FINANCIAL ACCOUNTING

No. of instructional hours per week : 3  
No. of credits : 2

**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**


**Module II**


**Module III**


**Module IV**

Module V


(18hrs)

Books Recommended:


Open Course: 1 - CO 1551.2
Principles of Management

No : of instructional Hrs per week: 3
No: of Credits : 2

Aim of the Course: To familiarise the students from other faculties on the framework of management.

Course objectives: To provide knowledge on the fundamentals of management principles and functions.

Module 1 - Introduction to Management

Meaning and definition, scope, importance, management and administration, management levels- Management- science, art or profession- Henry Fayol’s principles of management. (10 Hrs),

Module 2- Planning

Meaning, objectives, types of plans, steps in planning and limitations of planning. (9 Hrs)

Module 3- Organising

Concept, significance, types- formal and informal, line and staff and functional , centralisation, decentralisation, delegation and departmentation. (15 Hrs)

Module 4 - Staffing

Importance, sources of recruitment and selection , training and development. ( conceptual framework only) (10 hrs)

Module 5 - Directing and Controlling

Meaning and elements of direction -Controlling- Meaning - steps-. Methods of establishing control. (10 Hrs)
Books recommended:

Open Course 1. CO 1551.3 CAPITAL MARKET OPERATIONS

No: of instructional Hours per week: 3

No of Credits: 2

Aim: To create an interest among students towards stock market investment

Objective: To familiarize the students with capital market operations

1. Capital Market
   Meaning – structure- capital market instruments (Brief discussion only) – Primary market (Meaning) – Methods of public issue – Book building – meaning – procedure

   (10)

2. Secondary Market – Leading stock exchanges in India – Securities traded in the stock exchange – ownership and creditorship securities (Concept only) – Procedure for buying and selling securities – Types of orders – Online trading – Stock market indices (Meaning)

   (12)


   (12)

4. Types of investors – Speculation Vs Investment – Types of speculators

   (10)

5. Derivatives – Meaning – Forwards – Futures – Options – Put option - Call option

   (10)

Books Recommended

Elective Course III: Stream 1 - Finance

CO 1561.1 Financial Markets and Services

No: of instruction hours per week : 5
No: of credits :4

Aim: To provide a general awareness about the financial markets and services

Objective: To familiarize the students with the structure and functioning of the financial markets and financial service sector in India.

Module 1 - Indian Financial System

Financial system- meaning- structure- Financial markets – financial institutions – Financial Instruments - Financial services (10 Hours)

Module 2 – Financial Markets


Module 3 – Financial Services


Module 4 – Other Fund based Financial Services

(23 Hours)

Module 5 – Fee based financial services

Fee Based Financial Services – Credit rating – objectives – Significance -credit rating factors – Credit rating agencies , Portfolio management – Meaning – portfolio selection – maintenance – evaluation – revision

(17Hours)

Books Recommended:

Elective Course III: Stream 2 - Co-operation
CO 1561.2 - CO-OPERATIVE LEGAL SYSTEM

No. of instructional hours per week : 5
No. of credits : 4

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


Module II

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. (20hrs)

Module III

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. (25hrs)

Module IV


Module V

Winding up and dissolution of co-operative societies – appointment and powers of liquidators – procedures – settlement of claims. (10hrs)

Books Recommended:
Elective Course III: Stream 3 - Travel and Tourism

CO 1561.3 - MANAGEMENT OF TRAVEL AND TOUR OPERATIONS

No. of instructional hours per week: 5
No. of credits: 4

Aim of the course: To develop students with professional and academic inputs to adapt to the requirements of travel and tourism industry.

Course objectives:

1. To familiarise with the various operations in travel and tourism.
2. To understand the sale procedures and legal formalities in travel and tour operations.

Module I

History of Travel Agency Business - Travel agency business in India- role of TAAI- requirements of travel agency business- procedures for approval- financial standing and linkages in travel agency business- role of IATA and approval procedures- Travel formalities and procedures, VISA, Passport, insurance, health certificate. (20hrs)

Module II


Module III

Packaging a Holiday - Planning the product- market research- types of packages-negotiations and contracting- air seats, accommodation and ground arrangement. Administrative phase- designing the package with detailed itinerary- costing- brochure printing. Marketing phase- brochure distribution, advertising, promotional methods. Departure phase- reservation, holiday
documentation, overseas ground handling- duties of a tour escort. Travel guide - record keeping- crisis management - Financial planning and control. (25hrs)

Module IV

**Travel Legislations** - need for legislation- consumer satisfaction- rights of the principals-Swiss guarantee fund, package holiday. The ombudsman of the Swiss travel industry. Directives on package holiday- withdrawal from contract. (10hrs)

Module V

**Conference Management**- Conference planning- Accommodation- venue decoration and equipment- publicity and promotion- registration. Transportation- pre and post conference tours- entertainment. (15hrs)

**Books Recommended:**

Elective Course III: Stream 4 - Insurance and Banking
CO 1561.4 - INDIAN BANKING SYSTEM

No. of instructional hours per week:
5 No. of credits: 4

Aim of the course: To impart a comprehensive knowledge of the functioning of Indian banking system.

Course objectives:
1. To enlighten the students on Indian Banking and the regulating provisions.
2. To enable the students to know the working of the Indian banking system.

Module I
Banking Regulation Act, 1949- History, social control, Banking Regulation Act as applicable to banking companies and public sector banks, Banking Regulation Act as applicable to Co-operative Banks. Negotiable Instruments Act, 1881- essential features of negotiable instruments- cheque, bill of exchange, promissory note. (18hrs)

Module II
Systems of Banking- Unit banking and branch banking- group banking and chain banking- deposit banking and mixed banking- any time banking and any where banking. Banks as financial supermarkets - specialised functions to diversified functions, intermediation to disintermediation- bancassurance. (20hrs)

Module III
Non-Banking Finance Companies- Definition- Regulation- distinction between NBFCs and banks- services- assets- investment norms- SEBI and RBI guidelines- leading NBFCs functioning in Kerala. (20hrs)
Module IV
Development Banking- concepts- evolution- nature- importance- institutions- SIDBI-EXIM Bank- RRBs- NABARD- CARD Banks. (12hrs)

Module V
Co-operative Banks- structure- role of co-operative banks in developing economy-
Regulation of co-operative banks- State co-operative Banks- District co-operative Banks-
Primary Agricultural Credit societies. (20hrs)

Books Recommended:
9. Indian Institute of Banking and Finance . Laws of Co-operative Banking
Elective Course III: Stream 5 - Computer Application

CO 1561.5 - SOFTWARE FOR DATA MANAGEMENT

No. of instructional hours per week: 5 (2 hour theory and 3 hour practical)
No. of credits: 4

Aim of the course: To update and develop theoretical and technical expertise in applying software for data management.

Course objectives:
1. To familiarise the students with the basics of Software for data management.
2. To equip the students to meet the demands of the industry.
3. To develop practical skills in spread sheet application, statistical software and database application.

Module I
Data – Sources - Data processing cycle – information – information vs. data – value of information in decision making – data processing softwares - (10hrs)

Module II
Microsoft Excel - Excel user interface, starting with excel, working with cell and cell addresses, entering and editing data, finding and replacing data, selecting a range, moving, cutting, copying with paste, inserting and deleting cells, freezing cells, cell formatting options, adding, deleting and copying worksheet with in a workbook, renaming a worksheet, Cell reference – relative, absolute - Elements of excel charts – categories, create a chart, choosing chart type, edit chart axis, titles, labels, data series and legend, adding a text box, rotate text in a chart, converting a chart on a web page, saving a chart (15hrs)

Module III
Advanced uses of Microsoft Excel - Commonly used functions: – logical – AND, IF, NOT, OR, TRUE; Financial – DB, FV, IPMT, IRR, NPV, PMT, and PV; statistical – AVERAGE, COUNT, COUNTIF, MAX, MIN; mathematical – PRODUCT, SQRT, SUM, SUMIF - Pivot tables - Macros in excel creating, adding and editing of macros VBA programming in Excel (an overview) forms in excel. (20 hrs.)

Module IV
Software Package in Social Sciences (SPSS) - Starting SPSS -Terminology –Case, Variables and levels- System missing and user-defined missing values -Identification numbers and case numbers– Procedure- Fundamental definitions– sample, descriptive statistics, nominal scales, ordinal scales, interval scales, ratio scales, quantitative data, categorical or frequency data. Dependent and Independent variables. Parametric and non-parametric data and tests (overview of few tests like chi-square test, ANOVA etc.) (25hrs)

Module V
Microsoft Access - Databases - creating a new database, creating tables, editing tables, entering data into a table, editing data in a table, relationship between tables - Creating a query; types of
queries - Creating a report; types of reports, printing reports - Creating a simple form; modifying a form, adding control to a form, searching, sorting (20hrs)

**Recommended Practical:**
1. Entering and editing data in Excel sheets, formatting worksheets, creating payroll, depreciation statements, loan schedule etc. using excel, financial analysis of a company using excel, create charts for business presentations using excel. Excel forms
2. SPSS – basic skills to input data and taking statistical values like averages and prepare cross tabs and creating charts using SPSS
3. Familiarise with database, primary field, view, query etc. Create database for your educational institution for the purpose of preparing merit list and waiting list for admission of degree students.

**Books Recommended:**
SEMESTER - VI

Core Course XIV: CO 1641 – AUDITING

No. of instructional hours per week: 4

No. of credits: 4

Aim of the course: To understand the principles and practice of auditing

Course objectives:

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

Module I:

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.

(15 hrs)

Module 2:

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. (15 hrs)

Module 3:

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 4:

Audit of Limited Companies & Liabilities of an auditor


Liabilities of an Auditor

Module 5:

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:

Core Course XV: CO 1642 - APPLIED COSTING

No. of instructional hours per week : 5
No. of credits : 4

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 in different types of industries.

Module I - Specific Order Costing

(18 hrs)

Module II Process Costing

(20 hrs)

Module III. Service Costing

(15 hrs)

Module IV Marginal Costing
- Meaning – difference between marginal costing and absorption costing.
- Break Even Analysis – Cost Volume Profit analysis.

(25 hrs)

Module V
- Standard Costing
  - Components of standard cost – Variance Analysis – Material Variances only – quantity, price, cost, mix and yield.

(12 hrs)

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:
Core course XVI : CO 1643 - MANAGEMENT ACCOUNTING

No. of instructional hours per week : 5
No. of credits : 4

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


Module II


Module III


Module IV

**Module V**

**Reporting to Management** – Introduction – essentials of a good report – methods and types of reports. (5hrs)

**Note:**

*Students be directed to interpret financial statements with the help of Ratios, Fund Flow Statement and Cash Flow Statement and reporting to management.*

**Books Recommended:**

Open Courses
(For Students from the Department of Commerce)

ELECTIVE COURSE VI: CO 1661.6       MARKETING MANAGEMENT

No. of instructional hours per week: 3

No. of credits: 2

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-1


(14hrs)

MODULE – 2


(10hrs)

MODULE – 3

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. (12hrs)
MODULE – 4


(10hrs)

MODULE – 5


(8hrs)

Books Recommended:
Open Course II: CO 1661.7 - MANAGEMENT OF FOREIGN TRADE

No. of instructional hours per week : 3
No. of credits : 2

Aim of the course: To expose the students to the overall management of foreign trade affecting international business.

Course objectives:

1. To acquaint the students with India’s foreign trade.
2. To familiarise the students with international trade and services.

Module I

Introduction to Foreign Trade – basis of foreign trade-terms of trade-balance of payments-economic development and foreign trade- India’s foreign trade in global context.

(8hrs)

Module II

International Socio- Economic Environment and System– regional economic groupings-
GATT, UNCATD and WTO- bilateralism vs. multilateralism-commodity agreements and commodity markets.

(10hrs)

Module III

India’s Foreign Trade -role of state trading in India’s foreign trade; export-oriented units; export of projects and consultancy services; Free Trade Zones in India; foreign collaboration and joint ventures abroad; export-import financing institutions.

(12hrs)

Module IV

Export and Import Procedures -central excise clearance-customs clearance-role of clearing and forwarding agents-shipment of export cargo-export credit-export credit guarantee and policies-forward exchange cover-finance for export on deferred payment terms -duty
drawbacks .

Module V

Identification of Global Markets – sources of information-marketing strategy-agencies promoting and supporting foreign trade.

Book Recommended:


10. *IIFT Dictionary of Shipping and Chartering terms*

11. *IIFT Freight Tariffs and Practices of Shipping Conferences*
OPEN COURSE II. CO 1661.8 : ADVERTISING AND SALES PROMOTION

No. of instructional hours per week: 3

No. of credits: 2

Aim of the course: To acquaint the students with concepts and techniques in the application for developing and designing an effective Advertising and Sales Promotional Program

Course objective: To familiarize with the techniques of advertising and sales promotion and its application.

Module -I

Introduction to Advertising – definition, aim, features, importance, functions, advantages, objections against advertising, advertising and advertisement, advertising and publicity. (12 hrs)

Module -II

Kinds of advertising: product, institutional, informative, persuasive, reminder, primary demand, selective, comparative, shortage, co-operative, commercial, non-commercial, direct action advertising media, selection of advertising media, classification of advertising media: indoor, outdoor, direct, promotional. (14 hrs)

Module -III

Advertising strategies – Meaning and definition, objectives of Advertising strategies, major advertising strategies: creating advertising messages and selecting advertising media. (10 hrs)

Module -IV

Sales promotion – meaning, importance, objectives, advantages, limitations, forms of promotion, advertising and sales promotion. (8 hrs)

Module V-

Techniques of sales promotion – sales promotion at consumer level, sales promotion at dealer level, promotion at sales force level. (10 hrs)
Reference:

2. Sales Promotion and Advertising Management (6th Ed.) Himalaya Publishing House
3. Advertising Excellence by Bovee, Thill, Doval and Wood (McGraw Hill)
5. Foundations of Advertising – Theory & Practice – S.A. Chunawala
8. Sales & Distribution Management (Units 12-16 for Sales Promotion) F.L. Lobo, Global Business Press
9. Successful Sales Promotion – Choudhry, Elliot & Toop, Orient Longman
10. Advertising Management by Batra, Myers and Aakar (5th Ed.) PHI
11. Promotion Management by S.A. Chunawalla (2nd Ed.) Himalaya
Elective Course IV : Stream 1 – Finance

CO 1661.1 – INCOME TAX LAW AND ACCOUNTS

No. of instructional hours per week : 5

No. of Credits : 4

Aim of the Course : To equip the students with the practical skill and knowledge of Income Tax Law and Accounts.

Course Objective :

1. To enable the students to understand the provisions of Income Tax for computing Total Income and Tax Liability of various persons.
2. To familiarize the students with the procedure of income tax assessment.

Module I

Computation of total Income – Heads of income ( Review with practical problems from Profits and Gains of Business or Profession, Depreciation, Capital Gain and Income from Other Sources) – Deductions from Gross Total Income – Total Income. (30 Hrs )

Module II

Assessment of Individual, Firms, AOP/BOI. (20 Hrs.)

Module III

Assessment of Company and Co-operative Society (15 Hrs )

Module IV

Income Tax Authorities and Their Powers – General powers- Specific powers of Authorities. (10 Hrs )

Module V

Assessment Procedure – Types of Return – Due date – Procedure for E-Filing of Return – PAN – TAN – Types of Assessment (15 Hrs.)

Books Recommended :

Elective Course IV: Stream 2 -Co-operation
CO 1661.2 - CO-OPERATIVE ACCOUNTING

No. of instructional hours per week : 5
No. of credits : 4

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 familiarise the students with the special features of accounting and audit in co-operatives.

2. To enable the students to understand the procedures of co-operative audit.

Module 1

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. (12hrs)

Module II

Module III

**Trial Balance** - Preparation of Trial balance of District Co-operative Bank, State Co-operative 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. (20hrs)

Module IV

**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. (18hrs)

Module V


**Books Recommended:**

Elective Course IV: Stream 3 - Travel and Tourism

CO 1661.3 - HOSPITALITY MANAGEMENT

No. of instructional hours per week:
5

No. of credits: 4

Aim of the course: To impart knowledge about the organisation and management of hospitality industry.

Course objectives:
1. To familiarise the students with various types of accommodation.
2. To familiarise the students with various business activities in the accommodation segment.

Module I


Module II

Organization and Management of a Hotel - Standardisation - organizational structure - functions of different departments - front office - housekeeping - night auditing - food and beverages - use of Hubbart’s formulae. (20hrs)
Module III

The Guest and the Hotel- Accommodation- refusal of permission, F and B, safety of guest, responsibility of guest property. Hotel feasibility reports- preparation of feasibility reports-procedure- agencies and organisations associated with hotel approval and recognition-role of Tourism Finance Corporation and other agencies in financing hotel- hotel planning for 21st century. (20hrs)

Module IV

Restaurant- Definition- Types of restaurant- basic etiquette for restaurant staff-departments of restaurant- kitchen- bar- housekeeping- accounts- front office stores- Organisational structure of restaurant- types of menu. (15hrs)

Module V

Managing Finance- Preparing cheques and receiving payment- Cash payment- credit card payment- particulars in a cheque etc. (15hrs)

Books Recommended:

Elective Course IV: Stream 4 - Insurance and Banking

CO 1661.4 - PRACTICAL BANKING

No. of instructional hours per week : 5
No. of credits : 4

Aim of the course: To expose the students to the different dimensions of the emerging initiatives in banking.

Course objectives:

1. To familiarise the students with the emerging aspects in banking.
2. To equip the students to have a practical insight in banking operations.

Module I

Risk Management- Capital adequacy and CAR- Risk management under Basel I and Basel-II- Risk weighted assets- Management of Risk and financial control. (15hrs)

Module II

Retail Banking- Products and services- Retail banking business and its composition- housing loans, vehicle loans, personal loans and education loans. Computation of interest- fixed rate and floating rate, EMI- value added services. (20hrs)

Module III

Asset Liability Management- Matching assets and with liabilities- bucket concept, mismatch between assets and liabilities- Principles for sound ALM- Guidelines of Central Bank. (15hrs)

Module IV

Recovery Management- Principles for sanctioning of loans- margin requirements- Repayment systems- Management of NPAs- standard, sub standard and loss assets- Provisioning for NPAs- Ever greening of loans- dealing with default. (20hrs)
Module V

General Utility Services of Banks - conventional services- locker, references, compliance with standing instructions- Modern services- linkage with other financial institutions- insurance, mutual fund, capital market, guarantee for foreign trade, merchant banking services. (20hrs)

Books Recommended:

1. Indian Institute of Banking and Finance. Risk Management
2. Indian Institute of Banking and Finance. Banking Products and services
3. Indian Institute of Banking and Finance. Management of Non Performing Advances
13. Radhaswami M. Practical Banking, Sultan Chand & Sons, New Delhi.
Elective Course IV: Stream 5 - Computer Application

CO 1661.5 - COMPUTERISED ACCOUNTING

No. of instructional hours per week: 5
(2 hours theory and 3 hours practical)

No. of credits: 4

Aim of the course: To update and expand the skills in the application of accounting packages.

Course objectives:

1. To expose the students to computer application in the field of Accounting.
2. To equip the students to meet the demands of the industry.
3. To develop practical skills in the application of Tally Package.

Module I

Company creation and set-up of accounts in Tally (8.1 or higher version)

Startup Tally, Quitting Tally, Creation of a Company, Alteration, deleting, and shut a company - Concepts of Grouping of Accounts – Predefined account groups, display or alter groups.
Creating Ledger Accounts – Predefined ledger accounts, creation, display, alter and deleting ledger accounts - Inventory – items, groups, units, creating a single stock group, creating a multiple stock group, stock items. (10hrs)

Module II

Accounting vouchers and its advanced usages - Vouchers, Types of Vouchers used in Tally, Creation of Voucher type, Types of accounting Vouchers , Accounting Features, Maintaining Bill-wise Details, Cost centre and cost category, interest calculation, Reversing journals and optional voucher, Memorandum Voucher - Inventory vouchers – delivery note, physical stock voucher, purchase order, sales order, receipt note, rejection in, rejection out, stock journal, Stock category, bill-wise details, multiple Godowns, different and actual bill quantity- Working with payroll info menu- payroll configuration and pay head creation- pay roll vouchers- payroll reports. (30hrs)
Module III


(20hrs)

Module IV

**Financial Management** - TDS, Generation and Reconciliation of TDS Challans, Filing e-TDS return, Calculation of VAT in Tally - Fund flow, receivables turnover, budgeting and controls, variance analysis, ratio analysis, calculating key financial ratios.

(20hrs)

Module V

**Report Generation and Printing** - Display of Trial balance, profit and loss accounts, balance sheets, consolidated statements companies/branches. Printing options, quick format, printing reports, printing of primary books, printing of registers, printing of outstanding statements, printing of inventory books

(10hrs)

**Recommended Practicals:**

1. Application of Tally - creation of companies; creation of primary groups, secondary groups; creation of ledgers; creation of inventory – items, groups, units etc.
2. Creation of different types of vouchers; bills wise details; interest calculation; creation of godowns.
3. Preparing, display and alter books of accounts, preparing stock reports, stock query, branch accounts, invoices, price list and bank reconciliation statement.
4. Creating payroll vouchers in TALLY
5. Generating fund flow statements, ratio analysis statements, budgets; calculation of VAT in tally; preparation of TDS return

**Books Recommended:**