

**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 CO-OPERATION**

**(2018 – 21)**

**SEMESTER - IV**

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

## IV Semester B Com Co-operation(2018 - 21)

SL. No.	Name of Subjects with Code	Name of the Teacher	Duty Hours per week
1.	4A13 COM Entrepreneurship	Priya Johnson	4
2.	4A14 COM Environment Studies	Melby George	4
3.	4B07 COM Income Tax Law & Practice I	Anju K. Paulose	5
4.	4B08 COM Informatics Skills (T+P)	Hebin Layola and Nishamol N.V.	4
5.	4B09 COM Co-operation- II Management of Co-operatives	Neethu A.E.	4
6.	4C05 COM Corporate Law & Business Regulations	Sapna John	4
	<b>Name of Class Incharge</b>	Anju K. Paulose	

### 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	Melby George <b>4A14COM</b>	Adv. Sapna John <b>4C05COM</b>	Priya Johnson <b>4A13COM</b>	Anju K. Paulose <b>4B07COM</b>	Nishamol N.V. <b>4B08COM</b>
2	Priya Johnson <b>4A13COM</b>	Neethu A.E. <b>4B09COM(2)</b>	Anju K. Paulose <b>4B07COM</b>	Adv. Sapna John <b>4C05COM</b>	Melby George <b>4A14COM</b>
3	Anju K. Paulose <b>4B07COM</b>	Melby George <b>4A14COM</b>	Adv. Sapna John <b>4C05COM</b>	Neethu A.E. <b>4B09COM(2)</b>	Priya Johnson <b>4A13COM</b>
4	Nishamol N.V. <b>4B08COM</b>	Hebin Layola <b>4B08COM</b>	Priya Johnson <b>4A13COM</b>	Anju K. Paulose <b>4B07COM</b>	Neethu A.E. <b>4B09COM(2)</b>
5	Melby George <b>4A14COM</b>	Hebin Layola <b>4B08COM</b>	Anju K. Paulose <b>4B07COM</b>	Neethu A.E. <b>4B09COM(2)</b>	Adv. Sapna John <b>4C05COM</b>

<b>Subject Code:</b>	<b>4A13 COM</b>
<b>Subject Name:</b>	<b>Entrepreneurship</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 the Teacher:</b>	<b>Priya Johnson</b>

### **Objective: -**

To help the students understand the concepts of entrepreneurship and to develop the Entrepreneurial skills among them.

### **Module –I:**

Concept of Entrepreneurship- meaning- definition- importance – Definition of an entrepreneur- Functions- Distinction between entrepreneur and a manager – types of entrepreneurs- Intrapreneur- Theories of entrepreneurship-Practices to entrepreneurship development –Concept of women entrepreneurship- problems of women entrepreneurs (15 hours)

### **Module – II:**

Factors affecting Entrepreneurial Growth-Rural entrepreneurship-role of entrepreneur in Economic development (4 hours)

### **Module – III:**

Entrepreneurial motivation – Motivating factors – Achievement Motivation – Entrepreneurial competencies –Developing competencies – Institutional efforts and role of Government in developing entrepreneurship- Entrepreneurship Development Programme (EDP) - Need- Objectives-Course content and curriculum of EDP – Phases of EDPs (15 hours)

### **Module – IV:**

Micro, Small & Medium Enterprises- MSME Act 2006 - Characteristics- Objectives- Importance – MSMEs as a seed bed of entrepreneurship – Entrepreneurship incubators - Problems and prospects of MSMEs- Incentives and subsidies- Taxation benefits to MSMEs – Institutional finance to entrepreneurs – Preparation of Project Report for a Micro enterprise (General engineering unit/Bakery unit/Soda making unit/Mineral water unit/Garment unit/Pappad unit or the like) (20hours)

## **Module – V:**

Institutional Support to Small Entrepreneurs- National Small Industries Corporation Ltd- Small Scale Industries Board- State Small Industries Development Corporations- MSME Institute-DICs- Industrial Estates- Specialized institutions- Technical Consultancy Organisations (18 hours)

### **Books for Reference**

1. Entrepreneurial Development : P. Saravanavel
2. Entrepreneurial Development :C. B Gupta and N.P Sreenivasan
3. A complete Guide to Successful Entrepreneurship; G.N. Pandey
4. Business and Society Davis Keith and Williams C. Fredarick
5. Entrepreneurship : R.V. Badi& N V Badi
6. Entrepreneurship Development : S.S. Khanka
7. Entrepreneurship : Robert D Hisrich and Michael P Peters
8. Project Evaluation and Management :Singh and Mahadev
9. MS MED Act 2006

## TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	29-10-2019 To 01-11-2019	1	Concept of Entrepreneurship- meaning- definition
		2	Entrepreneurship importance
		3	Definition of an entrepreneur
		4	Functions
		5	Distinction between entrepreneur and a manager
2	04-11-2019 To 08-11-2019	6	Types of entrepreneurs
		7	Types of entrepreneurs
		8	Intrapreneur
		9	Theories of entrepreneurship
		10	Theories of entrepreneurship
		11	Practices to entrepreneurship development
3	11-11-2019 To 15-11-2019	12	Practices to entrepreneurship development
		13	Concept of women entrepreneurship
		14	Problems of women entrepreneurs
		15	Class test
		16	Factors affecting Entrepreneurial Growth
		17	Rural entrepreneurship
4	18-11-2019 To 23-11-2019	18	role of entrepreneur in Economic development
		19 Nov	<b>Union Inauguration</b>
		19	Role of entrepreneur in Economic development
		20	Entrepreneurial motivation
		21	Motivating factors
		23 Nov	<b>Sports Day</b>
5	25-11-2019 To 29-11-2019		<b>Semester Break</b>
			<b>Semester Break</b>
6	01-12-2019 To		<b>Semester Break</b>
			<b>Semester Break</b>
			<b>Semester Break</b>

No of Weeks	Dates	Session	Topic
	<b>05-12-2019</b>		<b>Semester Break</b>
			<b>Semester Break</b>
<b>7</b>	<b>09-12-2019 To 13-12-2019</b>	22	Achievement Motivation
		23	Entrepreneurial competencies
		24	Developing competencies
		25	Institutional efforts and role of Government in developing entrepreneurship
		26	Institutional efforts and role of Government in developing entrepreneurship
		<b>12 Dec</b>	<b>Arts Day</b>
		<b>13 Dec</b>	<b>Arts Day</b>
<b>8</b>	<b>16-12-2019 To 20-12-2019</b>	27	Entrepreneurship Development Programme (EDP)
		28	Entrepreneurship Development Programme (EDP)
		29	Need- Objectives
		30	Need- Objectives
		31	Course content and curriculum of EDP
		<b>20 Dec</b>	<b>Christmas Celebration</b>
<b>9</b>	<b>23-12-2019 To 28-12-2019</b>		<b>Christmas – Holiday</b>
			<b>Christmas – Holiday</b>
<b>10</b>	<b>30-12-2019 To 03-01-2020</b>	32	Phases of EDPs
		33	Phases of EDPs
		34	Class test
		<b>02 Jan</b>	<b>Mannam Jayanthi – Holiday</b>
		35	Micro, Small & Medium Enterprises
<b>11</b>	<b>06-01-2020 To 10-01-2020</b>	<b>06 Jan</b>	<b>First Internal IV Semester UG</b>
			<b>First Internal IV Semester UG</b>
		<b>08 Jan</b>	<b>First Internal IV Semester UG</b>
		36	MSMED Act 2006
		37	Characteristics- Objectives- Importance
		38	Characteristics- Objectives- Importance

No of Weeks	Dates	Session	Topic
12	13-01-2020 To 17-01-2020	39	MSMEs as a seed bed of entrepreneurship
		40	Entrepreneurship incubators
		41	Problems and prospects of MSMEs
		42	Problems and prospects of MSMEs
		43	Incentives and subsidies
		44	Incentives and subsidies
13	20-01-2020 To 24-01-2020	45	Taxation benefits to MSMEs
		46	Institutional finance to entrepreneurs
		47	Institutional finance to entrepreneurs
		48	Preparation of Project Report for a Micro enterprise
		49	Preparation of Project Report for a Micro enterprise
14	27-01-2020 To 31-01-2020	50	Preparation of Project Report for a Micro enterprise
		51	General engineering unit/Bakery unit/Soda making unit/
		52	Mineral water unit/Garment unit/Pappad unit
		53	Revision
		54	Class test
15	03-02-2020 To 07-02-2020	55	Institutional Support to Small Entrepreneurs
		56	National Small Industries Corporation Ltd
		57	Small Scale Industries Board
		58	State Small Industries Development Corporations
		59	State Small Industries Development Corporations
16	10-02-2020 To 14-02-2020	60	MSME Institute
		61	DICs
		62	DICs
		63	Industrial Estates
		64	Specialized institutions
17	17-02-2020 To 22-02-2020	65	Specialized institutions
		66	Technical Consultancy Organisations
		67	Technical Consultancy Organisations
		21 Feb	<b>Mahasivaratri – Holiday</b>
		68	Class test
18	24-02-2020 To 28-02-2020	24 Feb	<b>College Day</b>
		69	Revision
		70	Revision
		71	Revision
		72	Revision
19	02-03-2020	02 Mar	<b>Second Internal IV Semester UG</b>
			<b>Second Internal IV Semester UG</b>

No of Weeks	Dates	Session	Topic
	<b>To</b> <b>07-03-2020</b>		<b>Second Internal IV Semester UG</b>
			<b>Second Internal IV Semester UG</b>
			<b>Second Internal IV Semester UG</b>
		<b>07 Mar</b>	<b>Second Internal IV Semester UG</b>
<b>20</b>	<b>09-03-2020</b> <b>To</b> <b>13-03-2020</b>		<b>Study Leave</b>
			<b>Study Leave</b>
<b>21</b>	<b>16-03-2020</b> <b>To</b> <b>20-03-2020</b>	<b>16 mar</b>	<b>University Exam IV Semester UG Begin</b>

<b>Subject Code:</b>	<b>4A14 COM</b>
<b>Subject Name:</b>	<b>Environment Studies</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 the Teacher:</b>	<b>Melby George</b>

### **Objective: -**

The objective of the course is to give a general awareness to the students about the environment and sociology, and environmental pollutions.

### **Module –I:**

Brief discussion on the components of the environment, Effect of environmental degradation with example and effect on population. Brief outline of the Environment (Protection) Act 1986 should be discussed including effect on companies, contravention, penalties and return requirement. Relevance of environment legislation to Business Enterprise- Legislation vs. Social obligation of business.- Role of NGOs like green peace in Environmental protection. [20Hours]

### **Module – II:**

**Ecology** : Brief outline on Elements of Ecology; Brief discussion on Ecological balance and consequences of change, principles of environmental impact assessment. Environmental Impact Assessment report (EIA) and requirement of EIA for startup manufacturing enterprise. [10 Hours]

### **Module – III:**

**Air Pollution and Control** : Brief Outline of Atmospheric composition, Brief understanding of energy balance, climate, weather, dispersion. Sources and effects of pollutants in the industrial context- primary and secondary pollutants- acid rain, green house effect, depletion of ozone layer, global warming, standards and control measures required by industry in compliance to The Air (Prevention and Control of Pollution) Act 1989. [15Hours]

### **Module – IV:**

**Water Pollution and Control:** Brief Discussion on Hydrosphere, natural water, pollutants: their origin and effects, river/lake/ ground water pollution, The financial implication of water pollution control and steps required to be taken by industry e.g. Sewerage treatment plant- water treatment plant- Standards and control in relation to the effect of legislation by Central and State Boards for prevention and control of Water Pollution. [15Hours]

## **Module – V:**

**Land Pollution:** Brief understanding of lithosphere, Pollutants (municipal, industrial, commercial, agricultural, hazardous solid waste); their original effects, collection and disposal of solid waste, recovery & conversion methods in relation to an industrial enterprise with discussion about the financial implication in a business enterprise. [12Hours]

### **Books for Reference**

1. Environmental Science :Cunnigham, TMH
2. Environmental Studies :A.K.De&A.K.De, New Age International
3. Environmental Pollution Control Engineering :C.S.Rao, New Age International
4. Environmental Management : N.K. Oberoi, EXCEL BOOKS
5. Ecosystem Principles & Sustainable Agriculture :Sithamparanathan, Scitech

## TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	29-10-2019 To 01-11-2019	1	<b>Module I:</b> Brief discussion on the components of the environment
		2	Effect of environmental degradation
		3	Effect of environmental degradation
		4	Effect of environmental degradation on population
		5	Brief outline of the Environment (Protection) Act 1986
2	04-11-2019 To 08-11-2019	6	Brief outline of the Environment (Protection) Act 1986
		7	Effect of Environment (Protection) Act 1986 on companies
		8	Effect of Environment (Protection) Act 1986 on companies
		9	Contravention of Environment (Protection) Act 1986
		10	Contravention of Environment (Protection) Act 1986
		11	Penalties under Environment (Protection) Act 1986
3	11-11-2019 To 15-11-2019	12	Return requirement under Environment (Protection) Act 1986
		13	Relevance of environment legislation to Business Enterprise
		14	Relevance of environment legislation to Business Enterprise
		15	Legislation vs. Social obligation of business
		16	Legislation vs. Social obligation of business
		17	Role of NGOs in environmental protection
4	18-11-2019 To 23-11-2019	18	Role of NGOs like green peace in environmental protection
		19 Nov	<b>Union Inauguration</b>
		19	Revision of Module I
		20	<b>Class Test</b>
		21	Previous year question paper discussion
5	25-11-2019 To 29-11-2019	23 Nov	<b>Sports Day</b>
			<b>Semester Break</b>

No of Weeks	Dates	Session	Topic
			<b>Semester Break</b>
			<b>Semester Break</b>
			<b>Semester Break</b>
6	01-12-2019 To 05-12-2019		<b>Semester Break</b>
			<b>Semester Break</b>
7	09-12-2019 To 13-12-2019	22	<b>Module II: Ecology:</b> Brief outline on elements of ecology
		23	Brief discussion on ecological balance
		24	Brief discussion on ecological balance
		25	Consequences of change in ecological balance
		26	Environmental Impact Assessment
		<b>12 Dec</b>	<b>Arts Day</b>
		<b>13 Dec</b>	<b>Arts Day</b>
8	16-12-2019 To 20-12-2019	27	Principles of environmental impact assessment
		28	Environmental Impact Assessment report (EIA)
		29	Requirement of EIA for startup manufacturing enterprise
		30	Revision of Module II
		31	<b>Class Test</b>
		<b>20 Dec</b>	<b>Christmas Celebration</b>
9	23-12-2019 To 28-12-2019		<b>Christmas – Holiday</b>
			<b>Christmas – Holiday</b>
10	30-12-2019 To 03-01-2020	32	<b>Module III: Air Pollution and Control:</b> Brief Outline of Atmospheric composition
		33	Brief understanding of energy balance
		34	Climate, weather, dispersion
		<b>02 Jan</b>	<b>Mannam Jayanthi – Holiday</b>
		35	Sources and effects of pollutants in the industrial context

No of Weeks	Dates	Session	Topic
11	06-01-2020 To 10-01-2020	06 Jan	First Internal IV Semester UG
			First Internal IV Semester UG
		08 Jan	First Internal IV Semester UG
		36	Sources and effects of pollutants in the industrial context
		37	Primary and secondary pollutants
		38	Acid rain
12	13-01-2020 To 17-01-2020	39	Green house effect
		40	Depletion of ozone layer
		41	Effects of depletion of ozone layer
		42	Global warming
		43	Effects of global warming
		44	Standards and control measures required by industry in compliance to the Air (Prevention and Control of Pollution) Act 1989
13	20-01-2020 To 24-01-2020	45	Revision of Module III
		46	Class Test
		47	Module IV: Water Pollution and Control: Brief discussion on hydrosphere
		48	Discussion on hydrosphere and natural water
		49	Pollutants: Origin of pollutants
14	27-01-2020 To 31-01-2020	50	Effects of pollutants
		51	River/lake/ground water pollution
		52	River/lake/ground water pollution
		53	The financial implication of water pollution control
		54	Steps required to be taken by industry for preventing water pollution
15	03-02-2020 To 07-02-2020	55	Steps required to be taken by industry for preventing water pollution
		56	Sewerage treatment plants
		57	Water treatment plants
		58	Standards and control in relation to the effect of legislation for control of water pollution
		59	Standards and control in relation to the effect of legislation by Central and State Boards for prevention and control of Water Pollution
16	10-02-2020 To	60	Revision of Module IV
		61	Class Test
		62	Module V:

No of Weeks	Dates	Session	Topic
	<b>14-02-2020</b>		<b>Land Pollution:</b> Brief understanding of lithosphere
		63	Pollutants and their original effects (municipal, industrial, commercial, agricultural, hazardous solid waste)
		64	Pollutants and their original effects (municipal, industrial, commercial, agricultural, hazardous solid waste)
<b>17</b>	<b>17-02-2020 To 22-02-2020</b>	65	Pollutants and their original effects (municipal, industrial, commercial, agricultural, hazardous solid waste)
		66	Collection and disposal of solid waste
		67	Recovery & conversion methods in relation to an industrial enterprise
		<b>21 Feb</b>	<b>Mahasivaratri – Holiday</b>
		68	Conversion methods in relation to an industrial enterprise with discussion about the financial implication in a business enterprise
<b>18</b>	<b>24-02-2020 To 28-02-2020</b>	<b>24 Feb</b>	<b>College Day</b>
		69	Revision of Module V
		70	<b>Class Test</b>
		71	Previous year question paper discussion
		72	Previous year question paper discussion
<b>19</b>	<b>02-03-2020 To 07-03-2020</b>	<b>02 Mar</b>	<b>Second Internal IV Semester UG</b>
			<b>Second Internal IV Semester UG</b>
			<b>Second Internal IV Semester UG</b>
			<b>Second Internal IV Semester UG</b>
			<b>Second Internal IV Semester UG</b>
		<b>07 Mar</b>	<b>Second Internal IV Semester UG</b>
<b>20</b>	<b>09-03-2020 To 13-03-2020</b>		<b>Study Leave</b>
			<b>Study Leave</b>
<b>21</b>	<b>16-03-2020 To 20-03-2020</b>	<b>16 mar</b>	<b>University Exam IV Semester UG Begin</b>

<b>Subject Code:</b>	<b>4B07 COM</b>
<b>Subject Name:</b>	<b>Income Tax Law &amp; Practice I</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 the Teacher:</b>	<b>Anju K. Paulose</b>

**Objective: -**

To give the students the basic idea about the theoretical aspects of income tax in India, and to give an idea about the computation of income under different heads.

**Module –I:**

Introduction to Income Tax – Evolution of Income Tax – Income Tax Act 1961 - Finance Act – Income Tax Rules 1962 – Basic Concepts – Definition of different terms – Agricultural Income – Capital and Revenue Receipts – Expenditure and Losses . (10 Hours)

**Module – II:**

Residence and Incidence of Tax - Determination of Residential Status of different types of assesses – problems – scope of total income – incomes exempt from tax (for individual assesses) – problems – computations – tax holiday. (15 Hours)

**Module – III:**

Heads of Income – Incomes included under salary – allowances – perquisites and their valuation – profits in lieu of salary – Provident Fund – computation of income from salary - Income from house property – basis of charge – annual value in different cases – self occupied – let out – vacancy and unrealized rent – deductions - computation of income from house property (30 Hours)

**Module – IV:**

Profits and gains of business or profession – meaning of business – profession – vocation – basis of charge – general principles – deduction in computing business income – computation of profits from business – deduction in computing professional income – computation of gain from profession – depreciation – block of assets – written down value method- Capital gain – basis of charge – capital asset – short term and long term – transfer – capital gain in special cases – exemption from capital gain – computation of income from capital gain (25 Hours)

## **Module – V:**

Income from other sources – basis of charge – general and specific items of income – interest on securities – deductions allowable – computation of income from other source . (10 Hours)

### **Books for Reference**

1. Income tax Law and Accounts :Dr.H.C.Mehrotra and S.P.Goyal
2. Income tax Law and Practice :Dr.Bhagavathi Prasad.
3. Income tax Law and Practice : Gaur and Narang
4. . Income tax Law and Practice :B.S.Raman.
5. . Direct taxes Law and Practice : Dr.Vinod K. Singhanian&Dr.KapilSinghanian

## TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	29-10-2019 To 01-11-2019	1	Introduction to Income Tax
		2	Evolution of Income Tax
		3	Income Tax Act 1961
		4	Finance Act
		5	Income Tax Rules 1962
		6	Income Tax Rules 1962– Basic Concepts
2	04-11-2019 To 08-11-2019	7	Definition of different terms
		8	Agricultural Income
		9	Capital and Revenue Receipts
		10	Expenditure and Losses
		11	Residence and Incidence of Tax
		12	Seminar
3	11-11-2019 To 15-11-2019	13	Determination of Residential Status of different types of assesses -problems
		14	Determination of Residential Status of different types of assesses- problems
		15	Determination of Residential Status of different types of assesses- problems
		16	Determination of Residential Status of different types of assesses
		17	Determination of Residential Status of different types of assesses
		18	Determination of Residential Status of different types of assesses
4	18-11-2019 To 23-11-2019	19	Scope of total income
		19 Nov	<b>Union Inauguration</b>
		20	Scope of total income
		21	Incomes exempt from tax (for individual assesses) – problems
		22	Incomes exempt from tax (for individual assesses) – problems
		23 Nov	<b>Sports Day</b>
5	25-11-2019		<b>Semester Break</b>
			<b>Semester Break</b>



No of Weeks	Dates	Session	Topic
			<b>Christmas – Holiday</b>
<b>10</b>	<b>30-12-2019 To 03-01-2020</b>	34	Profits in lieu of salary
		35	Profits in lieu of salary
		36	Provident Fund
		<b>02 Jan</b>	<b>Mannam Jayanthi – Holiday</b>
		37	<b>Seminar</b>
<b>11</b>	<b>06-01-2020 To 10-01-2020</b>	<b>06 Jan</b>	<b>First Internal IV Semester UG</b>
			<b>First Internal IV Semester UG</b>
		<b>08 Jan</b>	<b>First Internal IV Semester UG</b>
		38	Provident Fund
		39	Computation of income from salary
		40	Computation of income from salary
		41	Income from house property
<b>12</b>	<b>13-01-2020 To 17-01-2020</b>	42	Income from house property
		43	Basis of charge
		44	Basis of charge
		45	Annual value in different cases self occupied
		46	Annual value in different cases - self occupied
		47	Annual value in different cases – let out
		48	Annual value in different cases – let out
		<b>13</b>	<b>20-01-2020 To 24-01-2020</b>
50	Annual value in different cases - vacancy		
51	Annual value in different cases -unrealized rent		
52	Annual value in different cases -unrealized rent		
53	Deductions		
54	Deductions		
55	Computation of income from house property		

No of Weeks	Dates	Session	Topic
		56	Class test
		57	Profits and gains of business or profession
14	27-01-2020 To 31-01-2020	58	Meaning of business
		59	Meaning of profession
		60	Vocation
		61	Basis of charge
		62	General principles
		63	Deduction in computing business income
		64	Computation of profits from business
		65	Computation of profits from business
15	03-02-2020 To 07-02-2020	66	<b>Seminar</b>
		67	Deduction in computing professional income
		68	Deduction in computing professional income
		69	Computation of gain from profession
		70	Depreciation –
		71	Block of assets
		72	Written down value method
		73	Capital gain
16	10-02-2020 To 14-02-2020	74	Basis of charge
		75	Capital asset – short term and long term
		76	Capital asset -transfer
		77	Capital gain in special cases
		78	Exemption from capital gain
		79	Computation of income from capital gain
		80	<b>Class test</b>
17	17-02-2020 To 22-02-2020	81	Income from other sources
		82	Basis of charge
		83	General items of income
		84	Specific items of income
		<b>21 Feb</b>	<b>Mahasivaratri – Holiday</b>
		85	Interest on securities
18	24-02-2020 To	<b>24 Feb</b>	<b>College Day</b>
		86	Deductions allowable
		87	Deductions allowable

No of Weeks	Dates	Session	Topic
	<b>28-02-2020</b>	88	Seminar
		89	Computation of income from other source
		90	Class test
<b>19</b>	<b>02-03-2020 To 07-03-2020</b>	<b>02 Mar</b>	<b>Second Internal IV Semester UG</b>
			<b>Second Internal IV Semester UG</b>
			<b>Second Internal IV Semester UG</b>
			<b>Second Internal IV Semester UG</b>
			<b>Second Internal IV Semester UG</b>
		<b>07 Mar</b>	<b>Second Internal IV Semester UG</b>
<b>20</b>	<b>09-03-2020 To 13-03-2020</b>		<b>Study Leave</b>
			<b>Study Leave</b>
<b>21</b>	<b>16-03-2020 To 20-03-2020</b>	<b>16 mar</b>	<b>University Exam IV Semester UG Begin</b>

<b>Subject Code:</b>	<b>4B08 COM</b>
<b>Subject Name:</b>	<b>Informatics Skills (T+P)</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 the Teacher:</b>	<b>Hebin Layola and Nishamol N.V.</b>

### **Objective: -**

To Know the Fundamentals of Computers and to Understand how to use Computer applications in day to Day Applications. Also to update and expand basic informatics skills and attitudes relevant to the emerging knowledge society and also to equip the students to effectively utilize the digital knowledge resources for their chosen courses of study.

### **Module –I:**

**Overview of information Technology.** Features of Modern Personal Computer and Peripherals – Computer Networks – Types of Networks – Components of Networks – Topology – Internet – Uses of Internet. [8 Hours]

### **Module – II:**

**Social Informatics:** IT and society – issues and concerns -Digital divide – Cyber ethics – Cybercrimes – Cyber Laws – Cyber addictions- Information over Load – Health Issues – Guide lines for Proper Usage of computers and internet. E Waste. [8 Hours]

### **Module – III:**

**IT Applications :** E Governance– overview of IT Application in Medicine, Health care, Business and Commerce.– Industry. [4 Hours]

### **Module – IV:**

**Programmes for Office Management:** MS word – window concepts – Menus, tiles, Edit, View, tools, tables, Mail Merge. MS Excel – Spread sheet – operators - Arithmetic – Relation Functions –Formulae – Payroll Preparation. [8 Hours]

### **Module – V:**

**Computerized Accounting (Using Accounting Software)** Meaning, features and advantages of computerised Accounting – Company Creation- Accounts Information- Ledger – Groups– Cost Centres – Accounts with inventory- stock item and stock

Group creation – voucher – types - entry – P/L A/c, B/S, Bank Reconciliation. [8 Hours]

**Books for Reference**

1. V. Rajaraman : Introduction to Information Technology. Prentice Hall
2. Technology in Action : Pearson.
3. Alexis Leon & Mathews Leon : Computer Today, Leon Vikas.
4. A.K. Nandani & K.K Nandani : Tally 6.3
5. V.K.Jain : Computer Fundamentals
6. Vijay Kumar Khurana : Management of Information Technology - B.Jolly & K.S.Jolly; SunithaPrakasan.

## TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	29-10-2019 To 01-11-2019	1	Overview of information Technology
		2	Features of Modern Personal
		3	Computer Peripherals
		4	Computer Networks – Types of Networks
		5	Components of Networks
2	04-11-2019 To 08-11-2019	6	Topology
		7	Internet
		8	Uses of Internet
		9	IT and society , issues and concerns
		10	Digital divide
		11	Cyber ethics , Cybercrimes
3	11-11-2019 To 15-11-2019	12	Module 1 class test
		13	Cyber Laws
		14	Cyber addictions
		15	Information over Load
		16	Health Issues
		17	Guide lines for Proper Usage of computers and internet
4	18-11-2019 To 23-11-2019	18	E Waste
		19 Nov	<b>Union Inauguration</b>
		19	Module 2 class test
		20	E Governance
		21	Overview of IT Application in Medicine, Health care
		23 Nov	<b>Sports Day</b>
5	25-11-2019 To 29-11-2019		<b>Semester Break</b>
			<b>Semester Break</b>
6	01-12-2019 To		<b>Semester Break</b>
			<b>Semester Break</b>
			<b>Semester Break</b>

No of Weeks	Dates	Session	Topic
	<b>05-12-2019</b>		<b>Semester Break</b>
			<b>Semester Break</b>
<b>7</b>	<b>09-12-2019 To 13-12-2019</b>	22	Overview of IT Application in Business and Commerce
		23	Overview of IT Application in Industry
		24	Module 3 class test
		25	MS word – window concepts
		26	Lab
		<b>12 Dec</b>	<b>Arts Day</b>
		<b>13 Dec</b>	<b>Arts Day</b>
<b>8</b>	<b>16-12-2019 To 20-12-2019</b>	27	MS word- Menus, tiles, Edit, View, tools
		28	Lab
		29	MS word -tables
		30	Lab
		31	Mail Merge
		<b>20 Dec</b>	<b>Christmas Celebration</b>
<b>9</b>	<b>23-12-2019 To 28-12-2019</b>		<b>Christmas – Holiday</b>
			<b>Christmas – Holiday</b>
<b>10</b>	<b>30-12-2019 To 03-01-2020</b>	32	Lab
		33	Lab
		34	MS Excel, Spread sheet
		<b>02 Jan</b>	<b>Mannam Jayanthi – Holiday</b>
		35	Lab
<b>11</b>	<b>06-01-2020 To 10-01-2020</b>	<b>06 Jan</b>	<b>First Internal IV Semester UG</b>
			<b>First Internal IV Semester UG</b>
		<b>08 Jan</b>	<b>First Internal IV Semester UG</b>
		36	Lab
		37	Operators - Arithmetic , Relational
		38	Lab
<b>12</b>	<b>13-01-2020</b>	39	Functions
		40	Lab

No of Weeks	Dates	Session	Topic
	<b>To</b> <b>17-01-2020</b>	41	Formulae
		42	Lab
		43	Payroll Preparation
		44	Lab
<b>13</b>	<b>20-01-2020</b> <b>To</b> <b>24-01-2020</b>	45	Module 4 class test
		46	Computerized Accounting (Using Accounting Software) - Meaning,
		47	features and advantages of computerised Accounting
		48	Company Creation
		49	Lab
<b>14</b>	<b>27-01-2020</b> <b>To</b> <b>31-01-2020</b>	50	Accounts Information
		51	Ledger
		52	Lab
		53	Lab
		54	Groups
<b>15</b>	<b>03-02-2020</b> <b>To</b> <b>07-02-2020</b>	55	Lab
		56	Cost Centres
		57	Lab
		58	Accounts with inventory
		59	Stock item and stock Group creation
<b>16</b>	<b>10-02-2020</b> <b>To</b> <b>14-02-2020</b>	60	Lab
		61	Lab
		62	voucher – types, entry
		63	Lab
		64	Lab
<b>17</b>	<b>17-02-2020</b> <b>To</b> <b>22-02-2020</b>	65	Profit and loss account
		66	Lab
		67	Balance sheet
		<b>21 Feb</b>	<b>Mahasivaratri – Holiday</b>
		68	Lab
<b>18</b>	<b>24-02-2020</b> <b>To</b> <b>28-02-2020</b>	<b>24 Feb</b>	<b>College Day</b>
		69	Bank Reconciliation
		70	Module 5 class test
		71	Lab
		72	Lab model exam
<b>19</b>	<b>02-03-2020</b> <b>To</b>	<b>02 Mar</b>	<b>Second Internal IV Semester UG</b>
			<b>Second Internal IV Semester UG</b>
			<b>Second Internal IV Semester UG</b>

No of Weeks	Dates	Session	Topic
	<b>07-03-2020</b>		<b>Second Internal IV Semester UG</b>
			<b>Second Internal IV Semester UG</b>
		<b>07 Mar</b>	<b>Second Internal IV Semester UG</b>
<b>20</b>	<b>09-03-2020 To 13-03-2020</b>		<b>Study Leave</b>
			<b>Study Leave</b>
<b>21</b>	<b>16-03-2020 To 20-03-2020</b>	<b>16 mar</b>	<b>University Exam IV Semester UG Begin</b>

<b>Subject Code:</b>	<b>4B09 COM</b>
<b>Subject Name:</b>	<b>Management of Co-operatives</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 the Teacher:</b>	<b>Neethu A.E.</b>

**Objective: -**

To acquaint the students with the management and administration of different types of cooperative institutions functioning in India

**Module –I:**

**Primary Agricultural Credit Societies** – definition –membership-constitution, objectives and working differences between Primary Agricultural Credit Societies and Farmers Service co-operative Societies – Deposit Scheme –crop loan system –scale of finance – preparation of annual credit limit statement – seasonality in lending and recovery – linking of credit with marketing –kissan credit card –procedure to sanction loans –need for credit planning –development action plan –district credit plan of lead bank. Central co-operative banks – membership- objectives-constitution of board of management – problems – over dues- suggestions for improvement. Kerala State co-operative Bank – origin- membership constitution- objectives- constitution of board of management – problems and suggestions for improvement. [16 Hours]

**Module – II:**

**Long term credit** –Agricultural and rural development – need for separate institutions -debentures – trustee- trust deed- Debenture Redemption Fund- Primary co-operative agricultural and rural development bank- constitution, objectives and working – Kerala State Co-operative Agricultural and Rural Development Bank - membership- constitution of board of management – objectives and working problems and suggestions for improvement. Procedure in granting loans- over dues in long term credit societies –NPA. [10Hours]

**Module – III:**

**Non Agricultural credit societies** – Primary co-operative urban banks- membership constitution, objectives and working (in brief)- Employees credit societies – membership –constitution, objectives and working (in brief)- Co-operative housing societies – importance and advantages – types of housing societies – HOUSEFED – constitution and working (in brief) – sources of funds – problems.

[10Hours]

#### **Module – IV:**

**Marketing and Processing Societies** – meaning of co-operative marketing – need, importance and advantages of co-operative marketing –types of marketing societies general and commodity based marketing - objectives and functions of primary marketing societies –Kerala State Co-operative Marketing Federation Ltd.- Kerala State Co-operative Rubber Marketing Federation Ltd.- Brief study of the functioning of NAFED- Processing co-operatives – meaning and importance of co-operative marketing. Consumer co-operatives – Origin of consumer cooperative in India – need and importance of consumer co-operatives - constitution and working of primary co-operative consumer stores –Kerala State Co-operative Consumers’ Federation - National Co-operative Consumers Federation- role of consumer co-operatives in holding the price line –active price policy- double compartmental system super market- Neethi store - students’ consumer store. [16 Hours]

#### **Module – V:**

**Industrial co-operatives** – handloom societies – types- cottage and factory type constitution, objectives and working of primary handloom weaver’s co-operative societies and HANTEX-Coir co-operatives – types-objects and working- primary coir societies and COIRFED-Dairy co-operatives - Anand pattern objects and working primary milk producer’s co- operative society- Regional co- operative milk producer’s union –MILMA-NDDDB- problems of dairy co-operatives –role of co-operatives in rural development. Brief study of handicraft societies –khadi and village industrial societies – serified societies –SC/ST societies –Federation (brief study) – NSFDC –Fisheries societies- MATSYAFED –Federation of women co-operative societies – Labour contract cooperatives –Farming societies –Motor transport cooperatives- Co-operative printing press- Dinesh Beedi –RAIDCO-SPCS-CAMPCO-RUBCO-IFFCOKRIBHCO. [20 Hours]

#### **Books for Reference**

1. Theory and practice of co-operation in India : Kulkarni
2. Co-operative Movement in India : J. Banerjee
3. Co-operation Principles and Practice : T.S Balan
4. Co-operation principles and practice : T.N Hajela
5. Co-operation in India : Dr. M.S Mathur
6. Theory, history and practice of co-operation : R.D Bedi
7. Madras co-operative Manual co-operativemovement in India : Vol. I, II and III : J.C Rajan
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
1	29-10-2019 To 01-11-2019	1	Primary Agricultural Credit Societies – definition – membership-constitution, objectives
		2	Working differences between Primary Agricultural Credit Societies and Farmers Service co-operative Societies
		3	Deposit Scheme –crop loan system
		4	Scale of finance
		5	Preparation of annual credit limit statement
2	04-11-2019 To 08-11-2019	6	Seasonality in lending and recovery
		7	Linking of credit with marketing –kissan credit card
		8	Procedure to sanction loans –need for credit planning
		9	Development action plan –district credit plan of lead bank.
		10	Central co-operative banks – membership- objectives- constitution of board of management
		11	Problems – over dues- suggestions for improvement.
3	11-11-2019 To 15-11-2019	12	Kerala State co-operative Bank – origin- membership constitution
		13	Objectives- constitution of board of management
		14	Problems and suggestions for improvement
		15	Revision
		16	CLASS TEST
		17	Long term credit –Agricultural and rural development – need for separate institutions
4	18-11-2019 To 23-11-2019	18	Debentures – trustee- trust deed- Debenture Redemption Fund
		19 Nov	<b>Union Inauguration</b>
		19	Primary co-operative agricultural and rural development bank- constitution, objectives and working
		20	Kerala State Co-operative Agricultural and Rural Development Bank -membership- constitution of board of management
		21	Objectives and working problems and suggestions for improvement
		23 Nov	<b>Sports Day</b>
5	25-11-2019 To 29-11-2019		<b>Semester Break</b>
			<b>Semester Break</b>
			<b>Semester Break</b>
			<b>Semester Break</b>

No of Weeks	Dates	Session	Topic
			<b>Semester Break</b>
<b>6</b>	<b>01-12-2019 To 05-12-2019</b>		<b>Semester Break</b>
			<b>Semester Break</b>
<b>7</b>	<b>09-12-2019 To 13-12-2019</b>	22	Procedure in granting loans- over dues in long term credit societies
		23	NPA.
		24	SEMINAR
		25	PREVIOUS YEAR QUESTION DISCUSSION
		26	REVISION
		<b>12 Dec</b>	<b>Arts Day</b>
		<b>13 Dec</b>	<b>Arts Day</b>
<b>8</b>	<b>16-12-2019 To 20-12-2019</b>	27	<b>CLASS TEST</b>
		28	Non Agricultural credit societies
		29	Primary co-operative urban banks- membership constitution,
		30	Objectives and working (in brief)- Employees credit societies – membership –constitution
		31	Objectives and working (in brief)- Co-operative housing societies
		<b>20 Dec</b>	<b>Christmas Celebration</b>
<b>9</b>	<b>23-12-2019 To 28-12-2019</b>		<b>Christmas – Holiday</b>
			<b>Christmas – Holiday</b>
	<b>30-12-2019</b>	32	Importance and advantages
		33	Types of housing societies

No of Weeks	Dates	Session	Topic
10	To 03-01-2020	34	HOUSEFED –constitution and working
		02 Jan	<b>Mannam Jayanthi – Holiday</b>
		35	HOUSEFED –constitution and working (in brief) –
11	06-01-2020 To 10-01-2020	06 Jan	<b>First Internal IV Semester UG</b>
			<b>First Internal IV Semester UG</b>
		08 Jan	<b>First Internal IV Semester UG</b>
		36	Sources of funds
		37	Problems.
		38	CLASS TEST
12	13-01-2020 To 17-01-2020	39	Marketing and Processing Societies – meaning of co-operative marketing
		40	Need, importance and advantages of co-operative marketing
		41	Types of marketing societies general and commodity based marketing -
		42	Objectives and functions of primary marketing societies – students’ consumer store.
		43	Kerala State Co-operative Marketing Federation Ltd.- Kerala State Co-operative Rubber Marketing Federation Ltd.
		44	Brief study of the functioning of NAFED- Processing co-operatives – meaning and importance of co-operative marketing.
13	20-01-2020 To 24-01-2020	45	Consumer co-operatives – Origin of consumer cooperative in India
		46	Need and importance of consumer co-operatives - constitution and working of primary co-operative consumer stores
		47	Kerala State Co-operative Consumers’ Federation
		48	Kerala State Co-operative Consumers’ Federation
		49	National Co-operative Consumers Federation
		50	Role of consumer
14	27-01-2020 To 31-01-2020	51	Co-operatives in holding the price line
		52	Neethi store
		53	Double compartmental system super market
		54	<b>CLASS TEST</b>
		55	Industrial co-operatives – handloom societies – types- cottage and factory type constitution, objectives
15	03-02-2020 To	56	Working of primary handloom weaver’s co-operative



<b>No of Weeks</b>	<b>Dates</b>	<b>Session</b>	<b>Topic</b>
<b>21</b>	<b>16-03-2020 To 20-03-2020</b>	<b>16 mar</b>	<b>University Exam IV Semester UG Begin</b>

<b>Subject Code:</b>	<b>4C05 COM</b>
<b>Subject Name:</b>	<b>Corporate Law &amp; Business Regulations</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 the Teacher:</b>	<b>Sapna John</b>

### **Module – I:**

Companies Act 2013- Definition- Features- Classification- Authorities of Company Law- Central Govt- Company Law Board- SEBI- Liquidity- Court- Registration (15 Hours)

### **Module – II:**

Formation of Company- Promotion- Registration & Incorporation- Commencement of Business- Minimum Duties & Liabilities- Lifting Corporate Veil (15 Hours)

### **Module – III:**

Memorandum of Association- Contents- Articles of Association- Contents- Difference- Table Alterations- Doctrine of Ultravires- Constructive notice & indoor management- Prospectus- Contents- Statement I Lieu of Prospectus- Misstatement in prospectus (15 Hours)

### **Module – IV:**

Members of Company- Acquiring membership-Termination of membership-Rights-Duties- Obligations- Directors- Appointment-Qualifications & Disqualifications- Retirement & Removal of Directors (15 Hours)

### **Module – V:**

Company meeting- General Meeting- Board Meeting- Class Meeting- Essential valid Meetings- Motion- Resolution- Methods of voting (6 Hours)

### **Module – VI:**

Winding up- Modes of Winding Up- Compulsory- Cultivator- Liquidator- Rights & Duties of Liquidator (6 Hours)

### **Books for Reference**

1. Mercantile Law, M C Shukla
2. Business Law, R S N Pillai, Bhagavathi
3. Company Law P PScogna
4. Business & Corporate Law, L R Potti

## TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	29-10-2019 To 01-11-2019	1	Companies Act 2013
		2	Definition
		3	Features
		4	Classification
		5	Authorities of Company Law
2	04-11-2019 To 08-11-2019	6	Central Govt
		7	Company Law Board
		8	SEBI
		9	Liquidity
		10	Court
		11	Registration
3	11-11-2019 To 15-11-2019	12	Class test
		13	Formation of Company
		14	Promotion
		15	Registration
		16	Incorporation
		17	Commencement of Business
4	18-11-2019 To 23-11-2019	18	Minimum Duties
		19 Nov	<b>Union Inauguration</b>
		19	Minimum Liabilities
		20	Lifting Corporate Veil
		21	Class test
		23 Nov	<b>Sports Day</b>
5	25-11-2019 To 29-11-2019		<b>Semester Break</b>
			<b>Semester Break</b>
6	01-12-2019 To		<b>Semester Break</b>
			<b>Semester Break</b>
			<b>Semester Break</b>

No of Weeks	Dates	Session	Topic
	<b>05-12-2019</b>		<b>Semester Break</b>
			<b>Semester Break</b>
<b>7</b>	<b>09-12-2019 To 13-12-2019</b>	22	Memorandum of Association
		23	Contents
		24	Articles of Association
		25	Contents
		26	Difference
		<b>12 Dec</b>	<b>Arts Day</b>
		<b>13 Dec</b>	<b>Arts Day</b>
<b>8</b>	<b>16-12-2019 To 20-12-2019</b>	27	Table Alterations
		28	Doctrine of Ultravires
		29	Constructive notice
		30	Indoor management
		31	features
		<b>20 Dec</b>	<b>Christmas Celebration</b>
<b>9</b>	<b>23-12-2019 To 28-12-2019</b>		<b>Christmas – Holiday</b>
			<b>Christmas – Holiday</b>
<b>10</b>	<b>30-12-2019 To 03-01-2020</b>	32	Members of Company
		33	Acquiring membership
		34	Termination of membership
		<b>02 Jan</b>	<b>Mannam Jayanthi – Holiday</b>
		35	Rights
<b>11</b>	<b>06-01-2020 To 10-01-2020</b>	<b>06 Jan</b>	<b>First Internal IV Semester UG</b>
			<b>First Internal IV Semester UG</b>
		<b>08 Jan</b>	<b>First Internal IV Semester UG</b>
		36	Duties
		37	Obligations
		38	Directors
<b>12</b>	<b>13-01-2020</b>	39	Appointment
		40	Qualifications

No of Weeks	Dates	Session	Topic
	<b>To</b> <b>17-01-2020</b>	41	Disqualifications
		42	Retirement
		43	Removal of Directors
		44	Seminar
<b>13</b>	<b>20-01-2020</b> <b>To</b> <b>24-01-2020</b>	45	Seminar
		46	Seminar
		47	Seminar
		48	Seminar
		49	Company meeting
<b>14</b>	<b>27-01-2020</b> <b>To</b> <b>31-01-2020</b>	50	General Meeting
		51	Board Meeting
		52	Class Meeting
		53	Essential valid Meetings
		54	Motion
<b>15</b>	<b>03-02-2020</b> <b>To</b> <b>07-02-2020</b>	55	Resolution
		56	Methods of voting
		57	<b>Class test</b>
		58	seminar
		59	seminar
<b>16</b>	<b>10-02-2020</b> <b>To</b> <b>14-02-2020</b>	60	seminar
		61	seminar
		62	Winding up
		63	features
		64	seminar
<b>17</b>	<b>17-02-2020</b> <b>To</b> <b>22-02-2020</b>	65	seminar
		66	Modes of Winding Up
		67	Compulsory
		<b>21 Feb</b>	<b>Mahasivaratri – Holiday</b>
		68	Class test
<b>18</b>	<b>24-02-2020</b> <b>To</b> <b>28-02-2020</b>	<b>24 Feb</b>	<b>College Day</b>
		69	Cultivator
		70	Liquidator
		71	Rights & Duties of Liquidator
		72	Revision
<b>19</b>	<b>02-03-2020</b> <b>To</b> <b>07-03-2020</b>	<b>02 Mar</b>	<b>Second Internal IV Semester UG</b>
			<b>Second Internal IV Semester UG</b>
			<b>Second Internal IV Semester UG</b>
			<b>Second Internal IV Semester UG</b>

No of Weeks	Dates	Session	Topic
			<b>Second Internal IV Semester UG</b>
		<b>07 Mar</b>	<b>Second Internal IV Semester UG</b>
<b>20</b>	<b>09-03-2020 To 13-03-2020</b>		<b>Study Leave</b>
			<b>Study Leave</b>
<b>21</b>	<b>16-03-2020 To 20-03-2020</b>	<b>16 mar</b>	<b>University Exam IV Semester UG Begin</b>