

**DON BOSCO ARTS & SCIENCE COLLEGE**  
**ANGADIKADAVU**

*(Affiliated to Kannur University Approved by Government of Kerala)*  
**ANGADIKADAVU P.O., IRITTY, KANNUR – 670706**



**COURSE PLAN**

**B COM COOPERATION**

**(2018 – 21)**

**SEMESTER - III**

**ACADEMIC YEAR - (2019-20)**

### III Semester B COM COOPERATION (2018 - 21)

SL. No.	Name of Subjects with Code	Name of the Teacher	Duty Hours per week
1.	3A11 COM Disaster Management	Simmy P.V.	4
2.	3A12 COM Numerical Skills for Business	Athulya P.	4
3.	3C03 COM Basics of Research Methodology	Anju K. Paulose	3
4.	3B05 COM Advanced Accounting	Jithesh Mon Mullool	5
5.	3B06 COM Co-operative Principles	Neethu A. E	5
6.	3C04 COM Business Regulatory Framework	Sapna John	4
7.			
	Class Incharge	<b>Anju K. Paulose</b>	

### TIME TABLE

Day	09.50 Am - 10.45 Am	10.45 Am - 11.40 Am	11.55 Am -12.50 Pm	01.40 Pm - 02.35 Pm	02.35 Pm - 03.30 Pm
1	3C03 COM Basics of Research Methodology	3C04 COM Business Regulatory Framework	3B05 COM Advanced Accounting	3B06 COM Co-operative Principles	3A11 COM Disaster Management
2	3B05 COM Advanced Accounting	3B06 COM Co-operative Principles	3A11 COM Disaster Management	3C04 COM Business Regulatory Framework	3A12 COM Numerical Skills for Business
3	3C04 COM Business Regulatory Framework	3C03 COM Basics of Research Methodology	3B05 COM Advanced Accounting	3A12 COM Numerical Skills for Business	3B06 COM Co-operative Principles
4	3A11 COM Disaster Management	3A12 COM Numerical Skills for Business	3B05 COM Advanced Accounting	3B06 COM Co-operative Principles	3C04 COM Business Regulatory Framework
5	3B06 COM Co-operative Principles	3A11 COM Disaster Management	3C03 COM Basics of Research Methodology	3B05 COM Advanced Accounting	3A12 COM Numerical Skills for Business

<b>Subject Code:</b>	<b>3A11 COM</b>
<b>Subject Name:</b>	<b>Disaster Management</b>
<b>No. of Credits:</b>	<b>4</b>
<b>No. of Contact Hours:</b>	<b>72</b>
<b>Hours per Week:</b>	<b>4</b>
<b>Name of Faculty:</b>	<b>Simmy P.V.</b>

### **Objective:-**

The main objective of the course is to study the emerging approaches in disaster reduction & management.

### **Module-I**

**Environmental Hazards, Environmental Disasters and Environmental Stress-**  
Meaning- Different types and classes of environmental hazards and disasters

### **Module-II**

**Types of Environmental Hazards & Disasters** – Natural Hazards and Disasters- Planetary Hazards/Disasters: (a) Endogenous Hazards: Volcanic Eruption– Earthquakes- Landslides. (b) Exogenous Hazards: Infrequent events - Cyclones – Lightning – Hailstorms Cumulative atmospheric hazards/disasters: Floods – Droughts – Cold waves – Heat waves. Extra Planetary Hazards/ disasters. Man-induced Hazards & Disasters: Physical hazards/ Disasters-Soil Erosion – Chemical hazards/ disasters: - Release of toxic chemicals, nuclear explosion-Biological hazards/ disasters - Population Explosion

### **Module III**

**Phases of Disaster Management-** Three Stages: 1) Pre-disaster stage (Preparedness) – Preparing hazard zoning maps, predictability/forecasting and warning- Preparing disaster preparedness plan - Land use zoning - Preparedness through (IEC) Information, education & Communication Pre-disaster stage (mitigation) - Disaster resistant house construction - Population reduction in vulnerable areas - Awareness. 2) Emergency stage-Rescue training for search & operation at National & regional level – Immediate relief – Assessment surveys. 3) Post Disaster stage-Rehabilitation: Political, administrative aspect – social aspect – economic aspect – environmental aspect

### **Module-IV**

**Institutional Framework-** Provision of immediate relief measures to disaster affected people – Prediction of hazards and disasters-measures of adjustment to natural hazards. Disaster Mitigation Institutions - Meteorological Observatory – Seismological Observatory- Volcanology Institution-Hydrology Laboratory -.Industrial Safety Inspectorate – Institution of Urban & Regional Planners-Chambers of Architects-Engineering Council- National Standards Committee. Integrated Planning-Contingency management preparedness – Education on disasters – Community

involvement – The adjustment of human population to natural hazards & disasters in the context of Kerala. Role of Media

**References:**

1. R.B Singh(Ed) :Disaster Management, Rawat Publications, New Delhi
2. H.K Gupta(Ed) :Disaster Management, Universiters Press, India:
3. R.B Singh : Space Technology for Disaster Mitigation in India (INCED), University of Tokyo
4. Dr.Satender :Disaster Management in Hills, Concept Publishing Co., New Delhi
5. M.C Gupta : Manuals on Natural Disaster Management in India, National Centre for DisasterManagement, IIPA, New Delhi.
6. R.K Bhandani : An Overview on Natural and Man made Disaster & their 44 Reduction, CSIR, NewDelhi.
7. Kates B.I & White G.F: The Environment as Hazards, Oxfords, New York
8. SavinderSingh : Environmental Geography, PrayagPustakBhavan
9. . R.B Singh(Ed) :Environmental Geography, Heritage Publishers, New Delhi

## **TEACHING SCHEDULE**

No of Weeks	Dates	Session	Topic
1	06-06-2019 To 07-06-2019	1	<b>Module 1</b> Introduction to Disaster Management
		2	Meaning and Definitions
		3	Environmental Hazards
2	10-06-2019 To 14-06-2019	4	Environmental Disasters
		5	Environmental Stress
		6	Different types of Environmental Stress
		7	Difference between Hazards and Disasters
3	17-06-2019 To 21-06-2019	8	Disaster cycle
		9	Disaster management cycle
		10	Disaster classification
		11	Risk
4	24-06-2019 To 28-06-2019	12	Vulnerability
		13	Types of vulnerability
		14	Class Test
		15	<b>Module 2:</b> Classification of Hazards
5	01-07-2019 To 05-07-2019	16	Man made hazards
		17	Natural hazards
		18	Volcanic eruption
		19	Types of volcanic eruption
6	08-07-2019 To 12-07-2019	20	Earthquake
		21	Effects of Earthquake
		22	After effects & examples of Earthquake
		23	Landslide
		24	Types of Landslide
		25	Hail storm
7	15-07-2019 To 19-07-2019	26	Drought
		27	After effects and types of drought
		28	Discussion
		29	Seminar
		30	Class Test
		31	Revision
8	22-07-2019 To	22 July	<b>First Internal Exam</b>
			<b>First Internal Exam</b>
			<b>First Internal Exam</b>

No of Weeks	Dates	Session	Topic
	<b>26-07-2019</b>		<b>First Internal Exam</b>
			<b>First Internal Exam</b>
			<b>First Internal Exam</b>
<b>9</b>	<b>29-07-2019 To 02-08-2019</b>	32	Cold waves
		33	Heat waves
		34	After effects of Cold waves and Heat waves
		<b>31 July</b>	<b>KarkadakaVavu</b>
		35	Population explosion
		36	Features and effects of Population explosion
		37	Bio terrorism
<b>10</b>	<b>05-08-2019 To 09-08-2019</b>	38	Features of Bio terrorism
		39	Pest infestation
		40	Seminar
		41	Flood
		42	After effects of Flood
		43	Class Test
<b>11</b>	<b>12-08-2019 To 16-08-2019</b>	44	Seminar
		45	Seminar
		<b>15 Aug</b>	<b>Independence day</b>
		46	<b>Module 3:</b> Pre-disaster stage Preparedness
		47	Predictability
<b>12</b>	<b>19-08-2019 To 23-08-2019</b>	48	Forecasting and warning
		49	Preparing disaster preparedness plan
		50	Preparedness through (IEC) Information, education
		51	Seminar
		<b>23 Aug</b>	<b>SreekrishnaJayanthi</b>
<b>13</b>	<b>26-08-2019 To 30-08-2019</b>	52	Pre-disaster stage (mitigation) and Disaster resistant house construction
		53	Awareness of people
		<b>28 Aug</b>	<b>AyyankaliJayanthi</b>
		54	Search and rescue
		55	Seminar
<b>14</b>	<b>02-09-2019 To 06-09-2019</b>	56	Seminar
		57	Seminar
		58	Class Test
		59	Seminar
		60	Seminar

No of Weeks	Dates	Session	Topic
			Onam Celebration
15	09-09-2019 To 13-09-2019		<b>Muharram</b>
			<b>First Onam</b>
			<b>Thiruvonam</b>
			<b>Third Onam</b>
			<b>Fourth Onam - SreeNarayana Guru Jayanthi</b>
16	16-09-2019 To 20-09-2019	61	Provision of immediate relief measures to disaster affected people
		62	Prediction of hazards and disasters
		63	Disaster mitigation institutions
		64	Meteorological observatory
		65	Seismological observatory
17	23-09-2019 To 27-09-2019	66	Volcanology Institution - Hydrology Laboratory
		67	Chambers of Architects - Engineering Council - Nation
		68	Contingency management preparedness
		69	Role of Media in disaster management
		70	Revision
18	30-09-2019 To 04-10-2019	71	Revision
		72	Revision
		2 Oct	<b>Gandhi Jayanthi</b>
		03 Oct	<b>Second Internal</b>
			<b>Second Internal</b>
			<b>Second Internal</b>
19	07-10-2019 To 11-10-2019	07 Oct	<b>Mahanavami</b>
		08 Oct	<b>Vijayadashami</b>
			<b>Second Internal</b>
			<b>Second Internal</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
20	14-10-2019 To 18-10-2019		<b>Study Leave</b>
			<b>Study Leave</b>
21	21-10-2019 To 25-10-2019	21 Oct	<b>University Exam Begin</b>

<b>Subject Code:</b>	<b>3A12 COM</b>
<b>Subject Name:</b>	<b>Numerical Skills for Business</b>
<b>No. of Credits:</b>	<b>4</b>
<b>No. of Contact Hours:</b>	<b>72</b>
<b>Hours per Week:</b>	<b>4</b>
<b>Name of Faculty:</b>	<b>Athulya P.</b>

**Objective: -**

To understand basic concepts in mathematics which are applied in the managerial decision making. To develop an understanding of numeric problems in business and social sciences, and techniques used to model such problems. To develop mathematical skills needed to analyze numeric data used in business and social sciences.

**Module I**

Arithmetic -Average, mixtures - Ratios and proportions-Computation of interest-Simple interest,compound interest, effective yield -Future value, present value - Amortization, depreciation –Continuous compounding

**Module II**

Set theory and simple application of Venn diagram-Truth table and its applications-Indices and surds

**Module III**

Linear simultaneous equations (upto 3 variables only)-Quadratic equations-Solution of linear inequalities(by geometric method only)

**Module IV**

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

**References**

1. Raymond Barnett, Michael Ziegler - Essentials of College Mathematics for Business, Economics, Life Sciences and Social Sciences
2. Sancheti and V.K. Kapoor - Business Mathematics
3. M. Raghavachari - Mathematics for Management
4. Dr. P.R. Vittal - Business Maths & Statistics
5. Chandran & Agarwal - Business Mathematics -
6. Raghavachari - Mathematics for Management,

## **TEACHING SCHEDULE**

No of Weeks	Dates	Session	Topic
<b>1</b>	<b>06-06-2019 To 07-06-2019</b>	1	Arithmetic - Average
		2	Arithmetic - Average
		3	Mixtures
<b>2</b>	<b>10-06-2019 To 14-06-2019</b>	4	Mixtures
		5	Mixtures
		6	Ratios and proportions
		7	Ratios and proportions
<b>3</b>	<b>17-06-2019 To 21-06-2019</b>	8	Ratios and proportions
		9	Computation of interest- Simple interest, compound interest
		10	Computation of interest- Simple interest, compound interest
		11	Computation of interest- Simple interest, compound interest
<b>4</b>	<b>24-06-2019 To 28-06-2019</b>	12	Computation of interest- Simple interest, compound interest
		13	Effective yield
		14	Effective yield
		15	Test Paper
<b>5</b>	<b>01-07-2019 To 05-07-2019</b>	16	Work shop
		17	Future value, present value
		18	Future value, present value
		19	Future value, present value
<b>6</b>	<b>08-07-2019 To 12-07-2019</b>	20	Amortization
		21	Amortization
		22	Amortization
		23	Depreciation –Continuous compounding
		24	Depreciation –Continuous compounding
		25	Depreciation –Continuous compounding
<b>7</b>	<b>15-07-2019 To 19-07-2019</b>	26	Test paper
		27	Set theory
		28	Set theory
		29	Simple application of Venn diagram
		30	Simple application of Venn diagram
		31	Simple application of Venn diagram

No of Weeks	Dates	Session	Topic
8	22-07-2019 To 26-07-2019	23 July	First Internal Exam
			First Internal Exam
9	29-07-2019 To 02-08-2019	32	Truth table and its applications-Indices and surds
		33	Truth table and its applications-Indices and surds
		34	Truth table and its applications-Indices and surds
		31 July	Karkadaka Vavu
		35	Truth table and its applications-Indices and surds
		36	Truth table and its applications-Indices and surds
		37	Truth table and its applications-Indices and surds
10	05-08-2019 To 09-08-2019	38	Truth table and its applications-Indices and surds
		39	Test paper
		40	Assignment
		41	Linear simultaneous equations (upto3 variables only)
		42	Linear simultaneous equations (upto3 variables only)
		43	Quadratic equations-Solution of linear inequalities
11	12-08-2019 To 16-08-2019	44	Quadratic equations-Solution of linear inequalities
		45	Quadratic equations-Solution of linear inequalities
		15 Aug	Independence day
		46	Matrix Algebra :Introduction –Definition
		47	Types of Matrix
12	19-08-2019 To 23-08-2019	48	Types of Matrix
		49	Matrix operations-Addition and subtraction-Matrix multiplication
		50	Matrix operations-Addition and subtraction-Matrix multiplication
		51	Matrix operations-Addition and subtraction-Matrix multiplication
		23 Aug	SreekrishnaJayanthi
13	26-08-2019 To 30-08-2019	52	Matrix operations-Addition and subtraction-Matrix multiplication
		53	Matrix operations-Addition and subtraction-Matrix multiplication
		28 Aug	AyyankaliJayanthi
		54	Seminar
		55	Transpose of a matrix

No of Weeks	Dates	Session	Topic
14	02-09-2019 To 06-09-2019	56	Determinants of a square matrix
		57	Determinants of a square matrix
		58	Test paper
		59	Determinants of a square matrix
		60	Determinants of order two and order three
			Onam Celebration
15	09-09-2019 To 13-09-2019		<b>Muharram</b>
			<b>First Onam</b>
			<b>Thiruvonam</b>
			<b>Third Onam</b>
			<b>Fourth Onam - SreeNarayana Guru Jayanthi</b>
16	16-09-2019 To 20-09-2019	61	Inverse of a matrix
		62	Inverse of a matrix
		63	Inverse of a matrix
		64	Inverse of a matrix
		65	Test paper
17	23-09-2019 To 27-09-2019	66	Solving simultaneous linear equations
		67	Solving simultaneous linear equations
		68	Solving simultaneous linear equations
		69	Solving simultaneous linear equations
		70	Rank of a matrix
18	30-09-2019 To 04-10-2019	71	Rank of a matrix
		72	Rank of a matrix
		<b>2 Oct</b>	<b>Gandhi Jayanthi</b>
		<b>03 Oct</b>	<b>Second Internal</b>
			<b>Second Internal</b>
			<b>Second Internal</b>
19	07-10-2019 To 11-10-2019	<b>07 Oct</b>	<b>Mahanavami</b>
		<b>08 Oct</b>	<b>Vijayadashami</b>
			<b>Second Internal</b>
			<b>Second Internal</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
20	14-10-2019 To 18-10-2019		<b>Study Leave</b>
			<b>Study Leave</b>

No of Weeks	Dates	Session	Topic
			<b>Study Leave</b>
<b>21</b>	<b>21-10-2019 To 25-10-2019</b>	<b>21 Oct</b>	<b>University Exam Begin</b>

**TEACHING SCHEDULE – (Doing by Athulya)**

No of Weeks	Dates	Session	Topic
1	06-06-2019 To 07-06-2019	1	Introduction
		2	Arithmetic -Average,
		3	Arithmetic -Average
2	10-06-2019 To 14-06-2019	4	Mixture
		5	Mixture
		6	Ratios and proportions-
		7	Ratios and proportions-
3	17-06-2019 To 21-06-2019	8	Ratios and proportions-
		9	Ratios and proportions-
		10	Computation of interest- Simple interest
		11	Computation of interest- Simple interest compound interest
4	24-06-2019 To 28-06-2019	12	Compound interest
		13	effective yield -Future value, present value
		14	effective yield -Future value, present value
		15	Amortization
5	01-07-2019 To 05-07-2019	16	Depreciation
		17	Continuous compounding
		18	<b>Module – II Set theory-Introduction</b>
		19	Different types of sets
6	08-07-2019 To 12-07-2019	20	Set Operations
		21	Set Operations
		22	
		23	
		24	
		25	
7	15-07-2019 To 19-07-2019	26	
		27	
		28	
		29	
		30	
		31	
8	22-07-2019 To 26-07-2019	23 July	<b>First Internal Exam</b>
			<b>First Internal Exam</b>

No of Weeks	Dates	Session	Topic
			<b>First Internal Exam</b>
<b>9</b>	<b>29-07-2019 To 02-08-2019</b>	32	
		33	
		34	
		<b>31 July</b>	<b>KarkadakaVavu</b>
		35	
		36	
<b>10</b>	<b>05-08-2019 To 09-08-2019</b>	37	
		38	
		39	
		40	
		41	
		42	
<b>11</b>	<b>12-08-2019 To 16-08-2019</b>	43	
		44	
		<b>15 Aug</b>	<b>Independence day</b>
		46	
<b>12</b>	<b>19-08-2019 To 23-08-2019</b>	47	
		48	
		49	
		50	
		<b>23 Aug</b>	<b>SreekrishnaJayanthi</b>
<b>13</b>	<b>26-08-2019 To 30-08-2019</b>	51	
		52	
		<b>28 Aug</b>	<b>AyyankaliJayanthi</b>
		54	
		55	
<b>14</b>	<b>02-09-2019 To 06-09-2019</b>	56	
		57	
		58	
		59	
		60	
			Onam Celebration
<b>15</b>	<b>09-09-2019 To</b>		<b>Muharram</b>
			<b>First Onam</b>
			<b>Thiruvonam</b>

No of Weeks	Dates	Session	Topic
	<b>13-09-2019</b>		<b>Third Onam</b>
			<b>Fourth Onam - SreeNarayana Guru Jayanthi</b>
<b>16</b>	<b>16-09-2019 To 20-09-2019</b>	61	
		62	
		63	
		64	
		65	
<b>17</b>	<b>23-09-2019 To 27-09-2019</b>	66	
		67	
		68	
		69	
		70	
<b>18</b>	<b>30-09-2019 To 04-10-2019</b>	71	
		72	
		<b>2 Oct</b>	<b>Gandhi Jayanthi</b>
		<b>03 Oct</b>	<b>Second Internal</b>
			<b>Second Internal</b>
			<b>Second Internal</b>
<b>19</b>	<b>07-10-2019 To 11-10-2019</b>	<b>07 Oct</b>	<b>Mahanavami</b>
		<b>08 Oct</b>	<b>Vijayadashami</b>
			<b>Second Internal</b>
			<b>Second Internal</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
<b>20</b>	<b>14-10-2019 To 18-10-2019</b>		<b>Study Leave</b>
			<b>Study Leave</b>
<b>21</b>	<b>21-10-2019 To 25-10-2019</b>	<b>21 Oct</b>	<b>University Exam Begin</b>

<b>Subject Code:</b>	<b>3C03 COM</b>
<b>Subject Name:</b>	<b>Basics of Research Methodology</b>
<b>No. of Credits:</b>	<b>3</b>
<b>No. of Contact Hours:</b>	<b>54</b>
<b>Hours per Week:</b>	<b>3</b>
<b>Name of Faculty:</b>	<b>Anju K. Paulose</b>

**Objectives:-**

To help the degree students to understand how to do research in the area of Commerce and Management

**MODULE I :**

**Introduction to Research-** Meaning – Purpose – Criteria of good research – Social Science Research – Functions or uses of social science research – limitations of social science research - steps in Research Process (a brief account only)

**MODULE II :**

**Research Problem-** Meaning of research problem – mode of selection – sources of problems - formulation of problem – formulation process

**MODULE III:**

**Research Design or Plan-** Meaning – importance – contents of a research plan

**MODULE IV:**

**Data Collection-** Primary data – primary data collection methods : - observation , interview, questionnaires , schedules .Secondary Data – meaning – sources of secondary data .

**MODUE V :**

**Sampling techniques-** Characteristics of good sampling – method of sampling : random sampling methods – simple, stratified, systematic, cluster, area , multi-stage. Non probability sampling : - Convenient sampling, judgment sampling, quota sampling, snow ball sampling. Advantages and Disadvantages of sampling.

**MODULE VI :**

**Report Writing-** Introduction, types of reports, steps in report writing, contents of the research report , footnote and bibliography

**Reference**

1. Research Methodology by O. R. Krishnaswamy
2. Research Methodology by P. Saravanel
3. Research Methodology by C. R. Kothari
4. Research Methodology by D. K. Bhattacharya

5. Methodology of Research in Social Sciences by Dr.O . R. Krishnaswamy and Dr .  
M. Ranganatham

## **TEACHING SCHEDULE**

No of Weeks	Dates	Session	Topic
1	06-06-2019 To 07-06-2019	1	Introduction to Research
		2	Meaning of research
2	10-06-2019 To 14-06-2019	3	Purpose of research
		4	Criteria of good research
		5	Social Science Research
3	17-06-2019 To 21-06-2019	6	Seminar
		7	Functions or uses of social science research
		8	Limitations of social science research
4	24-06-2019 To 28-06-2019	9	Steps in Research Process
		10	Seminar
		11	Revision
5	01-07-2019 To 05-07-2019	12	Class Test
		13	Research Problem
		14	Meaning of research problem
6	08-07-2019 To 12-07-2019	15	Mode of selection
		16	Sources of problems
		17	Seminar
7	15-07-2019 To 19-07-2019	18	Formulation of problem
		19	Formulation process
		20	Class Test
8	22-07-2019 To 26-07-2019	23 July	First Internal Exam
			First Internal Exam
9	29-07-2019 To 02-08-2019	21	Group Discussion
		31 July	<b>Karkadaka Vavu</b>
		22	Research Design or Plan
		23	Meaning of research design
10	05-08-2019 To	24	Importance of research
		25	Contents of a research plan
		26	Class Test

No of Weeks	Dates	Session	Topic
	<b>09-08-2019</b>	27	Data Collection
<b>11</b>	<b>12-08-2019 To 16-08-2019</b>	28	Primary data, primary data collection methods
		29	Observation
		<b>15 Aug</b>	<b>Independence day</b>
		30	Interview
		31	Questionnaires
<b>12</b>	<b>19-08-2019 To 23-08-2019</b>	32	Schedules
		33	Secondary Data meaning
		34	Sources of secondary data
		35	Class Test
		<b>23 Aug</b>	<b>Sreekrishna Jayanthi</b>
<b>13</b>	<b>26-08-2019 To 30-08-2019</b>	36	Sampling techniques
		37	Characteristics of good sampling
		<b>28 Aug</b>	<b>Ayyankali Jayanthi</b>
		38	Method of sampling : random sampling methods simple, stratified
		39	Systematic , cluster area , multi-stage
<b>14</b>	<b>02-09-2019 To 06-09-2019</b>	40	Non probability sampling : Convenient sampling, judgment sampling
		41	Quota sampling, snow ball sampling
		42	Advantages of sampling
		43	Disadvantages of sampling
		44	Class Test
			Onam Celebration
<b>15</b>	<b>09-09-2019 To 13-09-2019</b>		<b>Muharram</b>
			<b>First Onam</b>
			<b>Thiruvonam</b>
			<b>Third Onam</b>
			<b>Fourth Onam - SreeNarayana Guru Jayanthi</b>
<b>16</b>	<b>16-09-2019 To 20-09-2019</b>	45	Report Writing
		46	Introduction of report writing
		47	Types of reports
		48	Steps in report writing
<b>17</b>	<b>23-09-2019 To 27-09-2019</b>	49	Seminar
		50	Contents of the research report
		51	Footnote e and bibliography
		52	Revision
<b>18</b>	<b>30-09-2019</b>	53	Revision

No of Weeks	Dates	Session	Topic
	<b>To</b> <b>04-10-2019</b>	54	Previous question discussion
		<b>2 Oct</b>	<b>Gandhi Jayanthi</b>
		<b>03 Oct</b>	<b>Second Internal</b>
			<b>Second Internal</b>
			<b>Second Internal</b>
<b>19</b>	<b>07-10-2019</b> <b>To</b> <b>11-10-2019</b>	<b>07 Oct</b>	<b>Mahanavami</b>
		<b>08 Oct</b>	<b>Vijayadashami</b>
			<b>Second Internal</b>
			<b>Second Internal</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
<b>20</b>	<b>14-10-2019</b> <b>To</b> <b>18-10-2019</b>		<b>Study Leave</b>
			<b>Study Leave</b>
<b>21</b>	<b>21-10-2019</b> <b>To</b> <b>25-10-2019</b>	<b>21 Oct</b>	<b>University Exam Begin</b>

<b>Subject Code:</b>	<b>3B05 COM</b>
<b>Subject Name:</b>	<b>Advanced Accounting</b>
<b>No. of Credits:</b>	<b>4</b>
<b>No. of Contact Hours:</b>	<b>90</b>
<b>Hours per Week:</b>	<b>5</b>
<b>Name of Faculty:</b>	<b>Jithesh Mon Mullool</b>

**Objectives:-**

To help the students to acquire the conceptual knowledge of accounting for special transactions and to help them to learn the techniques of preparing the accounts and financial statements

**Module I**

Inland Branch Accounts: Accounts of dependent and independent branches – Debtors system, Stock and Debtors Method (at cost price and invoice price) – Incorporation of branch transaction in the books of H.O. Reconciliation and preparation of consolidated accounts – Departmental accounts – Accounting procedure- Analytical day book and ledgers- Allocation of expenses – Inter departmental transfers-Provision for unrealized profit.

**Module II**

Self balancing – meaning and object- Difference between self balancing and sectional balancing –Control accounts- Transfer from one ledger to another – contra balances – Sectional balancing –preparation of total Debtors and Total creditors account.

**Module III**

Accounting from Incomplete Records- Features, Drawbacks-Computation of profit by Net Worth method-Final Statement of Affairs – Conversion of single entry to double entry – preparation of final accounts

**Module IV**

Royalty accounts – Types of royalties – Minimum rent – Short workings – Recoupment of short workings - Entries in the books of the parties

**Module V**

Hire Purchase, Installment systems and Lease Accounting: Hire purchase – interest calculations-repossession– installment sale.- concept operating and financial lease (theory only)

**References :**

1. Advanced Accounts Volume II :Shukla: M.C., T.S.Grewal and S.C.Guptha (S.Chand&Co.,NewDelhi)
2. Advanced Accountancy, Volume II :Guptha R.L. and M.Radhaswami (Sulthan Chand & Co. NewDelhi)
3. Corporate Accounting :Maheshwari. S.N. and S.K.Maheshwari, (Vikas publishing House, New Delhi)

4. Corporate Accounting : Ashok Sehgal and Deepak Sehgal,(Taxman Publication, New Delhi)
5. Corporate Accounting : S.P. Jain and K.L.Narang (Kalyani Publishers, New Delhi)
6. Fundamentals of Corporate :Monga, J.R (Mayur Paper backs, New Accounting Delhi)
7. Financial Accounting :B.K.Banerjee (PHI Pvt.Ltd.New Delhi)

## **TEACHING SCHEDULE**

No of Weeks	Dates	Session	Topic
1	06-06-2019 To 07-06-2019	1	Inland Branch Accounts
		2	Accounts of dependent branches
		3	Accounts of independent branches
2	10-06-2019 To 14-06-2019	4	Debtors system
		5	Stock and Debtors Method
		6	Cost price Method
		7	Practical Problems
		8	Practical Problems
3	17-06-2019 To 21-06-2019	9	Invoice price Method
		10	Practical Problems
		11	Practical Problems
		12	Incorporation of branch transaction in the books of H.O.
		13	Reconciliation of consolidated accounts
		14	Preparation of consolidated accounts
4	24-06-2019 To 28-06-2019	15	Practical Problems
		16	Practical Problems
		17	Departmental accounts
		18	Accounting procedure
		19	Practical Problems
		20	Analytical day book and ledgers
5	01-07-2019 To 05-07-2019	21	Allocation of expenses
		22	Inter departmental transfers
		23	Practical Problems
		24	Provision for unrealized profit
		25	Practical Problems
		26	Practical Problems
6	08-07-2019 To 12-07-2019	27	Practical Problems
		28	Class Test
		29	Self balancing
		30	Meaning of self balancing
		31	Object of self balancing
		32	Difference between self balancing and sectional balancing
		33	Control accounts
		34	Transfer from one ledger to another

No of Weeks	Dates	Session	Topic
		35	Contra balances
7	15-07-2019 To 19-07-2019	36	Sectional balancing
		37	Preparation of total debtors
		38	Practical Problems
		39	Total creditors account.
		40	Practical Problems
		41	Practical Problems
		42	Class Test
8	22-07-2019 To 26-07-2019	23 July	First Internal Exam
			First Internal Exam
9	29-07-2019 To 02-08-2019	43	Accounting from Incomplete Records
		44	Features of incomplete Records
		45	Drawbacks of incomplete Records
		31 July	Karkadaka Vavu
		46	Computation of profit by net worth method
		47	Practical Problems
		48	Final Statement of Affairs
10	05-08-2019 To 09-08-2019	49	Practical Problems
		50	Practical Problems
		51	Conversion of single entry to double entry
		52	Preparation of final accounts
		53	Practical Problems
		54	Practical Problems
		55	Practical Problems
11	12-08-2019 To 16-08-2019	56	Practical Problems
		57	Class Test
		15 Aug	Independence day
		58	Royalty accounts
		59	Types of royalties
12	19-08-2019 To 23-08-2019	60	Minimum rent
		61	Short workings
		62	Recoupment of short workings
		63	Entries in the books of the land lord
		23 Aug	Sreekrishna Jayanthi

No of Weeks	Dates	Session	Topic
13	26-08-2019 To 30-08-2019	64	Entries in the books of the tenant
		65	Practical Problems
		66	Class Test
		28 Aug	AyyankaliJayanthi
		67	Hire Purchase Agreement
		68	Entries in the books of Hire purchaser
14	02-09-2019 To 06-09-2019	69	Entries in the books of Hire Vendor
		70	Cash price
		71	Down payment
		72	Full cash price method
		73	Practical Problems
		74	Actual cash price method
		75	Practical Problems
15	09-09-2019 To 13-09-2019		Muharram
			First Onam
			Thiruvonam
			Third Onam
			Fourth Onam - SreeNarayana Guru Jayanthy
16	16-09-2019 To 20-09-2019	76	Difference between hire purchase and sales
		77	Calculation of interest
		78	Practical Problems
		79	Calculation of cash price
		80	Practical Problems
		81	Instalment systems
17	23-09-2019 To 27-09-2019	82	Complete repossession
		83	Partial repossession
		84	Practical Problems
		85	Lease Accounting
		86	Operating lease
		87	Financial lease
18	30-09-2019 To 04-10-2019	88	Class Test
		89	Revision
		90	Revision
		2 Oct	Gandhi Jayanthy
		03 Oct	Second Internal
			Second Internal

No of Weeks	Dates	Session	Topic
			<b>Second Internal</b>
<b>19</b>	<b>07-10-2019 To 11-10-2019</b>	<b>07 Oct</b>	<b>Mahanavami</b>
		<b>08 Oct</b>	<b>Vijayadashami</b>
			<b>Second Internal</b>
			<b>Second Internal</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
<b>20</b>	<b>14-10-2019 To 18-10-2019</b>		<b>Study Leave</b>
			<b>Study Leave</b>
<b>21</b>	<b>21-10-2019 To 25-10-2019</b>	<b>21 Oct</b>	<b>University Exam Begin</b>

<b>Subject Code:</b>	<b>3B06 COM</b>
<b>Subject Name:</b>	<b>Co-operative Principles</b>
<b>No. of Credits:</b>	<b>3</b>
<b>No. of Contact Hours:</b>	<b>90</b>
<b>Hours per Week:</b>	<b>5</b>
<b>Name of Faculty:</b>	<b>Neethu A.E.</b>

### **Objectives:**

To acquaint the students with the principles of cooperation, and to familiarise them with the evolution of cooperative movement in India.

### **Module I**

**Philosophy and genesis of co-operative movement** - Definition and meaning of Cooperation – ICA definition- characteristics. Evolution of co-operative principles – Rochdale principles- Reformulated principles of 1966- Redefined principles of 1995 – Application of the principles. Co-operatives as economic enterprises – its importance – differences between other forms of organizations and cooperative enterprise. Role of co-operatives in market economy – Role of co-operatives as social organizations – cooperation as a balancing factor – Co-operation as peoples’ movement – membership of co-operatives- Autonomy and democratic control - co-operation and role of leadership.

### **Module II**

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

### **Module III**

**Co-operation in India** – Early experiments – Frederic Nicholson’s Report-Maclegan committee on cooperation – Co-operative planning Committee 1945 – All India Rural Credit Survey Committee – All India Rural Credit Review Committee – CRAFTICARD – Kapoor Committee – Recent trends in cooperative movement with special reference to Kerala. (An over view)

### **Module IV**

**Rural credit** – classification of credit based on period, purpose and security- structure of co-operative credit- three tier and two tier credit – Multi agency approach to rural credit- Institutional agencies providing rural credit – state aid to co-operatives – central assistance to co-operatives- promotional efforts and monetary assistance by government, NCDE, NHB, NABARD, etc; National Rural Credit Stabilisation Fund and National Rural Credit (L.T.O) Fund. Constitution and working of N.C.D.C – Role of N.C.D.C in the development of non credit co-operatives.

## **Module V**

**Co-operative education and training** – objectives and significance – International cooperative Alliance – National Co-operative Union of India – constitution and working – NCCT-NCCEVAMNICOM-ICM. Structural arrangement for training – co-operative training centres- co-operativetraining colleges- member education units – other functions. Publicity and propaganda – journal – cooperativeweek celebrations-co-operative flagCAPE-ACSTI-KICMA.Organisational, structural and administrative set up of co-operative department.

### **Reference:**

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

## **TEACHING SCHEDULE**

No of Weeks	Dates	Session	Topic
<b>1</b>	<b>06-06-2019 To 07-06-2019</b>	1	Definition and meaning of Cooperation
		2	ICA definition. Characteristics.
		3	Evolution of co-operative principles – Rochdale principles-
<b>2</b>	<b>10-06-2019 To 14-06-2019</b>	4	Reformulated principles of 1966- Redefined principles of 1995
		5	Application of the principles. Co-operatives as economic enterprises – its importance
		6	Differences between other forms of organizations and cooperative enterprise.
		7	Role of co-operatives in market economy
		8	Role of co-operatives as social organizations
		9	cooperation as a balancing factor
<b>3</b>	<b>17-06-2019 To 21-06-2019</b>	10	Co-operation as peoples’ movement
		11	Membership of co-operatives
		12	Autonomy and democratic control
		13	Co-operation and role of leadership.
		14	Seminar
		15	Seminar
		16	Revision
<b>4</b>	<b>24-06-2019 To 28-06-2019</b>	17	Class test
		18	Evolution of co-operative movement: Origin of co-operative movement in England
		19	Experiments of Robert Owen (Doctrine of circumstances)
		20	Friendly societies
		21	Labour colonies – Labour exchanges)
		22	Rochdale pioneers
<b>5</b>	<b>01-07-2019 To 05-07-2019</b>	23	C.W.S.S
		24	C.W.S
		25	Credit societies in Germany
		26	Raiffiesen and Schulze movement
		27	Dairy and poultry co-operatives in Denmark
		28	M.P.C.S in Japan
	<b>08-07-2019</b>	29	Industrial co-operatives in China
		30	Collective farms in U.S.S.R.

No of Weeks	Dates	Session	Topic
6	To 12-07-2019	31	Marketing co-operatives in U.S.A
		32	Marketing co-operatives in U.S.A
		33	Consumer societies in Sweden
		34	Class test
		35	Rural credit
7	15-07-2019 To 19-07-2019	36	Classification of credit based on period, purpose and security
		37	Structure Of Co-Operative Credit
		38	Three tier and two tier credit
		39	Multi agency approach to rural credit
		40	Institutional agencies providing rural credit
		41	State aid to co-operatives
		42	Central assistance to co-operatives
8	22-07-2019 To 26-07-2019	23 July	First Internal Exam
			First Internal Exam
9	29-07-2019 To 02-08-2019	43	Promotional efforts and monetary assistance by government
		44	NCDE
		45	NHB
		31 July	KarkadakaVavu
		46	NABARD
		47	National Rural Credit Stabilisation Fund and National Rural Credit
		48	National Rural Credit Stabilisation Fund and National Rural Credit fund
10	05-08-2019 To 09-08-2019	49	Constitution and working of N.C.D.C
		50	Constitution and working of N.C.D.C
		51	Role of N.C.D.C in the development of non credit co-operatives
		52	Role of N.C.D.C in the development of non credit co-operatives
		53	Seminar
		54	Previous question discussion
		55	Class test
		12-08-2019	56
57	Objectives and significance		

No of Weeks	Dates	Session	Topic
11	To 16-08-2019	15 Aug	Independence day
		58	International cooperative Alliance
		59	National Co-operative Union of India
12	19-08-2019 To 23-08-2019	60	Constitution and working
		61	NCCT
		62	NCCE.
		63	VAMNICOM
		23 Aug	SreekrishnaJayanthi
13	26-08-2019 To 30-08-2019	64	ICM. Structural arrangement for training
		65	ICM. Structural arrangement for training
		66	co-operative training colleges
		28 Aug	AyyankaliJayanthi
		67	Co-operative training centres
		68	Seminar
14	02-09-2019 To 06-09-2019	69	Seminar
		70	Seminar
		71	Member education units
		72	Publicity and propaganda
		73	Journal
		74	Seminar
		75	Seminar
			Seminar
15	09-09-2019 To 13-09-2019		Muharram
			First Onam
			Thiruvonam
			Third Onam
			Fourth Onam - SreeNarayana Guru Jayanthi
16	16-09-2019 To 20-09-2019	76	Cooperative week
		77	Celebrations
		78	Co-operative flag
		79	CAPE
		80	ACSTI
		81	KICMA.
17	23-09-2019 To 27-09-2019	82	Class test
		83	Organisational, structural and administrative set up of co-operative department
		84	Organisational, structural and administrative set up of co-operative department

No of Weeks	Dates	Session	Topic
		85	Organisational, structural and administrative set up of co-operative department
		86	Organisational, structural and administrative set up of co-operative department
		87	Revision
<b>18</b>	<b>30-09-2019 To 04-10-2019</b>	88	Previous question paper discussion
		89	Previous question paper discussion
		90	Previous question paper discussion
		<b>2 Oct</b>	<b>Gandhi Jayanthi</b>
		<b>03 Oct</b>	<b>Second Internal</b>
			<b>Second Internal</b>
<b>19</b>	<b>07-10-2019 To 11-10-2019</b>	<b>07 Oct</b>	<b>Mahanavami</b>
		<b>08 Oct</b>	<b>Vijayadashami</b>
			<b>Second Internal</b>
			<b>Second Internal</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
<b>20</b>	<b>14-10-2019 To 18-10-2019</b>		<b>Study Leave</b>
			<b>Study Leave</b>
<b>21</b>	<b>21-10-2019 To 25-10-2019</b>	<b>21 Oct</b>	<b>University Exam Begin</b>

<b>Subject Code:</b>	<b>3C04 COM</b>
<b>Subject Name:</b>	<b>Business Regulatory Framework</b>
<b>No. of Credits:</b>	<b>3</b>
<b>No. of Contact Hours:</b>	<b>72</b>
<b>Hours per Week:</b>	<b>4</b>
<b>Name of Faculty:</b>	<b>Sapna John</b>

### **Module I**

ICA 1872-Nature of Contract- Essential elements with examples- classifications- Offer & acceptance-Legal Rules- Kinds of Offer- Revocation- Consideration- Stranger to contract without consultant void-Exceptions- Stranger to contract- Capacity to contract- Free consent- Coercion- difference—Mistake- Misrepresentation- Fraud- Legality of object- Illegal and Unlawful agent- Opposed to public policy-Contract expressly declared to be void

### **Module II**

Discharge of contract- Remedies for Breach of contract- Quasi Contract

### **Module III**

Special contract- Identity- Guarantee- Distinctions- Kinds of Guarantee- Nature of Surety- Rights & Duties- Discharge of surety- Contract of Agency- Creation of Agency Termination- Rights & Liabilities of Agents- Personal Liability of Agents

### **Module IV**

Bailment & Pledge- Definition- Essentials- Difference- Kinds of Bailment- Duties of Bailer & Bailee-Lien

### **Module V**

Sale of Goods Act 1930- Essentials- Difference between Sale & Agreement to sell- Conditions & warranties- Distinctions implied – Conditions & Warranty- Doctrine of Caveat Emptor- Exceptions-Transfer of Property- Rights & Duties- Unpaid seller- Auction Sale

### **Reference**

1. Mercantile Law, Chowla & Garg
2. Mercantile Law, N D Kapoor
3. Business & Corporate Law, L R Potti
4. Mercantile Law, M C Shukla

## **TEACHING SCHEDULE**

No of Weeks	Dates	Session	Topic
<b>1</b>	<b>06-06-2019 To 07-06-2019</b>	1	Nature of Contract
		2	Essential elements
		3	Offer
<b>2</b>	<b>10-06-2019 To 14-06-2019</b>	4	Acceptance
		5	Types
		6	Legal rules
		7	Kinds of Offer
<b>3</b>	<b>17-06-2019 To 21-06-2019</b>	8	Revocation
		9	Consideration
		10	Features
		11	Consideration
<b>4</b>	<b>24-06-2019 To 28-06-2019</b>	12	Stranger to contract
		13	Free consent
		14	Coercion
		15	Mistake-Misrepresentation
<b>5</b>	<b>01-07-2019 To 05-07-2019</b>	16	Fraud
		17	Illegal and Unlawful agent
		18	Class test
		19	Special contract
<b>6</b>	<b>08-07-2019 To 12-07-2019</b>	20	Identity- Guarantee
		21	Distinctions
		22	Kinds of Guarantee
		23	<b>Class test</b>
		24	Nature of Surety
		25	Rights & Duties
<b>7</b>	<b>15-07-2019 To 19-07-2019</b>	26	Discharge of surety
		27	Contract of Agency
		28	Creation of Agency Termination
		29	<b>Revision</b>
		30	<b>Revision</b>
		31	<b>Revision</b>
<b>8</b>	<b>22-07-2019 To 26-07-2019</b>	<b>23 July</b>	<b>First Internal Exam</b>
			<b>First Internal Exam</b>
			<b>First Internal Exam</b>
			<b>First Internal Exam</b>

No of Weeks	Dates	Session	Topic
			<b>First Internal Exam</b>
			<b>First Internal Exam</b>
<b>9</b>	<b>29-07-2019 To 02-08-2019</b>	32	Bailment
		33	Features
		34	Pledge
		<b>31 July</b>	<b>Karkadaka Vavu</b>
		35	Definition- Essentials
		36	Difference
		37	Kinds of Bailment
<b>10</b>	<b>05-08-2019 To 09-08-2019</b>	38	Duties of Bailor
		39	Bailee
		40	Lien
		41	Seminar
		42	Seminar
		43	Seminar
<b>11</b>	<b>12-08-2019 To 16-08-2019</b>	44	Seminar
		45	Seminar
		<b>15 Aug</b>	<b>Independence day</b>
		46	Bailor
		47	Bailment features
<b>12</b>	<b>19-08-2019 To 23-08-2019</b>	48	Class Test
		49	<b>Difference-bailor and bailee</b>
		50	<b>Seminar</b>
		51	<b>Seminar</b>
		<b>23 Aug</b>	<b>Sreekrishna Jayanthi</b>
<b>13</b>	<b>26-08-2019 To 30-08-2019</b>	52	<b>Seminar</b>
		53	Sale of Goods Act 1930
		<b>28 Aug</b>	<b>Ayyankali Jayanthi</b>
		54	Definition and meaning
		55	Rights and duties of buyer and seller
<b>14</b>	<b>02-09-2019 To 06-09-2019</b>	56	Essentials
		57	Difference between Sale & Agreement to sell
		58	Conditions
		59	Warranties
		60	<b>Class Test</b>
			Onam Celebration
	<b>09-09-2019</b>		<b>Muharram</b>

No of Weeks	Dates	Session	Topic
<b>15</b>	<b>To 13-09-2019</b>		<b>First Onam</b>
			<b>Thiruvonam</b>
			<b>Third Onam</b>
			<b>Fourth Onam - SreeNarayana Guru Jayanthi</b>
<b>16</b>	<b>16-09-2019 To 20-09-2019</b>	61	<b>Implied warranty</b>
		62	Implied condition
		63	Doctrine of caveat emptor
		64	Exceptions
		65	Transfer of title by non owners
<b>17</b>	<b>23-09-2019 To 27-09-2019</b>	66	Exceptions
		67	Performance of contract of sale
		68	Delivery of goods
		69	Revision
		70	Revision
<b>18</b>	<b>30-09-2019 To 04-10-2019</b>	71	Revision
		72	Revision
		<b>2 Oct</b>	<b>Gandhi Jayanthi</b>
		<b>03 Oct</b>	<b>Second Internal</b>
			<b>Second Internal</b>
			<b>Second Internal</b>
<b>19</b>	<b>07-10-2019 To 11-10-2019</b>	<b>07 Oct</b>	<b>Mahanavami</b>
		<b>08 Oct</b>	<b>Vijayadashami</b>
			<b>Second Internal</b>
			<b>Second Internal</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
<b>20</b>	<b>14-10-2019 To 18-10-2019</b>		<b>Study Leave</b>
			<b>Study Leave</b>
<b>21</b>	<b>21-10-2019 To 25-10-2019</b>	<b>21 Oct</b>	<b>University Exam Begin</b>

