



# MES ASMABI COLLEGE

P.VEMBALLUR ,KODUGALLUR,THRISSUR ,KERALA ,680671

[ Govt. Aided, Affiliated to University of Calicut ,Recognized by UGC,  
Minority Institution Certified by National minority Educational Commission]

## PROGRAMME GUIDE

B.Com. Co-operation

AN IQAC INITIATIVE

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## ABOUT COLLEGE

The Muslim Educational Society (MES) is an educational organisation established under the leadership of late Dr P.K. Abdul Gafoor in 1964 at Calicut. M.E.S. Asmabi College, a premier educational institution managed by the Muslim Educational Society (Regd.) Calicut, owes its existence to the remarkable foresight and unremitting zeal of the late Dr. P.K. Abdul Gafoor, the late P.K. Abdulla I.A.S., Dr. M.A. Abdulla and late Dr. A.K. Siddiq Karikulam Azhikode. The institution was established in the year 1968 at P.Vemballur, Kodungallur, a remote coastal backward village in the S.N. Puram Panchayath, of Thrissur District. The main objective of the institution is to uplift the educationally backward community, especially Muslims of the area who had been denied of the right to education for generations.

The college now caters to the needs of the students throughout Kerala and Lakshadweep, cutting across the barriers of class, caste, creed and religion. Hajee Ismail Essa Sait of Cochin initially donated the land and building and the college was named after his mother "Asmabi".

The college which enjoys 2F and 12B status of the U.G.C. is affiliated to the Calicut University. At present it provides higher education to 2500 above students in seventeen Under Graduate Programmes, six Post Graduate Programmes and three Research centres.





## VISION

## MISSION

## CORE VALUE

## VISION

Providing affordable and quality higher education, in tune with national and international standards to all, especially to the backward and marginalized; the Muslims, women, Scheduled Castes and Scheduled Tribes and empowering them through education.

## MISSION

- Empowerment of the downtrodden and backward classes.
- Imparting quality higher education for women.
- Promotion of secularism and democracy.
- Moral uplift and trust in God.
- Moulding a self-reliant and socially-accountable young generation.
- Emphasis on modern methods and tools of teaching and learning, with sufficient accent on value added education.
- Inculcating social responsibility in student clan by involving them in community-oriented activities.
- Promote entrepreneurial, leadership, organizational qualities and life skills in students.
- Creating maintaining an atmosphere of oneness among staff, students and society.
- Evolve a student community having academic and professional excellence.
- Infuse eco-consciousness in students and community

## CORE VALUE

- Pursuit for Academic Excellence
- Inclusivity in Diversity
- Respect for Culture and Heritage
- Honesty and Integrity
- Social Responsibility and Environmental Sustainability
- Pursuit for Academic Excellence



## MESSAGE FROM THE PRINCIPAL

M E S Asmabi College is a renowned institution with rich tradition of fifty five years adhering to its declared vision and mission. The college offers a diverse range of educational opportunities. All programmes of study make the students well-prepared for the workforce upon completion. One of the hallmarks of the College's curriculum is its emphasis on outcome-based syllabi. The college collaborates closely with industry experts and professionals to align its curriculum with the current demands of the job market, promoting the employability of its graduates. By integrating real-world projects, internships, and experiential learning, students graduate from M E S Asmabi College with a strong foundation in their respective fields, ready to make a meaningful impact in their careers. The programmes offered at M E S Asmabi College are not just academically rigorous but also highly practical, ensuring that students are well-prepared to excel in their chosen professions and contribute positively to society.





## ADMINISTRATIVE AND SUPPORT STAFF

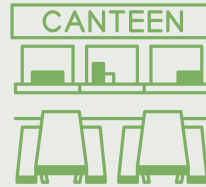


Junior Superintendent	:	Shahina. C.P
Head Accountant	:	Sadaruddeen K.A.
Clerks	:	Haseena M.H. Suresh Babu P.V. Rajeeb P.B. Zeenath P. A. Sajitha P.A. Anees V.A.
Computer Assistant	:	Naseeba P.A.
Office Assistants	:	Sheji Shanoj Muneer K.J. Kareem N.M. Jasmine A.K. Haseena P.H.
System Administrator	:	Jaseer P.M.
Accountant	:	Soudha Ismayl
Supervisor	:	Safaralighan K.K.
Office Administrator	:	P.M. Moideen

# CAMPUS FACILITIES



**Library**



**Canteen**



**Media lab**



**Dubbing studio**



**Coop  
Society**



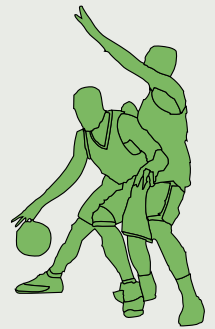
**College Bus**



**Language lab**



**Counseling  
Centre**



**Sports**



**Health club/yoga centre**



**Hostel**



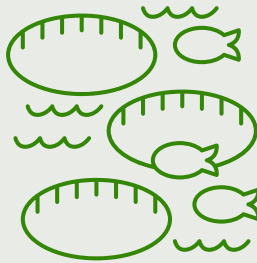
**Day Care Centre**



# CAMPUS FACILITIES



**Laboratories**



**Zoology/Aqua culture**



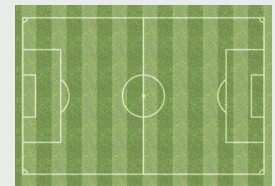
**Prayer Room**



**Research Room**



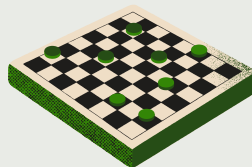
**Outdoor Gymnasium**



**Play Ground**



**Incubation Centre**



**Room for Board Game**



**Audio , visual Studio**



## National Service Scheme



Dr. Princy Francis,  
Dr. Ansar E.B  
9746568091  
9746227728

## National Cadet Corps



CAPT. Bindil. M.B.  
9847374706

## CLUBS, FORUMS, CELLS

## Anti Ragging Cell



Sri. Shibu A. Nair  
9846262611

## Women Development Cell



Smt. Nasreen. A  
9495871943

## SC/ST Cell



Sri. Sameer Khan. P  
9447515817.

## Career Guidance Cell



Smt. Mona V.M  
7736364688

## OBC Cell



Smt. Jameelathu. K.A  
.9895886131

## Minority Cell



Dr. Jaisy David  
9567181928

## ED Club & IEDC



Smt. Chithra P  
9847440933

## Internal Quality Assurance Cell



Dr. Shafeer P.S.  
98472 50464

## Fine Arts Club



Dr Dhanya K  
9496129594



## IIC



Dr. Dhanya K  
9496129594

## Science Forum



Dr. Jisha. K.C  
9846514038

## Bhoomithra Sena Club



Dr. Amitha Bachan K.H  
9497627870

## P.T.A



Dr. Sefiya. K.M  
9495667609

## Alumni Association



Dr. K.P. Sumedhan  
9747949608

## Computer Labs



Smt. Jabin T.H  
9747724640

# CLUBS, FORUMS, CELLS

## College Magazine



Dr. Jaisy David  
9567181928

## Health Club



CAPT. Bindil. M.B.  
9847374706

## Counselling Centre

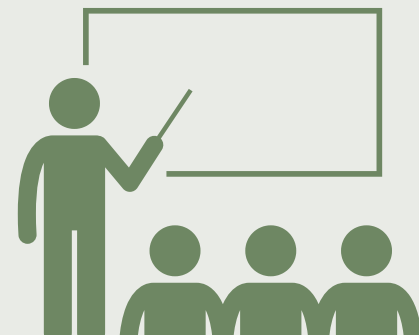


Sri.Lathif Penath  
9946238540

## Mental Health Club



Smt. Minsila Hilal  
9072131763





## RESEARCH DEPARTMENT OF COMMERCE



### Department History

Department of Commerce and Management Studies commenced with BCom Computer Application during the year 2005. It is the first self financing course of the college. In 2013 the department also introduced BCom finance and BBA courses. In 2014 the dept was upgraded to a Post Graduate Dept with the introduction of MCom marketing. The primary objective of initiating these courses is fulfill the growing demand from students who wish to pursue under graduation or post graduation in commerce subjects. Over 2000 students have already graduated from this dept. Demand for the courses offered by the dept is always very high and the availability of seats is far below the requirements. The dept consistently achieves results that surpass University average and majority of the students are well placed in India and abroad. Faculties of the dept are well qualified and experienced. The dept also benefits from the expertise and guidance of retired professors, ensuring comprehensive support and direction. Majority of the teachers are NET qualified and sum of them also hold Doctoral Degree. Dept is is well equipped with computer lab, spacious library with standard books and journals of Commerce and Management. Extra curricular activities are an integral part of completing this course. Every year students are guided on industrial visit to gain practical knowledge and first hand experience. Management first and annual event of the dept offers our students a platform to interact and compete with the students from other colleges. Every year visit to charitable institutions like old age home, paliative care centre and orphanage are organised to promote human values among youth. The dept also organises workshops aimed at nurturing the students skill and abilities. Additionally, the dept arranges meeting with entrepreneurs to inspire and motivate students in the field of entrepreneurship.



## RESEARCH DEPARTMENT OF COMMERCE



### VISION

Empower the youth to compete with the technology based neoteric business world

### MISSION

- To equip the students with latest technologies
- To develop the culture of pursuing higher studies in commerce and management studies
- To generate employment proficiency and competency among the youth
- To impart moral and social values for creating holistic citizens
- To adapt themselves with the changing needs of the economy



## FACULTY DIRECTORY



**Smt. P.Chithra**

Asst.Professor & HoD

M.Com., M.Ed., NET



**Smt. Deepa K.A.**

Asst. Professor

M.Com., NET, M.B.A.



**Dr. Princy Francis**

Asst. Professor & Research Guide

M.Com, Ph.D., B.Ed., NET,  
SET, PGDSE



**Dr. Sefiya K.M.**

Asst. Professor & Research Guide

M.Com, Ph.D, B.Ed., NET, SET



**Dr. Shafeer P.S.**

Asst. Professor & Research Guide

M.com+NET, MBA+NET, M.Phil, Ph.D, M.Sc.(Psy),  
MSW., MA(HRM), MA.  
(PMIR), MA(BE). PGDSPSS., B.Ed



**Smt. Thanzeela  
Ebrahim K**

Asst. Professor

M.Com., MBA, B.Ed., NET, SET



**Dr. Manju K M**

Asst. professor

M.Com, NET, PHD





## MESSAGE FROM HOD



'I am delighted to welcome you to the Research Department of commerce. We're thrilled to have you join our vibrant community, where collaboration, growth, and innovation are at the heart of our mission. Our dedicated faculty and staff are here to support your academic journey and personal development. Embrace the diverse opportunities, engage with your peers, and make the most of your time here. We believe in your potential, and together, we will make your experience in the Cooperation Department a rewarding one. Welcome aboard!

**CHITHRA .P**

**PH: 98474 40933**



## Programmes Offered by the department



- B.Com. Co-operation
- M. Com. Financial Management
- Ph.D in Commerce



### B.Com. Co-operation

#### PROGRAMME OVERVIEW

Over the course of three years, students delve into core business subjects such as Accounting, Economics, marketing, and Management, while also specializing in cooperative-specific areas. They learn about the principles and practices of cooperative management, including cooperative law, governance, and decision-making processes. Financial management within cooperative organizations is emphasized, covering areas like budgeting and financial analysis tailored to the unique financial structures of cooperatives. Additionally, students explore cooperative marketing, Legal Regulations, Business Ethics, and Corporate Social Responsibility. Some programs offer specializations in rural or agricultural cooperation. Through internships and practical training, students gain hands-on experience, preparing them for careers in cooperative management, finance, development

A Bachelor of Commerce (B.Com) in Cooperation program offers students a comprehensive education in agencies, government positions, or related roles in banking, non-profits, and social enterprises. Overall, B.Com Cooperation program equips graduates with the knowledge and skills necessary to excel in the cooperative sector and related industries.



## B.COM CO- OPERATION JOB PERSPECTIVES

**B.com cooperation program provides a comprehensive education in commerce and management with a specialized focus on cooperative principles and practices. Graduates are equipped to pursue careers in various fields, including cooperative management, cooperative development, cooperative banking, consulting for cooperative organizations, roles in the government and nonprofit sectors related to cooperative initiatives, social entrepreneurship, teaching and research in cooperative studies, and international cooperative development, enabling them to contribute to sustainable, community-oriented, and socially responsible businesses and organizations.**





# **UNIVERSITY OF CALICUT**

## **REGULATIONS GOVERNING BACHELOR OF COMMERCE DEGREE PROGRAMME UNDER CBSSUG 2019 EFFECTIVE FROM ACADEMIC YEAR 2019-20 (B.COM ADMISSIONS 2019-20 ONWARDS )**

### **TITLE OF THE PROGRAMME**

The DEGREE shall be called BACHELOR of COMMERCE (B.COM)

### **ELIGIBILITY FOR ADMISSION**

Any candidate who has passed the Plus Two of the higher secondary board of Kerala or Pre Degree of Calicut University or that of any other University or Board of Examinations in any state recognized as equivalent to the Plus Two of the Higher Secondary Board in Kerala, with not less than 45% marks in aggregate is eligible for admission , However, SC/ST ,OBC and other eligible communities shall be given relaxation as per university rules

### **DURATION OF THE PROGRAMME**

The duration of the B.Com programme of study is three academic years with six semesters







# GRADING SYSTEM

## COURSES OF STUDY

Total number of courses (other than audit courses) for the whole B.com Programme is 31.  
It is divided into courses namely -

1. Common courses
2. core courses
3. complimentary courses
4. open courses

## EXAMINATION INFORMATION

### GRADING SYSTEM

Percentage of Marks (Both Internal & External put together)	Grade	Interpretation	Grade point Average (G)	Range of grade points	Class
95 and above	O	Outstanding	10	9.5 -10	First Class with Distinction
85 to below 95	A+	Excellent	9	8.5 -9.49	
75 to below 85	A	Very good	8	7.5 -8.49	
65 to below 75	B+	Good	7	6.5 -7.49	First Class
55 to below 65	B	Satisfactory	6	5.5 -6.49	Second Class
45 to below 55	C	Average	5	4.5 -5.49	
35 to below 45	P	Pass	4	3.5 -4.49	Third Class
Below 35	F	Failure	0	0	Fail
Incomplete	I	Incomplete	0	0	Fail
Absent	Ab	Absent	0	0	Fail

### CRITERIA FOR PASS OR FAIL

**In the event a candidate failing to secure 'P' grade in any Course in a semester, consolidation of SGPA and CGPA will be made only after obtaining 'P' grade in the failed Course in the subsequent appearance.**





# Internal Assessment

## Internal Assessment

Components with percentage of marks of Internal Evaluation of Theory Courses are-

- Test paper 40%,
- Assignment 20%,
- Seminar 20%
- Attendance 20%.

The Split up of marks for Test paper and Class Room Participation for internal evaluation are as follows.

Range of Marks in test paper	Out of 8 (Maximum internal marks is 20)	Out of 6 (Maximum internal marks is 15)
Less than 35%	1	1
35%- 45%	2	2
45% - 55%	3	3
55% - 65%	4	4
65%-85%	5	5
85%-100%	6	6

### Split up of marks for Attendance

Range of CRP	Out of 4 (Maximum internal marks is 20)	Out of 3 (Maximum internal marks is 15)
$50\% \leq \text{CRP} < 75\%$	1	1
$75\% \leq \text{CRP} < 85\%$	2	2
85 % and above	4	3





# Internal Assessment

## Split up of marks for Seminar

Range of Marks in Seminar	Out of 4 (Maximum internal marks is 20)	Out of 3 (Maximum internal marks is 15)
Content	1	1
Usage of ICT material/ teaching aids	1	0.5
Presentation skills	1	1
Conceptual clarity	1	0.5

## Split up of marks for Assignment

Range of Marks in Assignment	Out of 4 (Maximum internal marks is 20)	Out of 3 (Maximum internal marks is 15)
Timeliness	1	0.5
Organization of content	1	1
Conceptual clarity	1	1
Findings and Insights	1	0.5





# SYLLABUS



## SYLLABUS

### SEMESTER I

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Common	BCM1A01(English)	4	3	15	60	75
Common	BCM1A02 (English)	5	3	15	60	75
Common	BCM1A07 (Language)	5	4	20	80	100
Core	BCM1B01 Business Management	6	4	20	80	100
Compl.	BCM1C01 Managerial Economics	5	4	20	80	100
	Total	25	18	90	360	450

### SEMESTER II

	Title	Contact Hours	Credits	Internal	External	Total Marks
Common	BCM2A03 (English)	4	4	20	80	100
Common	BCM2A04 (English)	5	4	20	80	100
Common	BCM2A08 (Language)	5	4	20	80	100
Core	BCM2B02 Financial Accounting	6	4	20	80	100
Compl.	BCM2C02 Marketing Management	5	4	20	80	100
	Total	25	20	100	400	500







# SYLLABUS



## SEMESTER III

	Title	Contact Hours	Credits	Internal	External	Total Marks
Common	BCM3A11 Basic Numerical Methods	5	4	20	80	100
Common	BCM3A12 Professional Business Skills	5	4	20	80	100
Core	BCM3B03-Business regulation	4	4	20	80	100
Core	BCM3B04 Corporate Accounting	6	4	20	80	100
Compl.	BCM3C03 Human Resources Management	5	4	20	80	100
	Total	25	20	100	400	500

## SEMESTER IV

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Common	BCM4A13 Entrepreneurship Development	5	4	20	80	100
Common	BCM4A14 Banking and Insurance	5	4	20	80	100
Core	BCM4B05 Cost Accounting	6	4	20	80	100
Core	BCM4B06 Corporate Regulations	4	4	20	80	100
Compl.	BCM4C04 Quantitative Techniques for Business	5	4	20	80	100
	Total	25	20	100	400	500





# SYLLABUS



## SEMSTER V

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Core	BCM5B07 Accounting for Management	5	4	20	80	100
Core	BCM5B08 Business Research Methods	4	4	20	80	100
Core	BCM5B09 Income Tax Law and Accounts	5	4	20	80	100
Core	BCM5B10 Course in Specialisation	4	4	20	80	100
Core	BCM5B11 Course in Specialisation	4	4	20	80	100
Open	BCM5D01 Open Course (For students from other Departments)	3	3	15	60	75
Total		25	23	115	460	575

## SEMSTER VI

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Core	BCM6B12 Income Tax and GST	6	4	20	80	100
Core	BCM6B13 Auditing and Corporate Governance	5	4	20	80	100
Core	BCM6B14 Course in Specialisation	5	4	20	80	100
Core	BCM6B15 Course in Specialisation	5	5	20	80	100
Core Project	BCM6B16 (PR) Three Weeks Project and Viva-Voce	4	2	15	60	75
Total		25	19	95	380	475

## Co - operation

1. Co-operative Theory and Practices
2. Legal Environment for Co-operatives
3. International Co-operative Movement
4. Co-operative Management and Administration





# PROJECT REPORT

## PROJECT REPORT



- For doing the project, the student may choose any topic areas from the subjects he/she has studied.
- The candidate shall prepare and submit a project report to the Department.
- The report shall be in English with not less than 30 pages, printed or typed (A4 size paper, 1.5 line spacing, Times New Roman font, font size 14) and spiral bound.
- The project report should be submitted to the Head of the Department one week before the last working day of the sixth semester, duly certified by the Guide.

### PROJECT WORK SHALL HAVE THE FOLLOWING STAGES:

- PROJECT PROPOSAL PRESENTATION
- FIELD WORK AND DATA ANALYSIS
- REPORT WRITING
- DRAFT PROJECT REPORT PRESENTATION
- FINAL PROJECT REPORT SUBMISSION





- The project can be done individually or as a group of three students (maximum) on the same topic and present the report. However, the project supervisor should make sure that each supervisor shall keep a diary in which the chronological record of the students visit to the supervisor for the project discussions shall be maintained. The work of each student shall be guided by one Faculty member.
- The candidate shall prepare at least two copies of the report; one copy for submission to the Department and another copy for the student which he/she has to bring with him/her at the time of viva voce. More copies may be prepared if the organization or the guide or both ask for.
- Duration of project work: The duration of the project work shall be 3 weeks.
- A certificate showing the duration of the project work shall be obtained from the supervising teacher or from the organization for which the project work was done and it shall be included in the project report.

### **STRUCTURE OF THE REPORT TITLE PAGE**

**Declaration of the student ,Certificate from the supervising teacher, / organization (for having done the project work) and Acknowledgements**

#### **CONTENTS:-**

- Chapter I : Introduction (Organization profile, Research problem, Objectives of the study, Research methodology etc.)**
- Chapter II : Review of Literature**
- Chapter III : Theoretical Framework**
- Chapter IV : Data Analysis**
- Chapter V : Findings, Suggestions and Conclusion.**







## EVALUATION OF PROJECT REPORT

The project report shall be subject to internal and external evaluation. The internal evaluation shall be carried out by the supervising teacher and external evaluation is done jointly by the internal examiner and the external examiners appointed by the University inclusive of Viva-voce examination. The marks should be awarded on the basis of the following:-

- Evaluation of the Project Report shall be done under Mark System. Marks secured for the project will be awarded to candidates, combining the internal and external Marks.
- The internal to external components is to be taken in the ratio 1:4. Assessment of different components may be taken as below:

Internal (20% of total)	External (80% of Total)		
Components	Percentage of internal marks	Components	
Originality & Punctuality	20	Relevance of the Topic, Statement of Objectives, Research methodology	20
Use of data and Methodology	20	Quality of analysis, Tools used for analysis. Findings, Suggestions and conclusion Findings and Recommendations	30
Scheme/ Organisation of Report	30		
Viva – Voce	30	Viva – Voce	50
<b>Total</b>	<b>100</b>	<b>Total</b>	<b>100</b>





- Submission of the Project Report and presence of the student for viva are compulsory for internal evaluation. No marks shall be awarded to a candidate if she/he fails to submit the Project Report for external evaluation.
- The student should get a minimum of 40 % marks in the aggregate and 40% separately for external for pass in the project
- There shall be no improvement chance for the Marks obtained in the Project Report.
- In an instance of inability of obtaining a minimum of 40% marks, the project work may be re- done and the report may be re-submitted along with subsequent exams through the department, as per the existing rule of the University examinations.

### **VIVA-VOCE**

At the end of sixth semester candidate shall attend a project based viva voce. The external evaluation of 12 to 15 students per day is to be conducted with one external examiner and one internal examiner. The examiners shall consult each other and award the grades according to the same criteria specified in 19.10 for the award of marks.

### **INDUSTRIAL VISIT**

The fourth semester students of affiliated colleges shall be taken under the supervision of faculty members to business or industrial units so as to enable them to have first-hand knowledge about the location, layout, managerial functions, H R management or any area of study as per curriculum. Study tour to an industrial/business centre will form part of curriculum. The report submitted by the student in this respect shall be considered as one of the assignments of the course Entrepreneurship Development or any other course in the fourth semester.



## **PO - PROGRAM OUTCOME**

### **PSO - PROGRAM SPECIFIC OUTCOME**

**PO 1. Critical Thinking:** Develop the ability to completely evaluate new ideas, research findings in evaluation to business and commerce related issues.

**PO2. Communication Skills:** Ability to communicate ideas effectively in both written and oral formats develops communicate business analysis to the static holder and clean effective and appreciate manner.

**PO3. Team Spirit:** Work collaboratively and productively in group.

**PO4. Social Responsibility:** Recognize and understand the ethical and moral responsibility of the individuals and organization in society.

**PO5. Global Citizen:** Evolve into a global citizen who understands the duties for the welfare of our society and country.

**PO6. Managerial Skills:** Ability to complete knowledge into performance makes business decision through capability to interact and motivate and understand concept, develop ideas and implement strategies.

**PO7. Employability:** Prepare students for employment in various fields like chartered accountancy, company secretary, banking sector, business management etc.

**Program Outcome:**

Science After completing bachelor programme in Science, a student will be able to develop:

**PO1. Critical Thinking:** The ability to gather and assess relevant information using abstract ideas to interpret it effectively.

**PO2. Scientific Skills:** Ability to understand scientific principles or concept and demonstrate scientific knowledge and skills in scientific reasoning.

**PO3. Communication Skills:** Develop oral and written skills to develop the communication, Ability to work productively on team projects with team spirit.

**PO4. Social Adoptability:** Inculcate values which provide guidelines for social conduct and social interaction, communication skills are the key to build a strong social support network.

**PO5. Effective Citizenship:** Develop into an ideal citizen who performs the duties towards himself, family, society, community and towards the country.

**PO6. Environmental Awareness:** Borders understanding of current national and global environmental problem.

**PO7. Ethics:** Moral and ethical value are at the development of scientific temper of mind, capacity to think and judge about oneself.



## PO - PROGRAM OUTCOME PSO - PROGRAM SPECIFIC OUTCOME

- **PSO .1** students will be able to demonstrate progressive learning of various taxes issue and tax forms related to individuals. Students will be able to demonstrate knowledge in setting up a computerized set of accounting books.
- **PSO.2** Students will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
- **PSO.3** Learners can also acquire practical skills to work as tax consultants, audit assistants, and other financial supporting services.
- **PSO.4** Learners will be able to do higher education and advance research in the field of commerce and finance.

Students will be able to demonstrate progressive learning of various tax issues and tax forms Related to individuals.

Students will be able to demonstrate knowledge in setting up a computerized set of

- **PSO. 5** Students will be able to work in the Co-operative field and can apply their knowledge and skills in the Co-operative sector.
- **PSO.6** Students be able to provide consultancy, guidance, and other services the promotion of Cooperative sector







## BCMIB01 BUSINESS MANAGEMENT

CO.1. To familiarize the students with current management practices.

CO.2. To know more about major contributions made by various management experts during different periods.

CO.3. To impart the knowledge about different functions of management.

CO.4. To understand the leadership styles.

CO.5. To understand the importance of ethics in business

CO.6. To understand the importance of motivation in business

CO.7. To acquire knowledge about ethical practices for effective management.

CO.8. To understand the emerging concepts in management.

CO.9. To impart knowledge about the importance of modern approaches in management.



### MODULE I

Concepts of Management - Characteristics of management - Schools of management thought - Management administration - Management by objectives - Management by participation - Management by exception Management by motivation - Functions of management - Planning Organizing Departmentation



### MODULE II

Business Ethics:- Ethics and Morality - Theories of ethics: Teleological theory - Deontological theory - Virtue theory - Types of ethics - Meaning and scope of business ethics Characteristics - Objectives of Business Ethics - Factors influencing business ethics - Arguments for and against business ethics - Different views of business ethics - The Separatist View, The Unitarian View, The Integration View, Ethical issues in global business



### MODULE III

Functions of Management Motivation : concept and importance Contributions of McGregor, Maslow and Herzberg Leadership Concept and styles - Leadership traits Communication - process and barriers Control - concept - step tools - Coordination - Concept, Principles



# SYLLABUS



## MODULE IV

Corporate Social Responsibility (CSR): Meaning and definition - History of CSR activities - Concept of Corporate citizenship - Need and importance of CSR - Stakeholders of CSR - Steps in the implementation of CSR activities - CSR and business ethics - CSR and corporate governance - CSR initiatives in India.



## MODULE V

Emerging concepts in management - Kaizen - TQM - TPM - MIS - ISO - Change management - Stress management - Fish bone (ISHIKAWA) Diagram - Holacracy - Rank & Yank - 20% time - Gamification - Flexi-working - Business eco system - Logistic management

## BCM2B02 FINANCIAL ACCOUNTING

- CO.1. To equip the students with the skill of preparing financial statements of sole traders
- CO.2. To familiarize with the computation and preparation of depreciation accounting.
- CO.3. To impart knowledge about the accounts of single entry system.
- CO.4. To know the accounting procedures of issue of shares.
- CO.5. To give an insight into the accounting aspects of issue of shares.
- CO.6. To enable the students to acquire knowledge about the preparation of financial statements of joint stock company
- CO.7. To help the students to understand the accounting for banking company.
- CO.8. To give overall understanding of accounting for insurance company
- CO.9. To give insight about the profit determination of life insurance.
- CO.10. To enable the students to acquire knowledge about financial reporting standards



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## MODULE I

Single Entry System of Accounting: Definition - Objectives - Advantages- Limitations- Distinction between Double entry and Single entry- Types of Single entry- Determination of Profit or Loss under single entry- Statement of Affairs/ Capital comparison method- Distinction between Balance Sheet and Statement of Affairs- Distinction between Profit and loss account and Statement of Profit and Loss- Conversion method- Practical Problems.



## MODULE II

Company Accounts- Issue of Shares : Introduction- Books of accounts maintained by companies- Share Capital- Phases of capital- Difference between Reserve capital and Capital Reserve- Shares and types of shares- Equity and Redeemable Preference shares - Convertible Cumulative Preference Shares (CCP shares) Sweat Equity shares- Employees Stock Option Scheme (Theory only)- Private Placement of shares- Issue of shares- Procedures- Minimum Subscription- Shares issued for consideration- Shares issued for consideration other than cash- Issue of shares at par and premium (issue at discount, not to be taught)- Treatment of Fraction shares- Application, Allotment and Calls on Shares- Share capital allotment- Calls in arrears and calls in advance- Interest on calls in arrears and calls in advance- Difference between calls in arrears and calls in advance- Oversubscription and under subscription- Pro-rata allotment- Forfeiture and reissue of shares- Annulment of forfeiture- Surrender of shares- Distinction between forfeiture and surrender- Journal entries- Practical problems.



## MODULE III

Accounting for issue of Debentures : Definition - Types of debentures- Issue of Debentures- For cash, for consideration other than cash and issued as collateral security- Fraction debentures- Distinction between share and debenture- Terms of issue of debentures- Interest on debentures- Journal entries- Practical problems.





# SYLLABUS



## MODULE IV

Convergence to International Financial Reporting Standards:

Meaning of Accounting Standards- need and importance of global accounting standards- Role of IASB in developing IFRS - components of IFRS (IAS,IFRS,IFRIC and SIC)- process of setting IFRS -Conceptual Framework and its contents - Definition of elements in financial statements- Criteria or principles of recognition, measurement, presentation and disclosure- convergence to IFRS- Emergence of Ind AS - Standard setting process in India - Role of NFRA -Entities required to adopt Ind AS- Role of FASB in developing US GAAP- Difference between Ind AS and IFRS.



## MODULE V

Ind. AS / IFRS complied Financial Statements of Companies (Ind AS1): Preparation of final accounts under new format (SOPL, SOCE and SOFP - excluding SOCF) - Treatment of adjustment items such as Corporate Dividend Tax- Transfer to Reserve- Provision for taxation- TDS on Interest income, implied adjustment of interest on loans and other usual adjustment items such as depreciation, Closing stock, provisions, outstanding, prepaid, accrued, and received in advance - Practical problems.







## BCM3BO3 BUSINESS REGULATIONS

- CO. 1. To familiarize the students to certain statutes concerning and affecting business organizations in their operations
- CO. 2. To aware about Indian Contract Act, 1872 and its terms
- CO. 3. To familiarize special contracts related to Indemnity, Guarantee, Bailment and Pledge
- CO. 4. To provide insight about the Sale of Goods Act, 1930
- CO. 5. To know about The Consumer Protection Act, 1986
- CO. 6. To understand The Limited Liability Partnership Act, 2008
- CO. 7. To understand the classification of Partnership forms.
- CO. 8. To familiarize the concept of Free consent in Indian Contract Act.
- CO. 9. To understand the concept of Caveat emptor
- CO.10. To know the role of Limited liability partners.



### MODULE I

Business Laws : Introduction - Nature of Business Law - Meaning and definition - Indian Contract Act, 1872: Contract - Definition - Essentials of valid contracts - Classification of contracts - Offer and acceptance - Consideration - Capacity to contract - Free consent - Coercion - Undue influence - Misrepresentation - Fraud - Mistake - Void agreements - Discharge of contract - Breach of contract and remedies - Contingent contracts - Quasi contracts.



### MODULE II

Special Contracts: Contract of Indemnity: Meaning - Nature - Right of indemnity holder and indemnifier - Contract of Guarantee: Meaning - Nature - Rights and liabilities of surety - Discharge of surety from liability - Contract of Bailment and Pledge: Rights and duties of bailor and bailee, pledger and pledgee - Contract of Agency - Creation of agency - Delegation of authority - Duties and liabilities of principal and agent - Termination of agency.



# SYLLABUS



## MODULE III

Sale of Goods Act 1930: Contract for sale of goods -Essentials of a contract of sale - Conditions and Warranties - Caveat emptor - Sale by non-owners - Rules as to delivery of goods - Un paid seller and his rights



## MODULE IV

The Consumer Protection Act 1986: Objects and scope - Definition of consumer and consumer dispute - Complaint - Goods - Service - Unfair trade practices - Restrictive trade practices - Rights of consumers - Consumer Protection Council - Consumer Disputes Redressal Agencies.



## MODULE V

The limited liability partnership Act 2008 - Salient features - Distinction with partnership and company - LLP agreement - partners and designated partners - incorporation document - Extent and limitation of liability of LLP and partners.

## BCM3 BO4 CORPORATE ACCOUNTING

- CO. 1. To help the students to acquire conceptual knowledge of the fundamentals of the corporate accounting and the techniques of preparing the financial statements.
- CO. 2. To help to acquire the knowledge about Asset based Accounting Standards
- CO. 3. To know the revenue and liability based Accounting Standards .
- CO. 4. To get an awareness about IAS (Ind AS) 20,IAS (Ind AS) 17 &IFRS2/ Ind AS102
- CO. 5. To understand the treatment of items in Accounting For Joint Stock Companies.
- CO. 6. To help to acquire the knowledge about Presentation of Single Entity Financial Statements Covered by IFRS Convergence (IAS 1 and Ind AS 1).
- CO. 7. To get an idea about the preparation of financial statements: Statement of Financial Position (SOFP),Statement of Profit or Loss (SOPL),Statement of changes in Equity (SOCE)and Cash Flow Statement (SO CF).
- CO. 8. To identify the treatment of Business Combinations And Consolidated Statements (IFRS 3,10,13 and Ind AS103,Ind AS 27,Ind AS 28).
- CO. 9. To acquire the knowledge about Accounting For Electricity Companies.
- CO.10. To acquire knowledge about the preparation of final accounts of electricity companies.



# SYLLABUS



## MODULE I

- a. Redemption of Debentures : Meaning- Writing off of Discount on issue and loss on issue of debenture- Methods of redemption- Annual drawings out of profit and capital (New regulation to be taught)- Debenture redemption reserve- Lump sum payment- Sinking funds and Insurance Policy (Theory only)- Purchase of own debentures- For cancellation, Investment and Reissue- Ex-interest and Cum-interest- Redemption by conversion- Journal Entries.
- b. Redemption of Preference Shares : Provisions for redemption- Sources used for redemption- Capital redemption reserve- Journal entries
- c. Bonus Shares : Cash Bonus- Capital bonus- provisions for the issue of bonus shares- Sources of bonus issue- Advantages of bonus issue- Journal entries.
- d. Buy back of shares : Meaning- Provisions for issue- Sources of buyback- Advantages of buyback- Book building - Journal entries.
- e. Right Issue: Right of pre-emption - Calculation of value of right



## MODULE II

Banking Companies : Meaning of banking- Slip system of ledger posting- Important terms used- Revenue recognition in banks- Rebate on bills discounted with problems- Interest on doubtful debts with problems- Non-Performing Assets- Classification- Provisions for NPA(problems) - Final accounts of banking companies in the new form- Practical Problems



## MODULE III

Accounts of Life Insurance: Meaning of life insurance- Features- Types of life insurance- Important terms used- Adjusting entries- Calculation of Life fund with problems- Determination of profit of life business and net bonus payable- Problems- Preparation of final accounts of life business in the new form- Practical Problems. (18 Hours, 15 marks)



# SYLLABUS



## MODULE IV

Consolidated Financial Statements (Ind AS 110): Group Companies and Group Structures- need for consolidation - Calculation of pre-acquisition Calculation of profit- Post-acquisition profit- Calculation of Non-Controlling Interest - Calculation of Cost of Control (Goodwill ) or Capital Reserve- Preparation of Consolidated Balance Sheet without adjustments (simple problems)



## MODULE V

Important Disclosure based accounting standards: Earnings per share(Basic and Diluted) Ind AS 33 - Segment Reporting Ind AS 108- Events after Reporting Period (Adjusting and Non adjusting) Ind AS 10- Related party transactions Ind AS 24 - Changes in accounting policies, accounting estimates and errors Ind AS 8- Interim Financial Reporting Ind AS 34

## BCM4B05 COST ACCOUNTING

- CO. 1. To familiarize the students with the various concepts and elements of cost.
- CO. 2. To create cost consciousness among the students.
- CO. 3. To equip the students with basic idea about the preparation cost sheets
- CO. 4. To give an idea about different methods of costing
- CO. 5. To give an orientation about material, labor and overhead costs for producing a product
- CO. 6. To impart the idea about cost controlling techniques
- CO. 7. To understand the concept of Budget& Budgetary Control
- CO. 8. To make awareness regarding the treatment of Office expense.
- CO. 9. To understand about Standard costing
- CO.10. To solve transportation problems.





# SYLLABUS



## MODULE I

Introduction : Definition - Meaning and scope - Objectives - Functions - Merits and Demerits - Cost Accounting and Financial Accounting - Cost classification - Elements of cost - Cost units - Cost centre - Types - Methods and Techniques of Costing



## MODULE II

Materials : Importance of Material cost control - Purchase Procedure - Store control - Types of Store - Stores Records - Perpetual Inventory-ABC Analysis - VED Analysis-JIT Inventory- Stock levels - EOQ - Issue of materials - FIFO , LIFO , Simple and Weighted Average methods.



## MODULE III

Labour and Overheads: Importance of Labour cost control - Time Keeping and Time Booking - Idle Time - Over Time - Computation of Labour cost - Remuneration Systems and Incentive Schemes. Overheads : Definition - Overhead Allocation - Apportionment - Re- Apportionment - Direct distribution - Step Ladder - Reciprocal Service methods - Repeated Distribution and Simultaneous Equation methods - Absorption of overheads - Methods of Absorption - Labour Hour Rate and Machine Hour Rate



## MODULE IV

Methods of Costing: Specific order costing: Job costing - Contract costing - Continuous operation costing: Unit Costing - Process Costing (with adjustments of normal and abnormal losses and gains only) - Service costing (only Transport costing)



## MODULE V

Cost control Techniques:

- Budgetary Control: - Budget - Budgeting - Budgetary control - Importance - Need for the preparation of budgets - Types of budgets -Preparation of Cash budget only - ZBB
- Standard costing - Standard cost and actual cost - Variance analysis- Types of variances - Cost control by the use of standard costing (only theory - no problems expected).

## BCM4B06 CORPORATE REGULATIONS

CO. 1. To familiarize the students with corporate law and to make them aware of the importance of corporate governance in the management of organizations

CO. 2. To get knowledge about Companies Act, 2013.

CO. 3. To equip the students about the knowledge regarding formation of companies.

CO. 4. To give an insight about the issue of share capital.

CO. 5. To familiarize about the management of companies.

CO. 6. To understand the company meetings .

CO. 7. To understand the duties of a company Secretary.

CO. 8. To understand the Qualifications of a company secretary.

CO. 9. To Acquire thorough knowledge about SEBI

CO.10. To understand the Winding up of a Company



## MODULE I

Introduction to Companies Act 2013: Objects of the Act - Salient features of the Act - Meaning and definition of company - Features - Kinds of companies - Private Company - Public company - Associate Company - Dormant Company - One person company -Small Company - Government Company - Lifting of corporate veil



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## MODULE II

Formation of Companies: Promotion - Role of promoters - Incorporation - Capital subscription - Commencement of business - Pre-incorporation and provisional contracts. Document of companies: Memorandum of Association - Definition - Contents and alteration - Doctrine of Ultravires - Articles of Association - Definition - Contents and alteration - Distinction between Memorandum and Articles - Constructive notice of Memorandum and Articles - Doctrine of Indoor management - Prospectus - Contents - Statement in lieu of prospectus - Liabilities for misstatement.



## MODULE III

Share Capital : Shares - Kinds of shares - Public issue of shares - Book building - Allotment of shares - Irregular allotment - Issue prices of shares - Listing of shares - Employees stock option scheme - Sweat equity shares - Right shares - Bonus shares - Shares with differential rights - Share certificate and share warrant - Calls - Forfeiture - Surrender of shares - Buyback of shares - De materialization and re materialization of shares - Transfer and transmission of shares - Transfer under Depository system.



## MODULE IV

Management of Companies : Board and Governance - Directors: Appointment - Position - Powers Rights - Duties and liabilities - Qualification - Disqualification - Removal of directors Key Managerial Personnel - Introduction to Corporate Governance - Need and importance of Corporate Governance - Corporate social responsibility.



## MODULE V

Company Meetings and Winding up : Requisites of a valid meeting - Statutory meeting - Annual general body meeting - Extra ordinary meeting - Board meetings - Resolutions - Types - Company Secretary : Qualification - appointment - duties - Winding up : Meaning - Modes of winding up - Winding up by Tribunal - Members' voluntary winding up - Creditors' voluntary winding up - Liquidator: Powers - Duties and liabilities - Consequences of winding up.



## BCM5B07 ACCOUNTING FOR MANAGEMENT

- CO.1. To enable the students to understand the concept and relevance of management accounting.
- CO.2. To provide the students an understanding about the use of accounting and costing data for planning, control, and decision making
- CO.3. To understand the recent trends in management reporting
- CO.4. To familiarise various tools of analysis and interpretation of financial statements
- CO.5 Like comparative statements, trend analysis, common size statements.
- CO.6. To give a deep understanding about ratio analysis.
- CO.7. To impart detailed knowledge about fund flow statements.
- CO.8. To impart knowledge about cash flow statements.
- CO.9. To equip managerial decision making by using marginal costing.
- CO.10 To understand Cost Volume Profit Analysis and decision making



### MODULE I

Management Accounting: Nature and Scope - Difference between cost Accounting, Financial accounting and Management accounting - Recent trends in Management Reporting.



### MODULE II

Analysis and Interpretation of Financial Statements: Meaning - Types and Methods of Financial Analysis - Comparative Statements - Trend Analysis - Common size Statements (a general discussion only).





# SYLLABUS



## MODULE III

Ratio Analysis: Meaning - Nature - uses and limitations of Ratios - Liquidity, Profitability, Turnover, Solvency, Leverage. Market test Ratios. Construction of Financial Statements from ratios - Judgment of financial stability through ratios - (Focus to be given to problems solving and Interpretation skills)



## MODULE IV

Fund Flow and Cash Flow Analysis:

Fund Flow Statements: Meaning and concept of Fund - Current and Non Current Accounts Flow of fund - Preparation of Fund Flow statement - Uses and Significance.

Cash Flow Statement: Difference between Fund flow Statement and Cash flow Statement - Preparation of Cash Flow Statement as per AS - 3 Norms - Direct and Indirect methods (Stress to be given to Problems).



## MODULE V

Managerial Decision making with the help of CVP Analysis : Marginal Costing - Fixed Cost- Variable Cost - Contribution - P/V Ratio - Break Even Analysis - Algebraic and Graphic presentation - Decision making : Fixation of Selling Price - Exploring new markets - Make or Buy - Key Factor - Product Mix - Operate or Shutdown.



## BCM5B08 BUSINESS RESEARCH METHODS

- CO.1. To enable students for acquiring basic knowledge in business research methods
- CO.2. To familiarise with different types of business research.
- CO.3. To give insight about the phases of business research
- CO.4. To impart the components of a research design
- CO. 5 To gain knowledge in the various types of research design.
- CO.6. To equip the students with data collection methods in detail
- CO.7. To develop basic skills in students to conduct surveys, research, and case studies.
- CO.8. To impart insight in the data measurement and scaling
- CO.9. To give knowledge in the descriptive and inferential analysis of the collected data.
- CO. 10 To equip the students in the preparation of research reports.



### MODULE I

Business Research: - Definition and significance - Features of business research - The research process - Variable - Proposition - Types of research - Exploratory and causal research - Theoretical and empirical research - Basic and applied research - Descriptive research - Phases of business research - Research Hypothesis - Characteristics - Research in an evolutionary perspective - Role of theory in research - Theory building - Induction and Deduction Theory.



### MODULE II

Research Design - Definition - Types of research design - Exploratory and causal research design - Descriptive and experimental design - Types of experimental design - Validity of findings - Internal and external validity - Variables in research - Measurement and scaling - Different scales - Construction of instrument - Validity and reliability of instrument



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## MODULE III

Data Collection: - Types of data - Primary Vs secondary data - Methods of primary data collection - Survey Vs observation - Experiments - Construction of questionnaire and instrument - Validation of questionnaire - Sampling plan - Sample size - Sampling methods - Determinants of optimal sample size - Sampling techniques - Probability Vs non probability sampling methods.



## MODULE IV

Data Processing: Processing stages - Editing - Coding and data entry - Validity of data - Qualitative Vs quantitative data analysis - Frequency table - Contingency table - Graphs - Measures of central tendency and index number - Testing of Hypothesis - Bivariate and multi variate statistical techniques - Factor analysis - Discriminant analysis- Cluster analysis - Interpretation.



## MODULE V

Research Report: Different types - Contents of report - Need of executive summary - Chapterisation - Contents of chapter - Report writing stages - The role of audience - Readability - Comprehension - Tone - Final proof - Report format - Title of the report - Ethics in research - Subjectivity and objectivity in research



## BCM5 B09 INCOME TAX LAW AND ACCOUNTS

- CO.1. To impart basic knowledge and equip the students with application of principles and provisions of the Income Tax Act, 1961 up-to-date.
- CO.2. To familiarise the treatment of agricultural income and calculation of gross total income
- CO.3. To familiarise the treatment of agricultural income and calculation of gross total income
- CO.4. To understand the computation of income from salaries
- CO.5 To gain knowledge about the computation of income from house property
- CO.6. To attain the ability to calculate profits and gains of business or profession.
- CO.7. To equip insight in the calculations of capital gains.
- CO.8. To solve the problems relating to Income from other source.
- CO.9. To equip the students to calculate Gross Total Income.



### MODULE I

Basic Concepts: Income - Agricultural income - Person - Assessee - Assessment Year - Previous Year - Gross total income - Total income - Maximum marginal rate of tax  
Residential status - Scope of total income on the basis of residential status -Exempted incomes.



### MODULE II

Computation of Income under Different Heads: Salaries - Allowances - Perquisites -Profit in lieu of salary - Gratuity - Pension.



### MODULE III

Income from house property: Annual Value of House property - Computation under different circumstances - Deduction from annual value.



# SYLLABUS



## MODULE IV

Profits and Gains of Business or Profession: Definition - Computation - Allowable expenses and non-allowable expenses - General deductions - Provisions relating to Depreciation.



## MODULE V

Capital Gains: Definition of Capital Assets - Long term and Short term - Transfers - Cost of acquisition - Cost of improvement - Exempted Capital gains. Income from Other Sources: Definition- Computation.

## BCM6 B12 INCOME TAX AND GST

CO.1.To impart basic knowledge with application of principles and provisions Income Tax Act, 1961

CO.2.To know the computation of the tax liability of individuals

CO.3.To aware about the procedure of assessment of income tax

CO.4.To gain skill to filing of returns of income

CO.5.To impart basic knowledge and equip students with application of principles and provisions GST Act 2016

CO.6.To give an insight about different types of GST

CO.7.To aware about the registration details of GST

CO.8.To know the provisions of TDS, input tax credit and refund of GST

CO.9.To gain skill to submit the return of GST

CO.10.To give knowledge about the power of CAG to call for information



## MODULE I

Income Tax Contd: Deemed Incomes and Clubbing of income - Set- off and carry forward of losses - Deductions to be made in computing total income - Computation of total Income of individuals - Computation of Tax liability of individuals - Rebate and relief of tax.





# SYLLABUS



## MODULE II

Income tax authorities - Powers and functions - Provisions of advance payment of tax - Tax payment - Deduction and payment of tax at source - Recovery of tax.  
Procedure of assessment of income tax - Filing of returns of income - Voluntary return of income - Statutory obligations in filing of returns - Return of loss - Belated returns - Revised returns - Defective returns - PAN - Different types of assessment - Self assessment  
- Assessment on the basis of return - Best judgment assessment - Regular assessment - Reassessment - Protective assessment.



## MODULE III

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



## MODULE IV

Registration - Amendment of registration - Cancellation of registration - Revocation of cancellation of registration - tax invoice, credit and debit notes - Returns - First Return - Annual return - Final return - Tax Return Preparers - Levy of late fee - Notice to return defaulters



## MODULE V

Payment of tax, interest, penalty and other amounts - Interest on delayed payment of tax - Tax deduction at source - transfer of input tax credit - refund of tax - accounts and records - demands and recovery I - Inspection, search, seizure and arrest - offences and penalties - Audit by tax authorities - Special audit - Power of CAG to call for information.



## BCM6B13 AUDITING AND CORPORATE GOVERNANCE

- CO.1. To impart knowledge about auditing principles, procedures and techniques in accordance with current legal requirements and professional standards.
- CO.2. To give conceptual understanding of auditing, its classification, advantages and limitations.
- CO.3. To familiarize with internal control, internal check and internal audit.
- CO.4. To understand the procedure of conducting an audit.
- CO.5. To understand the procedure for conducting vouching.
- CO.6. To acquire knowledge about verification and valuation of assets and liabilities.
- CO.7. To acquire knowledge about different approaches to auditing.
- CO.8. To know how to prepare a company auditor report.
- CO.9. To familiarize about tax audit and management audit.
- CO.10. To know special areas of Audit and recent trends in auditing.



### MODULE I

Auditing - Meaning - Objects - Basic Principles and Techniques - Auditing and investigation  
- Classification of Audit - Management audit - Proprietary audit - Performance audit - Tax audit  
- Social audit - Environmental audit - Audit Planning - Qualities of an auditor - Advantages and limitations of audit



### MODULE II

Audit Procedures: Vouching - Definition - Features - Examining vouchers - Vouching of cash book - Vouching of trading transactions - Verification and valuation of assets and liabilities: Meaning - Definition and objects - Vouching v/s verification - Verification and Valuation of different assets and liabilities



# SYLLABUS



## MODULE III

Internal Control - Internal Check - Internal Audit --Definitions - Necessity - Difference between internal check and internal control - Fundamental Principles of internal check - Difference between internal check and internal audit - Special Areas of Audit: Tax audit and Management Audit - Recent trends in auditing - Relevant Auditing and Assurance Standards (AASs) - Rights duties and liabilities of auditor - Audit committee - Auditor's Report - Contents and types - Auditors certificate.



## MODULE IV

Conceptual Framework of Corporate Governance: Meaning, Theories, Models and Benefits of Corporate Governance; Board Committees and their Functions; Insider Trading; Rating Agencies; Green Governance/E-governance; Clause 49 of Listing Agreement; Class Action; Whistle Blowing; Shareholders Activism



## MODULE V

Major Corporate governance failures - BCCI (UK) - Maxwell Communication (UK) - Enron (USA - Satyam Computer Services Ltd - TATA Finance - Kingfisher Airlines - Common Governance Problems Noticed in various Corporate Failures - Codes and Standards on Corporate Governance



## CORE COURSES IN THE AREA OF SPECIALIZATION – CO-OPERATION

### BCM5B10 CO-OPERATIVE THEORY AND PRACTICE

- CO.1.To provide conceptual clarity and theoretical base in co-operation
- CO.2.To provide an overall idea about important types of co-operatives.
- CO.3.To know an idea about co-operation and principles of co-operation.
- CO.4.To know in detail the different economic systems.
- CO.5.To study the difference between co-operation and other economic systems.
- CO.6.To get insight into co-operative education and training.
- CO.7.To enable the student to get knowledge about the different training institute for co-operative education.
- CO.8.To familiarise NCUI and its role in co-operative education.
- CO.9.To impart knowledge about the students to know the different co-operatives and co-operative credit agencies.
- CO.10.To familiarise the role of different Apex institutions in the co-operative movement.



#### MODULE I

Co-operation and its Principles: Co-operation - Meaning - Definition - Features - Importance - Benefits - Principles of Co-operation: Rochdale (first stage) - Reformulated Co-operative Principles by ICA (2nd stage) - Karve Committee in Co-operative principles (3rd stage) and Principles at the 4th stage by ICA in 1995.



#### MODULE II

Co-operation and its Principles: Co-operation - Meaning - Definition - Features -Importance - Benefits - Principles of Co-operation: Rochdale (first stage) - Reformulated Co-operative Principles by ICA (2nd stage) - Karve Committee in Co-operative principles (3rd stage) and Principles at the 4th stage by ICA in 1995.



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## MODULE III

Co-operative Education and Training: Meaning - Importance - ICA and Co-operative movement - NCUI, VAMNICOM, NCCT, ICM, State Co-operative Unions and their role in education and training - Co-operative week - Co-operative flag - Journals on cooperation



## MODULE IV

Types of Co-operatives and Co-operative Credit :\_Agricultural credit societies - Non agricultural credit societies - Non agricultural non credit societies - PACS - Service Cooperative Banks - Farmers Banks - District Co-operative Banks - State Co-operative Banks - Primary Agricultural and Rural Development Banks - Kerala State Co-operative Agricultural and Rural Development Banks.



## MODULE V

**NABARD** and its role in co-operative movement - Consumer societies - Dairy societies - Marketing societies - SC/ST societies - Urban Cooperative Banks - Employee societies - IFFCO - KRIBCO - Fishery societies - Housing societies - Industrial societies (Weavers and Coir Societies) - NAFED - MILMA - HANTEX - MATSYAFED - MCAC - NHB and NCB - Types of Credit: Short, medium and long term - Two tier and Three tier credit structure





## BCM5B11 LEGAL ENVIRONMENT FOR CO-OPERATIVES

CO.1.To enable the students to get idea about Co-operative legislation in India, its features and importance.

CO.2.To familiarize Co-operative Credit Societies Act, 1904 and Co-operative Societies act, 1912.

CO.3.To acquire section wise understanding of Kerala Co-operative Societies Act, 1969.

CO.4.To know the management of Co-operative societies.

CO.5.To get insight into membership of co-operative society and their qualifications and disqualifications

CO.6.To understand the procedure for inspection of co-operative societies.

CO.7.To familiarise the stages of settlement of dispute.

CO.8.To enable the student to get knowledge about liquidation procedure.

CO.9.To get insight into the administrative setup of Co-operative department.

CO.10.To impart salient features of Banking Regulation Act, 1949 and its impact on co-operative management



### MODULE I

NABARD and its role in co-operative movement - Consumer societies - Dairy societies - Marketing societies - SC/ST societies - Urban Cooperative Banks - Employee societies - IFFCO - KRIBCO - Fishery societies - Housing societies - Industrial societies (Weavers and Coir Societies) - NAFED - MILMA - HANTEX - MATSYAFED - MCAC - NHB and NCB  
- Types of Credit: Short, medium and long term - Two tier and Three tier credit structure.



### MODULE II

Cooperative Legislation: Features and important landmarks in the history of co-operative legislation in India  
- Genesis and growth of co-operative movement in India during pre-, post- independence and after 1991.



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## MODULE III

Co-operative Legislations in India: Co-operative Credit Societies Act, 1904 - Features - Co-operative Societies Act, 1912 - Features - Kerala Co-operative Societies Act, 1969 - Features - Multistage Co-operative Societies Act, 1984 - Model Cooperative Societies Act, 1991 & 2002 - Features - Recent Trends and Developments - Vaidyanathan Committee Report.



## MODULE IV

Kerala Co-operative societies Act 1969-Registration of Co-operative Societies : Formalities - Bye Law - Model and its amendment - Formalities - Change of name and liability - Formalities - Membership formalities - Qualifications and disqualifications - Associate or nominal member - Qualifications and disqualifications of members of Board - Election - Procedure - Settlement of disputes - Types and procedure - Enquiry - Inspection - Supervision - Surcharge - Liquidation and its formalities - Board of Directors' meeting - Annual General Body meeting - Minutes - Quorum for the meetings - Removal and expulsion of members - Restrictions on holding shares - Privileges of cooperatives.



## MODULE V

Administrative Set-up of Co-operative Department in Kerala - Delegation of powers - Audit - Procedure - Audit programme - Vouching - Audit classifications - Proceedings - State and the co-operative movement in India - Role of state in the development of cooperatives - De-officialisation of the co-operative movement - Reconstructing cooperative administration.



## MODULE VI

Salient Features of Banking Regulation Act 1949 (As applicable to co-operative societies) - Impact of Co-operative Law on co-operative management.



## BCM6B14 INTERNATIONAL CO-OPERATIVE MOVEMENT

- CO.1. To enable the students to acquire knowledge about evolution and development of co-operative movement in the world.
- CO.2. To get an awareness about co-operative movement in different foreign countries.
- CO.3. To know about co-operatives and employment in Africa.
- CO.4. To understand ACCOSCA –NAIROBI- KENYA.
- CO.5 To study about COCOA co-operatives in Sierre Leones.
- CO.6. To familiarise the contributions of Prominent co-operators in the co-operative movement.
- CO.7. To familiarize KNCU- TANZANIA.
- CO.8. To know more about ICA and other Apex bodies.
- CO.9. To know the role of International Organizations in the Development of Co-operative movement.
- CO.10 To get an idea about inter cooperative relations.



### MODULE I

Co-operative Movement in Foreign Countries: Great Britain (Consumer) - Germany (Agricultural Credit) - Denmark (Dairy) - China (Induscos) - Japan (Multi-purpose societies) - USA (Marketing) - USSR (Collective Farms).



### MODULE II

Co-operatives and Employment in Africa: Cocoa - Co-operatives in Sierra Leone -African Confederation of Co-operatives Savings and Credit Associations, (Nairobi) Kenya - Kilimanjaro Native Co-operative Union (Tanzania) - Contribution of Robert Owen, Louis



# SYLLABUS



## MODULE III

International Co-operative Alliance: Objectives - Role - Membership - Governing Bodies - Regional offices - Sectoral organizations and functioning of ICA - Leading specialized organizations of ICA - International Co-operative Agricultural Organization (ICAO) - International Co-operative Banking Association (ICBA) - International Health Co-operative Organization (IHCO) - International Co-operative Fisheries Organization (ICFO) - Consumer Co-operative World-wide .



## MODULE IV

Role of International Organisations in the Development of Co-operative Movement: International Labour Organization - World Bank - World Assembly of Youth - Afro-Asian Rural Reconstruction Organization



## MODULE V

Inter Co-operative Relations: Indian Farmers Fertilizers Co-operatives (IFFCO) - Anand Milk Producers Union Limited (AMUL) - National Co-operative Union of India (NCUI).

## **BCM6B15 CO-OPERATIVE MANAGEMENT AND ADMINISTRATION**

- CO.1.To enable the students to acquire knowledge about the co-operative management and administration.
- CO.2.To familiarize the students with accounting and auditing of co-operation.
- CO.3.To gain knowledge about the role of management in the development of co-operative organisations.
- CO.4.To understand the concept of co-operative leadership.
- CO.5.To provide knowledge in co-operative accounting
- CO.6.To give an insight into the co-operative audit.
- CO.7.To know the role of Registrar of Co-operative Societies.
- CO.8.To Know the procedure of Co-operative Audit.
- CO.9.To familiarize the students regarding the System of Co-operative Administration.
- CO.10.To know the election procedure in Co-operative sector.



# SYLLABUS



## MODULE I

Management of Societies: General body - Representative general body - Election - Supersession - Privileges of co-operative societies - State and co-operatives - Properties and funds of co-operatives Disposal of net profit - Co-operative education fund - Audit - Inquiry and supersession - Disputes - Settlement of disputes - Winding up and cancellation of registration - Execution - Appeals - Revision and Review.



## MODULE II

Role of Management in the Development of Co-operative Organizations - Principles of management - Co-operative management - Unique features of co-operative management - Integrating the principles of co-operation and principles of management - Professional management for co-operatives - Meaning - Importance and evaluation criteria - Organizational structure of a co-operative - Designing organization structure for cooperatives.



## MODULE III

Co-operative Leadership - Meaning - Importance - Types - Problems of leadership in cooperative organization - Path-goal theory of leadership and case studies of Cooperative leadership - Nature of management leadership - Combination of management and leadership qualities.



## MODULE IV

**Co-operative Accounting: Meaning - Definition - Special Features of co-operative accounting - Sources of funds - Owned and borrowed - State aid to co-operatives - Preparation of Trial Balance, Profit and Loss Account and Balance Sheet - Treatment of overdue interest - Books & registers maintained by the co-operatives - statutory requirements - Day book and subsidiary day book - Triple column cash book - Rough cash chitta - R&D statements - Computerized accounting system.**





# SYLLABUS



## MODULE V

Co-operative Audit - Features - Difference between co-operative audit and general audit, financial audit and administrative audit - Auditor - Duties, rights and responsibilities - Stages of audit work - Preparation of audit programs - Vouching - Verification & valuation of assets & liabilities - Auditing of reserves & provisions - Audit memorandum - Audit classification - Audit certificate - Audit fees.

## SYLLABI FOR COMPLIMENTARY COURSES

### BCM1C01 MANAGERIAL ECONOMICS

- CO.1. To impart the basics of managerial economics.
- CO.2. To familiarize with demand and supply and its application.
- CO.3. To know the process and methods of demand forecasting.
- CO.4. To insight the theory of consumer behavior.
- CO.5. To give an insight about the tools and techniques of cost minimization.
- CO.6. To familiarize the law of production and law of returns.
- CO.7. To give over all understanding of market structure.
- CO.8. To impart the concept of macroeconomics particularly Indian economy.
- CO.9. To help the students to understand the application of economic principles in business management.
- CO.10. To impart a brief description about inflation in India.



## MODULE I

Managerial Economics:- - Definition and characteristics - Nature and Scope - Economics Vs Managerial Economics - Decision making and forward planning - Relationship of managerial economics with other disciplines - Basic economic tools in management economics - The role of managerial economist.



# SYLLABUS



## MODULE II

Theory of consumer behaviour: - Cardinal analysis - Law of diminishing marginal utility - consumer surplus; Ordinal approach - indifference curve analysis - consumer equilibrium - income consumption curve and price consumption curve - Hicksian decomposition of price effect in to substitution effect and income effect - Demand curve for normal, inferior and giffen goods - concept of elasticity of demand - measurement of various elasticities - Elasticity of supply.



## MODULE III

Market structure:-

- Perfect competition: - profit maximization and equilibrium of firm and industry - short run and long term supply curves - price and output determination.
- Monopoly: - Price determination under monopoly - equilibrium of firm - comparison between perfect competition and monopoly - price discrimination.
- Monopolistic competition: price and output determination - product differentiation - comparison with perfect competition - excess capacity under monopolistic competition.
- Oligopoly: indeterminate pricing and output - classical models of oligopoly - price leadership - collusive oligopoly - kinked demand curve



## MODULE IV

An overview of Indian economy - Indian economy since 1991 - Basic characteristics of Indian economy - Factors that led to the opening up of Indian economy - Indian economy under WTO regime - Issues in Indian economy: Problems of growth, unemployment, poverty, inequality in income distribution, inflation - The role of parallel economy - The role of Government in a market economy



## MODULE V

Structure and direction of India's foreign trade and India's trade regulation and promotion - Exchange rate policy - Intellectual Property Rights - Foreign capital and MNCs in India, Trade reforms - An overview of Kerala economy - Trade and commerce in Kerala - Industrial development of the state - the role of small scale industries in Kerala economy.



## BCM2C02 MARKETING MANAGEMENT

- CO.1.To impart necessary knowledge which help the student to choose a carrier in the field of marketing.
- CO.2.To enable the students to acquire knowledge about e- marketing.
- CO.3.To understand the factors influencing buying behaviour and their motives.
- CO.4.To familiarize modern marketing trends.
- CO.5.To impart knowledge about product, product mix, product life cycle, product pricing etc.
- CO.6.To familiarize with the physical distribution of goods and services.
- CO.7.To know different promotional techniques used for product marketing.
- CO.8.To understand critically on various issues regarding advertisements.
- CO.9.To understand rural marketing and its importance.
- CO.10.To understand Sales promotion techniques



### MODULE I

Marketing Management: The value of marketing–Core marketing concepts–The new marketing realities–Philosophy of marketing - Creating long term loyalty relationships - Marketing management tasks -Analyzing consumer markets–Factors influencing consumer behaviour–Buying decision process - market segmentation; bases for segmenting consumer markets - market targeting - marketing of services - rural marketing in India; potential, challenges and strategies.



### MODULE II

Creating and Capturing Value: The fundamentals of product management; product levels; customer value hierarchy- Classification of product–Managing brands and brand equity- Product and Services differentiation–Product and brand relationships - Product Life Cycle Marketing Strategies - New product development–Packaging, labeling, Warranties and Guarantees. Pricing to capture value; setting the price; methods of pricing; pricing strategies; pricing for rural markets.



# SYLLABUS



## MODULE III

Delivering Value: Distribution -marketing channels and value networks-role of marketing channels-channel design and management decision-channel integration and system-conflict, cooperation and competition-Managing retailing, wholesaling and logistics-Direct and online marketing



## MODULE IV

Communicating Value: Integrated Marketing Communications; role of marketing communication; developing effective communication; marketing communication mix - managing advertising; deciding on media and measuring effectiveness ; communicating to rural audience- Sales Promotion-Personal selling; principles of personal selling-Events and experiences-Public relation-Interactive marketing-word of mouth marketing



## MODULE V

E-commerce and E-marketing: Concept and nature; Reason for growth of e-marketing  
E- commerce marketing practices; types of E-commerce; E-commerce business models;  
E-commerce marketing strategies - M-commerce marketing practices- Electronic Payment System-Security issues in E commerce.



## BCM3C03 HUMAN RESOURCES MANAGEMENT

CO.1.To familiarize the students with the different aspects of managing human resources in an organization.

CO.2.To equip the students with basic knowledge and skills required for the acquisition.

CO.3.Development and retention of human resources.

CO.4.To provide insight about performance appraisal and career planning

CO.5To aware about the compensation management

CO.6..To hold awareness about the mechanism of grievance redressal system.

CO.7.To understand the term Performance appraisal.

CO.8.To know the Modern techniques of performance appraisal.

CO.9.To know the Training needs in the field of human resources.

CO.10To know the method of Incentives system existed in organisations.



### MODULE I

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



### MODULE II

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



### MODULE III

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





## MODULE IV

Performance appraisal and career planning. Need and importance- objectives process- methods and problems of performance appraisal- . Concept of career planning -features- methods -uses career development



## MODULE V

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

## BCM4C04 QUANTITATIVE TECHNIQUES FOR BUSINESS

CO.1. To give knowledge in the descriptive and inferential analysis of the collected data.

CO.2 To equip the students in the preparation of research report.

BCM5B09: Income Tax Law and accounts

CO.3. To impart basic knowledge and equip the students with application of principles and provisions of

Income Tax Act, 1961 up-to-date.

CO.4. To familiarise the treatment of agricultural income and calculation of gross total income

CO.5. To familiarise the treatment of agricultural income and calculation of gross total income

CO.6. To understand the computation of income from salaries

CO.7 To gain knowledge about the computation of income from house property

CO.8. To attain the ability to calculate profits and gains of business or profession.

CO.7. To equip insight in the calculations of capital gains.

CO.9. To solve the problems relating to Income from other source.

CO.10. To equip the students to calculate Gross Total Income.



# SYLLABUS



## MODULE I

Quantitative Techniques - Introduction - Meaning and definition - Classification of Q.T - QT and other disciplines - Application of QT in business - Limitations.



## MODULE II

Correlation and Regression Analysis: Meaning and definition of Correlation - Karl Pearson's co-efficient of correlation - Rank correlation - Regression - Types - Determination of simple linear regression - Coefficient of determination



## MODULE III

Set Theory - Venn Diagrams - Probability: Concept of probability - Meaning and definition - Approaches to probability - Theorems of probability - Addition Theorem - Multiplication Theorem - Conditional probability - Inverse probability - Baye's Theorem



## MODULE IV

Theoretical Distribution: Basic assumptions and characteristics - Probability distribution - Fitting of probability distribution - Binomial distribution - Fitting of binomial distribution - Poisson distribution - Fitting of Poisson distribution - Normal distribution - Features and properties - Standard normal curve.



## MODULE V

Quantitative approach to decision making - Types and steps in decision making - Decision tree analysis - Different types of models - Model building steps - Linear programming - concepts - Mathematical formulation - Solution of LPP using graphic method



## BCM5D02 -BASICS OF ENTREPRENEURSHIP AND MANAGEMENT

- CO.1.To Understand the concept of business
- CO.2.To Know the Social Responsibility of business.
- CO.3.To Get an idea about the Entrepreneurship
- CO.4.To Know about the Principles of management
- CO.5.To Get a clear picture about Functions of Management
- CO.6. To detailed study about the concept of micro, small and medium enterprises
- CO.7.To explain the concept of types of organization
- CO.8.To help the students to understand the forms of business enterprises
- CO.9.To help the students to understand concept of leadership



### MODULE I

Foundation of Business : Concept of business – Industry, Trade and Commerce – Classification of Industry, Types of trade and Aids to trade – Forms of Business enterprises- Sole trader – Partnership – Joint-stock Companies – Cooperative organisations – One man company. Factors to be considered while setting up of a business – Social Responsibility of business.



### MODULE II

Entrepreneurship: Concept of entrepreneur – Characteristics of entrepreneur – Functions of an entrepreneur – Difference between entrepreneur and manager – Micro, Small and Medium Enterprises, Definition, Registration procedure of Sole proprietorship and partnership units.



# SYLLABUS



## MODULE III

Management Concepts: Meaning - Nature and characteristics of management - Management as science, art and profession - Levels of management - Henry Fayol's Principles of management. Functions of Management : Planning - Steps in planning - Organising - Types of organisation - Line, Staff and Functional- Centralisation Vs decentralisation - Authority Vs responsibility - Staffing - Elements of Staffing - Directing - Leadership - Leadership styles - Controlling - Steps in controlling

## SYLLABUS OF COMMON COURSES

### BCM3A11 BASIC NUMERICAL METHODS

- CO.2. To understand set operations, fundamental ideas about matrices and their operational rules.
- CO.3. To understand theory of equations and problems on business application
- CO.4. To enable the students for applying linear and simultaneous equations in business
- CO.5 To study about the presentation of data by diagrammatic and graphical method.
- CO.6. To Know about Arithmetic Progression and Geometric Progression and practical application.
- CO.7. To enable the students to acquire the knowledge of mathematics and statistics.
- CO.8. To understand statistics and their importance in our life.
- CO.9. To study the statistical tools and their applications.
- CO.10 To know about measures of Central Tendency like mean ,median and Mode



## MODULE I

Numerical expressions and Equations: Simultaneous linear equations (up to three variables), Quadratic equations in one variable-factorization and quadratic formula



# SYLLABUS



## MODULE II

Matrices: introduction - type of matrices - trace and transpose and determinants - matrix operations - adjoint and inverse -rank- solving equations by matrices: Cramer's Rule (not more than three variables).



## MODULE III

Sequence, Series and Progression : Concepts and differences - Arithmetic progression-  $n$ th term and sum of  $n$  terms of an AP - Insertion of Arithmetic means in AP - Geometric progression-  $n$ th term and sum of  $n$  terms of an GP - Insertion of Geometric Mean in GP - Harmonic progression.



## MODULE IV

Interest and Time value: Concept of interest-Types of interest: Simple interest and compound interest - nominal, real and effective rate of interest - Future value and Present Value; Annuity and Perpetuity - Computing future and present values of annuity (regular and immediate) - multi and growing period perpetuity - Compound annual growth rate - computation of Equated Monthly Instalments (EMI).



## MODULE V

Descriptive Statistics: Measures of Central Tendency - Mean: Arithmetic mean, Geometric mean and Harmonic Mean- Median, Mode and other position values - Measures of Dispersion: mean deviation, quartile deviation, standard deviation and coefficient of variation - Measures of Skewness and Kurtosis



## BCM3A12 PROFESSIONAL BUSINESS SKILLS

- CO.9 . To know the Security issues
- CO.1. . To update and expand professional skills of the students.
- CO.2. To equip the students to effectively utilize the digital knowledge resources for their study.
- CO.3. To identify the IT scope for knowledge skills for higher education, IPR, Educational software,academic services.
- CO.4 To familiarize the students about electronic learning facilities such as MOOC, Online libraries etc.
- CO.5 To familiarize the students about the professionalization among the organisations
- CO.6 . To familiarize the students about Cyber addictions.
- CO.7. . To give brief knowledge about Digital marketing and digital marketing environment
- CO.8. To understand the concept.



### MODULE I

Professionalism: Meaning -Definition - Characteristics - Traits and Qualities of a good professional - Professionalism in business - Professional Skills: important soft skills for business success- Professionalism in Communication: Verbal Communication: Professional Presentation - Different Presentation Postures- Written Communication: Email - Significance of Email in business - Email etiquette: format - rules - dos and don'ts - Technical Documentation: Standards - Types



### MODULE II

E-Learning :Introduction of electronic learning - benefits and drawbacks of e-Learning - Online education - Digital age learners - Knowledge resources on internet - E-books, Audio, Video and other means for e-learning- Introduction to e-content development and tools - Online libraries - MOOCs - The e-Learning as a service Industry - major technologies used in e-earning- different approaches for e-Learning delivery - E-learning in India





# SYLLABUS



## MODULE III

Business Data Analysis : Features of New Generation Computers - Concept of data analysis - Business Data Analysis - Data Analyst - Types of analysts - organisation and source of data, importance of data quality, dealing with missing or incomplete data- Social Networking Analysis - Big Data Analysis - Role of Data Scientist in Business & Society - Role of Artificial Intelligence and Intelligent Agents in e-business - Ethical and Legal considerations in Business Analytics



## MODULE IV

Socio - Cyber Informatics: IT and society - Digital Divide - Digital natives-Cyber space- New opportunities and threats - Cyber ethics - Cyber-crimes -Types - Cyber Laws - Organisations related with cyber laws-Cyber addictions - Information overload - Health issues - e-waste and Green Computing -Recent E-governance initiatives in India



## MODULE V

Digital Marketing : Introduction to Digital marketing Environment -meaning & Concept - Need for digital marketing - Advantages and disadvantages of digital marketing -Trends in digital marketing- Types of digital marketing - Business models in digital marketing Business to Business (B2B), Business to Customer (B2C), Customer to Customer (C2C), Business to Employees (B2E), Business to Government (B2G) - Online advertising - types of online advertising - Top e-commerce websites around the world and its scenario in India. PPC (Pay per Click) advertising - Search engine Analytics - search engine ads - social media channels and ads



## BCM4A13 ENTREPRENEURSHIP DEVELOPMENT

- CO. 1 To familiarize the students with the concept of entrepreneurship.
  - CO.2.To identify and develop the entrepreneurial talents of the students.
  - CO.3.To understand the factors affecting entrepreneurial growth.
  - CO.4.To identify the role of entrepreneurs in economic development.
  - CO.5.To aware of the role of promotional institutions such as KINFRA, KITCO, MSME & DIC
  - CO.6.To provide knowledge in project report preparation.
  - CO.7.To gain insight into the identification of business opportunities in the context of Kerala.T
  - CO.8.To generate innovative business ideas in the emerging industrial scenario.
  - CO.9.To get an idea about business incubation.
  - CO.10To know about the setting up of business incubation centers.
- BC4A14: Banking and Insurance



### MODULE I

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



### MODULE II

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



# SYLLABUS



## MODULE III

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



## MODULE IV

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



## MODULE V

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. (The preparation of sample project report shall be treated as an assignment of this course).



## BCM4A14 BANKING AND INSURANCE

- CO.1. To enable the students to acquire knowledge about basics of banking and insurance and to familiarize the students with the modern trends in banking.
- CO.2. To know an idea about the origin and development of banking, different categories of banking in India.
- CO.3. To know about the central bank and its functions in our country.
- CO.4. To know different types of Accounts and procedure for opening and operating the accounts of different customers.
- CO.5 To get an awareness about different negotiable instruments in use.
- CO.6. To equip the students with different e-banking products and services.
- CO.7. To enable the students to acquire knowledge about basics of insurance.
- CO.8. To know the various kinds of insurance.
- CO.9. To understand the general principles of life insurance and general insurance.
- CO.10 To enable the students to relate to different types of insurance policies.



### MODULE I

Introduction to Banking : Meaning and definition - Origin and development of banking - Customer of a bank - Structure of banking in India - Banks and economic development - Functions of commercial banks (conventional and innovative functions) - Central bank -RBI - Functions - Emerging trends in banking.

Activity: List out the name of banks as per their different category

Assignment: Procedure for creating an account in a bank



### MODULE II

Negotiable Instruments : Definition - Characteristics - Types - Parties to negotiable instruments -Cheques - Types of cheques - Crossing of cheques - Drafts - Cheque vs. Draft - Endorsement -Significance - Regularity of endorsement - Liability of endorser -Electronic payments.

Activity / Assignment:

- Writing of cheque , writing of challan for Demand Draft
- Procedures for a Bank Loan.



## MODULE III

E-Banking-centralized online real time electronic banking ( CORE)-Electronic Clearing service (ECS) - Electronic Fund Transfer - Real Time Gross settlement (RTGS)-National Electronic Fund transfer(NEFT)-society for worldwide interbank financial telecommunication(SWIFT) - E-cheque - Any Time Money - ATM.s- Credit card - Debit card-smart card - Internet banking - mobile banking - Tele-banking - financial inclusion - recent initiatives in financial inclusion.

Activity / Assignment:

- Chelan filling for RTGS, EFT and NEFT
- Different types of Cards, the Procedure for application of different cards and the Procedure for blocking cards
- Procedure for application or activation of net banking, m-banking and tele-banking.



## MODULE IV

Introduction to insurance: Concept - need of insurance-insurance as a social security tool - insurance and economic development-principles of insurance - various kinds of insurance - life and general insurance (fire, marine, medical, personal accident, property and motor vehicle insurance) - features-life insurance Vs. general insurance.

Activity / Assignment: List out different names of insurance companie



## MODULE V

Life insurance-law relating to life insurance-general principles of life insurance contract, proposal and policy-Assignment and nomination - title and claims - general insurance - law relating to general Insurance - IRDA - powers and functions - insurance business in India.

Case Study: Preparation of a proposal for life insurance and how to claim insurance in case of any accident, death or damage



## BCM6B16 RESEARCH METHODOLOGY

- CO.1.To enable students for acquiring basic knowledge in business research methods
- CO.2.To familiarise with different types of business research.
- CO.3.To give insight about the phases of business research
- CO.4.To impart the components of a research design
- CO.5.To gain knowledge in the various types of research design .
- CO.6.To equip the students with data collection methods in detail
- CO.7.To develop basic skills in students to conduct survey, researches and case studies.
- CO.8.To impart insight in the data measurement and scaling part insight in the data measurement and scaling

### UNIT I

Introduction to Research: Introduction to Research and Statistics: Role of Research in Business, Value of Information, Cost of Information, Decision to Conduct Research, Research Design, Types of Research, Research Process.

### UNIT II

Sources of Data: Primary and secondary data - Sources of Secondary Data, Scales of Measurement, Validity and Reliability





# SYLLABUS



## UNIT III

Primary Data Collection: Observation and Its Different Types, Selection of Method of Data Collection, Qualitative Research Methods: Focus Group, Behaviour Mapping, Consumer Journey, Delphi Study, Extreme Users' Interview, Quantitative Research Methods: Various Types of Interviews: Mail Interview, Person to Person Interviews, Telephonic Interviews. Data collection using Electronic Interface like the Internet, Pilot Survey and Its Conduct , Components and Design of Questionnaire, Open ended question Vs. Multiple choice questions

## UNIT IV

Sampling: Population Defined, Sampling Frame, Sampling Vs. Census, Steps in Selecting a Sample. Types of Sampling Methods: Probabilistic: Simple Random Sampling Stratified Random Sampling, Cluster Sampling. Non-Probabilistic: Convenience Sampling, Judgment Sampling and Quota Sampling, Determination of Sample Size, Concepts of Errors in Research - Sampling and Non-Sampling Errors and Measures to Reduce Errors.

## UNIT V

Module V: Report Writing and Evaluation-Introduction, Types of Reports, Planning Report Writing, Research Report Format, Principles of Writing, APA Style of Using References, Documentation: Footnotes and Bibliography, Writing the Report, Typing the Report, briefing, Evaluation of a Research Report



# GENERAL ADMISSION RULE



## GENERAL ADMISSION RULES

Admission to various UG and PG programs are conducted as per the university of Calicut rules in force. University conducts centralized allotment process (CAP) for both UG and PG programs and the candidates should register through the online portal provided by University of Calicut.

The seats for each aided program of this college will be distributed as open quota (40%), SC (15%), ST (5%), Community Quota (Only for Muslim Community) (20%) and Management quota (20%), For Self-financing programs, it is distributed as merit quota (50%) and Management quota (50%).

Students seeking admission under management quota should submit management quota form along with their application which are available from the college office.

The students eligible for admission should accompany their parent/guardian during the interview.

- The candidates should produce the following documents in original before the principal of the college at the time of admission
- Admit Card
- The print outs of the application
- Receipt/Chalan of the Mandatory fee remitted for acceptance of allotment.
- Qualifying Certificate.
- Mark List(s) of the qualifying examination.
- Transfer Certificate received from the institution last studied.
- Conduct Certificate.
- S.S.L.C
- Those candidates who have passed examinations others than HSE/VHSE except CBSE/CISCE should produce Equivalency/Recognitions Certificate from University of Calicut.



**എം.ഇ.എസ്. അസ്മാബി കോളേജ്**  
**ഡിഗ്രി / പി.ജി. വിദ്യാർത്ഥികളുടെയും**  
**അവരുടെ രക്ഷകർത്താക്കളുടെയും ശ്രദ്ധയ്ക്ക്**



1. ഹൈക്കോടതി വിധിക്കനുസൃതമായി കോളേജ് കമ്പസിനുള്ളിൽ രാഷ്ട്രീയ പ്രവർത്തനം നിരോധിച്ചിരിക്കുന്നു. വിദ്യാർത്ഥികൾ കമ്പസിനുള്ളിൽ ഔദ്യോഗികമല്ലാത്ത യാതൊരു മീറ്റിംഗുകളും സംഘടിപ്പിക്കുവാനോ അവയിൽ പങ്കെടുക്കുവാനോ പാടില്ല.
2. ജൂനിയർ കുട്ടികളെ റാഗ് ചെയ്യുക, വാക്കുകൾ കൊണ്ടും പ്രവൃത്തികൊണ്ടും വേദനിപ്പിക്കുക, അധിക്ഷേപിക്കുക, അപമാനയായി പെരുമാറുക ഇവയെല്ലാം കഠിനശിക്ഷ ലഭിക്കുന്ന ക്രിമിനൽ പ്രവർത്തനങ്ങളാണ്. ഇങ്ങനെയുള്ള പെരുമാറ്റങ്ങൾ കോളേജിൽ വെച്ചോ പുറത്തുവെച്ചോ ജൂനിയർ വിദ്യാർത്ഥികൾക്ക് ഉണ്ടായാൽ ഉടൻ തന്നെ പ്രിൻസിപ്പാളിനെ അറിയിക്കേണ്ടതാണ്.
3. ബുധൻ ഒഴികെയുള്ള എല്ലാ പ്രവൃത്തിദിവസങ്ങളിലും കോളേജ് യൂണിഫോം നിർബന്ധമാണ്. ടി ഷർട്ട്, ലോവേസ്റ്റ് ജീൻസ് / ട്രൗസർ, ഇറുകിപ്പിടിച്ച വസ്ത്രങ്ങൾ എന്നിവ ധരിച്ച് കമ്പസിൽ വരാൻ പാടില്ല.
4. വിദ്യാർത്ഥികൾ കോളേജിനുള്ളിൽ നിർബന്ധമായും ഐഡന്റിറ്റി റ്റാഗ് വ്യക്തമായി കാണത്തക്കവിധം ധരിച്ചിരിക്കണം.
5. പുകവലി, മദ്യപാനം, പുകയില, മയക്കുമരുന്ന് എന്നിവ കമ്പസിൽ കർശനമായി നിരോധിച്ചിരിക്കുന്നു.
6. കമ്പസിനുള്ളിൽ മൊബൈൽ ഫോൺ നിരോധിച്ചിരിക്കുന്നു. ഉപയോഗിക്കുന്നത് ശ്രദ്ധയിൽപെട്ടാൽ ഫോൺ പിടിച്ചെടുക്കുന്നതാണ്. യാതൊരുകാരണവശാലും മടക്കി നൽകുന്നതല്ല.
7. ക്ലബ്ബ് സമയത്തിന് ശേഷം കാരണമില്ലാതെ കമ്പസിനുള്ളിൽ നിൽക്കുവാൻ അനുവദിക്കുന്നതല്ല.
8. പ്രിൻസിപ്പാളോ നിയമാനുസരണം സംഘടിപ്പിക്കപ്പെട്ട മറ്റു കമ്മ്യൂണിക്കേഷൻ കോളേജിൽ അച്ചടക്ക സംബന്ധമായും ഭരണപരമായും കാലാകാലങ്ങളിൽ പുറപ്പെടുവിക്കുന്ന എല്ലാ നിയമങ്ങളും, നിർദ്ദേശങ്ങളും പാലിക്കാൻ ഞാൻ തയ്യാറാണ്.
9. കമ്പസിന്റെ ഭിത്തികളിലോ, മതിലുകളിലോ എഴുതുന്നതും, പോസ്റ്റർ, സ്റ്റിക്കർ എന്നിവ പതിക്കുന്നതും കർശനമായി നിരോധിച്ചിരിക്കുന്നു.
10. ക്ലബ്ബ് മുറിയിലെ മതിൽ, ഡെസ്ക്, ബെഞ്ച് എന്നിവയിൽ എഴുതുകയോ കേടുപാടുകൾ വരുത്തുകയോ, ചെയ്യരുത്. നിയമങ്ങൾ പാലിക്കാതെ വന്നാൽ എന്നെ കോളേജിൽ നിന്നും ഒരു വിശദീകരണവും കൂടാതെ പുറത്താക്കാൻ സമ്മതമാണ്.
11. വിദ്യാർത്ഥികളുടെ വാഹനങ്ങൾ പാർക്കിംഗിന് അനുവദിച്ച സ്ഥലത്ത് മാത്രം സ്വന്തം ഉത്തരവാദിത്വത്തിൽ സൂക്ഷിക്കുക.

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ഒപ്പ്.....	ഒപ്പ്.....
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