

## **CURRICULUM AND SYLLABI**

**CHOICE BASED CREDIT AND SEMESTER SYSTEM (CBCSS)**

**Bachelor's Programme in Commerce**

**Stream - Co-operation**

(Introduced From 2020 Admission Onwards)

**BOARD OF STUDIES IN COMMERCE**

**Naipunnya Institute of Management and Information Technology**

(Accredited by NAAC with B++, ISO 9001- 2015 Certified)

To reach the unreachable  
East Koratty- 680308

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## Department of Commerce

The Department of Commerce is built on the energy and drive of its people which constitute the management, faculty members, and the student community. It has always aimed to become an Institution – where students are nurtured through continuous learning and skill development, mentored by committed faculty, that is conscious of its role in the community and supporting eco-friendly causes and perform daily operations through the use of natural products and recyclable items. The Department also strives to be the best department for training and educating aspiring learners of outstanding abilities who can become future leaders for the management industry by working closely and proactively with the industry.

### Vision

To establish a hub of excellence in value-based commerce education, motivating students to aspire to greater heights.

### Mission

- \* To provide the skills and capabilities necessary for success in both the local and international employment arenas.
- \* To instill the essential skills needed for self-employment and entrepreneurial ventures.
- \* To foster a culture of community focused on research.
- \* To nurture responsible individuals with a strong sense of social accountability.

### Programme Outcomes

**PO1.Critical Thinking: Take informed actions after identifying the assumptions that frame our thinking and actions, checking out the degree to which these assumptions are accurate and valid, and looking at our ideas and decisions (intellectual, organizational, and personal) from different perspectives.**

**PO2.Effective Communication: Speak, read, write and listen clearly in person and through electronic media in English and in one Indian language, and make meaning of the world by connecting people, ideas, books, media and technology.**

**PO3. Citizenship ethics, and sustainability: Demonstrate empathetic social concern and equity centered national development. Guided by ethics. Promoting social, economic and environment sustainability.**

**PO4: Use of computer skills: Use the knowledge of computers and information technology for data**

**acquisition and data analysis in experimental investigations and in communication.**

**PO5. Self-directed and Life-long Learning: Acquire the ability to engage in independent and life-long learning in the broadest context socio-technological changes**

## **PROGRAMME STRUCTURE**

### **Title of the Programme**

This DEGREE shall be called BACHELOR OF COMMERCE (B. Com)

The basic objective of the Programme is to open a channel of admission for finance courses for students, who have done the 10+2 and are interested in taking finance or accounting as a career. After acquiring the Bachelor's Degree (B. Com) of University of Calicut, there is further educational opportunity to go for an M. Com or other Master's Programme like MBA, MSW etc., at this university or for other professional courses like CA, CS, CFA, CMA, ACCA, etc., at any other Institute. After completing the B. Com Programme, a student will be able to get entry level job in the field of Accounting or Finance or they can start their career as entrepreneurs.

### **Eligibility for admission**

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

### **Duration**

The duration of the B. Com programme of study is three academic years with six semesters. The odd semesters (1, 3, and 5) shall be from June to October and the even Semesters (2, 4, and 6) shall be from November to March. Each semester shall have 90 working days inclusive of all examinations.

### **Medium of Instruction**

The medium of instruction and examination shall be English.

### **Courses of study**

Total number of courses (other than audit courses) for the whole B. Com Programme is 31. It is divided in to courses namely:-

1. Common courses
2. Core courses
3. Complementary courses and
4. Open courses

Add-on Courses (Code NCMAOC), Bridge Course (Code NCMBC) and Additional Certification Courses (Code NCMAACC) are provided by the college in various semesters in addition to the university's insisted

courses. Audit courses or extra credits are not counted for SGPA or CGPA. ‘Letter Grade’ or simply ‘Grade’ (G): in a course is a letter symbol (O, A+, A, B+, B, C, P, F, I and Ab). Grade shall mean the prescribed alphabetical grade awarded to a student based on his/her performance in various examinations. ‘Credit Point’ (P) of a course is the value obtained by multiplying the grade point (G) by the credit (C) of the course:  $P = G \times C$ . ‘Extra Credit’ is the additional credit awarded to a student over and above the minimum credits required for a programme, for achievements in co-curricular activities and social **Credits (C)**: Each course shall have certain credits. A student is required to acquire a minimum of 140 credits for the completion of the UG programme, of which 120 credits are to be acquired from class room study and shall only be counted for SGPA and CGPA. Out of the 120 credits, 14 credits for common courses (English), 8 credits for additional language courses and 16 credits for General courses. The maximum credits for a course shall not exceed 5. Audit courses shall have 4 credits per course and a total

**Attendance:** A student shall be permitted to appear for the semester examination, only if he/she secures not less than 75% attendance in each semester. Attendance shall be maintained by the Department concerned. Condonation of shortage of attendance to a maximum of 10% in the case of single condonation and 20% in the case of double condonation in a semester shall be granted by University remitting the required fee. Benefits of attendance may be granted to students who attend the approved activities of the college/university with the prior concurrence of the Head of the institution. Participation in such activities may be treated as presence in lieu of their absence on production of participation/attendance certificate (within two weeks) in curricular/extracurricular activities (maximum 9 days in a semester). Students can avail of condonation of shortage of attendance in a maximum of four semesters during the entire programme (Either four single condonations or one double condonation and two single condonations during the entire programme) . If a student fails to get 65% attendance, he/she can move to the next semester only if he/she acquires 50% attendance. In that case, a provisional registration is needed. Such students can appear for supplementary examinations for such semesters after the completion of the programme. Less than 50% attendance requires Re-admission. Re-admission is permitted only once during the entire programme. Strike off the roll: A student who is continuously absent for 14 days without sufficient reason and proper intimation to the Principal of the college shall be removed from the roll.

**Ability Enhancement courses/Audit courses:** These are courses which are mandatory for a programme but not counted for the calculation of SGPA or CGPA. There shall be one Audit course each in the first four semesters. These courses are not meant for classroom study. The students can attain only pass (Grade P) for these courses. At the end of each semester there shall be an examination conducted by the college from a pool of questions (Question Bank) set by the University. The students can also attain these credits through online courses like SWAYAM, MOOC etc (optional). The list of passed students must be sent to the University from the colleges at least before the fifth semester examination.

**Grace Marks:** Grace Marks may be awarded to a student for meritorious achievements in co-curricular activities (in Sports/Arts/ NSS/NCC/ Student Entrepreneurship) carried out besides the regular class hours. Such a benefit is applicable and limited to a maximum of 8 courses in an academic year spreading over two semesters. No credit shall be assigned for such activities. In addition, maximum of 6 marks per semester can be awarded to the students of UG Programmes, for participating in the College Fitness Education Programme (COFE).

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

### **Project work:**

Every student of a UG degree programme shall have to work on a project of 2 credits under the supervision of a faculty member. For doing the project, the student may choose any topic areas from the subjects he/she has studied. The candidate shall prepare and submit a project report to the Department. The report shall be in English with not less than 30 pages, printed or typed (A4 size paper, 1.5 line spacing, Times New Roman font, font size 14 and spiral bound. The project report should be submitted to the Head of the Department one week before the last working day of the sixth semester, duly certified by the Guide.

### **Project work shall have the following stages:**

- Project proposal presentation
- Field work and data analysis
- Report writing
- Draft project report presentation
- Final project report submission

The project can be done individually or as a group of three students (maximum) on the same topic and present the report. However, the project supervisor should make sure that each student constructively contributes to the completion of the project. For this purpose, the supervisor shall keep a diary in which the chronological record of the students visit to the supervisor for the project discussions shall be maintained. The work of each student shall be guided by one Faculty member.

The candidate shall prepare at least two copies of the report; one copy for submission to the Department and another copy for the student which he/she has to bring with him/her at the time of viva voce. More copies may be prepared if the organization or the guide or both ask for.

**Duration of project work:** The duration of the project work shall be 3 weeks.

A certificate showing the duration of the project work shall be obtained from the supervising teacher or from the organization for which the project work was done and it shall be included in the project report.

## Structure of the report.

1. Title page
2. Declaration of the student
3. Certificate from the supervising teacher / organization (for having done the project work)
4. Acknowledgements
5. Contents: -
  - a. Chapter I : Introduction (Organization profile, Research problem, Objectives of the study, Research methodology etc.)
  - b. Chapter II : Review of Literature
  - c. Chapter III : Theoretical Framework
  - d. Chapter IV : Data Analysis
  - e. Chapter V : Findings, Suggestions and Conclusion.
6. Appendix : (Questionnaire, specimen copies of forms, other exhibits etc.)
7. Bibliography : (books, journal article, etc. used for the project work).

**Extension Activities:** Compulsory social service (CSS) for a period of 15 days is essential for the successful completion of the B. Com Programme.

## B. Com Cooperation

### Programme Specific Outcomes - B. Com (Cooperation)

- **PSO1 - Understand the basic concepts of the commerce, management, accounting and economics.**
- **PSO2 - Students can also get the practical skills to work as accountant, audit assistant, tax consultant, computer operator as well as other financial supporting services.**
- **PSO3 - Students will be able to do their higher education and can make research in the field of finance and commerce.**
- **PSO4 - Students will acquire the knowledge, skill in different areas of communication, decision making, innovations and problem solving in day-to-day business activities.**
- **PSO5 – Students will be able to ingest innovative and creative thinking to ensure professionalism for supporting the cooperative movement.**

### PSO-PO Mapping

Pongam, Koratty East, Thrissur District, Kerala State, India. Pin-680308.

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	PSO1	PSO2	PSO3	PSO4	PSO5
<b>PO1.Critical Thinking</b>	2	2	3	2	2
<b>PO2.Effective Communication</b>	2	1	3	2	1
<b>PO3.Effective citizenship, Ethics and Sustainability</b>	2	3	3	3	2
<b>PO4: Use of computer skills</b>	1	2	2	2	2
<b>PO5. Self-directed and Life-long Learning</b>	2	2	3	2	2

**Naipunnya**

To reach the unreachable

**Syllabus of Bachelor of Commerce (Co-operation ) Degree Programme Under CBCSSUG**

**Effective from 2020 Admissions**

### **Semester 1**

Sl No	Course	Course Code	Title	Contact hours	Credits	Internal	External	Total Marks
1	Common	BCM1A01	English	4	3	15	60	75
2	Common	BCM1A02	English	5	3	15	60	75
3	Common	BCM1A07	Second Language- Hindi/ Malayalam/ French	5	4	20	80	100



4	Core	BCM1B01	Business Management	6	4	20	80	100
5	Compl	BCM1C01	Managerial Economics	5	4	20	80	100
6	Audit Course	AUD1E01	Environment Studies		4			100
7	Bridge Course	NCMBC01	Bridge course	30				
8	Additional Certification Course	NCMACC01	Basic Skill Enrichment	30				
Total				25	18	90	360	450

**Semester 1**

**ENG1A01: LITMOSPHERE: THE WORLD OF LITERATURE**

<b>COURSE CODE</b>	<b>ENG1A01</b>
<b>TITLE OF THE COURSE</b>	<b>LITMOSPHERE: THE WORLD OF LITERATURE</b>
<b>SEMESTER IN WHICH THE COURSE IS TO BE TAUGHT</b>	<b>1</b>
<b>NO. OF CREDITS</b>	<b>3</b>
<b>NO. OF CONTACT HOURS</b>	<b>72 (4 Hours/Week)</b>

**Course Objectives**

1. To develop the ability to appreciate life and literature
2. To cultivate an interest in society and culture
3. To envisage creative approach to life and literature

**Course Outcomes**

CO1: Develop the qualities necessary to become good, kind and responsible human being  
CO2: Attain confidence to ask questions

CO3: Apply logical and analytical skills in various situations  
 CO4: Understand and apply problem solving skills  
 CO5: Assimilate new perspectives on life  
 CO6: Enhance the ability to express themselves through writing

**AIM OF THE COURSE:**

This course aims to introduce the nature and types of literature to undergraduate students. This course is envisaged in such a way as to help students gain some insights into the art of creative thinking and writing and also to assist them in approaching literature in an analytical way. This eventually leads to develop the students' ability to understand various perspectives on life and literature. Another major purpose of the course is to familiarise the students with English language and literature so that they can appreciate and embrace the creative side of life too.

**CO-PO/PSO Mapping**

PO→	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO↓											
CO1	2	3	3	3	2	3	3	3	3	3	3
CO2	3	3	2	2	3	3	2	3	3	3	3
CO3	2	3	2	3	3	2	3	3	2	3	2
CO4	3	3	2	3	2	2	1	2	2	3	3
CO5	3	3	2	3	3	3	3	1	3	3	3
CO6	2	3	3	3	2	3	3	3	3	3	3

**Module-CO Mapping**

Outcomes	Module 1	Module 2	Module 3	Module 4
CO1	3	3	3	3
CO2	3	3	3	2
CO3	2	2	2	2
CO4	2	2	2	3
CO5	3	3	3	3
CO6	2	3	2	2

**COURSE DESCRIPTION:**

**A. COURSE SUMMARY**

Module 1: 14 hrs

Module 2: 16 hrs

Module 3: 14 hrs

Module 4: 16 hrs

Evaluation: 12 hrs

Total: 72 hrs

**B. COURSE DETAILS:**

MODULE 1: Literature- Initiation

1. To Posterity (poem)- Louis MacNeice
2. The Rocking Horse Winner (Short Story) -D H Lawrence
3. "Memoirs of A Mad Man (Prose excerpts from Autobiography)-Gustave Flaubert

MODULE 2: Creative Thinking and Writing

1. The Thought Fox (poem)-Ted Hughes
2. Poetry (poem)-Marianne Moore
3. Excerpt from An Autobiography(Prose)-Agatha Christie
4. Half a Day (Short story)-Naguib Mahfouz

MODULE 3: Critical Thinking

1. To a Reason (Poem)- Arthur Rimbaud
2. The Adventures of the Retired Colourman (Short Story)--Arthur Conan Doyle
3. Trifles (One-Act Play)-Susan Glaspie

MODULE 4: Perspectives

1. Body Without the "d" (Poem)-Justice Ameer
2. Sleeping Fool (Poem)-Suniti Namjoshi
3. The Cockroach (Short Story)-Luis Fernando Verissimo; translated by Anna Vilner
4. About Dalit Literature" (Prose)-Sharankumar Limbale
5. Purl (Short Film)-Kristen Lester

**READING LIST: CORE TEXT**

CODE: ENG1A01

TITLE: LITMOSPHERE: THE WORLD OF LITERATURE

AUTHOR: BoS English (UG) University of Calicut

PUBLISHER: University of Calicut

**FURTHER READING:**

Koshy, A V- A Treatise On Poetry for Beginners. CreateSpace Independent Publishing Platform, 2012

Rilke, Rainer Maria -Letters to a Young Poet. Yogi Impressions, 2003.

Esplugas, Celia & Landwehr, Margarete. “The Use of Critical Thinking Skills In Literary Analysis”.

Foreign Language Annals, 2008. 29. 449 - 461.

10.1111/j.1944-9720.1996.tb01256.x.

LaPlante, Alice - The Making of a Story: A Norton Guide to Creative Writing. WW Norton, 2009.

Michael Michalko- Cracking Creativity. Ten Speed Press, 2001.

**ENG1A02: FUNCTIONAL GRAMMAR AND COMMUNICATION IN ENGLISH**

COURSE CODE	A02
Title of the Course	Functional Grammar and Communication in English
Semester in which the course is to be taught	1
No. of Credits	3
No of contact hours	90(5 Hours / Week)

**AIM OF THE COURSE:**

This course aims at preparing undergraduate students to learn how to use the structure of language systematically and to get a good command over the language to produce the learned grammatical

structures accurately. It aims to enable the learner to communicate effectively at the written and spoken level appropriately in real-life situations.

<b>Course Objectives</b>
1. To identify the key concepts of English grammar. 2. To describe the use of appropriate language through the understanding of the sentence patterns in English.
<b>Course Outcomes</b>
CO1: Demonstrate the ability to use the syntactic structures within English texts.
CO2: Distinguish logical and analytical skills in the use of language for communication.
CO3: Develop writing skills in various professional and career related situations
CO4: Formulate the basic skills in spoken communication in formal contexts

### CO-PO/PSO Mapping

PO→	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO↓											
CO1	3	3	3	2	2	3	3	3	3	3	3
CO2	3	3	2	1	3	3	2	3	3	3	3
CO3	3	1	2	1	2	2	3	3	2	3	2
CO4	1	3	2	3	1	2	1	2	2	3	3

### Module-CO Mapping

Outcomes	Module 1	Module 2	Module 3
CO1	3	3	2
CO2	2	2	3
CO3	1	1	3
CO4	1	1	3

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## **A. COURSE SUMMARY**

Module 1: 26 hrs

Module 2: 26 hrs

Module 3: 26 hrs

Evaluation: 12 hrs

Total: 90 hrs

## **B. COURSE DETAILS:**

Module 1: Basic Concepts of Syntax

Word order and Sentence Patterns - Concord/ Subject-Verb Agreement - Types of Sentences based on Functions - Types of Sentences based on Clauses - Transformation of Sentences - Affirmative and Negative Sentences - Connectives- Collocations - Punctuations

Module 2: Basic Functional Aspects of Grammar

Use of major tense forms (Emphasis on tense forms in use in everyday transactions) – Use of Active and Passive Voice – Making use of Reported Speech – Use of functional elements in sentences – Articles – Prepositions.

Module 3: Skills for Communication

Aspects of Formal Communication – Barriers to Communication – Preparation for Minutes of Meeting – Writing of Memos - Emails – Letter writing – Writing Curriculum Vitae/Resume - Proposals and Statements of Purpose – Reviews - Case Studies – Group discussion – Presentation skills

### **READING LIST:**

CORE TEXT: FUNCTIONAL GRAMMAR AND COMMUNICATION IN ENGLISH

CODE TITLE: ENG1A02

AUTHOR: BoS English (UG) University of Calicut

PUBLISHER: University of Calicut

### **FURTHER READING:**

Adair, John. Effective Communication. London: Pan Macmillan Ltd., 2003. Collins, Patrick. Speak with Power and Confidence. New York: Sterling, 2009.

Combleet. S and Carter, R The Language of Speech and writing London: Routledge. 2001. Dignen, Bob. Presentation Skills in English, Orion Printers, Hyderabad. 2007.

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- Guffey, Mary Ellen. Essentials of Business Writing. Ohio: South-Western College Pubg., 2000.
- Kroehnert, Gary. Basic Presentation Skills. Sidney: McGraw Hill, 2010.
- Mohan Krishna and Meera Banerji. Developing Communication Skills 2nd Edition, Trinity Press Delhi. 2009.
- Quirk R. & Sidney Greenbaum. A University Grammar of English. ELBS.
- Shankar. R Communication Skills in English Language ABD Publishers, New Delhi. 2011. Swan, Michael. Practical English Usage. Oxford University Press, 2005.
- Thomson, A. J. and Martinet. A Practical English Grammar Combined Exercises Vol. 1 & 2. Oxford University Press.
- Wallace, Michael. Study Skills in English. London: Cambridge University Press. 1988

**MAL1A07 (1): MALAYALASAHITHYAM-1**

**2. No. of sessions: 64**

<b>Course Objectives</b>
1. Familiarize the students with different stages of growth and development of Malayalam language.
2. Acquaint the students of different writing styles and features of various writers.
3. Familiarize with Malayalam literature and the stylistic use of language in various period.
<b>Course Outcomes</b>
CO1: Cultivate an interest in Mother tongue and regional literature for enhanced cultural development.
CO2: Enhance language skills.
CO3: Familiarize with diverse cultural realms within Kerala culture.
CO4: Develop communication skills and nurture a penchant for creative writing.
CO5: Improve the fundamental grammatical structure of language usage.

**CO-PO/PSO Mapping**

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PO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	3	2	3	2	2	3	2	2	3
CO2	3	3	2	2	3	3	3	2	2	3	2
CO3	3	2	3	2	3	2	2	3	2	2	3
CO4	3	3	1	2	2	2	2	2	3	3	2
CO5	1	1	2	3	2	3	2	2	2	2	3

**Module-CO Mapping**

	Module 1	Module 2	Module 3	Module 4
CO1	3	1	2	1
CO2	2	1	1	1
CO3	1	3	1	1
CO4	1	1	2	3
CO5	1	1	1	2

**Module 1: Poems**

Krishnagadha-Cherusseri

Lakshmanaswantham(Adhyathmaramayanam)-Ezhuthachan

Njyanappana-Poonthanam

Rukmini swayamvaram-Kunchan Nambiar

**Module 2: Folk lore**

Nadan pattu

Vadakkan pattu

Mappila pattu

**Module 3: Stories**

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Mothiram –Karooor

Double act-K Saraswathiamma

Raciamma-Uroob

**Module 4:Stories**

Ullurukkam-N P Muhammed

Ottuchedi-C V Sreeraman

Geetha Hiranyan-Khare bayire

Pramod Raman-Thanthathazhu

**HIN 1 A07(1)**

**No. of sessions: 72**

<b>Course Objectives</b>
1.To acquaint the students with different forms of thoughts and styles used in Hindi prose writing ,to make them able to express their thoughts in these different forms.
2. To introduce Hindi Drama to the students for appreciation and critical analysis.
3. To help them to develop their creative thinking and writing .
<b>Course Outcomes</b>
CO1: Analyze literary texts concerning genre, gender, and the canon.
CO2: Apply academic conventions such as referencing and bibliography.
CO3: Investigate the origin, development, and themes of Hindi drama across different ages and stages.
CO4: Explore how writers utilize language resources creatively to depict the range of human experiences through dramas.

**CO-PO/PSO Mapping**

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>	<b>PSO 6</b>
								<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>

CO 1	3	2	1	1	1	2	2	2	3	2	2
CO 2	1	2	1	1	1	2	3	2	2	2	3
CO 3	3	1	1	1	2	2	3	1	2	2	2
CO 4	3	1	3	1	2	2	3	2	2	2	3

**Module – CO Mapping**

	Module 1	Module 2	Module 3
CO1	3	1	1
CO2	1	1	0
CO3	1	1	3
CO4	1	1	2

Module 1:

- 1.HARI BINDI by MRIDULA GARG
- 2.SHAVYATRA by OMPRAKASH VATMIKI
- 3.NAKHUN KYON BADHTE HAI by HAZARI PRASAD DWIVEDI

Module 2 :

- 4.SONA by MAHADEVI VARMA
- 5.SADACHAR KAA TAAWEEZ by HARISHANKAR PARSAI

Module 3 :

Drama : SAKKUBAI

**FRE 1A07(1/2) COMMUNICATIVE SKILLS IN FRENCH FRE 1A07(1/2)**

**Course objective :**

Introduce students to French language, pronunciation, basic communication skills, and writing simple sentences and compositions, enabling effective communication and interaction in everyday situations.

**Course outcome**

CO1: To familiarise the students with a modern foreign language.

CO2: To familiarise the students with the sounds of French and their symbols.

CO3. To familiarise students with French for basic communication and functions in everyday situations.

CO4. To familiarise students with the basics of writing simple, direct sentences and short compositions.

### CO PO PSO MAPPING

PO/PSO	PO1	PO2	PO3	PO4	PSO1	PSO2	PSO3	PSO4
CO1	1	2	0	0	1	1	1	1
CO2	0	1	0	0	0	0	1	1
CO3	0	2	0	1	0	0	1	2
CO4	1	2	0	00	1	1	1	1

Course Outline : 4 Modules

1. Module I : Current trends in French pronunciation, grammar, lexical items, discourse models-oral and written.
2. Module II : Literary communication literary passages, versification, lyrics and music.
3. Module III : Communication skills in everyday conversation.
4. Module IV : Training in creative writing .

TEXTBOOK : 'Echo A 1 : Methode de francais' - (Lessons 0-3, Pages 1st to 29)

### **BCMIB01- Business Management**

**No. of sessions: 96**

Course Objectives
1. To understand the process of business management and its functions.
2. To familiarize the students with current management practices
3. To understand the importance of ethics in business
4. To acquire knowledge and capability to develop ethical practices for effective management.

**Course Outcomes**

CO1: Describe the major concepts of business management.
CO2: Analyze the relevance of current management functions.
CO3: Identify the importance of Business Ethics.
CO4: Recognize the importance of Corporate Social Responsibility.
CO5: Apply managerial concepts in actual business perspectives.

**CO-PO/PSO Mapping**

PO → CO ↓	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	1	2	3	-	3	2	1	1	2
CO2	2	1	2	3	-	2	1	1	2	3
CO3	3	2	2	2	1	1	2	3	1	1
CO4	2	1	2	2	1	3	1	1	2	2
CO5	3	1	2	3	2	1	1	1	1	3

**Course Description**

**Module I**

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

**Module II**

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

**Module III**

Business Ethics: – Ethics and Morality – Theories of ethics: Teleological theory – Deontological theory – Virtue theory – Types of ethics – Meaning and scope of business ethics - Characteristics – Objectives of Business Ethics - Factors influencing business ethics – Arguments for and against business ethics –

Different views of business ethics – The Separatist View, The Unitarian View, The Integration View, Ethical issues in global business.

**Module IV**

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

**Module V**

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

**Reference Books:**

1. Boatwright. John R: Ethics and the Conduct of Business, Pearson Education, New Delhi.
2. Gupta. CB; Business management, Sultan Chand & sons
- 3 Koontz, H and Wechrick, H: Management, McGraw Hill Inc, New York.
- 4 Prasad. LM; Principles and Practicd of Management; Sultan Chand & sons
- 5 Stoner. AF and Freeman RE; Management; Prentice Hall of India
- 6 Drucker, Peter, F., Management: Tasks, Responsibilities and Practices, Allied Publishers, New Delhi.
5. R.S Davar; Management Process
6. Rustum & Davan, Principles and Practice of Management.
7. Srinivasan & Chunawalla, Management Principles and Practice.
8. S. V. S. Murthy. Essentials of Management.
9. Stoner, Freeman & Gilbert, Jr.: Management, Prentice Hall of India Private Limited

**BCM1C01 - Managerial Economics**

**No. of sessions: 80**

<b>Course Objectives</b>
1. The objective of the course is to acquaint students with the basic principles of micro and macroeconomics for developing the understanding of theory of the firm, markets and the macro environment, which would help them in managerial decision-making process.
<b>Course Outcomes</b>
CO1: Comprehend the basic principles of micro and macroeconomics for applying firm theory in managerial decision-making.
CO2: Comprehend the basic principles of micro and macroeconomics for applying market theory in managerial decision-making.

CO3: Comprehend the basic principles of micro and macroeconomics for applying macro environment aspects in managerial decision-making.

CO4: Identify the influence of economic conditions on business performance and evaluate, integrate, and apply suitable economic theory to business performance.

CO5: Understand the structure and direction of India's foreign trade, exchange rate policy, intellectual property rights, foreign capital, establishment of MNCs in India, and an overview of the Kerala economy

### CO-PO/PSO Mapping

PO → CO ↓	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	2	1	2	2	2	2	1	2	3	2
CO2	2	1	2	2	2	2	2	1	2	3
CO3	2	1	3	3	2	2	2	2	2	3
CO4	2	1	3	3	3	2	1	2	2	2
CO5	2	1	2	2	3	2	2	2	2	1

### Course Description

#### Module I

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

#### Module II

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

#### Module III

Market structure: -

- Perfect competition: – profit maximization and equilibrium of firm and industry – short run and long-term supply curves – price and output determination.
- Monopoly: – Price determination under monopoly – equilibrium of firm – comparison between perfect competition and monopoly – price discrimination.

- c. Monopolistic competition: price and output determination – product differentiation – comparison with perfect competition – excess capacity under monopolistic competition.
- d. Oligopoly: indeterminate pricing and output – classical models of oligopoly – price leadership - collusive oligopoly – kinked demand curve.

**Module IV**

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

**Module V**

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

**Reference Books:**

1. R.L. Varshney and K.L. Maheswari, Managerial Economics
2. Ahuja. HL; Business Economics, S. Chand & co.
3. D.N. Dwivedi, Managerial Economics
4. Dr. S. Sankaran, Managerial Economics
5. DM Mithani: Business Economics
6. Seth M L Text Book of Economic Theory
7. K K Dewett: Economic Theory
8. Dutt & Sundaram: Indian Economy
9. Petersen & "Lewis: Managerial Economics
10. Mote V L peul. S & Gupta G S: Managerial Economics
11. H. Craig Petersen & W. Cris lewis: Managerial Economics
12. Dr. P.N. Reddy and H.R, Appanaiah: Essentials of Business Economics
13. Barry Keating and J. Holton Wilson: Managerial Economics

**BCMBC01 Bridge Course – Basic Accounting**

**No. of sessions: 30 hours**

Course Objectives
1. To develop the basic level of understanding for students in Basic Accounting for Non-Commerce students.

2. To help the students to acquire conceptual knowledge of the fundamentals of the Accounting and the techniques of preparing the financial statements.

**Course Outcomes**

CO1: Differentiate between the various forms of Business Organization.

CO2: Demonstrate familiarity with the basic concepts utilized in the preparation of Financial Statements and Final Accounts.

CO3: Comprehend the process of preparing accounts under the Single Entry system.

CO4: Develop proficiency in preparing Accounts not adhering to IFRS standards.

CO5: Acquire a conceptual understanding of the fundamentals of Accounting and apply techniques to prepare financial statements.

**CO/PO/PSO Mapping**

PO → CO ↓	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
<b>CO1</b>	3	3	3	3	3	3	3	3	3	3
<b>CO2</b>	3	2	3	3	2	3	2	3	3	2
<b>CO3</b>	3	2	3	2	3	3	2	3	2	3
<b>CO4</b>	3	3	2	2	3	3	3	2	2	3
<b>CO5</b>	3	2	3	3	3	3	2	3	3	3

**Course Description**

**Module I**

Meaning – Business , Industry and Commerce-Forms of Business Organization – Sole trader- Features, Advantages and disadvantages , Partnership- Features – Advantages and Disadvantages , Joint Stock Companies- Features – Advantages and Disadvantages, Management of Companies

**Module II**

Basic Accounting Concepts- Journal, ledger, Trial balance, Final accounts of sole trading concerns, Trading and Profit & Loss Account - Balance Sheet- Problems with adjustments

**Module III**

Single Entry System of Accounting: Definition – Objectives - Advantages- Limitations Distinction between Double entry and Single entry- Types of Single entry- Determination of Profit or Loss under



single entry- Statement of Affairs/ Capital comparison method Distinction between Balance Sheet and Statement of Affairs- Distinction between Profit and loss account and Statement of Profit and Loss- Conversion method- Practical Problems.

#### **Module IV**

Accounts of Corporate Entities not Covered by IFRS Convergence: Issue of shares – Issue at Par Issue at Premium and Issue at discount – Journal Entries – Problems – An overview

#### **Reference Books:**

1. Mc Shukla, TS Grewal and SC Gupta , Advanced Accounts, S.Chand & Co New Delhi.
2. S.N Maheswari and SK Mahashwari , Financial Accounting
3. Jain And Narang , Financial Accounting , Kalayani Publishers
4. R.L Gupta and Radhaswamy , Advanced Accounting , Sulthan Chand & Sons , New Delh

#### **AUD1E01 ENVIRONMENTAL STUDIES**

##### **Course Objective**

The study aims at imparting basic knowledge about the environment and its allied problems and acquiring an environmentally conscious mindset.

##### **Course Outcomes:**

To comprehend the importance of ecosystem and biodiversity.

To correlate the human population growth and its trend to the environmental degradation and develop the awareness about his/her role towards environmental protection and prevention.

Identify different types of environmental pollution and control measures.

To correlate the exploitation and utilization of conventional and non-conventional resources.

##### **Syllabus**

###### **Module 1:**

Introduction – Environment in the Indian context: Concept of an ecosystem, Multidisciplinary nature of environmental studies. Components of environment- Atmosphere, hydrosphere, lithosphere and biosphere. Definition, scope and importance. Concept of sustainability and sustainable development.

###### **Module 2:**

Natural Resources: Renewable and non-renewable resources: Natural resources and associated problems. a) Forest resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forest and tribal people. b) Water resources: Use and

over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems. c) Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies. d) Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies. e) Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources. Case studies. f) Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification. • Role of an individual in conservation of natural resources. • Carbon footprint Water conservation, rain water harvesting, watershed management

### Module 3:

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 following ecosystem :- a. Forest ecosystem b. Grassland ecosystem c. Desert ecosystem d. Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

### Module 4:

Biodiversity and its conservation • Introduction – Definition : genetic, species and ecosystem diversity. • Biogeographical classification of India • Value of biodiversity : consumptive use, productive use, social, ethical, aesthetic and option values • Biodiversity at global, National and local levels. • Hot-spots of biodiversity. • Threats to biodiversity : habitat loss, poaching of wildlife, man-wildlife conflicts. • Endangered and endemic species of India • Conservation of biodiversity :

### Module 5:

Environmental Pollution Definition • Cause, effects and control measures of :- a. Air pollution b. Water pollution c. Soil pollution d. Marine pollution e. Noise pollution f. Thermal pollution g. Nuclear hazards • Solid waste Management : Causes, effects and control measures of urban and industrial wastes. • Role of an individual in prevention of pollution.

### Module 6:

Environmental Policies and practices: Climate change, Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents.

## 5. Essential Reading

1. Bharucha Erach, The Biodiversity of India, Mapin Publishing Pvt. Ltd., Ahmedabad –380 013, India, Email:mapin@icenet.net (R) c)

2. Brunner R.C., 1989, Hazardous Waste Incineration, McGraw Hill Inc. 480p
3. Carson, R. 2002. Silent Spring. Houghton Mifflin Harcourt.
4. Gadgil, M., & Guha, R.1993. This Fissured Land: An Ecological History of India. Univ. of California Press.
5. Gleeson, B. and Low, N. (eds.) 1999. Global Ethics and Environment, London, Routledge.
6. McNeill, John R. 2000. Something New Under the Sun: An Environmental History of the Twentieth Century.
7. Singh, J. S., Singh, S. P. and Gupta, S. R. 2014. Ecology, Environmental Science and Conservation. S. Chand Publishing, New Delhi.

## **Skill Enrichment Program (SEP)**

### **Course syllabus for Certificate Program**

#### **Basic Skills Enrichment**

**One session: One hour**

**Subject Name:** Basic Skills Enrichment

**Syllabus Code:** BSE

**Subject Code:** SEP 01

**Total:**5Hours

#### **Program Objective:**

To make the students aware of themselves, their environment, about the challenges and to equip them with the basic communication and technical skills, along with practical training sessions.

#### **Module 1: Effective Communication (LSRW)** (5 Hrs)

Session 1: Orientation Class - Familiarize with language lab - do's and don'ts, introduce Tell Me More Software and its applications, discuss the syllabus.

Session 2: Listening Skill - Listen and draw, word search and crossword puzzle, video & questions.

Session 3: Speaking Skill - I have never, continue the story, and describe the image.

Session 4: Reading Skill - Reading comprehension, word jumble race, sentence pronunciation, Word scramble.

Session 5: Writing Skill - Written expression, fill in the blanks, sentence practice and grammar practice, write story.

## Semester II

Sl No	Course	Course Code	Title	Contact hours	Credits	Internal	External	Total Marks
1	Common	BCM2A03	English	4	4	20	80	100
2	Common	BCM2A04	English	5	4	20	80	100
3	Common	BCM2A08	Second Language- Hindi/ Malayalam/ French	5	4	20	80	100
4	Core	BCM2B02	Financial Accounting	6	4	20	80	100
5	Compl	BCM2C02	Marketing Management	5	4	20	80	100
6	Audit Course	AUD2E02	Disaster Management		4			100
Total of Semester II				25	20	100	400	500

### ENG2A03: READINGS FROM THE FRINGES

1. No. of hours: 72 (4hrs/wk)

<b>COURSE CODE</b>	<b>ENG2 A03</b>
<b>TITLE OF THE COURSE</b>	<b>READINGS FROM THE FRINGES</b>
<b>SEMESTER IN WHICH COURSE IS TO BE TAUGHT</b>	<b>2</b>
<b>NO. OF CREDITS</b>	<b>4</b>
<b>NO. OF CONTACT HOURS</b>	<b>72 (4hrs/week)</b>

#### Aim of the Course:

This course aims to make the student understand the gender inequality, marginalization, disability studies, racism and casteism in our society. Though this engagement has been part of

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literary academic analysis, it has just begun making its foray into the syllabus of English departments of Indian universities. This paper hopes to introduce undergraduate students to perspectives within literatures that acquaint them with both experiences of marginalization, as well as the examination of modes of literary stylistics that offer a variation from conventional practice.

<b>Course Objectives</b>	
	1. To inculcate and apply the concepts of democracy and freedom in life and understand the basic tenets of our constitution
	2. To critically think and examine various social issues prevailing in our society
<b>Course Outcomes</b>	
	CO1: Discuss and contemplate on the areas of gender inequality, marginalization, disability studies, racism and casteism
	CO2: Develop sensitivity towards environmental concerns and feel responsible towards protecting nature.
	CO3: Understand the everyday realities of the marginalized sections of the society and negate the stereotypes surrounding them and accept them as allies.
	CO4: To develop scientific temper and scientific thinking

### CO-PO/PSO Mapping

➔ PO ➔	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO											
CO1	3	1	1	1	2	2	3	2	3	3	2
CO2	1	3	1	1	2	3	2	3	2	2	3
CO3	2	2	1	1	1	1	3	2	1	3	2
CO4	2	2	1	2	3	3	2	1	3	3	2

**Module-CO Mapping**

Outcomes	Module 1	Module 2	Module 3	Module 4
CO1	3	2	3	3
CO2	3	3	1	2
CO3	2	1	3	3
CO4	1	3	1	1

**COURSE DESCRIPTION:**

**A. COURSE SUMMARY**

Module 1: 15 hrs

Module 2: 15 hrs

Module 3: 15 hrs

Module 4: 15 hrs

Evaluation: 12 hrs

Total: 72 hrs

**B. COURSE DETAILS:**

Module 1: Constitution, Democracy and Freedom

1. “The Objectives Resolution”(Speech excerpt)- Jawaharlal Nehru
2. “How Many More Days, Democracy”(Poem) - Sameer Tanti
3. “When Salihan took on the Raj”(Article) - P. Sainath

Module 2: Ecology and Science

1. "Knowledge is Power"(Excerpt from Chapter 14 of Sapiens: A Brief History of Humankind)- Yuval Noah Harari
2. “A White Heron”(Short story) - Sarah Orne Jewett
3. “The Fish”(poem) - Elizabeth Bishop
4. “Everything I Need to Know I Learned in the Forest”(essay) - Vandana Shiva

Module 3: Gender Equality

1. “Fire” - Nikita Gill - Poem

2. "Accept Me" from I am Vidya: A Transgender's Journey - Living Smile Vidya
3. Dear Ijeawe (Letter-excerpt) - Chimamanda Ngozi Adichie

Module 4: Human Rights

1. "Entre-vous to Adulthood" from One Little Finger - Malini Chib
2. "The Body Politic" (Poem) - Hiromi Goto
3. "Love- lines in the time of Chaturvarna" (Article) - Chandra Bhan

Prasad

4. "The History Lesson "(Poem) - Jeanette Armstrong

**READING LIST:**

CORE TEXT: Readings from the Fringes

CODE	TITLE	AUTHOR	PUBLISHER
ENG2A03		BoS (UG) University of Calicut	University of Calicut

**FURTHER READING:**

- Ambedkar, B. R. Annihilation of Caste: An undelivered Speech. New Delhi: Arnold Publishers, 1990.
- Adichie, Chimamanda Ngozi. We Should all be Feminists. New York: Anchor Books, 2015.
- Shiva, Vandana. Water Wars: Privatization, Pollution and Profit. Cambridge: South End Press, 2002.
- Fanon, Frantz. Black Skin, White Masks. London: Pluto, 2008.
- Gearty, Conor. Can Human Rights Survive?. Cambridge: Cambridge UP, 2006.
- Girma, Haben. Haben: The Deafblind Woman Who Conquered Harvard Law. New York: Twelve, 2019.

**ENG2AO4: READINGS ON KERALA**

**No. of hours: 90 (5hrs/wk)**

<b>COURSE CODE</b>	<b>ENG2AO4</b>
<b>TITLE OF THE COURSE</b>	<b>READINGS ON KERALA</b>
<b>SEMESTER IN WHICH COURSE IS TO BE</b>	<b>2</b>

<b>TAUGHT</b>	
<b>NO OF CREDITS</b>	<b>4</b>
<b>NO OF CONTACT HOURS</b>	<b>90(5HRS / WEEK)</b>

**Aim of the Course:**

This course aims to give an overview of Malayalam literature and provides a detailed understanding of the cultural and historical tradition of the society and the development of literary sensibility. The course also provides a detailed analysis of the evolution of Malayalam literature through various genres.

<b>Course Objectives</b>	
1.	To enable the students to read and critically appreciate the different varieties of Kerala literature, writings and films
2.	To read and understand the diversity of Malayalam literature and understand its distinctions
<b>Course Outcomes</b>	
CO1: Develop critical understanding of literature of Kerala	
CO2: Interrelate the cultural and historical tradition of the society and the development of literary sensibility	
CO3: Identify the diversity of literary endeavours and the cultural representations	
CO4: Identify and apply the insights and values in everyday life as a Keralite	
CO5: Critically analyse and interpret the present cultural production	

**CO-PO/PSO Mapping**

→	PO1	PO2	PO3	PO4	PO5	PSO	PSO	PSO	PSO	PSO	PSO
PO						1	2	3	4	5	6
↓											
CO											
CO1	1	1	2	1	2	3	1	2	1	3	2



<b>CO2</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>1</b>	<b>3</b>	<b>2</b>	<b>1</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>
<b>CO3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>2</b>
<b>CO4</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>2</b>
<b>CO5</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>

**Module-CO Mapping**

Outcomes	Module 1	Module 2	Module 3	Module 4
CO1	2	2	3	1
CO2	3	3	2	2
CO3	3	3	2	3
CO4	2	2	1	1
CO5	2	2	1	3

**COURSE DESCRIPTION:**

**A. COURSE SUMMARY:**

Module 1: Formation 15 hrs

Module 2: Evolution 22 hrs

Module 3: Stimulation 16 hrs

Module 4: Propagation 25 hrs

Evaluation 12 hrs

Total 90 hrs

**B. COURSE DETAILS:**

Module 1: Formation

1. "History" (Prose) excerpt from Malabar Manual – William Logan
2. "Tribal Tale of Kerala" (Prose) excerpt from Kerala Culture – Prof S Achutha Warriar
3. "Ghoshayatra" (Poem excerpt) – Kunchan Nambiar

Module 2: Evolution

1. Excerpt from Indulekha (Novel) -O. Chandu Menon
2. Excerpt from "Atmopadeshathakam" (Poem) - Sree Narayana Guru
3. "Not an Alphabet in Sight" (Poem) – Poykayil Appachan

4. “Ayyankali: A Dalit Leader of Organic Protest” (Prose-excerpt) -

M. Nisar, Meena Kandasamy

5. “Vakkom Moulavi: My Grandfather, the Rebel” (Prose) - Sabin Iqbal

Module 3: Stimulation

1. “Daughter of Humanity” (Story) - Lalithambika Antharjanam

2. “Kuttippuram Paalam”(Poem) – Edasseri

3. “Christian Heritage” (Story) - Vaikom Muhammad Basheer

Module 4: Propagation

1. “Myth and Literature” (Speech) -M T Vasudhevan Nair

2. “Rain at Heart” (Poem) –Sugathakumari

3. “Fifty years of Malayalam Cinema” (Prose) - VC Harris

4. “Malayalam’s Ghazal” (Poem) – Jeet Thayil

5. “Agni” (Story) - Sithara A

6. "Pictures Drawn on Water"( poem) - K.Satchidanandan

### READING LIST:

CORE TEXT: Readings on Kerala

CODE	TITLE	AUTHOR	PUBLISHER
ENG2A04		BoS English (UG), University of Calicut	University of Calicut

Further reading:

Logan, William. Malabar Manual. New Delhi: Low Price Publications, 2009 Prasad, Muni Narayana.

Narayana Guru: Complete Works. New Delhi: NBT, 2006

Appachan, Poykayil. Poykayil Appachante Paatukal (Unknown Subjects: Songs of Poykayil Appachan).

Tiruvalla: IPRDS Eraviperur, 2008

Antherjanam, Lalithambika. Cast Me Out If You Will. Calcutta: Stree, 1998

Tharakan K M (Ed.). Malayalam Poetry Today. Thrissur: Kerala Sahitya Akademi, 1984 Abdulla, V,

Asher, R E (Ed.). Wind Flowers. New Delhi: Penguin, 2004

**MAL2A08(1): Malayalasaahithyam-2**

**No. of sessions:64**

Course Objectives
1. Familiarize the students with different stages of growth and development of Malayalam Poetry and literature.
2. Familiarize the students with different stages of growth and development of Malayalam Prose and literature
3. Give an awareness of literary criticism in Malayalam literature.

Course Outcomes
CO1: Foster an appreciation for Mother tongue and regional literature, enhancing cultural development through increased engagement and interest. (Cultural Development, Appreciation)
CO2: Enhance language skills to improve communication, demonstrating proficiency in linguistic abilities. (Language Mastery, Communication)
CO3: Familiarize with diverse cultural aspects within Kerala's culture, recognizing and comprehending various cultural dimensions. (Cultural Familiarity, Understanding)
CO4: Develop communication skills and the capacity for creative writing, demonstrating refined expression and creativity. (Communication Proficiency, Creativity)
CO5: Gain familiarity with different literary forms and communication modes in the Malayalam language. (Literary Understanding, Language Comprehension)

### CO-PO/PSO Mapping

PO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
							2				6
CO1	2	3	3	1	3	2	2	3	2	1	3
CO2	3	2	3	1	3	2	3	2	2	3	2
CO3	2	2	3	1	3	2	2	3	1	2	3

CO4	3	3	2	1	2	2	3	2	3	3	2
CO5	2	2	3	1	2	3	2	2	2	2	2

### Module-CO Mapping

Outcomes	Module 1	Module 2	Module 3, 4
CO1	3	3	2
CO2	3	3	2
CO3	2	2	3
CO4	2	2	3
CO5	2	2	3

#### **Module 1: Poems**

Nalini-Kumaranasan

Suryakanthi-G Sankarakkuruppu

Maninadam-Idappalli

#### **Module 2: Poems**

Kalopasakan-Akkitham

Kuthirakkompu-Ayyappanicker

Puthenchollu-Attoor

Ammaye kulippikkumpol-Savithri Rajeevan

#### **Module 3,4: Criticism**

Amba-Kuttikrishna Marar

Kalidasanum Kalathinte Dasan-Mundasserri

Maranathinte Soundaryam-K P Appan

Sthreyillatha mathrubhoomi-Kalppatta Narayanan

Ezhuthum Adhikaravum-P K Rajasekharan

**[HIN 2 A08(1)]**

**No. of sessions: 72**

### Course Objectives

1. Grammar is essential to the study of language Developing a correct grammar sense is very important for written communication.
2. A student who successfully complete the course should be able to write in Hindi independently in their personal and professional life.
3. Familiarizing the technology of translation with its possibilities.

### Course Outcomes

CO1: Cultivate an appreciation for regional literature to enhance cultural development.

CO2: Enhance language skills and proficiency.

CO3: Familiarize with diverse cultural aspects within Kerala's heritage.

CO4: Improve communication skills and foster an inclination towards creative writing.

CO5: Acquaint with various literary forms and communication modes specific to Malayalam language.

### CO-PO/PSO Mapping

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO 1	2	3	1	1	3	2	1	3	2	3	2
CO 2	1	3	1	2	3	2	1	3	1	3	2
CO 3	2	3	1	1	1	2	1	2	2	2	2
CO 4	2	2	1	2	2	2	1	3	1	2	2
CO 5	2	2	1	1	1	2	1	3	1	2	2
CO 6	2	2	1	1	1	2	1	2	1	2	2

### Module-CO Mapping

	Module 1	Module 2	Module 3	Module 4
CO1	3	3	1	1
CO2	3	3	1	1
CO3	2	2	2	2

	Module 1	Module 2	Module 3	Module 4
CO4	2	2	2	2
CO5	1	1	3	3

Module 1 – shabda vichar,sangya,ling,vachan,karak

Module 2 – sarvanaam ,visheshan ,kriya ,kriya ke roopaanthar –kal ,vachya

Module 3 - kriya visheshan ,sambandh bodhak ,samuchchaya bodhak,vismayaadi bodhak

Module 4 – Translation from English to Hindi

### FRE 2A08(2) TRANSLATION AND COMMUNICATION IN FRENCH

#### Course objective :

Improve language skills, learn about culture, and analyze translated texts. By doing this, students will become better at understanding and using the language.

#### Course Outcomes

CO1 To ameliorate the level of language proficiency

CO2 To inculcate the cultural aspect of the region.

CO3 To analyze & evaluate other translated texts.

#### CO PO PSO MAPPING

PO/PSO	PO1	PO2	PO3	PO4	PSO1	PSO2	PSO3	PSO4
CO1	0	2	0	0	0	0	1	1
CO2	1	1	1	0	0	0	1	1
CO3	0	1	0	0	0	0	1	1

#### Course Description 4 Modules

1. Module I: Translation as Communication, translation as transmission,

Pongam, Koratty East, Thrissur District, Kerala State, India. Pin-680308.

Phone +91 9605001987, 04802730340, 2730341, 2733573

[www.naipunnya.ac.in](http://www.naipunnya.ac.in), [mail@naipunnya.ac.in](mailto:mail@naipunnya.ac.in)

social and cultural factors.

2. Module II: Literary translation, commercial translation from source

language to target language and vice-versa.

3. Module III: Analysis of translated texts, treatment of technical terminology

in the translated texts. General principles for the translation of key words

and culture-specific terms.

4. Module IV: Business translation, translation of advertisements.

TEXTBOOK : La correspondance commerciale francais (Lessons in pages 1to39)

by L.Bas / C.Driot-Hesnard, Nathan, Paris.

### **BCM2B02 – Financial Accounting**

**No. of sessions: 96**



#### **Course Objectives**

1. To equip the students with the skills of preparing financial statements for various type of organizations.
2. To enable the students to acquire knowledge about financial reporting standards and to understand corporate accounting methods.

#### **Course Outcomes**

CO1: Describe, list, and write the basic aspects of single-entry system.

CO2: Outline and re-state the accounting rules and policies for share and debenture issue.

CO3: Compare accounting systems according to single and double entry methods in line with IFRS provisions.

CO4: Illustrate the IFRS system in the preparation and presentation of company financial statements.

CO5: Compare and contrast GAAP and IFRS in the presentation of financial data.

#### **CO-PO/PSO Mapping**

<b>PSO</b>										
→	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO ↓</b>										

<b>CO1</b>	2	2	2	2	1	3	2	1	1	2
<b>CO2</b>	3	1	2	2	-	2	1	1	2	3
<b>CO3</b>	3	1	1	2	-	1	2	3	1	1
<b>CO4</b>	2	2	1	2	-	3	1	1	2	2
<b>CO5</b>	2	2	1	2	1	1	1	2	1	3

## Course Description:

### Module 1

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

### Module II

Company Accounts- Issue of Shares:

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

### Module III

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

### Module IV

Convergence to International Financial Reporting Standards: Meaning of Accounting Standards- need and importance of global accounting standards- Role of IASB in developing IFRS – components of IFRS



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

**Module V**

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

**Reference Books:**

1. S.N. Maheshwari: Financial Accounting.
2. M.C. Shukla, T.S. Grewal and S.C. Gupta, Advanced Accounts, S.Chand& Co., New Delhi.
3. Naseem Ahmed, Nawab Ali Khan and M.L.Gupta: Fundamental of Financial Accounting, Ane Books Pvt. Ltd, New Delhi.
4. Grewal and Gupta: Advanced Accounting
5. Dr Goyal V.K., Financial Accounting, Excel Books, New Delhi.
6. R.L. Gupta and Radhaswamy, Advanced Accounting, Sultan Chand & Sons, New Delhi.
7. R.K.Malhotra: Financial Management in Hotels and Restaurant Industry, Anmol Publishers
8. S.Kr. Paul: Advanced Accounting
9. B.S. Raman, Advanced Accountancy.
10. Jain & Narang: Financial Accounting
11. Ashok Sehgal and Deepak Sehgal: Advanced Accounting, Volume 1, Taxmann, New Delhi.
12. Chintal Patel, Bhupendra Mantri, India Accounting Standards, Taxmann Publications.
13. T.P. Ghosh, Illustrated Guide to India Accounting Standards, Taxmann Publications.

**BCM2C02 - Marketing Management**

**No. of sessions: 80**

<b>Course Objectives</b>
1. To provide basic knowledge about the concepts, principles, tools and techniques of marketing.
2. To impart necessary knowledge which help the student to choose a career in the field of marketing.

3. To expose the students to the latest trends in marketing.

**Course Outcomes**

CO1: Explain the philosophy of marketing, analyze market segmentation, evaluate factors influencing consumer behavior, and apply principles of marketing services.

CO2: Analyze product characteristics, assess brand loyalty dynamics, evaluate stages of the product life cycle, and propose innovative marketing strategies for products.

CO3: Compare distribution channels, critique wholesaling methods, analyze logistical operations, and formulate strategies for direct and online marketing.

CO4: Recognize the significance of communication in marketing, evaluate components of the communication mix, and justify their importance in marketing strategies.

CO5: Analyze the factors driving E-Marketing growth, categorize types of E-Marketing, devise E-commerce marketing strategies, and evaluate M-commerce marketing practices.

**CO-PO/PSO Mapping**

PSO → CO ↓	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	1	1	2	2	1	2	1	1	1
CO2	1	1	1	2	1	1	2	2	2	2
CO3	1	1	1	1	-	2	1	2	3	2
CO4	1	1	2	3	1	1	3	1	2	2
CO5	1	2	2	3	2	2	2	2	2	1

**Course Description:**

**Module I**

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

**Module II**

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

## Module III

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

## Module IV

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

## Module V

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

## Reference Books:

1. Philip Kotler, Kevin Lane Keller, “*Marketing Management*” (15e), Pearson India Education Services Pvt Ltd.
2. V S Ramaswamy & S Namakumari, “*Marketing Management*” (Latest Edition)- McGraw Hill Education (India) Private Limited, New Delhi
3. S.A. Sherlekar, “*Marketing Management-Concepts and Cases*”, Himalaya Publishing House Pvt Ltd
4. William J Stanton, “*Fundamentals of Marketing*”, McGraw Hill Publishing Co, New York
5. Lamb. Hair, McDaniel, —*Marketing*”, Cengage Learning Inc USA.
6. Rayport, Jeffrey F and Jaworksi, Bernard J, “*Introduction to E-Commerce*”, Tata Mc Graw Hill, New Delhi

## AUD2E02 DISASTER MANAGEMENT

### Course Objective

The study aims at providing an understanding on disaster management and various types of disasters.

It provides an awareness about disaster prevention and risk reduction and enables to impart knowledge on climate change adaptation and scenarios.

### Course Outcomes:

Understand the need and significance of studying disaster management.

Understand the different types of disasters and causes for disasters.

Gain knowledge on the impacts Disasters on environment and society.

Study and assess vulnerability of a geographical area.

Students will be equipped with various methods of risk reduction measures and risk mitigation.

## Course Description

### Module 1:

Introduction – Hazard and Disaster. Concepts of Hazard, Vulnerability, Risks. Different Types of Disaster : A) Natural Disaster: such as Flood, Cyclone, Earthquakes, Landslides etc B) Manmade Disaster: such as Fire, Industrial Pollution, Nuclear Disaster, Biological Disasters, Accidents (Air, Sea, Rail & Road), Structural failures (Building and Bridge), War & Terrorism etc. Slow Disasters (famine, draught, epidemics) and Rapid Onset Disasters (Air Crash, tidal waves, Tsunami) Causes, effects and practical examples for all disasters. Water and Climate Disaster: flood, hail storms, cloudburst, cyclones, heat and snow avalanches, cold waves, droughts, sea erosion, thunder and lightning. Geological Disaster: landslides, earthquakes, Tsunami, mine fires, dam failures and general fires. Biological Disaster: epidemics, pest attacks, cattle epidemic and food poisoning. Nuclear and Industrial Disaster: chemical and industrial disasters, nuclear accidents. Accidental Disaster: urban and forest fires, oil spill, mine flooding incidents, collapse of huge building structures.

### Module 2:

Natural disasters- Earthquakes, Tsunami, Floods, Drought, Landslides, Cyclones and Volcanic eruptions. Their case studies. Coastal disasters. Coastal regulation Zone. Risk and Vulnerability Analysis 1. Risk: Its concept and analysis 2. Risk Reduction 3. Vulnerability: Its concept and analysis 4. Strategic Development for Vulnerability Reduction Disaster Prevention and Mitigation. Refugee operations during disasters, Human Resettlement and Rehabilitation issues during and after disasters, Inter-sectoral coordination during disasters, Models in Disasters.

### Module 3:

Disaster Preparedness and Response Concept and Nature Disaster Preparedness Plan Prediction, Early Warnings and Safety Measures of Disaster. Role of Information, Education, Communication, and Training, Disaster Management: Role of Government, International and NGO Bodies. Role of IT in Disaster Preparedness Role of Engineers on Disaster Management. Response Disaster Response: Introduction Disaster Response Plan Communication, Participation, and Activation of Emergency Preparedness Plan Search, Rescue, Evacuation and Logistic Management Role of Government, International and NGO Bodies Psychological Response and Management (Trauma, Stress, Rumor and Panic) Relief and Recovery Medical Health Response to Different Disasters.

### Module 4:

7. Rehabilitation, Reconstruction and Recovery Reconstruction and Rehabilitation as a Means of Development. Damage Assessment Post Disaster effects and Remedial Measures. Creation of Long-term Job Opportunities and Livelihood Options, Disaster Resistant House Construction Sanitation and Hygiene Education and Awareness, Dealing with Victims' Psychology, Longterm Counter Disaster Planning Role of Educational Institute.

### Module 5:

The vulnerability atlas of India. Disaster Prevention and Mitigation. Agencies involved in Disaster Management. Warning and Prediction

**Essential Reading:**

1. Pandey, M., 2014. Disaster Management, Wiley India Pvt. Ltd., 240p.
2. Tushar Bhattacharya, Disaster Science and Management, McGraw Hill Education (India) Pvt. Ltd
3. Jagbir Singh, Disaster, Management: Future Challenges and Opportunities, K W Publishers Pvt. Ltd.
4. J.P. Singhal, Disaster Management, Laxmi Publications
5. C. K. Rajan, Navale Pandharinath, Earth and Atmospheric Disaster Management : Nature and Manmade, B S Publication
6. Shailesh Shukla, Shamna Hussain, Biodiversity, Environment and Disaster Management,

**Skill Enrichment Program (SEP) Course syllabus for Certificate Program Basic Skills Enrichment**

**One session:** One hour

**Subject Name:** Basic Skills Enrichment

**Subject Code:** SEP 01

**Total:** 15 Hours

**Program Objective:**

To make the students aware of themselves, their environment, about the challenges and to equip them .

**Course Outcome:**

To develop their self-management and communicational skills and also equip them with the basic technical skills with the basic communication and technical skills, along with practical training sessions.

**Module 1: Effective Communication (LSRW)** (5 Hrs)

Session 6: Listening skills: Listening to the words, sentences and passages. Sharing You Tube videos, homework related to the topics and its presentation in class.

Session 7: Speaking skills: vocabulary, speech, pronunciation of the words, sentences and passages. Assigning Situational conversation exercises.

Session 8: Reading skills: Comprehension passages, question and answers

Session 9-10: Writing skills: Grammar, basics, exercises, sentence formations

**Module 2: MS office Suite**

**(10 Hrs)**

Session 21-23: Starting MS Word, working with symbols, working with tables, headers, footers and other controls, formatting

Session 24-26: MS Excel, MS PPT - Formatting a worksheet, formatting cells, Using formula & graphs

Session 27-28: Google docs, Google forms, Google spreadsheet, Google Meet

Session 29-30: Introduction to Photoshop/poster making and video editing

### **Semester III**

Sl No	Course	Course Code	Title	Contact hours	Credits	Internal	External	Total Marks
1	Common	BCM3A11	Basic Numerical methods	5	4	20	80	100
2	Common	BCM3A12	Professional Business Skills	5	4	20	80	100
3	Core	BCM3B03	Business Regulation	4	4	20	80	100
4	Core	BCM3B04	Corporate Accounting	6	4	20	80	100
5	Compl	BCM3C03	Human Resource Management	5	4	20	80	100
6	Audit Course	AUD3E03-	Human Right		4			100
7	Add On Programme	NCM/AOP/05	Diploma in Logistics and Supply Chain Management	60	2			
8	Add On Programme	NCM/AOP/06	Event Mangement	40	2			
9	Add On Programme	NCM/AOP/07	Digital Marketing	30	2			
Total of Semester III				25	20	100	400	500

### **BCM3A11 - Basic Numerical Methods**

**No. of sessions: 80**

#### **Course Objectives**

1. To enable the students to acquire knowledge of numerical equations, matrices progressions, financial mathematics and descriptive statistics.

2. At the end of the course, the students will be able to understand, numerical equations, matrix, progression, financial mathematics, descriptive statistics and their applications.

### Course Outcomes

CO1: Apply the basic principles of equations and expressions in various daily life situations.

CO2: Utilize the concept of matrices and progressions to solve business problems effectively.

CO3: Develop logical thinking, reasoning ability, and problem-solving skills as essential tools in computing.

CO4: Implement algebraic formulas and numerical techniques to calculate interest and earnings accurately.

CO5: Apply numeracy skills and statistical tools of analysis to make inferences in real-life situations.

### CO-PO/PSO Mapping

PSO →										
	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO ↓										
CO1	2	2	2	2	2	3	2	2	2	2
CO2	2	2	2	3	1	2	1	2	3	3
CO3	2	1	2	2	1	3	1	2	3	2
CO4	2	3	2	2	1	2	1	2	2	2
CO5	2	1	2	3	2	2	1	2	3	3

### Course Description:

#### Module I

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

#### Module II

Matrices, Fundamental ideas about matrices and their operational rules - Matrix multiplication – Trace , transpose and determinants – adjoint, inverse and rank - solving system of simultaneous linear equations by matrices. Cramer's rule.

### Module III

Progressions: Arithmetic progressions finding the 'n'th term of an AP and sum to 'n' terms of an AP. Insertion of Arithmetic means in AP . Geometric progression: Finding nth term of GP and sum of 'n' terms of a GP. Insertion of GMs in given GP and also representation of GP – Harmonic Progression.

### Module IV

Interest and time value: Concept of interest – Simple interest and Compound interest – nominal, real and effective rate of interest – Future value and present value; Annuity and Perpetuity – Computing future and present values of annuity( Regular and immediate ) – multi and growing period perpetuity – Compound annual growth rate – Computation of equated monthly instalments(EMI).

### Module V

Descriptive statistics: Measures of Central tendency - Arithmetic Mean, Geometric mean and Harmonic mean, Median, Mode. Measures of Dispersion: Standard Deviation, Mean Deviation and Quartile deviation – Skew ness and Kurtosis and Lorenz curve.

### Reference Books:

1. Business Mathematics and Statistics- N G Das & J K Das (Tata McGraw Hill)
2. Basic Mathematics and its Application in Economics – S. Baruah (Macmillan )
3. Mathematics for Economics and Business – R. S. Bhardwaj (Excel Books)
4. Business Statistics – G. C. Beri (Tata McGraw Hill)
5. Fundamentals of Statistics – S.C.Gupta (Himalaya Publishing House)
6. SP Gupta ,Statistical Methods, Sultan Chand
7. Dinesh Khattar-The Pearson guide to quantitative aptitude for competitive examinations.
8. Dr. Agarwal.R.S – Quantitative Aptitude for Competitive Examinations, S.Chand and Company Limited.
9. Abhijit Guha, Quantitative Aptitude for Competitive Examinations, Tata Mcgraw Hill,

## **BCM3A12 - Professional Business Skills**

**No. of sessions: 80**

<b>Course Objectives</b>
1. To update and expand basic Informatics skills of the students
2. To equip the students to effectively utilize the digital knowledge resources for their study



**Course Outcomes**

CO1: Demonstrate the characteristics and qualities of excellent professionals and develop the necessary professional skills.

CO2: Enhance the quality of learning and teaching by adapting to various learning styles and needs, improving efficiency and effectiveness, and enhancing user-accessibility and time flexibility to engage learners effectively.

CO3: Analyze data to uncover meaning, allowing for informed decision-making based on generated knowledge.

CO4: Implement strategies to protect information and information infrastructure in cyberspace, including preventing and responding to cyber threats, reducing vulnerabilities, and minimizing damage from cyber incidents through institutional structures, people, processes, technology, and collaboration.

CO5: Understand and apply digital marketing strategies, including web analytics, social media tools, search engine marketing, search engine optimization, mobile marketing, email marketing, Pay per click, digital display marketing, and content marketing.

**CO-PO/PSO Mapping**

PO → CO ↓	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	2	2	2	2	1	2	2	1	3	2
CO2	1	1	3	2	1	3	3	1	2	2
CO3	2	2	3	3	3	2	3	2	1	1
CO4	2	2	3	3	3	3	2	1	2	1
CO5	3	2	2	3	2	2	2	1	1	1

**Course Description:**

**Module I**

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

## Module II

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

## Module III

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

## Module IV

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

## Module V

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

## Reference Books:

1. Professional Business Skills – Lee Pelitz 2<sup>nd</sup> Edition
2. Peter Norton, Introduction to Computers, Tata McGraw Hill Private Limited, New Delhi, 2009.
3. Alan Evans, IITL ESL, Leslie Lamport, Dolores Etter, Darren George, Kenneth C Laoudon, Gary Rogers, Rainer Handel, INFORMATICS -Technology in Action, Pearson Education, Delhi, 2009.
4. V. Rajaraman, Introduction To Information Technology, PHI Learning Private Limited, NeDelhi,2009.
5. Daniel Minoli & Emma Minoli, Web Commerce Technology Hand Book, Tata McGraw Hill, New Delhi, 2009
6. Godfrey Parkin, Digital Marketing: Strategies for online success, New Holland publishers Ltd,2009
7. Damian Ryan, Understanding Digital marketing: Marketing strategies for Engaging the Digital generation, Kogan page,3<sup>rd</sup> Edition,2014,Jonah Berger, Contagious Why things catch

on, Simon & Schuster, 2013

8. Turban E, Armson, JE, Liang, TP & Sharda, Decision support and Business Intelligence Systems, 8<sup>th</sup> Edition, John Wiley & Sons, 2007
9. Frank J. Ohlhorst, Big Data Analytics, 1st Edition, Wiley, 2012
10. Efraim Turban, Ramesh Sharda, Jay Aronson, David King, Decision Support and Business Intelligence Systems, 9th Edition, Pearson Education, 2009
11. Microsoft Office 2007 Business Intelligence - Reporting, Analysis, and Measurement from the Desktop, Doug Harts, TATA McGraw-Hill Edition, 2008
12. Data Mining for Business Intelligence: Concepts, Techniques, and Applications in Microsoft Office Excel with XL Miner, Galit Shmueli, Nitin R. Patel, Peter C. Bruce, Wiley Publication, 2010
13. Data Mining: Concepts and Techniques, Morgan Kaufmann Publication, 3<sup>rd</sup> Edition, 2011 Data Science for Business – What you need to know about data mining and data-analytic thinking, Foster Provost, Tom Fawcett, O’ Reilly Media Publication, 2013

### **BCM3B03 - Business Regulations**

**No. of sessions: 80**

#### **Course Objectives**

1. To familiarize the students with the certain statutes concerning and affecting business organizations in their operations.

#### **Course Outcomes**

CO1: Understand the Basic Legal Concepts and the Indian Legal Environment relevant to conducting business.

CO2: Expose students to and facilitate the acquisition of basic knowledge about the Business Regulatory framework in India, including special contracts.

CO3: Familiarize students with statutes related to contract law, the Sale of Goods Act, and other relevant legal matters.

CO4: Enable students to comprehend the Consumer Protection Act and identify various redressal agencies available to consumers.

CO5: Gain an understanding of the Limited Liability Partnership Act, including its features, requirements for incorporation, and limitations.

### **CO-PO/PSO Mapping**

PSO → CO ↓	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
<b>CO1</b>	2	0	1	3	1	2	2	1	1	3
<b>CO2</b>	1	1	1	3	1	1	2	2	1	2

<b>CO3</b>	1	1	1	2	1	2	1	1	1	2
<b>CO4</b>	1	1	1	2	1	3	1	2	1	2
<b>CO5</b>	1	1	0	2	2	1	1	1	1	1

## Course Description:

### Module 1

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

### Module II

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

### Module III

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

### Module IV

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

### Module V

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

## Reference Books:

Pongam, Koratty East, Thrissur District, Kerala State, India. Pin-680308.

Phone +91 9605001987, 04802730340, 2730341, 2733573

[www.naipunnya.ac.in](http://www.naipunnya.ac.in), [mail@naipunnya.ac.in](mailto:mail@naipunnya.ac.in)

1. Singh Avtar, The Principles of Mercantile Law, Eastern Book Company, Lucknow.
2. Kuchal M.C, Business Law, Vikas Publishing House, New Delhi
3. Kapoor N.D, Business Law, Sultan Chand & Sons, New Delhi.
4. Chandha P.R, Business Law.
5. S.S. Gulshan, Business Laws.
6. B. Sen and Mitra, Business and Commercial Laws.
7. Chandha P.R, Business Law, Galgotia, New Delhi.
8. Balchandani, Business Laws.
9. Desai T.R., Indian Contract Act, Sale of Goods Act and Partnership Act, S.C. Sarkar & Sons Pvt. Ltd. Kolkata.

### **BCM3 BO4 - Corporate Accounting**

**No. of sessions: 96**

<b>Course Objectives</b>
1. To help the students to acquire conceptual knowledge of corporate accounting and the techniques of preparing the financial statements.
<b>Course Outcomes</b>

CO1: Understand the conceptual knowledge of corporate accounting fundamentals and techniques for preparing financial statements.

CO2: Demonstrate knowledge and understanding of the redemption of debentures, preference shares, and the buyback of shares.

CO3: Analyze and comprehend advanced issues in accounting for assets, liabilities, and owner's equity.

CO4: Apply skills in preparing accounts and financial statements for corporate undertakings.

CO5: Apply different accounting standards in financial reporting to understand their practical applications.

**CO-PO/PSO Mapping**

PSO → CO ↓	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
<b>CO1</b>	3	3	3	3	1	3	2	3	2	3
<b>CO2</b>	3	3	3	2	-	2	2	1	2	1
<b>CO3</b>	3	2	1	3	-	3	2	1	1	2
<b>CO4</b>	3	3	2	1	-	2	2	2	3	2
<b>CO5</b>	1	3	2	2	1	2	2	2	2	2

**Course Description:**

**Module I**

a. Redemption of Debentures:

Meaning- Writing off of Discount on issue and loss on issue of debenture- Methods of redemption- Annual drawings out of profit and capital (New regulation to be taught)- Debenture redemption reserve- Lump sum payment- Sinking funds and Insurance Policy (Theory only)- Purchase of own debentures- For cancellation, Investment and Reissue- Ex- interest and Cum-interest- Redemption by conversion- Journal Entries.

b. Redemption of Preference Shares:

Provisions for redemption- Sources used for redemption- Capital redemption reserve- Journal entries

c. Bonus Shares:

Cash Bonus- Capital bonus- provisions for the issue of bonus shares- Sources of bonus issue- Advantages of bonus issue- Journal entries.

d. Buy back of shares:

Meaning- Provisions for issue- Sources of buyback- Advantages of buyback- Book building - Journal entries.

e. Right Issue: Right of pre-emption – Calculation of value of right

**Module II**

Banking Companies:

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

form- Practical Problems.

### **Module III**

Accounts of Life Insurance:

Meaning of life insurance- Features- Types of life insurance- Important terms used- Adjusting entries- Calculation of Life fund with problems- Determination of profit of life business and net bonus payable- Problems- Preparation of final accounts of life business in the new form- Practical Problems.

### **Module IV**

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

### **Module V**

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

### **Reference Books:**

1. Chintal Patel, Bhupendra Mantri, India Accounting Standards, Taxmann Publications.
2. T.P. Ghosh, Illustrated Guide to India Accounting Standards, Taxmann Publications.
3. M.C. Shukla, T.S. Grewal and S.C. Gupta, Advanced Accounts, S.Chand & Co., New Delhi.
4. S.N. Maheshwari and S.K. Maheshwari, Financial Accounting.
5. R.L. Gupta and Radhaswamy, Advanced Accounting, Sultan Chand & Sons, New Delhi.
6. Dr Goyal V.K., Financial Accounting, Excel Books, New Delhi.
7. Ashok Sehgal and Deepak Sehgal, Advanced Accounting, Kalyani Publishers.
8. Jain and Narang, Financial Accounting, Kalyani Publishers.
9. B.S. Raman, Advanced Accountancy.
10. P.C. Tulasian, Introduction to Accounting, Pearson Education.

### **BCM3C03 - Human Resources Management**

**No. of sessions: 80**

<b>Course Objectives</b>
1. To familiarize the students with the different aspects of managing human resources in an organization.
2. To equip the students with basic knowledge and skills required for the acquisition, development and retention of human resources.

## Course Outcomes

CO1: Explain the significance of human resources and their effective management in organizations.

CO2: Develop the ability to plan human resources and implement techniques for job design.

CO3: Demonstrate competency in recruiting and training employees.

CO4: Demonstrate competency in appraising employee performance.

CO5: Develop the ability to design rational compensation and salary administration systems, handle employee issues, and evaluate new trends in HRM.

### CO-PO/PSO Mapping

PSO → CO ↓	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
<b>CO1</b>	3	3	3	3	1	3	2	3	2	3
<b>CO2</b>	3	3	3	2	-	2	2	1	2	1
<b>CO3</b>	3	2	1	3	-	3	2	1	1	2
<b>CO4</b>	3	3	2	1	-	2	2	2	3	2
<b>CO5</b>	1	3	2	2	1	2	2	2	2	2

### Course Description:

#### Module I

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

#### Module II

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

#### Module III

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

#### Module IV



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

### Module V

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

### Reference Books:

- 1.Human Resource Management- Text and Cases-- VSP Rao
- 2.Human Resource Management – Pravin Durai
- 3.Human Resource Management—Snell, Bohlander
- 4.Personal Management and Human Resources—VenkataRatnam .Srivasthava.
- 5.A Hand Book of Personnel Management Practice—Dale Yolder

### Add On Programmes

**NCM/AOP/05 Diploma in Logistics and Supply Chain Management**

**No of Sessions : 60 Hours**

#### Course objectives:

- To know the concepts of logistics and supply chain management.
- To develop competence in logistics facility design and operation.

#### Course outcomes:

CO1: Knowledge on logistics and its performance measures.

CO2: Knowledge on activities of logistics.

CO3: Understand supply chain and relationships in supply chain.

**CO - PSO/ PO Mapping**

PSO/PO →	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO ↓										
CO1	1	1	2	2	1	1	1	1	1	1
CO2	1	1	1	1	1	1	1	1	1	1
CO3	1	1	2	1	1	1	1	1	1	1
CO4	1	1	1	3	2	1	1	1	2	2

**Module I**

Introduction to Logistics, Importance of Logistics, Activities of Logistics; Measures of logistics; Logistics Customer Service; Facility Location; Reverse Logistics; Logistics Future Directions

**Module II**

Procurement; Inventory Management; Warehousing and Storage; Material Handling and Packaging; Transportation Systems, Transportation Modes, Transportation Management; Global Logistics.

**Module III**

Introduction of supply chain - logistics and supply chain; Supply Chain Relationships - Supply Chain Synergy; Supply Chain Strategy; Supply Chain Flow Cycle; Supply Chain Information System; Supply Chain Sustainability.

**Books:**

1. Bowersox, D.J. and Closs, D.J.: Logistics Management: The Integrated Supply Chain Process, Tata McGraw Hill, New Delhi 1996.
2. Chopra, S.; Peter M. and Kalra D. V.: Supply Chain Management: Strategy, Planning, and Operation, Pearson Education, New Delhi 2005.
3. Bloomberg D. J.; LeMay S. and Hanna J. B.: Logistics, Pearson 2002
4. Murphy Jr. P.R. and Knemeyer A. M.: Contemporary Logistics, Pearson 2018
5. Waters D.: Logistics: An Introduction to Supply Chain Management, Palgrave Macmillan, 2003

**NCM/AOP/06 Event Management**

**No of Sessions : 40 Hours**

**Course Objective:**

- To make the students aware of themselves, their environment, about the challenges and to equip them with the conducting and managing events.
- To make the students aware of their career choices and competencies required to be successful in their domain and equip them with the required skills on event marketing.
- To equip the students with all the required skills in conference, conversation, meetings etc

**Course Outcome:**

- To develop their self-management and communicational skills and also equip them with the basic practical skills in event management.
- To clearly set their smart Career goals and also enhance their presentation and managerial skills in event management.

**CO - PSO/ PO Mapping**

PSO/PO →	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO ↓										
CO1	1	1	2	2	1	1	1	1	1	1
CO2	1	1	1	1	1	1	1	1	1	1
CO3	1	1	2	1	1	1	1	1	1	1
CO4	1	1	1	3	2	1	1	1	2	2

**Module I:-**

Events-Event management – definition – Broad classification of Events (types). Event planning, Five C’s of event management -Conceptualization, Costing, Canvassing, Customization, Carrying out- Role of events in promotion of tourism.

**Module II: -**

MICE – Meeting – Incentives – Conference – Convention – Exhibition –Trade shows and fairs, Leisure Events, Sports Events – organizers – sponsorship – event management as a profession.

**Pongam, Koratty East, Thrissur District, Kerala State, India. Pin-680308.**

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**Module III:-**

Event Planning and organizing – Problem Solving and Crisis Management –Leadership and Participants Management – Managing People and Time – Site and Infrastructure Management.

**Module IV:**

Event Marketing – Customer care – Marketing equipment and tools – Promotion, Media Relations and Publicity - Event Co-ordination - Visual and Electronic Communication– Event Presentation – Event Evaluation – Case Studies of events.

**Reference Books:**

1. Event marketing and management – Sanjayasingh Gaur,
2. Event management and event tourism – Gelz,
3. Hospitality marketing and management – J M Mathews
4. Event and entertainment marketing, Avrichbarry (1994), Vikas,Delhi.
5. Event management, Bhatia A.K. (2001), Sterling Publishers, New delhi.
6. Event management in leisure and tourism,David C Watt (1998), Pearson, UK.
7. Event planning 2nd Edn.By Allen, Judy, 1952- the ultimate guide to successful meetings, corporate events, fund-raising galas, conferences, conventions, incentives and other special events / Judy Allen.ISBN 978-0-470-15574-5

**NCM/AOP/07-DIGITAL MARKETING**

Time: 30 Hrs

2 credits

**Course objectives:**

- . Keeping in mind the diverse background of students, this course equips students to understand the basics of digital marketing.
- . To provide knowledge of different types of emails and how to create an appealing email.
- . To introduce major Social Media Platforms for Marketing.

**Course outcomes:**

CO 1: knowledge on Digital Marketing

CO2: Understanding on email usage in digital world

CO3- Knowledge on digital marketing in social media

**CO-PO/PSO Mapping**

PSO →	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO ↓										
CO1	2	2	0	2	2	3	3	1	3	2
CO2	2	1	1	2	3	3	3	2	3	3
CO3	2	3	1	2	3	2	3	1	2	3

**Module 1 :**

**Introduction to Digital Marketing**

Importance of digital marketing -Difference between traditional and digital marketing -Recent trends and current scenario of the industry and its use in digital marketing - Principles of Digital Marketing -Digital Marketing Channels - Competitor Research Tools -Website Analysis Tools.

**Module II**

**E -mail Marketing**

Effective E-mail Campaigns- E-mail Plan-E-mail Marketing Campaign Analysis-Measuring Conversions & keeping up the conversations.

**Module III**

**Social Media Marketing**

Introduction- Major Social Media Platforms for Marketing-Developing Data-driven Audience & Campaign Insights- Social Media for Business- Creation & Optimization of Social Media Campaigns

**References:**

- <https://www.amazon.in/Social-Media-Marketing-2021-Digital/dp/1801647194>
- <https://www.goodreads.com/book/show/56881422-social-media-marketing-2021-and-digital-marketing>
- <https://www.storytel.com/it/it/books/social-media-marketing-2021-and-digital-marketing-the-complete-online-business-social-media-agency-and-personal-brand-workbook-for-beginners-to-turn-your-online-presence-into-a-money-making-machine-1146721>

4. [https://books.google.com/books/about/Social\\_Media\\_Marketing\\_2021\\_and\\_Digital.html?id=LSU7zgEACAAJ](https://books.google.com/books/about/Social_Media_Marketing_2021_and_Digital.html?id=LSU7zgEACAAJ)

### **AUD3E03- HUMAN RIGHTS**

#### **Course Objective**

In-depth insight into the constitutional, statutory and institutional aspects of human rights and special legislations dealing with protection of vulnerable and marginalized groups.

#### **Course outcomes**

1. Understand the importance and different approaches to Human rights
2. Understand the different mechanisms of United Nations to ensure and protect the Human Rights
3. Understand the different Constitutional provisions and legislations to protect Human Rights in India
4. Analyse the functions of NHRC, Judiciary and PIL for protecting Human Rights in India
5. Examine the challenges to Human Rights of different vulnerable sections

#### **MODULE –I**

HUMAN RIGHTS; Meaning, Evolution and Importance Approaches; Western, Marxian, Feminist and Third World

#### **MODULE – II**

U N O AND HUMAN RIGHTS

- (a) Universal Declaration of Human Rights
- (b) International Covenants on Civil and Political Rights (ICCPR), International Covenant on Social Economic and Cultural Rights (ICSECR)
- (c) The Office of the United Nations High Commissioners for Human Rights (UNHCHR)

#### **MODULE- III**

HUMAN RIGHTS IN INDIA

- (a) Constitutional Provisions- Fundamental Rights, Directive Principles of State Policy
- (b) Some important Legislations
  - 1) Protection of Civil Rights Act-1955
  - 2) Prevention of Atrocities (SC and ST) Act 1989
  - 3) Sexual Harassment of Women at workplace (Prevention, Prohibition and Redressal) Act, 2013

- 4) The Rights of Persons with Disabilities Act-2016
- 5) Right to information Act 2005
- (c) Agencies Protecting Human Rights ; Judiciary, Public Interest Litigation, National Human Rights Commission and Media

**MODULE- IV**

**CHALLENGES TO HUMAN RIGHTS**

Human Rights Violations against Women, Children, Other marginalised sections like Minorities, Dalits, Adivasis and Women, Refugees

**BOOKS AND REFERENCES**

- 1 Andrew Clapham, Human Rights: A Very Short Introduction, Oxford University Press, New York, 2007
- 2 Darren J O Byrne,(ed), Human Rights: An Introduction, Pearson, New Delhi,2004
- 3 Chiranjeevi Nirmal, Human Rights in India, Oxford University Press, New Delhi,1997.
- 4 Pavithran K S,(ed), Human Rights in India: Discourse and Contentions, Gyan books, NewDelhi,2018
- 5 Ujwal Kumar Singh, (ed), Human Rights and peace: Ideas, Laws, Institutions and Movements, Sage, New Delhi,2009
- Page 3 of 4
- 6 Upendra Bax, : The RIGHT to be Human Lasncer International New Delhi, 1987.
- 7 Johari J.C Human Rights and New World Order Anmol Publications , New Delhi, 0998

**Skill Enrichment Program (SEP) Intermediate Skills Enrichment**

Includes domain specific activities

**MODULE 1: Session 1- 3**

**3Hrs**

- Self-Introduction (With slides, properties etc.)

**MODULE 2: Session 4 - 5**

**2Hrs**

- Role Plays (Domain based topics)

- |                                      |                                |
|--------------------------------------|--------------------------------|
| 1. Carrying out a Retail transaction | 2. Hiring an employee          |
| 3. E-Commerce Customer Support       | 4. Customer Service Resolution |
| 5. Marketing a product               | 6. Business Plan presentation  |

7. Employee Conflict resolution

8. Financial Analysis Consultation

**MODULE 3: Session 6 - 9**

**4 Hrs**

- Telephone Etiquette
- E-mail Etiquette

**MODULE 4: Session 10 - 15**

**6 Hrs**

- Product Launch
- Ad zap (Making an Ad of the product chosen)

**Semester IV**

SI No	Course	Course Code	Title	Contact hours	Credits	Internal	External	Total Marks
1	Common	BCM4A13	Entrepreneurship Development	5	4	20	80	100
2	Common	BCM4A14	Banking and Insurance	5	4	20	80	100
3	Core	BCM4B05	Cost Accounting	6	4	20	80	100
4	Core	BCM4B06	Corporate Regulations	4	4	20	80	100
5	Compl	BCM4C04	Quantitative Techniques for Business	5	4	20	80	100
6	Audit Course	AUD4E07	Gender Studies		4			100
Total of Semester IV				25	20	100	400	500

**BCM4A13 - Entrepreneurship Development**

**No. of sessions: 80**

<b>Course Objectives</b>
<ol style="list-style-type: none"> <li>1. To familiarize the students with the concept of entrepreneurship</li> <li>2. To identify and develop the entrepreneurial talents of the students</li> <li>3. To generate innovative business ideas in the emerging industrial scenario</li> </ol>
<b>Course Outcomes</b>



CO1: Understand the basic concepts of entrepreneurship.
CO2: Evaluate institutional support and incentives provided to entrepreneurs across different avenues.
CO3: Classify and differentiate Micro, Small, and Medium Enterprises based on their characteristics.
CO4: Apply the procedural steps involved in setting up an industrial unit.
CO5: Generate project reports by integrating relevant knowledge and concepts.

### CO-PO/PSO Mapping

PSO →	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO ↓										
CO1	1	1	1	2	1	2	2	1	1	3
CO2	1	1	0	3	-	3	2	2	1	3
CO3	1	1	1	3	1	2	2	1	1	3
CO4	1	1	3	2	-	3	2	2	1	3
CO5	1	1	2	2	1	3	3	2	2	3

### Course Description:

#### Module I

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

#### Module II

Institutional support and incentives to entrepreneurs- Functions of Department of Industries and Commerce (DIC) - Activities of Small Industrial Development Corporation (SIDCO)- Functions of National Small Industries Corporation(NSIC)- Functions of Small Industries Development Bank of India (SIDBI) - Khadi Village Industry Commission (KVIC)-Small Industries Service Institute (SISI)- Functions and services of Kerala Industrial Technical Consultancy Organisation (KITCO)-Activities of Science and Technology Entrepreneurship Development Project (STEDP)-Strategies of National entrepreneurship Development Board (NEDB) -Objectives of National Institute for entrepreneurship and

small business development (NIESBUD) - Techno park-Functions of techno park Incentives- Importance- Classification of incentives – Subsidy - Types of Subsidy

### Module III

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

### Module IV

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

### Module V

Project Report - Meaning-Definition - Purpose of project reports-Requirements of good report - Methods of reporting - General principles of a good reporting system - Performa of a project report - Sample project report. (The preparation of sample project report shall be treated as an assignment of this course).

### Reference Books:

1. Kohn, Meir: Financial Institutions and Markets, Tata McGraw Hill.
2. Bhole L.M: Financial Institutions and Markets, Tata McGraw Hill.
3. Desai, Vasantha: The Indian Financial System, Himalaya Publishing House.
4. Machiraju.R.H: Indian Financial System, Vikas Publishing House.
5. Khan M.Y: Indian Financial System, Tata McGraw Hill.
6. Varshney, P.M., & D. K. Mittal, D.K.: Indian Financial System, Sulthan Chand & Sons
7. Gordon E. & Natarajan K.: Financial Markets & Services, Himalaya Publishing House.
8. Pathak. V. Bharati: Indian Financial System. Pearson Education.

## **BCM4A14 Banking and Insurance**

**Number of sessions: 80**

Course Objectives
1. To enable the students to acquire knowledge about basics of Banking and Insurance.

2. To familiarize the students with the modern trends in banking.

**Course Outcomes**

CO1: Recognize the basic concepts of banking.

CO2: Compare and contrast various banking instruments.

CO3: Analyze electronic banking systems and their functions.

CO4: Describe the fundamentals of insurance.

CO5: Evaluate major insurance policies and their significance.

**CO-PO/PSO Mapping**

PSO → CO ↓	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	1	1	3	1	1	2	1	1	2	3
CO2	2	2	3	2	-	2	1	1	2	3
CO3	2	2	3	2		2	2	2	3	3
CO4	2	2	2	2	1	2	2	2	2	3
CO5	2	2	2	2	1	2	2	3	2	3

**Course Description:**

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

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

**Module III:** E-Banking-centralized online real time electronic banking (CORE)-Electronic Clearing service (ECS) - Electronic Fund Transfer - Real Time Gross settlement (RTGS)—National Electronic Fund transfer (NEFT)-society for worldwide interbank financial telecommunication (SWIFT) - E-cheque

- Any Time Money - ATM.s- Credit card - Debit card-smart card - Internet banking - mobile banking - Tele-banking - financial inclusion - recent initiatives in financial inclusion.

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

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

**References:**

1. Sheldon H.P : Practice and Law of Banking.
2. Bedi. H.L : Theory and Practice of Banking.
3. Maheshwari. S.N. : Banking Law and Practice.
4. Shekar. K.C : Banking Theory Law and Practice.
5. Pannandikar & Mithami': Banking in India.
6. Radhaswamy & Vasudevan: Text Book of Banking.
7. Indian Institute of Bankers (Pub) Commercial Banking Vol-I/Vol-II (part I& II)Vol- III.
8. Varshaney: Banking Law and Practice.
9. Dr. P. Periasamy: Principles and Practice of Insurance Himalaya Publishing House, Delhi.
10. M.N. Mishra: Insurance Principles and Practice, S. Chand & Company Ltd, Delhi.
11. G. Krishnaswamy : Principles & Practice of Life Insurance
12. Kothari & Bahl: Principles and Pratices of Insurance
13. B.S. Khubchandani, "Practice and Law of Banking", Mac Millan India Ltd
14. K.C. Nanda, " Credit Banking", Response Book, Sage Publication, 1999.

<p><b><u>BCM4BO5 Cost Accounting</u></b></p> <p><b>No. of sessions: 90</b></p>
<b>Course objectives</b>
<p>1. To familiarize the students with the various concepts and elements of cost.</p>

2. To create cost consciousness among the students.
<b>Course outcomes</b>
CO1: Understand and apply basic cost accounting methods in real-life scenarios.
CO2: Grasp the concept of costing and its application in solving business problems.
CO3: Develop logical thinking, reasoning ability, and problem-solving skills as essential components of cost accounting.
CO4: Utilize various costing methods including Job costing, Unit Costing, and Contract costing.
CO5: Effectively apply cost accounting skills and tools to analyze situations and draw meaningful conclusions in practical life.
<b>CO-PO/PSO Mapping</b>

PO →	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO ↓										
CO1	3	3	2	2	2	3	3	3	3	2
CO2	1	2	1	1	1	3	3	2	3	2
CO3	2	2	3	3	3	3	3	3	3	2
CO4	3	3	2	2	2	3	3	3	3	2
CO5	3	3	3	3	2	3	3	3	3	2

**Course Description:**

**Module I**

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

**Module II**

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

**Module III**

Labour and Overheads: Importance of Labour cost control - Time Keeping and Time Booking - Idle Time - Over Time - Computation of Labour cost - Remuneration Systems and Incentive Schemes. Overheads : Definition - Overhead Allocation - Apportionment - Re- Apportionment -Direct distribution - Step Ladder

- Reciprocal Service methods - Repeated Distribution and Simultaneous Equation methods - Absorption of overheads - Methods of Absorption - Labour Hour Rate and Machine Hour Rate .

**Module IV**

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

**Module V**

Cost control Techniques:

A. Budgetary Control: – Budget – Budgeting – Budgetary control - Importance – Need for the preparation of budgets - Types of budgets –Preparation of Cash budget only – ZBB

B. Standard costing – Standard cost and actual cost – Variance analysis– Types of variances – Cost control by the use of standard costing (only theory – no problems expected).

**Reference Books:**

1. Jain & Narang: Cost Accounting
2. Nigam & Sharma: Cost Accounting
3. Khanna Pandey & Ahuja: Cost Accounting
4. M.L Agarwal: Cost Accounting
5. N.K. Prasad: Cost Accounting
6. S.P. Iyengar: Cost Accounting
7. S.N. Maheswari: Cost Accounting
8. Horngren: Cost Accounting: A Managerial Emphasis.
9. M.N. Arora: Cost Accounting
10. Dutta: Cost Accounting

**BCM4B06 – Corporate Regulations**

**No. of sessions: 64**

Course Objectives
1. To familiarize the students with corporate law and make them aware of the importance of corporate governance in the management of organizations.
Course Outcomes
CO1: Identify and explain the provisions of the Companies Act 2013.
CO2: Demonstrate comprehension of the fundamental concepts pertaining to company formation.
CO3: Understand the concept of shares and the formalities involved in their issuance.

CO4: Comprehend the principles and practices related to company management.

CO5: Familiarize with the various types of company meetings, procedures, formalities, and consequences associated with company winding-up.

**CO-PSO Mapping**

PSO → CO ↓	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	1	1	0	0	-	2	2	3	1	3
CO2	2	2	2	0	1	1	1	2	3	3
CO3	3	2	1	1	-	1	2	2	3	3
CO4	2	2	2	3	1	2	1	2	3	2
CO5	2	2	1	1	-	1	1	1	3	3

**Course Description:**

**Module I**

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

**Module II**

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

**Module III**

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

**Module IV**

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

**Module V**

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

**Reference Books:**

1. M.C. Shukla & Gulshan :Principles of Company Law.
2. N.D. Kapoor : Company Law and Secretarial Practice.
3. Mannual of Companies Act, Corporate Laws and SEBI Guidelines", Bharat Law House, New Delhi.
4. M.C. Bhandari: Guide to Company Law Procedures.
5. Tuteja :Company Administration and Meetings.
6. S.C. Kuchal :Company Law and Secretarial Practice.
7. Dr. P.N. Reddy and H.R. Appanaiah : Essentials of Company Law and Secretarial practice, Himalaya Publishers.
8. M.C. Kuchal: Secretarial Practice.
9. Ashok Bagrial: Secretarial Practice.

**BCM4CO4 - Quantitative Techniques for Business**

**No. of sessions: 80**

Course Objectives
1. To familiarize students with the use of quantitative techniques in managerial decision making.
Course Outcomes

CO1: Apply quantitative techniques for business decision-making.



CO2: Utilize statistical tools to draw meaningful inferences in various life situations.

CO3: Apply probability theory to solve business problems effectively.

CO4: Analyze data in diverse situations.

CO5: Develop and implement mathematical models, theories, and hypotheses relevant to various phenomena

### CO-PSO Mapping

PSO →	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO ↓										
CO1	2	1	3	3	1	3	1	3	3	2
CO2	2	1	3	3	1	3	2	2	3	3
CO3	2	1	3	3	-	3	3	3	3	2
CO4	2	1	3	3	2	2	2	2	2	3
CO5	3	1	3	3	1	3	3	3	2	3

### Course Description:

#### Module I

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

#### Module II

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

#### Module III

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

#### Module IV

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

#### Module V

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

## Reference Books:

1. Richard I. Levin and David S. Rubin, Statistics for Management, Prentice Hall of India, latest edition.
2. S.P.Gupta, Statistical Methods, Sultan Chand, latest edition
3. Sanchetti and Kapoor, Statistics, Sultan Chand.
4. G.C.Beri, "Statistics For Managemet", Tata Me Graw Hill, 2003.
5. J.K. Sharma, "Business Statstics:", Pearson, 2004
6. Anderson Sweeney Williams, "Statistics for Business and Economics", Thomson.
7. R.P.Hooda, "Statistics for Business", Me Millan.
8. Levine Krebiel & Bevenson, "Business Statistics", Pearson edition, Delhi.
9. J K Sharma, Quantitative Methods- Theory and applications, Mac Millan
10. P.C. Tulsian & Vishal Pandey, Quantitative techniques-Theory and Problems, Pearson
11. V.K Kapoor and Sumant Kapoor- OR Techniques for management- Sultan Chand & Sons.

## AUD4E06-Gender Studies

### Course Objectives

- To provide the relevance and significance of the ideas of gender equality and gender justice in our society
- To develop an understanding about the basic concepts of gender studies
- To provide a historical background of women's movements and its relevance
- To understand the major debates around gendered ways of violence and to introduce gender perspectives on popular culture

### Course - Outcomes

1. It helps the student to acquire knowledge about the importance of gender equality and Women's rights
2. It helps the student to develop gender sensitivity through an analysis of contemporary Social issues at the global, national and local levels
3. It helps the student to familiarize with analyzing the popular culture and media with a Gender perspective
4. It equips the student to acquire knowledge about the various organs, conventions, Constitutional provisions and redressal systems to combat gender discrimination

### Course Description

Introducing the concepts of sex and gender, gender division of labour, patriarchy, sexualities and sexual orientations, gender stereotypes, masculinities, intersectionalities of race, class, caste and gender in family and society.

## Suggested Readings

1. 50 Key concepts in Gender Studies, Jane Pilcher and Imelda Whelehan, Sage Publications, 2005
2. Understanding Gender: Kamala Bhasin, Women Unlimited, New Delhi, 2003.
3. What is Patriarchy? Kamala Bhasin, Women Unlimited, New Delhi, 2003.
4. Exploring Masculinity, Kamala Bhasin, Women Unlimited, New Delhi, 2003.

## Module II

Women's Experiences in family & work, community, public sphere kinship structures, various forms of violence against women – female foeticide, infanticide, dowry, domestic violence, sexual assaults, rape, sexual harassment at workplace, honour killings – Government mechanisms to combat Violence against women in India.

1. An overview of the status of women in India: Neera Desai and Maithreyi Krishnaraj, P 296-319, Class, Caste, Gender- Readings in Indian Government and Politics-5, Ed. Manoranjan Mohanty, Sage Publications, New Delhi, 2004
2. 'Towards Equality', Report of the Committee on the Status of Women in India, 1975

## Module III

Historical Roots of Women's Movements in India and global – Right to vote – Women's Question and social reform in 19th early 20th Century in India and Kerala – Women in National Movement – Left Movement- The Contemporary Women's Movements in India – Queer movements – International human rights instruments & UN conventions on gender rights, Indian Constitutional guarantees of equality and citizenship rights – gender in higher Education

1. History of Doing, Radha Kumar, Kali for Women, New Delhi
2. Mapping of Women's Movement, Threfall. M. (Ed.), Verso, London
3. Women, Ecology and Culture: Gabriele Dietrich, P. 72- 95, Gender and Politics in India, Kali for Women
4. Saksham Report on Measures for Ensuring the Safety of Women and Programmes for Gender Sensitisation on Campuses, 2013,  
[https://www.ugc.ac.in/pdfnews/5873997\\_saksham-book.pdf](https://www.ugc.ac.in/pdfnews/5873997_saksham-book.pdf)

## Module IV

Gender perspectives on popular culture, discourse and practices of cinema, television, popular music, magazines and advertisements, representations of women and gender/sexual minorities in media, gendered dimensions of social media – analysis of gender in news – print, television, web and women's media initiatives

## Suggested Readings

1. Whose News: The Media and Women's Issues, Ammu Joseph & Kalpana Sharma(Ed), Sage Publishing, 2006
2. Films and Feminism - Essays in Indian Cinema - Jasbir Jain and Sudha Rai (Ed.), Rawat Publications. Suggested Activities
  1. Analysis of popular films – films for analysis: (1) The Great Indian Kitchen (Malayalam), Thappad (Hindi)
  2. Analysis of (1) commercial television advertisements (2) Matrimonial Classifieds in Malayalam News papers.

#### References

3. Understanding Gender: Kamala Bhasin, Women Unlimited, New Delhi
4. What is Patriarchy? Kamala Bhasin, Women Unlimited, New Delhi
5. Exploring Masculinity, Kamala Bhasin, Women Unlimited, New Delhi
6. History of Doing, Radha Kumar, Kali for Women, New Delhi
7. Gendering caste through a feminist lens, Uma Chakravarti, Sage Publications
8. Feminism in India, Maitreyi Chaudhuri (Ed.), Women Unlimited, New Delhi 2005
9. 50 Key concepts in Gender Studies, Jane Pilcher and Imelda Whelehan, Sage Publications
10. Feminism, Jane Freedman, Buckingham Open University Press, Buckingham, 2001,
11. Mapping of Women's Movement, Threfall. M. (Ed.). Verso, London
12. Anila Agarwal, Human Rights for survival of civilization, Kalinga Publication, Delhi (2004).
13. V.N. Shukla's Constitution of India, Eastern Book Company, 13thedn.
14. Who's News? Ammu Joseph and Kalpana Sharma, Sage Publications, New Delhi, 1994

Link for Syllabus and Question Bank:

Syllabus: [Audit Course Syllabus](#)

Question Bank: [Audit Course Question Bank](#)

## Skill Enrichment Program (SEP)

### Course syllabus for Certificate Program

#### Intermediate Skills Enrichment

Includes domain specific activities

#### Course Outcome:

To equip the students with the skills required to excel in their respective domains.

#### MODULE 1: Session 1- 4

**4 Hrs**

- Meet the Entrepreneur
- Interview with local entrepreneur(Video)

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- Questions preparation

**MODULE 2: Session 5- 6**

**2Hrs**

- Hot Topic Collage

- |   |  |
|---|--|
| 1. Impact of E-commerce on Traditional Retail | 2. Sustainable Business Practises        |
| 3. Financial Technology (Fintech) Innovations | 4. Social Entrepreneurship               |
| 5. Data Analytics in Business Decision-making | 6. Environment Management                |
| 7. Digital Marketing Strategies               | 8. Corporate Social Responsibility (CSR) |

**MODULE 3: Session 7 - 10**

**4 Hrs**

- Mock Press (Names suggestion)

- |                        |                  |
|------------------------|------------------|
| 1. Mukesh Ambani       | 2. Ratan Tata    |
| 3. Nirmala Sitharaman  | 4. Aditya Puri   |
| 5. Kiran Mazumdar-Shaw | 6. Uday Kotak    |
| 7. Nandan Nilekani     | 8. Deepak Parekh |

(When a person from a group presents, two members from other groups will represent the press and be well prepared to ask questions)

**MODULE 4: Session 11 - 15**

**5 Hrs**

- Aptitude Training

(External training for logical reasoning and quantitative aptitude)

**Semester V**

Sl No	Course	Course Code	Title	Contact hours	Credits	Internal	External	Total Marks
1	Core	BCM5B07	Accounting for Management	5	4	20	80	100
2	Core	BCM5B08	Business Research Methods	4	4	20	80	100
3	Core	BCM5B09	Income Tax Law and Accounts	5	4	20	80	100

4	Core	BCM5B10	Course in specialization Co-operative Theory and Practice	4	4	20	80	100
5	Core	BCM5B11	Course in specialization Legal Environment for Co-operatives	4	4	20	80	100
6	Open	BCM5D01	Open Course - Basic Accounting	3	3	15	60	75
7	Add On Course	NCM/AOP/01	Microsoft Excel	30				
8	Add On course	NCM/AOP/ 02	Diploma in Indian and International Financial Accounts DIIFA	30				
9	Add on Course	NCM/AOP/03	Tally	30				
10	Add On	NCM/AOP/11	Tally with Indirect Taxes	32				
11	Add On	NCM/AOP/ 04	CMA	30				
<b>Total of Semester V</b>				<b>25</b>	<b>23</b>	<b>115</b>	<b>460</b>	<b>570</b>

**BCM5B07 – Accounting for Management**

**No. of sessions: 80**

**Course Objectives**

1. To enable the students to understand the concept and relevance of Management Accounting
2. To provide the students an understanding about the use of accounting and costing data for planning, control and decision making

**Course Outcomes**

CO1: Apply management accounting concepts and tools effectively.

CO2: Evaluate financial statements through inter-firm and inter-period comparisons.

CO3: Analyze financial statements proficiently using diverse ratios.

CO4: Generate Fund Flow Statements and Cash Flow Statements accurately.

CO5: Utilize Marginal Costing principles adeptly in business decision making

**CO-PSO Mapping**

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PSO → CO ↓	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	2	2	2	1	1	1	2
CO2	3	2	2	3	2	3	1	2	1	2
CO3	3	3	3	2	2	3	2	1	2	2
CO4	3	3	3	3	2	3	2	1	2	2
CO5	3	2	2	3	2	3	1	2	1	3

**Course Description:**

**Module I**

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

**Module II**

Analysis and Interpretation of Financial Statements: Meaning - Types and Methods of Financial Analysis - Comparative Statements - Trend Analysis - Common size Statements.

**Module III**

Ratio Analysis: Meaning - Nature - uses and limitations of Ratios - Liquidity, Profitability, Turnover, Solvency, Leverage. Market test Ratios. Construction of Financial Statements from ratios - Judgment of financial stability through ratios.

**Module IV**

Fund Flow and Cash Flow Analysis: A. Fund Flow Statements: Meaning and concept of Fund - Current and Non Current Accounts Flow of fund - Preparation of Fund Flow statement - Uses and Significance. B. Cash Flow Statement: Difference between Fund flow Statement and Cash flow Statement - Preparation of Cash Flow Statement as per AS - 3 Norms - Direct and Indirect methods.

**Module V**

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

**Reference Books:**

1. Dr. S.N. Maheswari : Management Accounting.
2. Saxena : Management Accounting.

3. Made Gowda : Management Accounting.
4. Dr. S. N. Goyal and Manmohan : Management Accounting.
5. B.S.Raman: Management Accounting.
6. R.S.N. Pillai and Bagavathi : Management Accounting.
7. Sharma and Gupta : Management Accounting.
8. J. Batty : Management Accounting.
9. Foster: Financial Statement Analysis, Pearson Education.
10. P.N. Reddy & Appanaiah : Essentials of Management Accounting.

### **BCM5B08 - Business Research Methods**

**No. of sessions: 70**

<b>Course Objectives</b>	
To enable students for acquiring basic knowledge in business research methods and develop basic skills in them to conduct survey researches and case studies.	
<b>Course Outcomes</b>	
CO1: Recognize the significance of research in business contexts.	
CO2: Comprehend the sequential steps comprising the research process.	
CO3: Acquire skills for data collection in research.	
CO4: Develop proficiency in analyzing collected data.	
CO5: Cultivate confidence in conducting future research endeavors.	

### **CO-PO/PSO Mapping**

PO → CO ↓	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
<b>CO1</b>	3	3	2	2	2	3	2	2	2	2
<b>CO2</b>	3	2	2	2	2	3	2	2	2	2
<b>CO3</b>	3	2	3	3	2	3	3	2	3	2
<b>CO4</b>	3	2	2	3	2	3	3	3	3	3
<b>CO5</b>	3	2	2	2	2	3	3	3	3	3

### **Course Description:**

#### **Module I**

Business Research: – Definition and significance - Features of business research – The research process

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– Variable - Proposition - Types of research – Exploratory and causal research – Theoretical and empirical research - Basic and applied research - Descriptive research - Phases of business research – Research Hypothesis – Characteristics – Research in an evolutionary perspective – Role of theory in research - Theory building - Induction and Deduction Theory.

## Module II

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

## Module III

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

## Module IV

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

## Module V

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

## Reference Books:

1. Donald R.Cooper and Pamela S, Schindler: Business Research Methods. Latest Edition, Irwin McGraw- Hill International Editions, New Delhi.
2. John Adams, Hafiz T.A. Khan Robert Raeside, David white: Research Methods for Graduate Business and Social Science Students, Response Books. New Delhi.
3. Neresh K. Malhotra: Marketing Research, Latest edition. Pearson Education.
4. William G. Zikmund, Business Research Methods, Thomson
5. Wilkinson T.S. and Bhandarkar P.L.: Methodology and Techniques of Social Research, Himalaya.
6. S N Murthy &. U Bhojanna: Business Research Methods, Excel Books, New Delhi.

8. Jan Brace: Questionnaire Design, Kogan Page India
9. Michael V.P. Research Methodology in Management, Himalaya.
10. Dipak Kumar Bhattacharyya. Research Methodology. Excel Books, New Delhi.
11. R. Paneerselvan: Research Methodology, Prentice-Hall of India
12. Ajai S Gaur & Sanjaya S Gaur: Statistical Methods for Practice &. Research, Response Books, New Delhi.
13. Kultar Singh: Quantitative Social Research Methods. Response Books, New Delhi.

### **BCM5 B09 - Income Tax Law and Accounts**

**No. of sessions: 80**

<b>Course Objectives</b>	
1. To impart basic knowledge and equip students with application of principles and provisions Income-tax Act, 1961 amended up-to-date.	
<b>Course Outcomes</b>	
CO1: Understand the fundamental concepts of income tax.	
CO2: Apply principles to determine the residential status of individuals.	
CO3: Analyze provisions concerning exempted incomes.	
CO4: Calculate income components including Salary, House Property, Business or Profession, Capital Gain, and Other Sources.	
CO5: Evaluate deductions applicable to various income sources such as Salary, House Property, Business and Profession, Capital Gain, and Other Sources.	

### **CO-PSO Mapping**

PSO → CO ↓	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
<b>CO1</b>	3	2	3	2	2	3	2	3	2	3
<b>CO2</b>	2	3	2	2	2	3	2	3	2	2
<b>CO3</b>	2	2	2	3	2	2	2	2	2	2
<b>CO4</b>	2	3	3	3	1	3	1	2	2	3
<b>CO5</b>	2	2	2	2	2	3	1	2	2	2

**Course Description:**

**Module I**

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

**Module II**

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

**Module III**

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

**Module IV**

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

**Module V**

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

**Reference Books:**

1. Dr. Vinod K. Singhania : Direct Taxes - Law and Practice, Taxmanpublication.
2. Dr. Mehrotra and Dr. Goyal: Direct Taxes - Law and Practice, Sahitya BhavanPublication.
3. B.B. Lai: Direct Taxes, Konark Publisher (P)ltd.
4. Bhagwathi Prasad : Direct Taxes - Law and Practice. WishwaPrakashana.
5. Dinakar Pagare : Law and Practice of Income Tax. Sultan Chand andsons
6. Gaur &Narang : Income Tax.

**Core Specialization**

**1. BCM5B10 - Co-Operative Theory and Practice**

**No. of sessions: 60**

Course Objectives
1) To provide conceptual clarity and theoretical base in co-operation.

2) To provide an overall idea about important types of co-operatives.
<b>Course Outcomes</b>
CO1: Demonstrate comprehension of the conceptual framework and theoretical underpinnings of cooperation.
CO2: Classify the significant types of cooperatives based on acquired knowledge.
CO3: Evaluate the role of NABARD within the cooperative movement, integrating understanding of its functions.
CO4: Apply cooperative principles to various scenarios, demonstrating understanding and practical application.
CO5: Evaluate the significance of cooperative types and cooperative credit in the context of Indian economic frameworks

**CO-PO/PSO Mapping**

PO →	PO1	PO2	PO3	PO4	PO5	PSO 1	PSO2	PSO	PSO4	PSO5
CO ↓										
CO1	1	2	2	2	3	1	2	3	1	3
CO2	2	3	1	2	3	1	2	3	1	2
CO3	1	1	3	2	2	1	2	3	1	2
CO4	1	1	1	1	2	2	2	3	2	2
CO5	2	1	2	3	3	1	1	3	2	2

**Course Description:**

**Module I:**

Co-operation and its Principles: Co-operation - Meaning - Definition - Features -Importance - Benefits - Principles of Co-operation: Rochdale (first stage) -Reformulated Co-operative Principles by ICA (2nd

stage)-Karve Committee in Co-operative principles (3rd stage) and Principles at the 4th stage by ICA in 1995.

**Module II:**

Co-operation and Other Economic Systems, Organizations and Associations: Cooperation and economic systems: Capitalism, Socialism and Communism.

**Module III :**Co-operative Education and Training: Meaning - Importance - ICA and Co –operative movement - NCUI, VAMNICOM, NCCT, ICM, State Co-operative Unions and their role in education and training - Co-operative week - Co- operative flag - Journals on co-operation.

**Module IV:**

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

**Module V:**

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

**Reference Books:**

1. DubashiP.R , Principles and Philosophy of Co-operation
2. Krishnaswamy O. R &Kulandaiswamy, Co-operation Concept and Theory
3. Mathur B.S, Co-operation in India
4. Hajala.T.N , Principles, Problems and Practice of Co-operation
5. Krishnaswami. O.R, Fundamentals of Co-operation.
6. Matoria C.B, Rural Credit & Agricultural Co-operatives
7. Bedi R.D, Theory, History & Practice of Co-operation
8. Kulkarni, Theory and Practice of Co-operation
9. Matoria C.B. and Saxena , Co-operation in Foreign Lands

10. G.R.Madan, Co-operative Movement in India.
11. B.B.Goel, Co-operative Legislation, Trends and Dimensions.
12. Periodicals and Journals Published by NCUI

## 2.BCM5B11: Legal Environment for Co-Operatives

No. of sessions: 64

Course Objectives
1. To enable the students to acquire knowledge about co-operative legal frame work in India and Kerala.
2. To understand the formalities for registering co-operatives and the administrative set up.
Course Outcomes
CO1: Analyze the legal framework governing cooperatives in India and Kerala through comprehension.
CO2: Apply knowledge to identify the procedural requirements for cooperative registration and administrative structures.
CO3: Interpret banking regulations relevant to cooperative banks, demonstrating understanding.
CO4: Assess the socioeconomic importance of cooperatives in fostering economic development.
CO5: Evaluate the influence of cooperative laws on cooperative management, integrating understanding .

### CO-PO/PSO Mapping

PO →	PO1	PO2	PO3	PO4	PO5	PSO 1	PS O2	PSO 3	PSO4	PSO5
CO ↓										
<b>CO1</b>	1	1	2	2	2	1	1	3	2	3
<b>CO2</b>	1	2	1	1	1	2	2	3	3	3
<b>CO3</b>	2	1	2	2	2	3	2	3	2	3

<b>CO4</b>	2	2	1	2	1	3	2	3	2	2
<b>CO5</b>	2	1	2	1	1	3	2	3	2	3

**Course Description:**

**Module I**

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

**Module II**

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

**Module III**

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

**Module IV**

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

**Module V**

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

**Reference Books:**

1. G.R.Madan, Cooperative Movement in India

2. Goel B.B, Cooperative Legislation, Trends and Dimensions
3. B.S.Mathur, Co-operation in India.
4. T .N.Hajella , Principles, Problems and Practice in Co-operation.
5. Dr.V.BJugale and Dr. P.A.Kohli, Reasserting the Co-operative Movement
6. Co-operative Credit Societies Act ,1904
7. Co-operative Societies Act, 1912
8. Government of India, Multi State Co-operative Societies Act, 2002
9. Government of India, Report of the Committee on Model Act
10. Mohanan P.N., Co-operative Laws in Kerala
11. Bedi R.D., Co-operative Law in India
12. Calvert, The Law and Principles of Co-operation.
13. Rishpal Nainta , The Law of Co-operative Society in India, Deep & Deep Publications Pvt. Ltd., New Delhi.

## Add on Courses

### 1.NCM/AOP/01-Microsoft Excel

**No. of sessions: 30**

Course Objective	
1. To get the students to qualify and certify as a Microsoft Office Specialist in Excel.	
Course Outcomes	
CO1: The students will be able to understand the fundamentals of creating and managing worksheets and workbooks in excel.	
CO2: The students will be able to analyze how to manage the data cells and ranges in excel.	
CO3: The students will be able to know how to create tables and manage the table data in excel.	
CO4: The students will gain knowledge to perform operations using the functions and formulas in excel.	
CO5: The students will be able to create and format charts in excel.	

### CO-PO/PSO Mapping

PO →	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO4	PSO4	PSO5
CO ↓													
CO1	3	3	3	0	1	2	0	2	2	2	2	2	3



<b>CO2</b>	3	3	3	0	1	1	0	2	2	2	2	2	3
<b>CO3</b>	2	2	2	0	2	2	0	3	2	2	3	3	3
<b>CO4</b>	3	2	3	1	2	2	0	3	2	2	3	3	3
<b>CO5</b>	3	2	3	1	3	1	1	3	2	3	2	3	3

## Course Description:

### Module 1 - Manage Worksheets and Workbooks

- Import data into workbooks
- Navigate within workbooks
- Customize options and views
- Customize options and views
- Configure content for collaboration

### Module 2 - Manage data cells and ranges

- Manipulate data in worksheets
- Format cells and ranges
- Define and reference named ranges
- Summarize data visually

### Module 3 - Manage tables and table data

- Create and format tables
- Modify tables
- Filter and sort table data

### Module 4 - Perform operations by using formulas and functions

- Insert references
- Calculate and transform data
- Format and modify text

### Module 5 - Manage charts

- Create charts
- Modify charts
- Format charts

**2.NCM/AOP/02 Diploma in Indian & International Finance and Accounts  
(DIIFA)**

**No. of sessions: 30**

Course Objective
1 To provide quality and value based education to the students and to promote them to an enriched career.
Course Outcomes
CO1: The students will be able to understand the basic overview of accounting concepts and the Ind AS.
CO2: The students will be able to analyze the terminologies of GST and the assessment of GST.
CO3: The students will be able to identify the difference between IAS and IFRS
CO4: The students will be able to know and handle the various tools used in Excel.

**CO-PSO Mapping**

**CO-PO/PSO Mapping**

PO → CO ↓	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO4	PSO4	PSO5
CO1	3	2	3	1	2	2	0	2	3	2	2	2	3
CO2	3	2	3	1	2	2	0	2	3	2	2	2	2
CO3	3	2	2	1	2	2	0	3	2	2	2	3	2
CO4	3	2	3	1	3	2	0	3	2	2	2	3	2

**Course Description:**

**Module 1 - Indian Accounting Standards**

- Basic Over view of Accounting principles / Concepts.
- Introduction of Indian Accounting Standards (Ind AS)

**Module 2 - Different Tax Modules**

- GST / Income tax Treatment (Theoretical & Practical)
- Concepts in Direct / GST Tax treatment / Issue of Statutory Documents
- Assessment / Concept / Need / Benefits of GST

- GST Registration / Filing / Maintaining Accounts and Records, Income Returns.

### Module 3 - International Accounting Standards (IAS) & IFRS

- Treating various accounts under International Accounting standards.
- IFRS – International finance and reporting standards.
- Difference B/W IAS & IFRS.
- International standards on Auditing.
- International Taxation.
- Foreign Currency Transactions / Exchange.

### Module 4 - Microsoft Excel

- Handling of Excel Tools (Theoretical & Practical)
- Covers all aspects of Excel.
- Tools used in Microsoft Excel.
- Covering the topics with job Oriented techs.

### 3.NCM/AOP/03-TALLY

No. of sessions: 30

Course Objective	
1.	To provide basic knowledge about the fundamentals of accounting and its application in Tally software.
Course Outcomes	
CO1:	The student will be able to understand the basics of accounting and Tally software.
CO2:	The student will be able to know how to record inventory related transactions and vouchers in Tally.
CO3:	The student will be able to analyze bill wise details and generate reports in Tally.
CO4:	The student will be able to identify the application of GST and TDS in the transactions in Tally.

### CO-PO/PSO Mapping

### CO-PO/PSO Mapping

PO → CO ↓	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO4	PSO4	PSO5
CO1	3	2	1	0	2	2	0	2	2	2	2	2	2
CO2	3	2	3	0	2	1	0	2	2	2	2	2	2
CO3	2	2	2	0	2	2	0	3	2	2	3	3	2
CO4	3	2	3	1	2	2	0	3	2	2	3	3	2

**Course Description:**

**Module 1 - Fundamentals of Accounting** - Introduction, Accounting Terms, Accounting Assumptions, Concepts and Principles, Double Entry System of Accounting, Types of Accounts, The Golden Rules of Accounting, The Accounting Equation, Recording of Transactions in Books of Original Entry/Journal, Ledger, Trial Balance, Subsidiary Books & Control Accounts, Financial Statements **Maintaining Chart of Accounts in Tally. ERP 9** - Introduction, Getting Started with Tally. ERP 9, Company Creation, Company Features and Configurations, Chart of Accounts, Ledger Creation, Group Creation, Displaying Groups and Ledgers, Deletion of Groups and Ledgers, Shortcut Keys

**Module 2 - Maintaining Stock Keeping Units (SKU)** - Introduction, Inventory Masters in Tally. ERP 9, Creating Inventory Masters, Defining of Stock Opening Balance in Tally. ERP 9, Stock Category, Reports, Shortcut Keys **Recording Day-to-day Transactions in Tally. ERP 9** - Introduction, Business Transactions, Accounting Vouchers, Key Takeaways, Shortcut Keys, Practice Exercises

**Module 3 - Accounts Receivable and Payable Management** - Introduction, Accounts Payables and Receivables, Maintaining Bill wise Details, Changing the Financial Year in Tally. ERP 9 (while continuing to work in the same Company), Shortcut Keys **MIS Reports** - Introduction, Advantages of Management Information Systems, MIS Reports in Tally. ERP 9

**Module 4 - Getting Started with GST** - Introduction, Enabling GST and Defining Tax Details, Transferring Input Tax credit to GST, Intrastate Supply of Goods, Interstate Supply, Return of Goods, Supplies Inclusive of Tax, Defining Tax Rates at Master and Transaction Levels, GST Reports, Input Tax Credit Set Off, GST Tax Payment, Accounting of Supply of Services, Accounting Exempted Services, Practice Exercises **Recording Vouchers with TDS (Tax Deducted at Source)** - Introduction, Basic Concepts of TDS, TDS Process, TDS in Tally. ERP 9, Activation of TDS Feature in Tally. ERP 9, TDS Statutory Masters, Recording Transactions

**4.NCM/AOP/11 Tally With Indirect Taxation**

Course Objective
1. To provide basic knowledge about the fundamentals of accounting and its application in Tally software.
Course Outcomes
CO1: The student will be able to understand the basics of accounting and Tally software.

CO2: The student will be able to know how to record inventory related transactions and vouchers in Tally.

CO3: The student will be able to analyze bill wise details and generate reports in Tally.

CO4: The student will be able to identify the application of GST and TDS in the transactions in Tally.

### **CO-PO/PSO Mapping**

PO → CO ↓	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO4	PSO4	PSO5
<b>CO1</b>	3	2	3	1	2	2	0	2	3	2	2	2	3
<b>CO2</b>	3	2	3	1	2	2	0	2	3	2	2	2	2
<b>CO3</b>	3	2	2	1	2	2	0	3	2	2	2	3	2
<b>CO4</b>	3	2	3	1	3	2	0	3	2	2	2	3	2

<b>Topic covered</b>	
<b>I</b>	<b>Fundamental of Accounting</b>
	Meaning of Accounting, Terms, Concepts and types of Accounting
	Rules of accounting
	Recording of transactions & journal
	Ledger
	Trial Balance
	Financial Statements
<b>II</b>	<b>Maintaining Chart of Accounts in Tally.ERP9</b>
	Company Creation, Features, Configuration
	Chart of accounts
	Ledger Creation
	Group Creation, Alteration, Deletion
<b>III</b>	<b>Maintaining Stock Keeping Units</b>
	Inventory Masters
	Stock Group
	Stock Masters
	Units of Measure
	Defining of stock opening balance in Tally
<b>IV</b>	<b>Recording day to day transactions using Tally</b>
	Daily Transactions
	Accounting vouchers
	Daybook
	Recording of Provisions

<b>V</b>	<b>Accounts Receivable and Payable Management</b>
	Creating References
	Tracking References
	Closing Bills with Partial/Full Payment

<b>VI</b>	<b>MIS Reports</b>
	Financial Statements (Balance Sheet, P & L, Trial Balance, Cash Flow Statement, Ratio Analysis)
	Books & Reports (Daybook, Receipt & Payments, Receivables & Payables etc)
<b>VII</b>	<b>Getting Started with Indirect tax</b>
	Enabling GST and defining Tax details
	Transferring Input Tax Credit to GST
	Intrastate supply of goods
	Interstate supply of goods
	Return of goods
	Supplies Inclusive of Tax
	Defining Tax rates at Master and transaction levels
	GST reports
	Input Tax credit set off
<b>VIII</b>	<b>Recording Vouchers with TDS</b>
	Basic concepts in TDS
	TDS in Tally
	Configuring Tax rates
	Recording transactions with statutory details
	TDS reports

## **5.US CERTIFIED MANAGEMENT ACCOUNTANT (CMA)**

### **Course Objectives**

1. Develop expertise in cost accounting methodologies, including job costing, process costing, and activity-based costing.
2. Gain proficiency in financial accounting principles and practices, including preparation and interpretation of financial statements.

Pongam, Koratty East, Thrissur District, Kerala State, India. Pin-680308.

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### Course Outcomes

CO1: At the end of the course, the students will be able to understand the principles of financial accounting and reporting

CO2: At the end of the course, the students will be able to apply management accounting concepts and techniques for decision-making, cost control, and performance evaluation

CO3: At the end of the course, the students will be able to understand the role of management accountants in supporting strategic planning and performance management

CO4: At the end of the course, the students will be able to demonstrate proficiency in risk management techniques, including identifying, assessing, and mitigating financial risks.

### CO-PO/ PSO Mapping

PSO →	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO ↓										
CO1	3	2	1	2	1	2	1	1	1	1
CO2	2	3	2	3	3	2	1	1	2	1
CO3	2	3	1	2	2	2	1	1	1	2
CO4	1	2	1	1	1	2	1	2	1	1

### SYLLABUS

#### **SEMESTER I FINANCIAL PLANNING & PERFORMANCE**

##### **Module I: Strategic Planning & Performance 12 Hrs.**

Analysis of external and internal factors affecting strategy - Long-term mission and goals – Alignment of tactics with long-term strategic goals - Strategic planning models and analytical techniques - Characteristics of successful strategic planning process

##### **Module II: Budgeting Methodologies 14 Hrs.**

Operations and performance goals - Characteristics of a successful budget process – Resource allocation - Annual business plans (master budgets) - Project budgeting - Activity-based budgeting - Zero-based budgeting - Continuous (rolling) budgets - Flexible budgeting - Annual profit plan and supporting schedules - Operational budgets - Financial budgets - Capital budgets - Pro forma income - Financial statement projections - Cash flow projections.

##### **Module III: Forecasting Techniques 12 Hrs.**

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Simple Regression Equation – Multiple Regression Equation and use in forecasting – Calculation of result of simple regression equation - Learning curve analysis – Cumulative average time learning model – Benefits and Shortcomings of Regression analysis and Learning Curve Analysis – Expected Value of Random Variables – Benefits and Shortcomings of Expect value techniques – Probability values to estimate future cash flows

**Module IV: Cost and Variance Measures 14 Hrs.**

Comparison of actual to planned results - Use of flexible budgets to analyse performance - Management by exception - Use of standard cost systems - Analysis of variation from standard cost expectations

**Module V: Performance Measures and Responsibility centres 8 Hrs.**

Types of responsibility centres - Transfer pricing - Reporting of organizational segments – Product profitability analysis - Business unit profitability analysis - Customer profitability analysis - Return on investment - Residual income - Investment base issues – Key performance indicators (KPIs) -Balanced scorecard

**SEMESTER – II - FINANCIAL ANALYTICS AND CONTROL**

**Module I: Information systems and Data Governance 12 Hrs.**

Accounting information systems - Enterprise resource planning systems - Enterprise performance management systems - Data policies and procedures - Life cycle of data - Controls against security breaches

**Module II: Technology-enabled finance transformation and Data Analytics 12 Hrs.**

Systems Development Life Cycle – Process automation - Innovative applications - Business intelligence -Data mining - Analytic tools - Data visualization

**Module III: Cost Measurement Concepts 14 Hrs.**

Cost behaviour and cost objects - Actual and normal costs - Standard costs - Absorption (full) costing Variable (direct) costing - Joint and by-product costing- Job order costing - Process costing - Activity-based costing - Life-cycle costing - Fixed and variable overhead expenses - Plant-wide versus departmental overhead - Determination of allocation base - Allocation of service department costs

**Module IV: Supply chain management and Business process improvement 12 Hrs.**

Lean manufacturing - Enterprise resource planning (ERP) - Theory of constraints and throughput costing Capacity management and analysis - Value chain analysis - Value-added concepts - Process analysis - Activity-based management - Continuous improvement concepts - Best practice analysis - Cost of quality analysis - Efficient accounting processes

**Module V: Internal Controls 10 Hrs.**



Internal control structure and management philosophy - Internal control policies for safeguarding and assurance - Internal control risk - COSO Control Components – ERM Policies and Procedures – Corporate governance & Responsibilities - Audit Risk - External audit requirements - General accounting systems controls – Application and transaction controls – Network Controls – Backup Controls – Business Continuity planning

### **SEMESTER III - FINANCIAL REPORTING**

#### **Module I: Basic Financial Statements 14 Hrs.**

Balance sheet - Income statement – Statement of Comprehensive Income - Statement of changes in equity - Statement of cash flows - Integrated Reporting (IR) – Purpose of IR – Six Capitals under IR – Value Creation Process – Reporting Format – Benefits and Challenges of Adopting IR -Differences between US GAAP and IFRS - 5-Step approach to Revenue Recognition – Certain Customer’s Rights & Obligations - Specific Arrangements - Matching principle, Accruals & Deferrals, Adjusting Journal Entries

#### **Module II: Current Assets and Current Liabilities 12 Hrs.**

Cash & Cash Equivalents - Accounts Receivable - Notes Receivable - Transfers & Servicing of Financial Assets - Accounts Payable - Employee-related Expenses Payable - Determining Inventory & Cost of Goods Sold - Inventory Valuation - Inventory Estimation Methods

#### **Module III: Asset Valuation 10 Hrs.**

Acquisition of Fixed Assets - Capitalization of Interest - Costs Incurred After Acquisition - Depreciation - Impairment - Asset Retirement Obligation - Disposal & Involuntary Conversions - Knowledge-based intangibles (R&D, software) - Legal rights based intangibles (patent, copyright, trademark, franchise, license, leasehold improvements) – Goodwill

#### **Module IV: Valuation of Liabilities 12 Hrs.**

Inter-period tax allocation/deferred income taxes – deferred tax assets and deferred tax liabilities - temporary and permanent differences – Operating and Finance Leases – Financial statement presentation of operating and finance leases

#### **Module V: Equity transactions 12 Hrs.**

Paid-in capital - Retained earnings - Accumulated other comprehensive income - Stock dividends and stock splits - Stock options – Business Combinations & Consolidations

### **SEMESTER III STRATEGIC FINANCIAL MANAGEMENT – I**

#### **Module I:**

#### **Financial Statement Analysis and Profitability Analysis 12 Hrs.**

Common size financial statements - Common base year financial statements – ROA and ROE – Return on Total Assets – Factors in measuring income – Source, stability and trends of sales and revenue – Relationship between revenue and receivables and revenue and inventory – Effect on revenue due to

changes in revenue recognition and measurement methods – Cost of sales analysis – Variation analysis – Calculation and Interpretation of sustainable equity growth

**Module II: Financial Ratios and Special Issues 14 Hrs.**

Liquidity (current, quick, cash, cash flow, net working capital) – Leverage (solvency, operating, finance, debt to equity, debt to total assets, fixed charge coverage, interest coverage, cash flow to fixed charge), Activity (receivable turnover, inventory turnover, A/P turnover, days sales outstanding, days inventory outstanding, days purchases, asset turnover. Cash cycle) – Profitability (gross profit, net profit, EBITDA, ROA, ROE), Market (market/book, P/E, book value per share, basic and diluted earnings per share, earnings yield, dividend yield, dividend payout ratio) – Special Issues (Impact of foreign operations, Effects of changing prices and inflation, Impact of changes in accounting treatment, Accounting and economic concept of value and income, Earning Quality)

**Module III: Long-term Financial Management and Raising Capital 14 Hrs.**

Calculating return - Types of risk - Relationship between risk and return - Term structure of interest rates - Types of financial instruments - Cost of capital - Valuation of financial instruments – Raising Capital: Financial markets and regulation - Market efficiency - Financial institutions - Initial and secondary public offerings - Dividend policy and share repurchases - Lease financing

**Module IV: Working Capital Management 12 Hrs.**

Working capital management: Working capital terminology - Cash management - Marketable securities management - Accounts receivable management - Inventory management - Types of short-term credit - Short-term credit management

**Module V: Corporate Restructuring and International Finance 8 Hrs.**

Mergers and acquisitions - Bankruptcy - Other forms of restructuring - Fixed, flexible, and floating exchange rates - Managing transaction exposure - Financing international trade

**SEMESTER IV**

**STRATEGIC FINANCIAL MANAGEMENT – II**

**Module I: Decision Analysis & Marginal Analysis 12 Hrs.**

Cost/volume/profit analysis - Breakeven analysis - Profit performance and alternative operating levels - Analysis of multiple products - Sunk costs, opportunity costs and other related concepts - Marginal costs

and marginal revenue- Special orders and pricing - Make versus buy - Sell or process further- Add or drop a segment - Capacity considerations

**Module II: Pricing 10 Hrs.**

Pricing methodologies - Target costing - Elasticity of demand - Product life cycle considerations -Market structure considerations

**Module III: Enterprise risk management 12 Hrs.**

Types of risk - Risk identification and assessment - Risk mitigation strategies - Managing risk

**Module IV: Investment Decisions 14 Hrs.**

Capital budgeting process: Stages of capital budgeting - Incremental cash flows - Income tax considerations - Net present value, internal rate of return, comparison of NPV and IRR - Payback and discounted payback - Risk analysis in capital investment

**Module V: Professional Ethics 12 Hrs.**

Business Ethics - Ethical considerations for management accounting and financial management professionals - Ethical considerations for the organization - Sustainability and social responsibility

**Skill Enrichment Program (SEP)**

**Course syllabus for Certificate Program**

**Advanced Skills Enrichment SEMESTER V**

**One session:** One hour

**Subject Name:** Advanced Skills Enrichment

**Syllabus Code:** ASE

**Subject Code:** SEP 03

**Total:** 30 Hours

**Program Objective:**

To enhance the employability skills of students by providing interview skills training.

**Course Outcome:**

To equip the students with the skills required to excel in their career.

**MODULE 1**

**(10 Hrs)**

- Expectation Setting
- SWOT Analysis

- Self-Introduction
- Organizational structure Case Study
- Corporate Jargons

## **MODULE 2**

**(10 Hrs)**

- Extempore
- Interview Etiquettes
- Grooming & Body Language
- Presentation Skills

## **MODULE 3**

**(10 Hrs)**

- Group Discussion
- Resume Preparation
- Mock Interview

## **Semester VI**

SI No	Course	Course Code	Title	Contact hours	Credits	Internal	External	Total Marks
1	Core	BCM6B12	Income Tax Law and GST	6	4	20	80	100
2	Core	BCM6B13	Auditing and Corporate Governance	5	4	20	80	100
3	Core	BCM6B14	Course in specialization International Co-operative Movement	5	4	20	80	100
4	Core	BCM6B15	Course in specialization Co-operative Management and Administration	5	4	20	80	100
5	Core-Project	BCM6B16	Three weeks Project and Viva-Voce	4	2	15	60	75
Total of Semester VI				25	19	95	380	475

## **BCM6 B12 - Income Tax and GST**

**No. of sessions: 96**

<b>Course Objectives</b>
1.To impart basic knowledge and equip students with application of principles and provisions Income - Tax Act, 1961 and GST Act, 2016 and GST Act,2016
<b>Course Outcomes</b>
CO1: Apply knowledge to gather information for computing total income and tax liabilities, including relevant deductions.
CO2: Analyze theoretical concepts of income tax authorities and apply practical skills in filling out tax forms.
CO3: Understand basic concepts, definitions, and terminology related to Goods and Services Tax (GST).
CO4: Evaluate the contents and structure of various <u>GST</u> documents such as tax invoices, bills of supply, debit notes, credit notes, and comprehend the registration procedure under GST.
CO5: Calculate the amounts of Central Goods and Services Tax (CGST), State Goods and Services Tax (SGST), and Integrated Goods and Services Tax (IGST) considering applicable input tax credit, and analyze consequences such as penalties for non-compliance with filing requirements.

### **CO-PSO Mapping**

PSO → CO ↓	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
<b>CO1</b>	1	3	3	2	1	3	2	3	3	3
<b>CO2</b>	2	2	2	2	1	3	1	2	2	3
<b>CO3</b>	1	1	1	3	3	3	1	2	2	2
<b>CO4</b>	2	2	3	3	2	3	1	2	2	2
<b>CO5</b>	3	2	2	2	2	3	1	2	3	2

### **Course Description:**

#### **Module I**

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

#### **Module II**

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

### Module III

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

### Module IV

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

### Module V

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

### Reference Books:

1. Dr. Vinod K. Singhania : Direct Taxes - Law and Practice, Taxman publication.
2. Dr. Mehrotra and Dr. Goyal: Direct Taxes - Law and Practice, Sahitya Bhavan Publication.
3. B.B. Lai: Direct Taxes, Konark Publisher (P) ltd.
4. Bhagwathi Prasad : Direct Taxes - Law and Practice. Wishwa Prakashana.
5. Dinakar Pagare : Law and Practice of Income Tax. Sultan Chand and sons  
Gaur & Narang : Income Tax

## BCM6B13 - Auditing and Corporate Governance

**Number of sessions: 80**

Pongam, Koratty East, Thrissur District, Kerala State, India. Pin-680308.

Phone +91 9605001987, 04802730340, 2730341, 2733573

[www.naipunnya.ac.in](http://www.naipunnya.ac.in), [mail@naipunnya.ac.in](mailto:mail@naipunnya.ac.in)

Course Objectives
1. To provide knowledge of auditing principles and techniques and to familiarize the students with the understanding of issues and practices of corporate governance in the global and Indian Context.
Course Outcomes
CO1: Recall and recognize basic concepts about auditing.
CO2: Understand and explain major auditing principles and practices.
CO3: Apply understanding to comprehend the audit procedure followed in companies.
CO4: Recognize and understand basic knowledge about corporate governance.
CO5: Analyze and evaluate major corporate governance failures in both global and Indian contexts.

### CO-PSO Mapping

PSO → CO ↓	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	2	2	3	1	2	3	3	1	3
CO2	3	3	2	2	2	3	2	3	1	3
CO3	3	3	2	3	3	3	2	3	1	3
CO4	3	3	2	2	2	2	2	3	1	3
CO5	3	3	2	2	2	3	2	3	1	3

### Course Description:

#### Module I:

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

#### Module II:

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

#### Module III:

Pongam, Koratty East, Thrissur District, Kerala State, India. Pin-680308.

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

**Module IV:**

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

**Module V:**

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

**References:**

1. Institute of Chartered Accountants of India, Auditing and Assurance Standards, ICAI, New Delhi.
2. Relevant Publications of ICAI on Auditing (CARO).
3. Gupta, Kamal and Ashok Arora, Fundamentals of Auditing, Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi.
4. Ghatalia, S.V., Practical Auditing, Allied Publishers Private Ltd., New Delhi.
5. Singh, A. K. and Gupta Lovleen, Auditing Theory and Practice, Galgotia Publishing Company.
6. Mallin, Christine A., Corporate Governance (Indian Edition), Oxford University Press, New Delhi.
7. Rani, Geeta D., and R.K. Mishra, Corporate Governance- Theory and Practice, Excel Books, New Delhi
8. Sharma, J.P., Corporate Governance, Business Ethics, and CSR, Ane Books Pvt Ltd, New Delhi.

**B. Com – Cooperation Specialization**

**1. BCM6B14 - International Co-Operative Movement**

**No. of sessions: 80**

Course Objectives
1. To enable the students to acquire knowledge about evolution and development of co-operative



movement in the world

**Course Outcomes**

CO1: Understand and list the Co-operative Movement in Foreign Countries.

CO2: Describe Co-operative Employment in Africa.

CO3: Outline the International Co-operative Alliance and its various agencies.

CO4: Illustrate the Role of International Organizations in the Development of Co-operative Movement.

CO5: Describe and compare Inter-Cooperative Relations.

**CO-PO/PSO Mapping**

PO→	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO↓										
CO1	1	2	3	3	2	1	1	3	1	2
CO2	1	2	3	3	1	1	1	3	2	2
CO3	2	2	3	2	2	1	1	2	1	2
CO4	2	3	1	2	1	1	1	3	2	1
CO5	1	3	2	1	2	1	1	2	2	2

**Course Description:**

**Module I**

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

**Module II**

Co-operatives and Employment in Africa: Cocoa - Co-operatives in Sierra Leone -African Confederation of Co-operatives Savings and Credit Associations, (Nairobi) Kenya - Kilimanjaro Native Co-operative Union (Tanzania) - Contribution of Robert Owen, Louis Blanc, Shri V. L. Mehta and D. R. Gadgil in the sphere of co-operation

**Module III**

Pongam, Koratty East, Thrissur District, Kerala State, India. Pin-680308.

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[www.naipunnya.ac.in](http://www.naipunnya.ac.in), [mail@naipunnya.ac.in](mailto:mail@naipunnya.ac.in)

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

**Module IV**

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

**Module V**

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

**Reference Books:**

1. G.R.Madan , Co-operative Movement in India.
2. T.N.Hajella , Principles, Problems and Practice in Co-operation.
3. Periodicals and Journals published by NCUI
4. R.D.Bedi, Theory, History and Practice of Co-operation.
5. Saxena and Mammoria , Co-operation in Foreign Lands.
6. T.N.Hajella , Principles, Problems and Practice of Co-operation.
7. C.A. Digest Published by I.C.A.
8. Review of International Co-operation, Official Journal of I.C.A

**2. BCM6B15 - Co-Operative Management and Administration**

No. of sessions: 80

<b>Course Objectives</b>
1. To enable the students to acquire knowledge about the co-operative management and administration.
2. To familiarize the students with accounting and auditing of co-operatives
<b>Course Outcomes</b>

CO1: Understand and list the Management of Societies.
CO2: Describe the Role of Management in the Development of Co-operative Organizations.

CO3: Outline Co-operative Leadership and its importance.
CO4: Illustrate Co-operative Accounting.
CO5: Describe and compare Co-operative Audit and its differentiation.

**CO-PO/PSO Mapping**

PO→	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO↓										
<b>CO1</b>	1	2	2	2	2	3	1	2	3	3
<b>CO2</b>	2	2	2	2	2	2	2	1	1	1
<b>CO3</b>	2	3	2	2	3	3	1	2	2	1
<b>CO4</b>	3	3	2	2	3	2	1	2	2	1
<b>CO5</b>	3	3	3	2	3	2	3	3	2	2

**Course Description:**

**Module I**

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

**Module II**

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

**Module III**

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

## Module IV

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

## Module V

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

## Reference Books:

1. Dwivedi R.C, Democracy in Cooperative Movement - An Indian Profile
2. Hajela T.N, Principles, Problems and Practice of Cooperation
3. Kamat G.S, New Dimensions of Co-operative Management
4. Nakkiran S, Cooperative Management - Principles and Techniques
5. Sah A.K, Professional Management for Co-operatives
6. Desai S.S.M, Agriculture and Rural Banking in India
7. ILO, Co-operative Management & Administration
8. Goel .B.D, Co-operative Management and Administration, Deep & Deep Publications, New Delhi
9. Nakkiran.S , A Treatise on Co-operative Management, Rainbow Publications, Coimbatore
10. Sinha and Sahaya .R., Management of Co-operative Enterprises, National Council for Co- operative Training, New Delhi.

## BCM6B16 Core - Project and Viva

### Course Objective

To apply theoretical knowledge to real world challenges.

To enhance problem solving skill through Literature review, data analysis, interpretation and to communicate the results in the form of project report.

### Course Outcome

To articulate project goals and methodology, and develop effective presentation skills.

To Gain hands-on experience in data collection and analysis, and interpretation using relevant techniques.

To organize their findings in a clear and understandable manner, demonstrating their skill in written communication.

To present the findings in the form of final report.

### Co-Po Mapping

PO→										
CO↓	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	3	1	3	1	2	2	3	2	2
CO2	2	2	1	2	1	2	3	2	2	2
CO3	2	2	1	2	1	1	2	1	2	2
CO4	2	2	1	1	1	1	1	2	1	1

#### Project work:

Every student of a UG degree programme shall have to work on a project of 2 credits under the supervision of a faculty member. For doing the project, the student may choose any topic areas from the subjects he/she has studied. The candidate shall prepare and submit a project report to the Department. The report shall be in English with not less than 30 pages, printed or typed (A4 size paper, 1.5 line spacing, Times New Roman font, font size 14 and spiral bound. The project report should be submitted to the Head of the Department one week before the last working day of the sixth semester, duly certified by the Guide.

#### Project work shall have the following stages:

- Project proposal presentation
- Field work and data analysis
- Report writing
- Draft project report presentation
- Final project report submission

The project can be done individually or as a group of three students (maximum) on the same topic and present the report. However, the project supervisor should make sure that each student constructively contributes to the completion of the project. For this purpose, the supervisor shall keep a diary in which the chronological record of the students visit to the supervisor for the project discussions shall be maintained. The work of each student shall be guided by one Faculty member.

The candidate shall prepare at least two copies of the report; one copy for submission to the Department and another copy for the student which he/she has to bring with him/her at the time of viva voce. More copies may be prepared if the organization or the guide or both ask for.

**Duration of project work:** The duration of the project work shall be 3 weeks.

A certificate showing the duration of the project work shall be obtained from the supervising teacher or from the organization for which the project work was done and it shall be included in the project report.

## Structure of the report.

8. Title page
9. Declaration of the student
10. Certificate from the supervising teacher / organization (for having done the project work)
11. Acknowledgements
12. Contents: -
  - a. Chapter I : Introduction (Organization profile, Research problem, Objectives of the study, Research methodology etc.)
  - b. Chapter II : Review of Literature
  - c. Chapter III : Theoretical Framework
  - d. Chapter IV : Data Analysis
  - e. Chapter V : Findings, Suggestions and Conclusion.
13. Appendix : (Questionnaire, specimen copies of forms, other exhibits etc.)
14. Bibliography : (books, journal article, etc. used for the project work).

## PROGRAMME STRUCTURE IN NIMIT

- The Bachelor of Commerce programme will equip the students with the necessary knowledge and skills to cross existing and emerging challenges and to build a career in finance.
- In addition, it prepares graduates to show high quality of independent thought, flexibility and maturity based on a sound technical knowledge of the field.
- The Bachelor of Commerce programme aims to provide graduates with the skills and methods needed to thrive in the present scenario and to face future challenges along with accounting and management skills.
- The emphasis throughout is on a thorough understanding of the foundations on which modern development rests, on the finance and accounting system, latest management concepts with technological assistance.
- After the successful completion of first year, the students will develop basic problem-solving skills, techniques and skills that can be applied to finance and business and analytical skills which can be used in their subsequent course work and professional development. Students will learn in detail about the decision-making process and develop an in-depth idea about the business.
- In addition to the university syllabus, students will also learn “Basic Communication skills”. Students those who have not studied commerce in their plus two are also provided with a three

months bridge course in the first semester itself to have basic knowledge about the finance and accounting practices.

- After the successful completion of second year, the students will be familiar with advanced account and also about the rules and regulations regarding business and organizations. Will also learn about the professional ethics in business and etiquettes in online practices. Students will learn in detail about the basic and advanced knowledge in the field of commerce and finance and develop proficiency in financial analysis.
- In addition to the university syllabus, students are also encouraged to improve their knowledge through “SWAYAM” platform on various topics.
- After the successful completion of third year, the students will be proficient in the matters related to GST, Be familiar with different operating systems. Be able to develop Stock market, use of computer applications in finance, developments in the cooperative sector and also decision making through mathematical applications. Students will learn in detail about the basic and advanced knowledge in the field of finance and develop proficiency in financial analysis and reporting.
- In addition to the university syllabus, students will also learn, “MS Excel”, “Tally” through add on courses.
- Regular training sessions are also included as a part of curriculum, which will help the students to develop their Aptitude and technical interview skills.
- Students will also learn “Basics Industrial practices and Ethics” through Industrial visits and interactions.

### Semester wise Activities

Sem	Sl No	Activity Code	Activity Type	Objective
1	1	NCMACT01	Ability test	To assess the knowledge of first year students in commerce.
	2	NCMACT02	Industrial interaction	To get an exposure to students as to what is happening in reality in industrial sector.
	3	NCMACT03	Observing days of National / International importance	Help the students to know the importance of the day in the real life.
	4	NCMACT04	El Comercio	Give an opportunity to the students to enhance their talents in writing and publication.

	5	NCMACT05	CSS	Give an opportunity to the students for social work and realize its need
	6	NCMACT06	Friday Market	Give an opportunity to the students for doing a real trading business
	7	NCMACT07	Book distribution	Help the students to get textbooks at a reduced price
2	1	NCMACT08	WWS	
	2	NCMACT05	CSS	Give an opportunity to the students for social work and realize its need
	3	NCMACT03	Observing days of National / International importance	Help the students to know the importance of the day in the real life.
	4	NCMACT04	El Comercio	Give an opportunity to the students to enhance their talents in writing and publication.
	5	NCMACT02	Industrial interaction	To get an exposure to students as to what is happening in reality in industrial sector.
	6	NCMACT09	Webinar	Help the students to get knowledge in the topics of current importance
	7	NCMACT07	Book distribution	Help the students to get textbooks at a reduced price
3	1	NCMACT05	CSS	Give an opportunity to the students for social work and realize its need
	2	NCMACT04	El Comercio	Give an opportunity to the students to enhance their talents in writing and publication.
	3	NCMACT03	Observing days of National / International importance	Help the students to know the importance of the day in the real life.
	4	NCMACT09	Webinar	Help the students to get knowledge in the topics of current importance



	5	NCMACT07	Book distribution	Help the students to get textbooks at a reduced price
	6	NCMACT02	Industrial interaction	To get an exposure to students as to what is happening in reality in industrial sector.
4	1	NCMACT08	WWS	Helps the students to know about Research Paper writing
	2	NCMACT04	El Comercio	Give an opportunity to the students to enhance their talents in writing and publication.
	3	NCMACT06	Friday Market	Give an opportunity to the students for doing a real trading business
	5	NCMACT10	Internship	Give an opportunity to work with companies
	6	NCMACT02	Industrial interaction	To get an exposure to students as to what is happening in reality in industrial sector.
	7	NCMACT03	Observing days of National / International importance	Help the students to know the importance of the day in the real life.
	8	NCMACT05	CSS	Give an opportunity to the students for social work and realize its need
5	9	NCMACT07	Book distribution	Help the students to get textbooks at a reduced price
	1	NCMACT06	Friday Market	Give an opportunity to the students for doing a real trading business
	2	NCMACT11	Resonance	National Intercollegiate fest giving an opportunity to students to showcase their talents
	3	NCMACT04	El Comercio	Give an opportunity to the students to enhance their talents in writing and publication.
	4	NCMACT02	Industrial interaction	To get an exposure to students as to what is happening in reality in industrial sector.
	5	NCMACT03	Observing days of National /	Help the students to know the importance of the day in the real life.

			International importance	
	6	NCMACT12	Career Guidance	Help the students to know the career opportunities in commerce
	7	NCMACT13	Taglio session for career guidance	Placement related session for guiding them to choose career
	8	NCMACT14	Industrial Visit	To help the students to get a practical knowledge about things happening in industries
	9	NCMACT07	Book distribution	Help the students to get textbooks at a reduced price
6	1	NCMACT08	WWS	To help students identify their strengths and key skills and to develop those in a holistic and integrated manner.
	2	NCMACT06	Friday Market	Give an opportunity to the students for doing a real trading business
	3	NCMACT04	El Commercio	Give an opportunity to the students to enhance their talents in writing and publication.
	4	NCMACT03	Observing days of National / International importance	Help the students to know the importance of the day in the real life.
	5	NCMACT02	Industrial interaction	To get an exposure to students as to what is happening in reality in industrial sector.
	6	NCMACT09	Webinar	Help the students to get knowledge in the topics of current importance
	7	NCMACT15	National Conference	Give an opportunity to students for an interaction with academicians and researchers
	8	NCMACT16	Study Tour	Focus on self-awareness in a personal as well as a professional context
	9	NCMACT07	Book distribution	Help the students to get textbooks at a reduced price

## **Course Evaluation and CIE**

Effective implementation of Continuous Internal Evaluation Systems mooted by the University is being strictly performed which has also seen reforms from time to time. The institution has taken many operative measures for the effective application of the evaluation reforms. The institute has an exam cell headed by the Chief Examiner for the smooth conduct of all examinations. Examination Cell takes all precautions while preparing the Examination Time table, Invigilation duty chart, seating plans for the students in the Examination halls. Examination cell takes necessary steps for handling Question paper (printing, counting, bundling, packing and sealing) and collecting back Answer sheets and distribution to concerned teachers after completion of the exam.

Continuous Internal Evaluation components contributing to the educational outcome attainment includes the following:

1. First internal Examination (Portion of module 1 and 2 i.e 40% of portion need to be covered from the course syllabus)
2. Assignment(Preferably including the Module 3)
3. Seminar (Preferably including the Module 4)
4. Second internal Examination - Model Examination(Full portions from the syllabus)
5. Comprehensive Viva- Voce(Will be held immediately after the model examinations are completed.The comprehensive Viva- Voce can be planned involving external members in the evaluation panel.)

Individual Assignments and Seminars for each course are planned and schedule by the respective course teachers during the semester based on the course syllabus. Question papers for the exams are auto generated through the vast question banks of the course by the examination cell. Answer sheets are evaluated and distributed within eight days of commencement of Exams. Students are free to discuss with the course- in- charge if they seek any clarification. The consolidated mark lists are displayed and a software generated progress report is brought to the notice of parents. All the data is stored in Linways. Internal marks sent to the University include the marks obtained in each Module, Internal exam , Model exam, Assignment, Seminar and Attendance which IS displayed in the notice board for the benefit of the students before sending to the University. The student can check his / her progression and internal marks through the Academic Management Software.

The academic projects are reviewed periodically during the semester. The course facilitator enters the marks and attendance of the students in the Linways periodically and the monthly attendance report is taken. The Faculty members participate in University exam of the affiliating University as Invigilators, paper setters, paper evaluator, practical examiners and members of BOS and BOE.

### Evaluation and Grading

1. Mark system is followed instead of direct grading for each question. For each course in the semester the letter grade, grade point and % of marks are introduced in 7- point indirect grading system as per the guidelines of the University of Calicut CBCSSUG 2019
2. The evaluation scheme for each course shall contain two parts. 1) Internal Assessment 2) External Evaluation. 20% weight shall be given to the internal assessment. The remaining 80% weight shall be given for the external evaluation.

**Internal Assessment:** 20% of the total marks in each course is for internal examinations. The internal assessment shall be based on a system, involving written tests/assignments/seminars/ viva and attendance in respect of theory courses and lab involvements/ records and attendance in respect of practical courses. Internal assessment of the project will be based on its content, method of presentation, final conclusion and orientation to research aptitude. The components with the percentage of marks of internal evaluation of theory courses are: Attendance -25%, Assignment/ Seminar/ Viva- 25%, and Test paper- 50%. (If a Fraction appears in internal marks, nearest whole number is to be taken). Attendance of each course (Including Practical) will be evaluated as below.

<b>Above 90% attendance</b>	100 marks allotted for attendance
<b>85 to 89 %</b>	80
<b>80 to 84 %</b>	60
<b>76 to 79 %</b>	40
<b>75 %</b>	20

**External Evaluation:** External evaluation carries 80% of marks. The external examination in theory courses is to be conducted with question papers set by experts. The evaluation of the answer scripts shall be done by examiners based on well-defined scheme of evaluation by the University. The project evaluation and viva can be conducted by the external examiners appointed by the university. After external evaluation, only marks are to be entered in the answer scripts. All other calculations including grading are done by the University.

**Revaluation:** In the new system of grading, revaluation is permissible. The prevailing rules of revaluation are applicable to CBCSSUG 2019.

### Question Paper:

The pattern of question paper for 80 Marks as Maximum, should be as follows

Question Type	Total No of questions	No of questions to be answered	Marks for each question	Maximum Marks	Total Marks
Short Answer	15	---	2	25	25
Short Essay	8	---	5	35	35
Long Essay	4	2	10	---	20
				<b>Grand Total</b>	<b>80</b>

The pattern of question paper for 60 Marks as Maximum, should be as follows

Question Type	Total No of questions	No of questions to be answered	Marks for each question	Maximum Marks	Total Marks
Short Answer	12	---	2	20	20
Short Essay	5	---	5	20	20
Long Essay	4	2	10	--	20
				<b>Grand Total</b>	<b>60</b>

### Award of Degree

The successful completion of the courses (Common, Core, Complimentary and Open courses) prescribed for this programme with E- grade (minimum 40% -for external and 40% for internal) shall be the minimum requirement for the award of degree.

### Annexure-1

#### Method of Indirect Grading

Evaluation (both internal and external) is carried out using Mark system. The Grade on the basis of total internal and external marks will be indicated for each course, for each semester and for the entire programme.

Indirect Grading System in 10 -point scale is as below:

**Ten Point Indirect Grading System**

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

**Example – 1**

**SGPA**

**Calculation**

Semester I Course Code	Course Name	Grade Obtained	Grade point (G)	Credit (C)	Credit point (CXG)
xxxxxxx	xxxxxxx	A	8	4	32
xxxxxxx	xxxxxxx	C	5	3	15
xxxxxxx	xxxxxxx	A+	9	4	36
xxxxxxx	xxxxxxx	B+	7	3	21
xxxxxxx	xxxxxxx	P	4	3	12
xxxxxxx	xxxxxxx	C	5	4	20

$$\text{SGPA} = \frac{\text{Sum of the Credit points of all courses in a semester}}{\text{Total Credits in that semester}}$$

$$\text{SGPA} = \frac{32+15+36+21+12+20}{21}$$

$$\text{SGPA} = 6.476$$

$$\text{Percentage of marks of semester I} = (\text{SGPA}/10) \times 100 = 64.76 \%$$

Note: The SGPA is corrected to three decimal points and the percentage of marks shall be approximated to two decimal points.

**Example: 2**

Semester II Course Code	Course Name	Grade Obtained	Grade point (G)	Credit (C)	Credit point (CXG)
xxxxxxx	xxxxxxx	A	8	4	32
xxxxxxx	xxxxxxx	C	5	3	15
xxxxxxx	xxxxxxx	A+	9	4	36
xxxxxxx	xxxxxxx	B+	7	3	21
xxxxxx*	xxxxxxx	F*	0	3	0
xxxxxxx	xxxxxxx	C	5	4	20

\*Failed course

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

**CGPA Calculation**

$$\text{CGPA} = \frac{\text{Total Credit points obtained in six semesters}}{\text{Total Credits acquired (120)}}$$

**Example**

$$\text{CGPA} = \frac{136 + 145 + 161 + 148 + 131 + 141}{120} = 862/120$$

$$\text{CGPA} = 7.183$$

Total percentage of marks = (CGPA/10) \* 100

Total % of marks = (7.183/10) \* 100 = 71.83

$$CGPA \text{ of Core Courses} = \frac{\text{Total Credit points obtained for Core Courses}}{\text{Total Credits acquired for Core Courses}}$$

Similarly, CGPA of Complementary courses, Open courses, English Common courses and Additional Language Common courses may be calculated and the respective percentage may be calculated. All these must be recorded in the Final Grade Card.

## ANNEXURE II

### Guidelines for the Evaluation of Projects

#### A. PROJECT EVALUATION- Regular

- Evaluation of the Project Report shall be done under Mark System.
- The evaluation of the project will be done at two stages :

B. Internal Assessment (supervising teachers will assess the project and award internal Marks)

C. External evaluation (external examiner appointed by the University)

D. Grade for the project will be awarded to candidates, combining the internal and external marks.

The internal to external component's is to be taken in the ratio 1:4. Assessment of different components may be taken as below.

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



- External Examiners will be appointed by the University from the list of VI Semester Board of Examiners in consultation with the Chairperson of the Board.
- The Chairman of the VI semester examination should form and coordinate the evaluation teams and their work.
- Internal Assessment should be completed 2 weeks before the last working day of VI Semester.
- Internal Assessment marks should be published in the Department.
- The Chairman Board of Examinations, may at his discretion, on urgent requirements, make certain exception in the guidelines for the smooth conduct of the evaluation of project.

## 1. Pass Conditions

- Submission of the Project Report and presence of the student for viva voce are compulsory for internal evaluation. No marks shall be awarded to a candidate if she/ he fail to submit the Project Report for external evaluation.
- The student should get a minimum P Grade in aggregate of External and Internal.
- There shall be no improvement chance for the Marks obtained in the Project Report.
- In the extent of student failing to obtain a minimum of Pass Grade, the project work may be re-done and a new internal mark may be submitted by the Parent Department. External examination may be conducted along with the subsequent batch.
- **Scheme of Examinations** The external QP with 80 marks and internal examination is of 20 marks. Duration of each external examination is 2.5 Hrs. The pattern of External Examination is as given below. The students can answer all the questions in Sections A & B. But there shall be Ceiling in each section

<b>Section A</b> Short answer type	2 marks	15 questions	Ceiling - 25
<b>Section B</b> Paragraph/ Problem type	5 marks	8 questions	Ceiling - 35
<b>Section C</b> Essay type	10 marks	2 out of 4	2X10=20

## Addon courses for Second year UG students-III Sem Bcom

1. Diploma in Logistics and supply chain management- III Sem
2. Event Management
3. Digital Marketing

## Addon courses for Third year UG students – v semester

1. DIIFA
2. Tally
3. MS Excel

#### **4. Tally with Indirect Taxation**

