

B COM MODEL 1 CO-OPERATION

Semester-wise details

Semester- 1

Sl No	Course Code	Course Name	Credit	Hours per week
1		Language- English-I	4	5
2		Second Language-I	4	4
3	CO1CRT01	Dimensions and Methodology of Business Studies	2	3
4	CO1CRT02	Financial Accounting I	4	5
5	CO1CRT03	Corporate Regulations and Administration	3	4
6	CO1CMT01	Banking and Insurance	3	4
		TOTAL	20	25

Semester- 2

Sl No	Course Code	Course Name	Credit	Hours per week
1		Language- English-I	4	5
2		Second Language-I	4	4
3	CO2CRT04	Financial Accounting II	4	5
4	CO2CRT05	Business Regulatory Framework	3	4
5	CO2CRT06	Business Management	3	3
6	CO2CMT02	Principles of Business Decisions	3	4
		TOTAL	21	25

Semester 3

Sl No	Course Code	Course Name	Credit	Hours per week
1		Language- English-I	3	3
2	CO3CRT07	Corporate Accounts I	4	5
3	CO3CRT08	Quantitative Techniques for Business- 1	4	5
4	CO3CRT09	Financial Markets and Operations	3	4
5	CO3CRT10	Marketing Management	3	3
6		Optional - 1		
	CO3OCT03	Co-operation- Basics of Co-operation	4	5
		TOTAL	21	25

Semester- 4

Sl No	Course Code	Course Name	Credit	Hours per week
1	CO1CRT01	Language- English-I	3	3
2	CO4CRT11	Corporate Accounts II	4	6
3	CO4CRT12	Quantitative Techniques for Business- II	4	6
4	CO4CRT13	Entrepreneurship Development and Project Management	4	5
5	CO4	Optional - 2 -	4	5
	CO4OCT03	Co-operation- Management of Co-operative Enterprises	4	5
		TOTAL	19	25

Semester- 5

Sl No	Course Code	Course Name	Credit	Hours per week
1	CO5CRT14	Cost Accounting - 1	4	6
2	CO5CRT15	Environment and Human Rights	4	5
3	CO5CRT16	Financial Management	4	5
4		Optional - 3		
	CO5OCT03	Co-operation- Co-operative Legal System	4	5
5		Open Course	3	4
		TOTAL	19	25

Semester- 6

Sl No	Course Code	Course Name	Credit	Hours per week
1	CO6CRT17	Cost Accounting - 2	4	6
2	CO6CRT18	Advertisement and Sales Management	3	4
3	CO6CRT19	Auditing and Assurance	4	5
4	CO6CRT20	Management Accounting	4	5
5	CO6OCT	Optional - 4	4	5
	CO6OCT03	Co-operation- Co-operative Legal System	4	5
6	CO6PR01	Project and Viva	1	-
		TOTAL	20	25

SEMESTER 1

Core Course -1: DIMENSIONS AND METHODOLOGY OF BUSINESS STUDIES

Instructional Hours: 54

Credit: 2

Objectives

- *To understand business and its role in society*
- *To have an understanding of Business ethics and CSR*
- *To comprehend the business environment and various dimensions*
- *To familiarise Technology integration in business*
- *To introduce the importance and fundamentals of business research*

Module 1

Business and Environment Business- Functions - Scope - Significance of business - Objectives of business - Business and development - Forms of business organisations- Stake holders of business- Business Environment – Definition - Features- Importance - Components of business environment- Internal environment and external environment - Micro environment and macro environment- Global business environment
(10 Hours)

Module 2

Business in India- Stages and developments of business in the Indian economy since independence - Role of public, private, co-operative sectors - Liberalisation, Privatisation and Globalization – Disinvestment – Outsourcing –Recent economic initiatives - Niti Ayog - Make in India initiative
(10 Hours)

Module 3

Technology integration in business- E Commerce- Meaning- Functions - Operation of E-commerce - Types of E-Commerce -B2C-B2B-C2C- C2B- B2E- B2G- P2P- E-Commerce and E-Business – M-Commerce- Meaning- Advantages- Challenges – E-Payment systems (brief study) Debit/Credit card payment, Net banking, Digital wallet, e-cheque, e-cash – Payment gateway.
(14 Hours)

Module 4

Business Ethics – Importance - Principles of business ethics - Factors influencing Business Ethics - Arguments in favour and against business ethics - Social responsibility of business – objectives and principles - Arguments in favour and against social responsibility. Corporate Governance – Meaning and importance – Objectives – Principles
(10 Hours)

Module 5

Business Research – Research- Meaning and Definition- Importance of research- Quantitative and qualitative approach to research-Inductive and deductive reasoning- Major Types of Research (Pure-Applied - Exploratory- Descriptive- Empirical- Analytical) - Business Research- Elements of Business Research-Management Research- -Objectives- Research Methods vs Research Methodology -Research Process(brief outline only) –Research report
(10 Hours)

Suggested Readings

1. Keith Davis and William C.Frederick: *Business and Society Management, Public Policy, Ethics.*
2. Peter F. Drucker: *Management Tasks, Responsibilities, Practices.*
3. Peter F Drucker: *The Practice of Management.*
4. P.T.Joseph, S.J, *E-Commerce: An Indian Perspective , Prentice Hall of India*
5. Kamalesh K Bajaj and Debjani Nag: *E-Commerce, the Cutting Edge of Business:, Tata McGraw Hill.*
6. Schneider: *E-Commerce:, Thomson Publication*
7. CSV Murthy, *Business Ethics, Himalaya Publishing House, Mumbai*
8. C R Kothari *Research Methodology, New Age Publishers*
9. O R Krishnaswamy: *Research Methodology- Himalaya Publications*
- 10.N V Badi and R.V. Badi: *Business Ethics: Vrinda Publications*
11. Cherunilam, Fransis, *Business environment, Himalaya Publishing House, Mumbai.*
12. Fernando, A, C,. *Business Environment, Pearson, New Delhi*
- 13 Francis, Ronald & Mishra, Muktha, *Business Ethics: An Indian Perspective, Tata McGraw Hill Pvt Ltd, New Delhi*
- 14 Sharma, J.P., *Corporate Governance, Business Ethics, and CSR, Ane Books Pvt Ltd, New Delhi.*
15. Ghosh, B.N., *Business Ethics and Corporate Governance, Tata McGraw Hill Pvt Ltd, Delhi.*

Core Course -2: FINANCIAL ACCOUNTING– I

Instructional Hours: 90

Credit: 4

Objective: *To equip the students with the skill of preparing accounts and financial statements of various types of business units other than corporate undertakings*

Module – I

Preparation of Financial Statements –Conceptual framework- Accounting Principles - Accounting Concepts - Accounting Conventions- - Capital and Revenue Expenditure - Capital and Revenue Receipts - Capital and Revenue Losses - Deferred Revenue Expenditure–Accounting Standards- Objectives -Final Accounts of Sole Trader - Trading Account - Manufacturing Account - Profit and Loss Account - Balance Sheet - Adjusting entries - Closing Entries- Practical Problems with all Adjustments.

(26 Hours)

Module -II

Accounting of Incomplete Records - Single Entry System - Features - Advantages - Disadvantages - Distinction between Single Entry and Double Entry System- Ascertainment of Profit/loss - Statement of Affairs Method - Conversion Method - Steps for Conversion of Single Entry into Double Entry - Preparation of Trading and Profit and Loss Account and Balance Sheet.

(20 Hours)

Module - III

Royalty Accounts – Meaning – Minimum Rent – Short Working – Recovery– Journal Entries in the books of Lessor and Lessee – Preparation of Minimum Rent Account – Short Working Account – Royalty Account (Excluding Sublease)– Special Circumstances :Adjustment of Minimum Rent in the event of Strike and Lock - outs - Govt. Subsidy in case of Strikes/Lockouts

(18 Hours.)

Module - IV

Accounting for Consignment - Meaning – Important Terms – Journal Entries in the books of Consignor and Consignee – Preparation of Consignment Account – Consignee’s Account – Goods Sent at Cost or Invoice Price Delcredre commission- Valuation of Stock – Normal and Abnormal Loss

(18 Hours)

Module – V

Farm Accounts- Meaning- Characteristics- Objectives and advantages- Recording of farm transactions- Preparation of farm account, crop account, dairy account, livestock account etc- Preparation of final accounts of farming activities-

(8 Hours)

Suggested Readings

1. Jain, S.P., & Narang, K.L., Advanced Accountancy, *Kalyani Publishers, New Delhi*
2. Maheshwari, S.N., & Maheswari, S.K., Advanced Accountancy, *Vikas Publishing House, New Delhi.*
3. Shukla, M.C., & Grewal, T.S., Advanced Accountancy, *S Chand and Company (Pvt.) Ltd, New Delhi.*
4. Ashok, Sehgal, & Deepak Sehgal, Financial Accounting *Taxmann Allied Service (Pvt.) Ltd, New Delhi.*
5. MA Arulanandam and KS Raman, *Advanced Accountancy, Himalaya Publications, Mumbai.*
6. Paul, S. K., & Chandrani, Paul, Advanced Accountancy, *New Central Book Agency, New Delhi.*
7. Raman B S, *Financial Accounting- United Publishers*
8. The Chartered Accountant(Journal), Institute of Chartered Accountants of India, New Delhi.

Core Course -3:

CORPORATE REGULATIONS AND ADMINISTRATION

Instructional Hours: 72

Credit: 3

Objective: *To familiarise the students with the management and administration of joint stock companies in India as per Companies Act, 2013*

Module 1

Company - Definition – Characteristics – Classifications –History and framework of Company Law in India - Companies Act 2013 - one person company, small company, associate company, dormant company, producer company; association not for profit; illegal association **(Instructional Hours - 10)**

Module 2

Promotion and formation of a company- Body Corporate - promoter- legal position-dutiesremuneration - Memorandum of Association – Articles of Association - Contents and alteration - Incorporation of Company - On-line registration of a company – CIN - Companies With Charitable Objects - Doctrines of Indoor Management, Constructive Notice, Ultra-vires - Lifting up of Corporate veil - Conversion of Companies **(Instructional Hours - 12)**

Module 3

Share Capital – Types - Public Offer - Private Placement - Prospectus - Contents of Prospectus – Types of prospectus – Deemed prospectus - Shelf Prospectus - Red Herring Prospectus - Abridged prospectus- Liability for Misstatements in Prospectus – Issue and Allotment of Securities – Types - Voting Rights – DVR- Application of Premiums - Sweat Equity Shares - Issue and Redemption of Preference Shares- Transfer and Transmission of Securities- Punishment for impersonation of Shareholder - Further Issue of Share Capital- Bonus Shares- Debenture Issue - **(Instructional Hours - 15)**

Module 4

Membership in company and meetings- modes of acquiring membership-rights and liabilities of members- cessation of membership- Register of Members - Company meetings – Annual General Meeting - Extraordinary General Meeting- Notice Of Meeting - Quorum - Chairman - Proxies - Voting - Show of Hands – E-Voting - Poll- Postal Ballot- Motions - Resolutions - Types - Minutes - Books of accounts - Annual Return- Directors - Types - legal position – Appointment - Duties - Disqualifications - DIN - Vacation of Office - Resignation - Removal - Meetings of Board - Resolutions and Proceedings - Powers of Board - Key Managerial Personnel- CEO- CFO - Audit and Audit Committee - related party- transactions - Corporate Social Responsibility.

(Instructional Hours - 20)

Module 5

Winding up - Contributory – Modes of winding up - Winding Up by Tribunal - Petition for Winding Up - Powers of Tribunal- Liquidators - Appointments- Submission of Report - Powers and Duties - Effect of Winding Up Order- Voluntary Winding Up - Circumstances - Declaration Of Solvency - Meeting of Creditors- Commencement of Voluntary Winding Up- Appointment of Company Liquidator- Final Meeting and Dissolution of Company Official Liquidators –Appointment -Powers - Functions - Winding up of unregistered companies.

(Instructional Hours - 15)

Suggested

Readings

1. Shukla, M.C., & Gulshan, Principles of Company Law, *S.Chand, New Delhi.*
2. Venkataramana, K., Corporate Administration, *Seven Hills Books Publications.*
3. Kapoor, N.D., Company Law and Secretarial Practice, Sultan Chand, *New Delhi.*
4. Bansal C.L., Business and Corporate Law, *Vikas Publishers, New Delhi.*
5. Bhandari, M.C., Guide to Company Law Procedures, Wadhwa Publication.
6. S.N. Maheswari and S.K. Maheswari, Elements of Corporate Law, Himalaya Publications, 7. Kuchal, S.C., Company Law and Secretarial Practice, *Vikas Publishers, New Delhi*
8. Chartered Secretary, *The Institute of Company Secretaries of India.*

Complementary Course 1: BANKING AND INSURANCE

Instructional Hours: 72

Credit: 3

Objective: To familiarize the students with the basic concepts and practice of banking and the principles of Insurance

Module I

Introduction to Banking- Origin and Evolution of Banks - Meaning and Definition-Classification of Banks – Functions of Commercial Banks- Primary and Secondary- Credit Creation-Reserve Bank of India-Functions of RBI-Banking Ombudsman Scheme. **(15 Hours)**

Module II

Innovations and Reforms in Banking – E-banking – ATM – CDM - telephone/ Mobile Banking –ECS – EFT – NEFT – RTGS – SWIFT - CORE Banking - Cheque Truncation System - Credit and Debit Cards – CIBIL – KYC - Banking Sector Reforms-Prudential Norms- Capital Adequacy Norms - NPA – NBA - Basel norms - Small Finance Banks - Payment Banks - Financial Inclusion - PMJDY. **(18 Hours)**

Module III

Banker and Customer- Meaning and Definition- Relationship- General and Special- Different Types of Accounts- Cheque- dishonour of cheque – payment in due course – Crossing - Endorsement. **(15 Hours)**

Module IV

Insurance - Introduction- Concept of Risk- Insurance - Need and Importance - Principles of Insurance contract Insurance Industry in India- IRDA - Insurance Sector Reforms – Bancassurance. **(9 Hours)**

Module V

Types of insurance - Life Insurance– Features - Classification of Policies - Policy Conditions Application and Acceptance- Assignments - Nomination - Surrender-Foreclosure- Marine Insurance – Features- Policy Conditions - Clauses - Fire Insurance- Motor vehicle insurance - Health Insurance- Burglary insurance-personal accident insurance- Re-Insurance- Group insurance. **(15 Hours)**

Suggested Readings

1. Shekhar, K.C, Banking Theory and Practice, *Vikas Publishing House, New Delhi*
2. Maheswari, S.N., Banking Law and Practice, *Kalyani Publishers, New Delhi*
3. Sundharam, Varshney, Banking Theory Law & Practice, *Sulthan Chand & Sons, New Delhi.*
4. Agarwal, O.P., Banking and Insurance, *Himalya Publishing House, Mumbai*
5. Saxena, G.S., Legal Aspects of Banking Operations, *Sultan Chand and Sons, New Delhi*
6. Agarwal, O.P., Banking and Insurance, *Himalya Publishing House, Mumbai*
7. Tripathi, Nalini & Prabil Pal., Insurance: Theory and Practice, *PHI Pvt Ltd, New Delhi*
8. Gupta, P.K., Insurance and Risk Management, *Himalaya Publishing House, Mumbai*
9. Mishra, M.N., Principles and Practices of Insurance, *S. Chand and Sons, New Delhi*

SEMESTER 2

Core Course -4 FINANCIAL ACCOUNTING – II

Instructional Hours: 90

Credit: 4

***Objective:** To acquaint the students with the preparation of books of accounts of various types of business activities and application of important accounting standards*

Module I

Accounting for Hire Purchase – Meaning and Features of Hire Purchase System – Hire purchase Agreement – Hire purchase and Sale - Hire Purchase and Installment – Interest Calculation – Recording Transactions in the Books of both the Parties – Default and Repossession- Complete repossession- Partial repossession-
(25 Hours)

Module II

Branch Accounts – Objectives- Features – Types – Accounting for Branches keeping full system of accounting – Debtors System – Stock and Debtors System – Independent Branches and Incorporation of Branch Accounts in the Books of H.O – Cash in Transit and Goods in Transit – Consolidated Balance Sheet.(accounting for foreign branches excluded)
(20 Hours)

Module III

Departmental Accounts – Meaning – Objectives – Advantages – Distinction between branch and department- Accounting Procedure – Allocation of Expenses and Income- Inter Departmental Transfers – Provision for Unrealized Profits.
(10 Hours)

Module IV

Accounting for Dissolution of partnership firm- Dissolution of a firm- Settlement of Accounts on dissolution- - Insolvency of a partner-Application of decision of Garner Vs Murray Case - Settlement of accounts when all partners are insolvent- Piecemeal distribution- Highest Relative Capital Method- Maximum Possible Loss method
(25 Hours)

Module V

Accounting Standards- Importance- Accounting Standards Board- Applicability of Accounting Standards – Brief learning of AS1, AS2, AS9, AS10 and AS 19(Theory only) **(10 Hours) Suggested**

Readings

1. Jain S.P & Narang K.L., Advanced Accountancy, *Kalyani Publishers, New Delhi*
2. Maheshwari, S.N., & Maheswari, S.K., Advanced Accountancy, *Vikas Publishing House, New Delhi.*
3. Shukla, M.C., & Grewal, T.S., Advanced Accountancy, *S Chand and Company Pvt.Ltd, New Delhi.*
4. Ashok Sehgal & Deepak Sehgal, Financial Accounting *Taxmann Allied Service (Pvt) Ltd, New Delhi.*

5. Paul, S. K., & Chandrani Paul, *Advanced Accountancy*, New Central Book Agency, New Delhi.
6. MA Arulanandam and KS Raman, *Advanced Accountancy*, Himalaya Publications, Mumbai.
7. Raman B S, *Financial Accounting* United Publishers
8. The Chartered Accountant (Journal), Institute of Chartered Accountants of India, New Delhi.

Core Course -5 BUSINESS REGULATORY FRAMEWORK

Instructional Hours: 72

Credit: 3

Objective: The course is intended to familiarise the students with the legal framework influencing business decisions.

Module I

Introduction to Mercantile Law -Law of Contract - Definition - Kinds of Contracts - Valid – Void - Voidable - Contingent and Quasi Contract - E-Contract - Essentials of a Valid Contract - Offer and Acceptance - Communication of Offer - Acceptance and its Revocation - Agreement - Consideration - Capacity to Contract - Free Consent - Legality of Object and Consideration - Performance of Contract - Discharge of Contract -Breach of Contract - Remedies for Breach of Contract.

(25 Hours)

Module II

Special Contract I-Bailor and Bailee - Finder of Lost Goods - Pledge - Essentials - Rights and Duties of Pawner and Pawnee

(15 Hours)

Module III

Special Contract II- Indemnity and Guarantee- Indemnity - Meaning and Definition - Contract of Guarantee - Kinds of Guarantee - Rights and Liabilities of Surety - Discharge of Surety.

(10 hours)

Module IV

Law of Agency - Essentials, kinds of agents, rights and duties of agent and principal, creation of agency, termination of agency-Sub agents and substituted agents- Relationship

(12 Hours)

Module V

Sale of Goods Act, 1930 -Essentials of Contract of Sale Goods - Classification of Goods - Condition and Warranties - Transfer of Property in Goods - Right of Unpaid Seller - Buyer's Right Against Seller - Auction Sale.

(10 Hours)

Suggested Readings

1. Aswathappa, K., *Business Laws*, Himalaya Publishing House, Bengaluru.
2. Kapoor,N.D., *Business Laws*, Sultan Chand publications New Delhi.
3. Sharma,S.C., *Business Law*, International Publishers,Bengaluru
4. Tulsian, *Business Law*, McGraw-Hill Education Mumbai.
5. Indian Contract Act No. IX, 1972

6. Indian Sale of Goods Act, 1930

Journals

1. The Indian Journal of Law and Technology, National Law School of India University, Bangalore.
2. E bulletin of Students Company Secretary

Core Course -6: BUSINESS MANAGEMENT

Instructional Hours: 54

Credit: 3

Objectives: To familiarise the students with concepts and principles of management.

Module 1

Introduction to Management - Meaning , Nature, Scope and Functional Areas of Management - Management as a Science, Art and Profession - Management & Administration - Principles of Management- Managerial roles: Mintzberg Model - Functions of Management - Contributions of F.W.Taylor and Henry Fayol.

(12 Hours)

Module II

Planning - Planning - Meaning - Nature - Importance - Types of Plans - Planning Process- Barriers to Effective Planning - M.B.O - Features – Steps - Coordination - Meaning and Importance - Techniques for Effective Coordination

(10 Hours)

Module III

Organizing - Meaning - Nature - Importance - Principles of Organisation - Types of Organisation - Organisation Chart - Organisation Manual - Centralization – Decentralization- Authority - Delegation of Authority -Responsibility and Accountability.

(10 Hours)

Module IV Direction and Control – Principles of direction- Leadership: Concept and Styles; Trait and Situational Theory of Leadership, Managerial Grid by Blake and Mouton , Likert's Four System Model - Motivation: Concept and Importance; Maslow's Need Hierarchy Theory; Herzberg's Two Factors Theory. Control: Concept and Process-Control Techniques.

(12 Hours)

Module V

Management Techniques – (Brief Study) Quality circle-Total Quality Management - Business Process Reengineering (BPR)- Six sigma-Kaizen

(10 Hours)

Suggested Readings

1. Koontz, O Donnell, Management, *McGraw-Hill*

2. Appaniah, Reddy, Essentials of Management, *Himalaya Publishing House*.
3. Prasad, L. M., Principles of management, *Sultan Chand and Sons*.
4. Srinivasan, Chunawalla, Management Principles and Practice, *Himalaya Publishing House*.
5. Tulsian, P.C., & Pandey, Vishal, Business Organization and Management, Pearson Education

Complementary Course -2 – PRINCIPLES OF BUSINESS DECISIONS

Instructional Hours: 72

Credit: 3

***Objective:** The course is intended to familiarise the students with the economic concepts and principles underlying business decision making*

Module I

Introduction –Decision making- Definition of decision and decision making- Importance of decision making- Steps in decision making- Types of decisions- Decision making environment- Elements of a decision- Application of economic theories in decision making- Areas where economic theories can be applied for business decision making - Important Economic concepts and theories applied in decision making- – Incremental Reasoning – Time Perspective – Discounting Principle – Opportunity Cost – Equi- marginal Principle **(10 Hours)**

Module II

Demand Theory –Demand–Meaning- Law of Demand – Reasons for Law of demand – Exceptions to the Law –Demand determinants- Movements Vs Shift in Demand- Demand distinctions- Elasticity of Demand – Price elasticity- Importance of price elasticity- Income elasticity-Advertisement elasticity – Cross elasticity – Measurement of elasticity - Demand Forecasting –Short Term and Long Term Forecasting – Methods of Forecasting(theory only) -Forecasting demand for new products- Characteristics of a good forecasting technique. **(20 Hours)**

Module III

Production Analysis– Production- Production Function –Assumptions and uses of production function- Cobb Douglas Production Function – Laws of Production – Law of Diminishing Returns or variable proportions- –Law of Returns to Scale – Economies And Diseconomies of Scale – Isoquant Curve-Isocost Curve – Optimum Combination of Inputs **(12 Hours)**

Module IV

Cost Analysis-Cost concepts- Determinants of cost- Cost output relationship in the short run and long run- Optimum firm **(8 Hours)**

Module V

Pricing in Different Markets –Price theory and price mechanism- objectives of pricing- Various market forms and pricing- Perfect Competition –Features- Price determination- Equilibrium of a firm under perfect competition- Monopoly- Features and kinds of monopoly- Price and output determination- Price Discrimination- Types- conditions- degree of price discrimination- Monopolistic competition- features-

Price-output determination- - Oligopoly—features- Kinked Demand Curve- Price Leadership – Pricing under Collusion
(22 Hours)

Suggested Readings

1. Dean, Joel Managerial economics- *Prentice Hall of India*
2. Varshney, R.L., & Maheshwari, K.L., Managerial Economics, *Sultan Chand & Sons Private Ltd., New Delhi*
3. Kasi Reddy M., & Saraswathi, S., Managerial Economics and Financial Accounting, *PHI Learning, New Delhi.*
4. Mehta, P. L., Managerial Economics, *Sultan & Chand, New Delhi*
5. *DM Mithani, Managerial economics, Himalaya Publishing House Mumbai.*
6. Trivedi, M.L., Managerial Economics Theory and Applications, *McGraw Hill Education Private Ltd, New Delhi.*
7. Dwivedi, D. N., Managerial Economics, *Vikas Publishing House Private Limited, New Delhi.*
8. Chopra P.N., Principles of Business Decisions, *Kalyani Publishers*

SEMESTER 3

Core Course -7 CORPORATE ACCOUNTS - I

Instructional Hours: 90

Credit: 4

Objective: To make the students familiarise with corporate accounting procedures and to understand the accounting for banking companies.

Module 1

Accounting for Shares– Redemption of Preference Shares– ESOP-Rights Issue – Bonus Issue – Buyback of Shares
(20 Hours)

Module II

Underwriting of Shares and Debentures – Marked and Unmarked Applications – Firm Underwriting– Determining the Liability of Underwriters in respect of an Underwriting Contract – Complete Underwriting – Partial Underwriting – Firm Underwriting
(10 Hours)

Module III

Final Accounts of Joint Stock Companies (Vertical form- As per provisions of Companies Act 2013)
– Preparation of Company Final Accounts including Balance Sheet – Calculation of Managerial Remuneration- Profit (Loss) Prior to Incorporation
(30 Hours)

Module IV

Investment Account – Cum-interest- Ex-interest- Cum-dividend- Ex-dividend- Accounting entries- Preparation of Investment Accounts- Treatment of Bonus Share and Right Shares – Preparation of Investment Accounts
(15 Hours)

Module V

Insurance claims- Loss of stock- computation of claim for loss of stock- Application of average clause- elimination of abnormal/defective items – Loss of profit policy- Calculation of claim-

(15 Hours)

Suggested Readings

1. Jain, S.P., & Narang, K.L., Advanced Accountancy, *Kalyani Publishers, New Delhi*
2. Maheswari, S.N & Maheswari, S.K., Advanced Accounting, *Vikas Publishing House, New Delhi*
3. Shukla, M.C., & Grewal, T. S., Advanced Accountancy *S. Chand and Company Pvt. Ltd, New Delhi*
4. Shukla, S.M., & Gupta, S.P., Advanced Accounting, *Sahitya Bhavan Publications, Agra* 5. Raman B S *Corporate Accounting United Publishers*
6. *MA Arulanandam and KS Raman, Advanced Accountancy, Himalaya Publications, Mumbai.*
7. The Chartered Accountant (Journal), *Institute of Chartered Accountants of India, New Delhi.*

Core Course -8 QUANTITATIVE TECHNIQUES FOR BUSINESS - I

Instructional Hours: 90

Credit: 4

Objective: To make the students understand the role of statistics and quantitative techniques in business and familiarize them with basic tools applied

Module I

Introduction to Statistics- Origin and Growth- Meaning- definition- Statistics as data- Statistics as methods- Empirical and quantitative analysis- Descriptive statistics and Inferential statistics- Functions of statistics-, Planning and Business- Limitations of Statistics- Distrust of Statistics **(8 Hours)**

Module II

Statistical Survey- Planning and design of enquiry- Statistical units- Executing a survey- Business Data Sources- Primary and Secondary Data-Methods of collecting Primary data— Drafting a questionnaire- Collection of secondary data- Census method and Sampling – Sampling Methods Probability Sampling and Non- Probability Sampling- Theoretical base of sampling: Law of Statistical regularity and Law of Inertia of Large Numbers- Statistical errors- Editing and Coding of data- Classification- Types of classification- Tabulation of Data- Objectives of tabulation- Classification Vs Tabulation- Types of tabulation- Cross tabulation- Parts of a table- Statistical Series **(25 Hours)**

Module III

Uni-Variate Data Analysis I -Measures of Central Tendency – Concept –Functions of an average- Characteristics- Arithmetic Mean –Simple mean- Weighted mean- Combined mean- Properties of mean- Median –Quartiles and other partition values- Mode- Empirical relation between mean, median and mode-

Graphical location of median and mode- Geometric Mean-Harmonic Mean-relation between Arithmetic mean, Geometric mean and Harmonic Mean Application of various measures- Merits and Demerits of various measures of central tendency - **(20 Hours)**

Module IV

Uni-Variate Data Analysis II- Measures of dispersion - Concept-Properties of a good measure of dispersion- Absolute and Relative Measure-Range-Inter Quartile Range- Quartile Deviation-Mean Deviation-Standard Deviation-Lorenz curve- Merits and Demerits of various measures-Relevance and Applications in Business-Mathematical properties of standard deviation - Variance and Co-efficient of Variation-Measures of Skewness –Definition of skewness- types- Test of skewness- Relatives measures of skewness- Moments- Central moments- Raw moments- Conversion of raw moments into central moments- Skewness based on moments- Kurtosis-meaning and types **(25 Hours)**

Module V

Interpolation and Extrapolation- Meaning of interpolation and extrapolation- Significance and utility- Assumptions- Methods of Interpolation- (a) Newton’s Method of Advancing differences (b) Binomial Expansion method (c) Lagrange’s method – Extrapolation- Forecasting using extrapolation

(12 Hours)

Suggested Readings

1. Richard, Levin & Rubin, David, S., Statistics for Management, *Prentice Hall of India, New Delhi.*
2. Spiegel, M.R., Theory and Problems of Statistics, *Schaum’s Outlines Series, McGraw Hill Publishing Co.*
3. Kothari, C.R., Research Methodology, *New Age Publications, New Delhi.*
4. Sharma, J. K., Business Statistics, *Pearson Education.*
5. Gupta, S.C., Fundamentals of Statistics, *Himalaya Publishing House.*
6. Gupta, S.P. & Gupta, Archana, Elementary Statistics, *Sultan Chand and Sons, New Delhi.*
7. Elhance D N, Elhance, Veena and Aggarwal B M *Fundamentals of Statistics , Kitab Mahal*
8. Gupta, C B and Gupta, Vijay., *An Introduction to Statistical Methods, Vikas Publishing House*
9. Pillai, R S N and Bagavathi, V ., *Statistics , S Chand & Co*

Core Course -9 FINANCIAL MARKETS AND OPERATIONS

Instructional Hours: 72

Credit: 3

Objective: The course is intended to familiarise the students with financial market operations in India

Module I

Indian Financial System- Savings and Investment – The Indian Financial System-Components - Role and Functions-Interactions among the Components- Recent Developments in the Indian Financial System- Financial Markets-Classification- Capital Market and Money Market Instruments- Indian Money Market- Role of RBI in Money Market- SEBI-Establishment-Objectives-Powers and functions.

(16 Hours)

Module II

Primary Market- Functions of New Issue Market - Methods of New Issue - IPO - FPO - ASBA- Green Shoe Option- Public Issue - Bonus Issue- Right Issue- Private Placement-Book Building - ESOP-Indian

Depository Receipts - Intermediaries in the New Issue Market-Registrars to the Issue-Brokers to the Issue-Bankers to the Issue - Underwriters-Qualified Institutional Placement and Qualified Institutional Buyers- Innovative Financial Instruments. **(14 Hours)**

Module III

Secondary Market- Role and Functions of Stock Exchanges - Listing of Securities - Stock Exchanges in India - Members of the Stock Exchanges- Methods of Trading in a Stock Exchange- Online Trading- Depositories – Role - Mark to Market System - Stock Market Indices - Methodology for Calculating Index.- Type of Speculators- Speculative Transactions in Stock Exchanges - Insider trading - SEBI regulations- Foreign Institutional Investors in Securities market- Foreign Portfolio Investment- Private Equity **(18 Hours)**

Module IV

Mutual Funds -Meaning- Objectives- Advantages - Classification of Mutual Funds–Exchange Traded Fund- Constitution and Management of Mutual Funds in India- AMFI- Concept of Net Asset Value – Advantages and limitations of Mutual Funds- **(12 Hours)**

Module V

Derivatives (Brief study only)- Features of Derivatives -Types of Derivatives– Forwards – Futures- Options-Swaps- Commodity Futures – Major Commodity Exchanges in India **(12 Hours) Suggested Readings**

1. Khan, M.Y., Indian Financial System, *Tata McGraw Hill, New Delhi.*
2. Singh, Preethi, Dynamics of Indian Financial System, *Ane Books, New Delhi*
3. Guruswami, S., Capital Markets, *Tata McGraw Hill, New Delhi*
4. Avadhani, V. A., Investment and Securities Market in India, *Himalaya Publishing House.*

Journals

SEBI and Corporate Laws - Taxmann, New Delhi SEBI
Monthly Bulletin

Core Course 10: MARKETING MANAGEMENT

Instructional Hours:54

Credit: 3

Objective: *The objective of this course is to provide a sound understanding of the basic principles of marketing management and their applications in the business and industry.*

Module I

Marketing Management–Market and Marketing- Meaning- Definition of marketing- Marketing Concepts – Marketing environment- Functions of marketing-Marketing Management- Marketing Mix4Ps and 4Cs- Importance of marketing mix- Factors affecting marketing mix- Market Segmentation – Concept – Need – Basis-benefits- Market Targeting- Market Positioning- differentiated and

undifferentiated marketing

(12 Hours)

Module II

Product Mix- Product – Meaning- Classification of products- -Product Line and Product Mix-New Product development- Steps- Reasons for failure of new products- - Product Life Cycle- – Branding- Types of brand- Brand Equity- Brand Loyalty- Trade Mark- Packaging-Role of packaging- Essentials of good packaging- Product Labelling- Marketing of services- Pricing of Products- Factors Influencing Pricing- Pricing Policies and Strategies -Types of Pricing

(12 Hours) Module

III

Price Mix – Pricing-Factors affecting pricing decision- Role of pricing in marketing strategy- Steps in formulating pricing- Pricing methods and strategies- Pricing of a new product- Resale Price Maintenance

(12 Hours)

Module IV

Physical Distribution Mix- - Logistic and Supply Chain Management – Elements- Channels of Distribution –Types- Factors Affecting the Choice of a Channel of Distribution-Functions of various Intermediaries – retailing- Types of retailing- Direct Marketing- Merits and demerits

(12 Hours)

Module V

Recent Trends in Marketing (Overview Only)-Relationship Marketing - Social Marketing -Online Marketing- - Green Marketing-Tele Marketing -Viral Marketing- Relationship Marketing-De-marketing- Remarketing- Guerilla marketing – Ambush Marketing.

(6 Hours) *Suggested Readings*

1. Kotler, Philip & Keller, Kevin Lane, Koshy, Abraham, & Mithileshwar Jha, Marketing Management, A South Asian Perspective, *Pearson Education*.
2. Armstrong, Gary, and Kotler, Philip, The Essentials of Marketing, *Pearson Education, New Delhi*
3. Majaro, Simon, The Essence of Marketing, *Prentice Hall, New Delhi*.
4. Chhabra, T.N., Principles of Marketing, *Sun India Publication*.
5. Czinkota, Marketing Management, *Vikas Publishing House (P) Ltd*.
6. *Biplab S Bose, Marketing management, Himalaya Publishing House, Mumbai*
7. Rajan Nair and Varma M M – *Marketing Management- Sultan Chand and Sons*
8. Sontakki C N, *Marketing Management- Kalyani Publishers*
9. Ramaswamy V S and Namakumari *Marketing Management , McMillan India Ltd*

SEMESTER 4

Core Course 11: CORPORATE ACCOUNTS – II

Instructional Hours -108

Credit - 4

Objective: To equip the students with the preparation of financial statements of insurance companies and to understand the accounting procedure for reconstruction and liquidation of companies.

Module – I

Accounts of Insurance Companies – Insurance Companies – Special Terms – Final Accounts of Life Insurance – Revenue Account - Profit and Loss Account and Balance Sheet (As per IRDA Regulation Act, 2002) – Determination of Profit in Life Insurance Business – Valuation Balance Sheet – Accounts of General Insurance Companies (Fire and Marine only) – Revenue Account – Profit and Loss Account and Balance Sheet (as per IRDA Regulation Act) **(20 Hours)**

Module – II

Accounts of Banking Companies – Meaning – Important Provisions of Banking Companies Act, 1949 – Preparation of Final Accounts of Banking Companies – Profit and Loss Account, Balance Sheet – Transactions of Special Type – rebate on bills discounted- Asset Classification and Provisions – Non Performing Assets- Capital Adequacy. **(20 hours)**

Module – III

Internal Reconstruction -Alteration of Share Capital- Capital Reduction –Accounting procedure- Surrender of Shares- Accounting Treatment – Revised Balance Sheet. **(20 Hours)**

Module – IV

Amalgamation, Absorption and External Reconstruction – Meaning- Amalgamation in the nature of Merger, Purchase , External Reconstruction – Applicability of AS 14- Calculation of Purchase consideration (all methods) – Journal Entries in the books of Transferor and Transferee Companies, Revised Balance Sheet (excluding inter - company holdings)

(34 Hours) Module –V

Liquidation of Companies – Meaning-Types – Contributories-Preferential Creditors- Fraudulent Preference- Preparation of Liquidator’s Final Statement of Account (Statement of Affairs excluded) .

(14 Hours)

Suggested Readings

1. Jain, S.P & Narang, K.L., *Advanced Accountancy, Kalyani Publishers, New Delhi*
2. Maheswari, S.N & Maheswari, S.K., *Advanced Accounting, Vikas Publishing House, New Delhi*
3. Shukla, M.C., & Grewal, T.S., *Advanced Accountancy, S Chand and Company Pvt. Ltd, New Delhi*
4. Shukla, S.M., & Gupta, S.P, *Advanced Accounting , Sahitya Bhavan Publications, Agra.*
5. MA Arulanandam and KS Raman, *Advanced Accountancy, Himalaya Publishing House, Mumbai.*
6. Raman B S, *Corporate Accounting United Publishers*
7. The Chartered Accountant (Journal), Institute of Chartered Accountants of India, New Delhi.

Core Course 12: QUANTITATIVE TECHNIQUES FOR BUSINESS- II

Instructional Hours: 108

Credit : 4

Objective: *The objective of this course is to familiarize the students with more advanced tools of data analysis and forecasting and also to have an understanding of the fundamentals of theory of probability*

Module – I

Bi-Variate Data Analysis- I- Correlation - Concept- Correlation and Causation -Types of Correlation-Methods- Scatter diagram and Correlation graph- -Karl Pearson’s Co-efficient of Correlation- Spearman’s Rank Correlation Co-efficient- - Probable Error-Concurrent Deviation Method- Concept of lag and lead in correlation (Problems- Un grouped Data only) **(22 Hours)**

Module II

Bi-Variate Data Analysis- II -Regression Analysis– Concept-Utility- Comparison of correlation and regression- Lines of Regression- - Regression Equations and regression co-efficient- Algebraic Methods of studying regression- Standard Error of estimate - (Problems- Un grouped Data only) **(20 Hours)**

Module – III

Index Numbers-Meaning-Importance- Characteristics and uses of Index Numbers- Types of index numbers- Problems in construction of index numbers- Methods of constructing price index, quantity index and value index- : Unweighted Index numbers- Simple aggregative method and Simple average of price relatives method- Weighted Index numbers- Weighted average of price relative method- Weighted aggregative method applying Laspeyer’s, Paasche’s and Fishers methods- Test of Consistency of index numbers- Cost of Living Index Numbers and its Uses- Construction of cost of living index numbers- Aggregate expenditure method and family budget method- Concepts of Fixed base index numbers, chain based index numbers, base shifting, deflating and splicing(*theory only*)- Limitations of index numbers **(22 Hours)**

Module - IV

Time Series Analysis-Meaning-Definition- Components of Time Series-Time series analysis- Utility of Time Series Analysis- Mathematical models- Determination of Trend- Free hand curve method- Method of semi averages- Method of Moving Average-Method of Least Squares (first degree only)- Shifting the origin of trend- converting annual trend into monthly trend- **(20 Hours)**

Module – V

Probability-Meaning-Definition - Basic Terms-Concepts-Approaches to Assigning Probability Permutation and Combination-Theorems of Probability- Addition Theorem- Multiplication Theorem- Conditional Probability- Baye’s Theorem of Inverse probability **(24 Hours)**

Suggested Readings

1. Richard, Levin & Rubin, David, S., Statistics for Management, *Prentice Hall of India, New Delhi.*
2. Spiegel, M.R., Theory and Problems of Statistics, *Schaum’s Outlines Series, McGraw Hill Publishing Co.*
3. Kothari, C.R., Research Methodology, *New Age Publications, New Delhi.*
4. Sharma, J. K., Business Statistics, *Pearson Education.*
5. Gupta, S.C., Fundamentals of Statistics, *Himalaya Publishing House.*

6. Gupta, S.P. & Gupta, Archana, Elementary Statistics, *Sultan Chand and Sons, New Delhi.*
7. Elhance D N, Elhance, Veena and Aggarwal B M *Fundamentals of Statistics , Kitab Mahal*
8. Gupta, C B and Gupta, Vijay., *An Introduction to Statistical Methods, Vikas Publishing House*
9. Pillai , R S N and Bagavathi, V ., *Statistics , S Chand & Co*

Core Course -13

ENTREPRENEURSHIP DEVELOPMENT AND PROJECT MANAGEMENT

Instructional Hours: 90

Credit: 4

Objectives:

- *To develop entrepreneurial spirit among students*
- *To empower students with sufficient knowledge to start up their venture with confidence*
- *To mould young minds to take up challenges and become employer than seeking employment and to make them aware of the opportunities and support for entrepreneurship in India*

Module I

Introduction to Entrepreneurship- Definition and Meaning- Distinction between entrepreneur and manager- Characteristics and traits of an entrepreneur- Skills - Motivation of Entrepreneur- -Functions of an Entrepreneur- Role and importance of Entrepreneurship in economic development- Factors affecting growth of entrepreneurship **(10 Hours)**

Module II

Classification of entrepreneurs- Dimensions of Entrepreneurship-Intrapreneurship-Technopreneurship Cultural Entrepreneurship- International Entrepreneurship-Ecopreneurship- Social Entrepreneurship and Women Entrepreneurship- Problems faced by Women Entrepreneurs-Entrepreneurship in Agriculture sector and service sectors- New avenues- Dealership, Networking and Franchising- Entrepreneurship in MSME- Micro Small Medium Enterprises-Definition- Role of MSME- Steps to establish an enterprise.

(25 Hours)

Module III

Project Identification-Project- Meaning- Types- Project Management- Project life Cycle- Project identification- Sources of Project idea- Constraints in a project- Sources of Business idea-Protecting the Idea-Legal Protection in India-Trademarks- Copyright- Patent- Geographical Indication- Designs-Plant and Farmer Rights- **(15 Hours)**

Module IV

Project Formulation and Report- Formulation of a project- Stages in project formulation- - preparation of a project report- contents- project appraisal- various aspects of appraisal (Problems of appraisal techniques excluded) **(20 Hours)**

Module V

Entrepreneurial Support in India- Entrepreneurial Education and training- Entrepreneurship Development Programmes- Objectives and Methodology- The Concept, Role and Functions of Business Incubators- Start-Ups- Govt. of India Funding and Support for Start-Ups- Cluster Development Schemes- Pradhan Mantri Mudra Yojana- Industrial Estates- Special Economic Zones- Other initiatives and assistance- Green Channel clearances- - Bridge Capital- Seed Capital Assistance- Special Institutions for Entrepreneurial Development and assistance in India-Functions of EDII, NIESBUD, NSIC, SIDBI and DIC **(20 Hours)**

Suggested Readings

1. Anjan, R. *Managing New Ventures, Concepts and Cases in Entrepreneurship*, New Delhi, PHI Learning Private limited.
2. Bhide A, *The Origin and Evolution of New Businesses*, New York, Oxford University Press.
3. Brandt, S. C. (1997). *Entrepreneurship: The 10 Commandments for Building a Growth Company*. New Delhi: Mc Millan Business Books.
4. Manjunath, N. (2008). *Entrepreneurship & Management*. Bangalore: Sanguine Technical Publishers.
5. Khanka S S- *Entrepreneurial Development*- S Chand and Sons
6. Desai, Vasant- *Small Scale Business and Entrepreneurship*- Himalaya Publications
7. AP Padnekar, *Entrepreneurship*, *Himalaya Publishing House, Mumbai*.
8. Rao, V S P- *Business, Entrepreneurship and Management*- Vikas Publishing House
9. Pandya, Rameswary- . *Skill Development and Entrepreneurship in India*, New Century Publications

SEMESTER 5

Core Course : COST ACCOUNTING- I

Instructional Hours: 108

Credit: 4

Objectives: *To familiarise the students with cost concepts and to make the students learn the Fundamentals of cost accounting as a separate system of accounting.*

Module I

Introduction to Cost Accounting- Meaning- Definition- Cost Concepts-Costing- Cost Accounting- Cost Accountancy- Objectives and functions of Cost Accounting- Cost Unit- Cost Centre- Responsibility Centres- Profit Centre- Cost Control- Cost Reduction- Distinction between Cost Accounting and Financial Accounting-Essentials of a good costing system- Installation of costing system- Methods and Techniques of Cost Accounting- Advantages and Disadvantages of Cost Accounting- Cost concepts and classification- elements of cost **(18 Hours)**

Module II

Accounting and Control of Material Cost- Material Purchase Procedure- Inventory control- Material Stock Level-EOQ- ABC- VED and FSN Analysis-JIT- Stock turnover- Material Issue control- Stores records- Bin card and Stores ledger- Documents authorizing movement of materials-Inventory systems: Perpetual and Periodic Inventory System-Continuous Stock Taking - Material Losses-Wastage- Scrap-Spoilage-Defectives- Pricing of issue of materials- FIFO- LIFO- Simple Average- Weighted Average- **(25 Hours)**

Module III

Accounting and Control of Labour Cost- Time Keeping and Time Booking-Methods - Systems of Wage Payment-Time Rate System- Piece Rate System- Differential Piece Rate – Taylor’s differential piece rate system- Merrick’s differential piece rate system- Gantt Task and Bonus plan- Incentive Plans- Halsey Plan - Rowan Plan-Idle Time- Overtime and their Accounting Treatment- Labour Turnover- Causes and effects- Methods of Calculating Labour Turnover. **(20 Hours)**

Module IV

Accounting for Overhead-Classification of Overhead- Segregation of semi variable overhead- Production overhead- Allocation and apportionment- Primary and Secondary Distribution Summary Absorption of Overhead- Methods of absorption of overheads- Overhead absorption rates- Actual and pre-determined rates- Blanket and Multiple rates- Over-absorption and Under-absorption- Reasons- Disposal- Introduction to Activity Based Costing (Problems of ABC excluded) **(25 Hours)**

Module V

Preparation of Cost Sheet- Cost sheet- Objectives- preparation- Tender and Quotation-Reconciliation Statement –Need- Reasons for disagreements in Profits-Preparation- Memorandum Reconciliation Account **(20 Hours)**

Suggested Readings

1. Jain, S.P., & Narang, K.L., *Advanced Cost Accounting, Kalyani Publishers, New Delhi.*
2. Iyengar, S. P., *Cost Accounting, Sultan Chand & Sons, New Delhi.*
3. Maheswari, S.N., *Advanced Cost Accounting, Sultan Chand & Sons, New Delhi.*
4. Arora, M. N., *Cost Accounting, Vikas Publishing House Pvt. Ltd, New Delhi.*
5. J Madegowda, *Advanced Cost accounting, Himalaya Publishing House, Mumbai*
6. Shukla, M.C., and Grewal, T.S., *Cost Accounting, Sultan Chand & Sons, New Delhi.*

Core Course 15: ENVIRONMENT MANAGEMENT AND HUMAN RIGHTS

Instructional Hours: 90

Credit: 4

Module I (18 Hours)

Unit 1 : Multidisciplinary nature of environmental studies (2 Hours) Definition, scope and importance -need for public awareness.

Unit 2 : Natural Resources :

Renewable and non-renewable resources : Natural resources and associated problems.

Forest resources : Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forest and tribal people. -**Water resources** : Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems. **Mineral resources** : Use and exploitation, environmental effects of extracting and using mineral resources, case studies. **Food resources** : World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies. **Energy resources**: Growing energy needs, renewable and non renewable energy sources, use of alternate energy sources, Case studies. **Land resources**: Land as a resource, land degradation, man induced landslides, soil erosion and desertification - Role of individual in conservation of natural resources- Equitable use of resources for sustainable life styles.

(10 Hours)

Unit 3: Ecosystems

Concept of an ecosystem -Structure and function of an ecosystem -Producers, consumers and decomposers- Energy flow in the ecosystem -Ecological succession-Food chains, food webs and ecological pyramids-Introduction, types, characteristic features, structure and function of the given ecosystem:- Forest ecosystem

(6 Hours)

Module II (26 hours)

Unit 1: Biodiversity and its conservation

- Introduction –Bio geographical classification of India -Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values-India as a mega-diversity nation-Hotspots of biodiversity-Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts-Endangered and endemic species of India

(8 Hours)

Unit 2: Environmental Pollution

Definition, Causes, effects and control measures of: - Air pollution, Water pollution, Soil pollution, Marine pollution, Noise pollution, Thermal pollution, Nuclear hazards, Solid waste Management: Causes, effects and control measures of urban and industrial wastes - Role of an individual in prevention of pollution, Pollution case studies, Disaster management: floods, earthquake, cyclone and landslides.

(8 Hours)

Unit 3: Social Issues and the Environment

Urban problems related to energy, Water conservation, rain water harvesting, watershed management, Resettlement and rehabilitation of people: its problems and concerns, Case studies, Environmental ethics: Issues and possible solutions, - Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust, Case studies - Consumerism and waste products - Environment Protection Act - Air (Prevention and Control of Pollution) Act, Water (Prevention and control of Pollution) Act, Wildlife Protection Act, Forest Conservation Act, Issues involved in enforcement of environmental legislation, Public awareness

(10 Hours)

Module – III (15 Hours)

Recent developments- Green Accounting- Meaning- History- Scope and Importance- Importance- Advantages and limitations- Green Banking- Meaning- benefits- coverage- steps in green banking- environmental risks for banks- Green banking initiatives- International initiatives- Initiatives in India- Green Marketing- Meaning- Need and benefits- Challenges- Green marketing in India- Green washing and consequences- Eco tourism- significance- eco tourism activities in India- Opportunities and challenges – carbon credit and carbon exchanges (over view only) - Environmental audit- concept- need and scope

(15 Hours)

Module – IV (13 Hours)

Right to Information Act 2005- Basic terms- Public authority- Competent authority- Appropriate Government- Third Part- Information – record- Right to information- Objectives of the Act- Features of the Act- Obligation of Public authority- Procedure for request of information- time limit- fee- ground of rejection- appeal- exemption from disclosure- Right to access information on specific issues- Banking transactions, insurance transactions, government dealing and related services

(13 Hours)

Module – V (18 Hours)

Unit 1- Human Rights – An Introduction to Human Rights, Meaning, concept and development, Three Generations of Human Rights (Civil and Political Rights; Economic, Social and Cultural Rights).

Unit-2 Human Rights and United Nations – contributions, main human rights related organs UNESCO, UNICEF, WHO, ILO, Declarations for women and children, Universal Declaration of Human Rights.

Human Rights in India – Fundamental rights and Indian Constitution, Rights for children and Scheduled Castes, Scheduled Tribes, Other Backward Castes and Minorities

women,

Unit-3 Environment and Human Rights - Right to Clean Environment and Public Safety: Issues of Industrial Pollution, Prevention, Rehabilitation and Safety Aspect of New Technologies such as Chemical and Nuclear Technologies, Issues of Waste Disposal, Protection of Environment

Conservation of natural resources and human rights: Reports, Case studies and policy formulation. Conservation issues of Western Ghats- mention Gadgil committee report, Kasthurirangan report. Over exploitation of ground water resources, marine fisheries, sand mining etc. **(18 Hours)**

Assignment may include Field study involving

- Visit to a local area to document environmental grassland/ hill /mountain
- Visit a local polluted site – Urban/Rural/Industrial/Agricultural Study of common plants, insects, birds etc
- Study of simple ecosystem-pond, river, hill slopes, etc

Suggested Readings

1. Bharucha Erach, Text Book of Environmental Studies for undergraduate Courses. University Press, IInd Edition 2013 (TB)
2. Clark.R.S., Marine Pollution, Clarendon Press Oxford (Ref)
3. Cunningham, W.P.Cooper, T.H.Gorhani, E & Hepworth, M.T.2001 Environmental Encyclopedia, Jaico Publ. House. Mumbai. 1196p .(Ref)
4. Dc A.K.Environmental Chemistry, Wiley Eastern Ltd.(Ref)
5. Down to Earth, Centre for Science and Environment (Ref)
6. Heywood, V.H & Watson, R.T. 1995. Global Biodiversity Assessment, Cambridge University Press 1140pb (Ref)
7. Jadhav.H & Bhosale.V.M. 1995. Environmental Protection and Laws. Himalaya Pub. House, Delhi 284p (Ref)
8. Mekinney, M.L & Schock.R.M. 1996 Environmental Science Systems & Solutions. Web enhanced edition 639p (Ref)
9. Miller T.G. Jr., Environmental Science, Wadsworth Publishing Co. (TB)
10. Odum.E.P 1971. Fundamentals of Ecology. W.B. Saunders Co. USA 574p (Ref)
11. Rao.M.N & Datta.A.K. 1987 Waste Water treatment Oxford & IBII Publication Co.Pvt.Ltd.345p (Ref)
12. Rajagopalan. R, Environmental Studies from crisis and cure, Oxford University Press, Published: 2016 (TB)
13. Sharma B.K., 2001. Environmental Chemistry. Geol Publ. House, Meerut (Ref)
14. Townsend C., Harper J, and Michael Begon, Essentials of Ecology, Blackwell Science (Ref)
15. Trivedi R.K., Handbook of Environmental Laws, Rules Guidelines, Compliances and Standards, Vol I and II, Enviro Media (Ref)
16. Trivedi R. K. and P.K. Goel, Introduction to air pollution, Techno-Science Publication (Ref)

17. Wanger K.D., 1998 Environmental Management. W.B. Saunders Co. Philadelphia, USA 499p (Ref)
18. (M) Magazine (R) Reference (TB) Textbook
19. Amartya Sen, The Idea Justice, New Delhi: Penguin Books, 2009.
20. Chatrath, K. J.S., (ed.), Education for Human Rights and Democracy (Shimla: Indian Institute of Advanced Studies, 1998)
21. Law Relating to Human Rights, Asia Law House,2001.
22. Shireesh Pal Singh, Human Rights Education in 21st Century, Discovery Publishing House Pvt.Ltd, New Delhi,
23. S.K.Khanna, Children And The Human Rights, Common Wealth Publishers,1998. 2011.
24. Sudhir Kapoor, Human Rights in 21st Century,Mangal Deep Publications, Jaipur,2001.
25. United Nations Development Programme, Human Development Report 2004: Cultural Liberty in Today's Diverse World, New Delhi: Oxford University Press, 2004.
26. Monica Loss,,Green Marketing Strategies and Consumer Behaviour, Global Vision Publishing House
27. Robert Dahlstrom- Green Marketing:Theory, Practice and Strategies, Cengage Learning India Private Limited
28. A N Sarkar , Green Banking , Atlantic Publishers
29. Thomas Aronsson and Karl Gustaf Lofgren, Edgar Handbook of Environmental Accounting, Elgar Publishing
30. M Sarngadharan and G Raju , Tourism and Sustainable Economic Developments: Indian and Global Perspectives – New Century Publishers
31. ICAI Study Material of Auditing
32. Right to Information Act, 2005

Core Course 16: FINANCIAL MANAGEMENT

Instructional Hours: 90

Credit: 4

Objectives:

To familiarise the students with the functional areas and principles of financial management.

Module I

Introduction-Meaning of Finance – Financial Management-Importance - Scope – Objectives – Profit Maximization – Wealth Maximization – Finance Function -Role of Finance Manager-Financial

Management and other Disciplines- Concept of Time value of money- Discounting and compounding
(15 Hours)

Module II

Financing Decision - Sources of Finance – Equity – Debt – Preference- Retained earnings- Cost of Capital-Concept- Importance- Measurement of Specific Costs– Cost of Debt – Cost of Preference Capital – Cost of Equity – Cost of Retained Earnings – Capitalisation - Capital Structure-Meaning of Capital Structure –Optimum Capital Structure- Factors Determining Capital Structure- Leverage-Meaning-

Types-Operating Leverage- Meaning and Computation -Financial Leverage- Meaning and Computation Composite Leverage- Meaning and Computation- Financial Risk and Business Risk. (*Capital Structure theories excluded*)
(30 Hours)

Module III

Investment Decision- Capital Budgeting – Meaning- Importance- Determination of Cash Flows – Evaluation Methods –Traditional Techniques- Pay Back Period – ARR –Discounted Cash flow techniques- NPV –IRR – Profitability Index – Discounted PBP- Interpretation of Results.
(20 Hours)

Module IV

Management of Working Capital - Meaning–Definition – Importance-Types of working capital- Gross Working Capital- Net Working Capital- Factors Determining Working Capital–Estimation of Working Capital Requirements- Methods
(15 Hours)

Module V

Dividend Decision- Meaning- Types of Dividend-Dividend Policy-Conservative Vs Liberal Policy-Payout Ratio- Retention Ratio- Factors Determining Dividend Policy- Bonus Shares- Stock Split and Reverse Split. (*Dividend theories excluded*)
(10 Hours)

Suggested Readings

1. Pandey, I. M., Financial Management, Vikas publishing House Pvt. Ltd. New Delhi.
2. Khan, M.Y. & Jain, P.K., Financial Management, McGraw Hill (India) Private limited; New Delhi.
3. Rustagi, R. P., Financial Management, Theory, concepts and Problems, Galgotia Publishing Company, New Delhi.
4. Prasanna Chandra, Financial Management, Tata McGraw Hill publishing company limited, New Delhi.
5. OP Agarwal, Financial Management, Himalaya Publishing House, Mumbai
6. Raman B S, Financial Management- United Publishers
7. Srivastava, T. M., Financial Management, Principles and Problems, Pragatiprakashan, Meerut.

SEMESTER 6

Core Course 17: COST ACCOUNTING- II

Instructional Hours: 108

Credit: 4

Objectives: 1 To acquaint the students with different methods and techniques of costing. and to enable the students to identify the methods and techniques applicable for different types of industries.

Module I

Specific Order Costing- Job Costing – Meaning - Procedure- Batch Costing- Meaning- Procedure- Economic Batch Quantity- Contract Costing-Meaning- Objectives- Work-in-Progress Work Certified and Uncertified- Retention money and progress payments- Determination of Profit on Incomplete Contract-Treatment-Balance Sheet- Escalation Clause- Cost-plus Contract.

(20 Hours)

Module II

Operating Costing- Definition- Transport costing- Canteen costing- Hospital costing

(15 Hours)

Module III

Process Costing- Process Accounts- Process Losses- Normal and Abnormal losses- Abnormal Gain - Treatment- Joint Products and By-products- Methods of Apportioning Joint costs- Accounting for By-products

(24 Hours)

Module IV

Marginal Costing and Break Even Analysis- Marginal Costing- Meaning-Definition- Difference between Marginal Costing and Absorption Costing - Differential Costing- Advantages and Disadvantages of Marginal Costing -Break Even Analysis- Cost Volume Profit Analysis- Break even chart- Simple Break Even Chart- Marginal Costing and Decision Making- Pricing Decisions- Key Factor- Make or Buy- Sales Mix- Acceptance of foreign Order.

(25 Hours)

Module V

Budget and Budgetary Control- Meaning and Definition- Objectives- Steps in budgetary control- - Budget Manual Budget Committee- Budget key factor- Types of budgets- Advantages and limitations of budgetary control- Preparation of Cash Budget and Flexible Budget- Zero base Budgeting- Performance Budgeting.

(24 Hours)

Suggested Readings

1. Jain, S.P., & Narang, K.L., Advanced Cost Accounting, *Kalyani Publishers, New Delhi.*
2. Iyengar, S. P., Cost Accounting, Sultan Chand & Sons, New Delhi.
3. Maheswary,S.N., Advanced Cost Accounting, Sultan Chand & Sons, New Delhi.
4. Arora, M. N., Cost Accounting, Vikas Publishing House Pvt. Ltd, New Delhi.
5. Shukla, M.C., & Grewal, T. S., Cost Accounting, Sultan Chand & Sons, New Delhi.
6. J Madegowda, Advanced cost accounting, *Himalaya Publishing House, Mumbai*
7. Lall Nigam B M and Jain I C- Cost Accounting Principles and Practice- Prentice Hall of India

Core Course 19: ADVERTISEMENT AND SALES MANAGEMENT

Instructional Hours: 72

Credit: 3

OBJECTIVE- *To make the students aware of the strategy, concept and methods of advertising and sales promotion.*

MODULE-1

Introduction : Advertising-Meaning-Origin and development - Objectives-Importance- Functions of advertising-Role of advertisement in marketing mix- Classification and Types of advertisement- Merits and demerits- Advertisement process- Advertising planning- Key players in advertising industry- Advertisement agencies- Types and functions of advertising agencies- -Advertisement campaign - Social, economical and legal aspects of advertisement- Ethics in advertisement-meaning- perceived role of advertisement-Forms of ethical violation- misleading advertisements- advertising to children-product endorsements- stereotyping, cultural, religious and racial sensitivity in advertising- obscenity in advertising-misleading and deceptive advertising- false claims- Advertisement Standards Council of India – Regulation of advertising in India **(18 Hours)**

MODULE-2

Advertisement appeal and media- Advertisement appeal- Meaning- essentials of an advertisement appeal- types of appeal- advertisement copy- requisites of an effective advertisement copy-types of copy- Elements of copy-Lay out- Functions of lay out- Elements of layout- Principles of design and layout- copy writing- qualities of a good copy writer- -Copy testing and advantages- Advertising media-Media planning and strategy-Types of media- Media selection-Importance of media planning and selection- problems in media planning- Internet as an advertisement medium- Objects of internet advertisement- Advantages and disadvantages of internet advertising – Permission marketing- Steps in permission marketing- **(18 Hours)**

MODULE-3

Advertising research-Need for advertisement research- Measuring the effectiveness of advertising-Importance of measuring the effectiveness- Methods: Pre-testing, Concurrent testing and Post- testing- Constraints in measuring the effectiveness- DAGMAR model **(10 Hours)**

MODULE-4

Sales promotion-Promotion mix- Components- Sales promotion-Concept- Definition-ScopeObjectives-Importance of sales promotion- Methods and techniques of sales promotion -Sales promotion strategies-Differences between advertisement and sales promotion—Advantages and drawbacks of sales promotion-Sales promotion budget and its preparation-Sales promotion campaign-Evaluation of sales promotion strategies **(18 Hours)**

MODULE-5

Personal selling-Nature and importance-Essential elements of personal selling- Process-Principles of personal selling- Types of sales persons-Sales force management-Designing and managing the sales force- Evaluating sales force **(8 Hours)**

Suggested Readings

1. Wells, Moriarty & Burnett, *Advertising, Principles & Practice*, Pearson Education
2. Kenneth Clow. Donald Baack, *Integrated Advertisements, Promotion and Marketing communication*, Prentice Hall of India, New Delhi,
3. S. H. H. Kazmi and Satish K Batra, *Advertising & Sales Promotion*, Excel Books, New Delhi,
4. Manendra Mohan - *Advertising Management – Concepts and Cases*, Tata McGraw Hill
5. Sherlekar, Victor & Nirmala Prasad - *Advertising Management - Himalaya Publishing House*
6. S.A. Chunawalla - *Promotion Management Himalaya Publishing House*
7. C.L. Tyagi, Arun Kumar- *Advertising Management- Atlantic Publishers and Distributors*

Core Course 19: AUDITING AND ASSURANCE

Instructional Hours – 90

Credits: 4

objectives:

1. *To familiarize the students with the principles and procedure of auditing.*
2. *To enable the students to understand the duties and responsibilities of auditors and to undertake the work of auditing.*

Module I

Introduction-Meaning and Nature of Auditing- Definition of Audit- Basic Principles Governing an Audit, Scope of Audit, Objectives of Audit- Main Object and Subsidiary Objects -Advantages of an Audit, Inherent Limitations of Audit , Differences between Accountancy and Auditing. The Auditor:

Qualities and Qualifications of an Auditor- Types and Conduct of Audit- Tax Audit- Performance Audit- Social Audit. Auditing standards : Overview, Role of Auditing and Assurance Standards Board in India

(17 Hours)

Module II

Audit Engagement, Documentation and Evidence – Audit Planning, Audit Programme Preparation before Audit. Audit files: Permanent and current audit files, Ownership and custody of working papers, Audit working papers. Audit evidence – Meaning, Types, Reliability of audit evidence, Methods of obtaining audit evidence- Physical verification, Documentation, Direct confirmation, Re-computation,

Analytical review techniques, Representation by management.

(15 Hours)

Module III

Internal Control –Concept of internal control, Internal Control and the Auditor, Internal Control Questionnaire, Internal Control and Computerized Environment-General Control and Application Controls- Internal Check - Meaning and Definition , Objects of Internal Check, Auditors Duties as Regards Internal Check, Internal Audit- Internal Auditor and independent Auditor - Difference between Internal Check- Internal Control and Internal Audit- Internal Check as Regards Cash Transactions, purchases- sales- wages and stores. Vouching- meaning of Vouching- Definition -Vouchers- Points to be noted in Vouchers-Importance of vouching- Vouching of Cash Transactions - Vouching of Receipts and Payments, Vouching of Wages. Verification and Valuation of Assets and Liabilities - Concept, objects, Auditors Duty in Verification and Valuation.

(25 Hours)

Module IV

Audit of Limited Companies –(based on Companies Act 2013) Company Auditor- Qualifications- Disqualifications- Appointment Removal- Powers and Duties of an Auditor- Liabilities of an Auditor - Audit Report- Contents and Types.

(15 Hours)

Module V

Special Audits and Investigation – Government Audit, General Duties and powers of Comptroller and Audit General , Miscellaneous Audits (Procedure only)- Audit of Charitable organizations- Educational Institutions (College) – Hospital - Club- Audit in computerized environment- Audit around computer and audit through computer- Investigation- Meaning and Definition of Investigation- Scope of investigation- Distinction between Investigation and Auditing- Investigation on Acquisition of Running Business, Investigation when Fraud is suspected.

(18 Hours)

Suggested Readings

1. Tandon, B.N., Sudharsanam, S., & Sundharabahu, S., A Handbook of Practical Auditing, *S.Chand & Compaly Ltd, New Delhi.*
2. Arun Jha, *Auditing* – University Edition, *Taxman Publications*
3. Saxena, R. G., Principles and Practice of Auditing, *Himalaya Publishing House, Mumbai*
4. Sharma, T. R., *Auditing Sahitya Bhawan Publication Agra.*
5. Saxena, R. G., Principles and Practice of Auditing, *Himalaya Publishing House, New Delhi.* 6. ICAI Study material for IPCC and Final

Core Course 20 : MANAGEMENT ACCOUNTING

Instructional Hours: 90

Credit: 4

Objective: *To acquaint the students with management accounting techniques for the analysis and interpretation of financial statements and to study the basic framework of financial reporting.*

Module I

Introduction to Management Accounting – Meaning- evolution- Definition- Nature and characteristics- scope- Objectives- Functions- Distinction between financial accounting and management accounting- distinction between cost accounting and management accounting- Tools of management accounting- Limitations of Management accounting **(10 Hours)**

Module II

Financial Statement Analysis - Financial Statements –Nature and limitations of financial statements- Analysis and Interpretation of Financial Statements- Objectives – Importance – Types of Financial

Analysis – Internal- External – Horizontal – Vertical – Techniques of Analysis – Comparative Statements – Common Size Statements – Trend Analysis. **(15 Hours)**

Module III

Ratio Analysis – Meaning – Objectives- Importance and Uses – Limitations – Types and classification of Ratios – Liquidity Ratios – Solvency Ratios- Activity Ratios - Profitability Ratios – Preparation of Trading and Profit and Loss Account and Balance Sheet by using Ratios. **(25 Hours)**

Module IV

Fund flow Analysis – Introduction – Meaning and Definition of Fund - Need for Fund Flow Statement – Managerial Uses- Limitations – Schedule of Changes in Working Capital- Funds from operations- Preparation of Fund Flow Statement. **(20 Hours)**

Module V

Cash Flow Statement – Introduction – Meaning – Uses- Comparison between Fund Flow Statement and Cash Flow Statement – Preparation of Cash Flow Statement as per Accounting Standard 3 – Direct Method and Indirect method **(20 Hours)**

Suggested Readings:

1. Manmohan & Goyal, S.N., Management Accounting, *Sahitya Bhawan Publication, New Delhi.*
2. Lal, Jawahar, Corporate Financial Reporting, Theory & Practice, *Taxmann Applied Services, New Delhi.*
3. J Madegowda, Advanced Management Accounting, *Himalaya Publishing House, Mumbai*
4. Arora, M. N., Cost Accounting and Management Accounting, *Vikas Publishing House Pvt. Ltd, New Delhi.*
5. S P Gupta, Management Accounting, Sahityabhavan, Agra
- 6 Raiyani, J. R., & Lodha, G., International Financial Reporting Standard (IFRS) and Indian Accounting Practices, *New Century Publications.*
7. Pillai R S N and Bagavathi- *Management Accounting- S Chand & Company*
8. Management Accountant (Journal), *Institute of Cost Accountants of India, Kolkata.*

Optional Courses- CO-OPERATION

SEMESTER III

Optional Core I: BASICS OF CO-OPERATION

Instructional Hours-90

Credit-4

Objectives:

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

MODULE-I

Origin and Development of Co-operation- Meaning-Definition- Features Importance- Objectives- Benefits of Co-operation- Different aspects of Co-operation- Economic, Social and Morale.

(10 Hours)

MODULE-II

Co-operation and other Economic Systems- Capitalism- Socialism and Communism -Co-operatives and other Forms of Business Organizations- Distinctive Features of a Co-operative Organization vis-à-vis- Partnership and Joint Stock Companies- A Co-operative as an Institution and as an Enterprise - Cooperative Common Wealth.

(15 Hours)

MODULE-III

Co-operative Principles-Different Stages-Rochdale Pioneers- Karve Committee on Co-operative Principles- Principles of ICA in 1995 (IVth Stage) - Distinction between Co-operative Values and Cooperative Principles

(15 Hours)

MODULE-IV

Types of Co-operatives in India and in Kerala (i) Short term and Medium term Co-operative Credit Structure- Primary Agricultural Credit Societies- Urban Cooperative Banks- Employees Credit societies- District Co- operative Banks and State Co-operative Banks (ii) Long term Credit Structure- PCARDBs and SCARDBs (iii) General Purpose and Special Purpose Agricultural Marketing Societies- Primary Marketing Societies and their Federations including NAFED- Rubber Marketing Societies and their Federations- Dairy Co-operative Societies and their Federations- Fishery Co-operatives and their Federations (iv) Processing Co-operatives- Need and Importance (v) Housing Cooperatives and their Federations (vi) Consumer Co-operatives and their Federations (vii) Industrial Co-operatives and their Federations- Handlooms and Power looms – Coir - Handicrafts (viii) Workers Co-operatives- Significance of Workers Co-operatives in Kerala.

(35 Hours)

MODULE-V

Co-operative Movement in Foreign Countries - Great Britain (Consumer)- Germany (Agricultural Credit)- Sweden (KF) - Denmark (Dairy)- China (Induscos)- Japan (Multi -purpose)- USA (Marketing) (Brief Study).

(15 Hours)

Suggested Readings

1. Hejela, T.N., Principles, Problems and Practice of Co-operation, Konark Publishers, New Delhi.
2. Krishnaswami, O.R., Fundamentals of Co-operation, S. Chand & Company, New Delhi.
3. Krishnaswami, O.R., Kulandaisamy, V., Theory of Co-operation- An in-depth Analysis, Shanma Publication, Coimbatore.
4. Mathur, B.S., Co-operation in India, Sahitya Bhavan Publishers, Agra.
5. Bedi, R.D., Theory, History and Practice of Co-operation. R. Lal Book Depot, Meerut.

SEMESTER IV

Optional Core II: MANAGEMENT OF CO-OPERATIVE ENTERPRISES

Instructional Hours-90

Credit-4 Objectives:

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

Module-I

Co-operative Management - Nature and Importance- Managing Members- Dual Role of Members as Users and Owners of Co-operative Enterprise- Democracy in Co-operatives- Managing the Relationship between the Board of Directors and Members- Corporate Governance- Relation between Member Societies and their Federations. **(20 Hours)**

Module-II

Issues in Co-operative Management- Managing the Social Process in a Cooperative- Competition, Conflict and Co-operation- Associative Character of a Co-operative and Managing a Co-operative Association- Issues in Organizing a Co-operative Size of the Organization- Small Area vs. Large Area, Single Purpose vs. Multipurpose Co-operatives – Multipurpose vs. Multi-functional Co-operatives- Unitary vs. Federal Cooperatives Designer vs. Green House Co-operatives - Issues in Financing a Co-operative- Evaluating a Cooperative Organization - Member Dimension, Enterprise Dimension and Ethical Dimension. **(20 Hours)**

Module-III

Administrative Set up of Co-operative Department in Kerala - State Level - District level and Taluk level - Powers and Responsibilities of Co-operative Department - Conferment of Powers of Registrar - Functional Registrars in Kerala - Need for Separating Administration from Audit – Employment Opportunities in Co-operative Sector – Selection Procedure. **(15 Hours)**

Module-IV

Co-operative Education and Training- Need and importance- Arrangements for Co-operative Education and Training in India and in Kerala - NCUI, NCCT, VAMNICOM- Institute of Cooperative Management- Institute Kerala State Co-operative Union, Circle Co-operative Unions, Specialized Sectoral Training Institutes in Kerala (15 Hours)

Module- V

Management and Working of Major Co-operative Organizations and Institutions in - Aid of Cooperatives - NAFED, IFFCO, KRIBCO, NABARD, NDDB, NCDC, and National Housing Bank and other National Organizations Providing Assistance to Housing Co-operatives.

(20 Hours)

Suggested Readings

1. Krishnaswami, O.R., Kulandaiswamy V., Co-operation Concept and Theory *Arundhra Academy, Coimbatore.*
2. Bedi, R.D., Theory, History and Practice of Co-operation, *R. Lal Book Depot, Meerut.*
3. Kulandaiswamy, V., Principles of Co-operative Management, *Rainbow Publication, Coimbatore.*
3. Nakkiran, S., a Treatise on Co-operative Management, *Rainbow Publications Coimbatore.*
4. Sinha S.K., Sahaya R., Management of Co-operative Enterprises *NCCT, New Delhi.*
5. ILO, Co-operative Management and Administration, *Oxford IBH, Publishing Co. Pvt. Ltd., 1988.*

SEMESTER V

Optional Core III: CO-OPERATIVE LEGAL SYSTEMS

Instructional Hours: 90

Credit: 4

Objectives:

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

Module I

Co-operative Legislation in India and in Kerala- Evolution of Co-operative Legislation in India- 1904 Act - Act of 1912- Co-operation as a State Subject in 1919- Madras Co-operative Societies Act, 1932- Multi State Co-operative Societies Act 1984- and its Replacement in 2002- Evolution of Cooperative legislation in Kerala- Cochin Co-operative Societies Act-Travancore Co-operative Societies Act- Kerala Co-operative Societies Act 1969.

(15 Hours)

Module II

Kerala Co-operative Societies Act (Act 21 of 1969) Preamble and its Significance- Important Definitions-

Registration of Co-operative Societies- Procedure for Registration, Byelaws- Contents -Amendment of Byelaws- Change of Name and Liability- Amalgamation and Division of Co-operative Societies- Membership- Qualification for Membership- Rights and Liabilities of Members- Removal and Expulsion of Members- Withdrawal and Transfer of Shares by Members- Restriction on Holding Shares- Nomination by Members
(20 Hours)

Module III

Management of Co-operatives- Annual General Meeting- Special General Meeting- Powers of General Body- Constitution of Committee- Term- Reservation for Weaker Sections- Disqualification of Committee Members- Election- State Co-operative Election Commission and its Powers - Election Procedure- Appointment of Delegates- Supersession of the Committee- Appointment of Administrator / Administrative Committee Seizure of Books and Records- Privileges of Co-operatives Charge and Set-off- Register of Members as Prima facie Evidence - Exemption from Stamp Duty- Taxes and Fees- Deduction of Dues of Co-operatives Exemption from Compulsory Registration of Certain Documents- Enquiry, Inspection and Supervision procedures - Surcharge procedures. (25 Hours)

Module IV

Settlement of Disputes, Arbitration and Awards - Provisions and procedures - Execution and Enforcement of Awards - Provisions and Procedures- Appeals, review and revision - Meaning and Distinction - Authority of Appeals - Co-operative Tribunal- Constitution and Powers- Offences and Penalties, Provisions and Procedures. (20 Hours)

Module V

Winding up and Dissolution of Co-operative Societies- Appointment and Powers of Liquidators- Procedures - Settlement of Claims. (10 Hours)

Suggested Readings

1. Kerala Co-operative Societies Act,1959 (Bare Act)
2. Goyal, D.B , Co-operative Legislation :Trends and Dimensions
3. Mohanan, P.N , Co-operative Societies Laws in Kerala, *Kerala State Publications*
4. Trivedi, B.B , Law and Management of Co-operatives
5. Pillai F.R (ed) , Kerala Co-operative Societies Act and Rules

SEMETER VI

Optional Core IV: ACCOUNTING FOR CO-OPERATIVE SOCIETIES

Instructional Hours-90

Credit-4

Objectives:

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

Module-1

Co-operative Accounting- Meaning-Importance-Special Features of Cooperative Accounting- Books and Registers Kept by Co-operatives as per Kerala Co-operative Societies Act and Rules **(12 Hours)**

Module -II

Sources of Funds- State Aid to Co-operatives - Share Capital Contribution - Principal State Partnership Fund - Subsidiary State Partnership Fund - Grants - Subsidies - Owned Funds Borrowed Funds.

(20 Hours) Module

-III

Trial Balance - Preparation of Trial Balance - District Co-operative Bank-State Co-operative BankAgricultural and Rural Development Banks- Preparation of Receipts and Disbursement Statement of Primary Societies- Consumer –Marketing-Housing – Dairy –Fishery –Industrial – Processing Societies - Practical Problems. **(20 Hours)**

Module -IV

Final Accounts- Statutory Forms - Preparation of Trading-Profit and Loss Account and Balance Sheet of Consumer –Marketing-Housing – Dairy- Primary Agricultural Credit Societies and Primary Agricultural and Rural Development Banks - Disposal of Net Profit - Statutory and Non- Statutory Requirements.

(18 Hours) Module

-V

Co-operative Audit - Definition - Objectives - Scope - Advantage - Difference between Audit of CoOperative Societies and Joint Stock Companies - Special Features of Co-operative Audit Administrative Set Up for Co-operative Audit - Types of Audit - Preparations for Audit and Framing of Audit Programme - Stages of Practical Audit - Mechanical Audit- Administrative Audit- Preparation of Final Statements - Reconciliation of Bank Accounts – Co-operative Auditor - Duties - Powers and Liabilities - Audit Report - Audit Certificate - Audit Classification - Assessment and Levy of Audit Fees.

(20 Hours)

Suggested Readings

1. Khandelwal, M. C., Co-operative Audit x-rayed, A Study Based on the Cooperative Banking Institutions of Rajasthan, *Pitaliya Pustak Bhandar, Jaipur.*
2. Krishnaswami, O.R., Co-operative Account Keeping *Oxford and IBH Publishing Company Pvt Ltd, New Delhi*
3. Krishnaswami, O.R, Co-operative Audit *Oxford and IBH Publishing Company Pvt Ltd New Delhi .*
4. Samiuddin, M. R. Cooperative Accounting and Auditing, *Himalaya Publishing House, New Delhi.*
5. Department of Co-operation, Government of Kerala Co-operative Audit Manual.