



KANNUR UNIVERSITY

**REGULATION AND SYLLABUS
FOR
INTEGRATED M.COM DEGREE
PROGRAM**

2022

ADMISSION ONWARDS

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KANNUR UNIVERSITY

VISION AND MISSION

Vision:

To establish a center of excellence in higher education with state of the art facilities that match global bench marks to provide quality and equitable teaching, learning and research education promoting critical application of knowledge in Kasaragod and Kannur revenue Districts and the Mananthavady taluk of Wayanad revenue District.

Mission:

- ❖ To produce and disseminate new knowledge and to find novel avenues for application of such knowledge.
- ❖ To adopt critical pedagogic practices which uphold scientific temper, the uncompromised spirit of enquiry and the right to dissent.
- ❖ To uphold democratic, multicultural, secular, environmental and gender sensitive values as the foundational principles of higher education and to cater to the modern notions of equity, social justice and merit in all educational endeavors.
- ❖ To affiliate colleges and other institutions of higher learning and to monitor academic, ethical, administrative and infrastructural standards in such institutions.
- ❖ To build stronger community networks based on the values and principles of higher education and to ensure region's intellectual integration with national vision and international standards.
- ❖ To associate with the local self-governing bodies and other statutory as well as non-governmental organizations for continuing education and also for building public awareness on important social, cultural and other policy issues.

Preface

Five Year Integrated M.Com Programme

The Integrated Five Year M.Com programme comprises of a curriculum based on the specific regulations prepared by Kannur University in tune with the UGC guidelines. It aims at meeting the challenges of changing academic and labour market requirements in India and abroad. Today, Commerce as well as Management education is highly integrated with Engineering, Mathematics, Statistics, Economics, Business Analytics, etc. which offer immense opportunities for students to build their careers. This is the basic rationale for the introduction of an Integrated Five Year M.Com programme with specialisation in Business Analytics. It aims at addressing diverse knowledge profiles with a focus on global interconnectedness and the lack of connections between education and real-world issues.

The Integrated M.Com Programme attempts at providing a solid response to these challenges by encouraging multi- disciplinary perspectives and discourses. The UGC notification said: "The academic philosophy/ rationale behind offering such integrated programmes should not be for economizing on course requirements or award of (double) degrees in a fast track. On the contrary, an integrated approach should involve a vertical or interdisciplinary discourse." Such a programme also encourages a newer approach towards developing a curriculum by providing additional MOOC (Massive Open Online Courses) and interactive courses. It further states: "Integrated courses, intended to provide broad inter-disciplinary training with well sequenced curriculum over a sufficient length of time so as to give students adequate preparation in their chosen field, either for higher studies or professional careers. Students have the advantage of gaining a Master's Degree at the end of the programme. They can see the entire scope of their curriculum at a glance and thereby gain better understanding of the material, especially if it is sequenced properly." The Five Year Integrated M.Com Programme focuses on quality and employable graduates who are required to fill the gap between the demand and supply in the labour market. Integrated courses help students stay focused in their higher education and also relate the same to their practical experience in their respective jobs. Thus, an integrated programme benefits students and the society at large as it provides quality and skilled human resources.

The programme is quite innovative as it provides the aspiring students to get B. Com Degree after the successful completion of the first three years (SEM I to SEM VI) and M. Com Degree after next two years (IV Semesters). If they wish to leave the course after three years by passing in all the six semester papers, they will be awarded B. Com Degree and if they pursue the studies in the same stream, the students can move on to complete a five year programme (SEM I to SEM X) and an integrated M.Com Degree would be awarded. Qualified students from other institutions can join for M .Com programme as the present innovative scheme envisages the avenue for lateral entry. The Modus Operandi woven into integrated programme has greater focus on research-based learning as part of which investigations of theories and concepts empower students to emerge as solution seekers. Instead of rote learning, development of critical thinking and prominent place accorded to Internship and Project based learning will eventually create independent learners who can creatively and constructively respond to the challenges of the 21st century. It is expected that the learners may transform from passive learners to active learners through innovative and holistic teaching learning process which contributes to new knowledge production. Research oriented participatory learning focusing internship will equip the learners to enter into the challenging regional, national and global labour markets. This new integrated M.Com Programme tries to enter into the major provisions of the National Higher Education Qualification Framework (NHEQF) and the National Skills Qualifications Framework (NSQF), two important attributes of the NEP 2020.

The Five Year Integrated M.Com Programme with specialization in Business Analytics will commence from 2022-23 academic year at the Department of Commerce and Business Studies, PK Rajan Memorial Campus, Nileswaram, Kannur University. In order to prepare the Regulations, Syllabi and Curriculum of this challenging and innovative academic venture, more than 15 online and five offline meetings have been conducted to finalize the Common, Core, Complementary, Elective and Skill Enhancement Courses. On behalf of Kannur University, I thank all the expert committee members and other special invitees for their active involvement at different stages in the preparation and finalization of the Curriculum and Programme Structure of this new Academic Programme. The Draft Syllabi of the various courses of the Programme have been finalized in the workshop conducted on 26th August 2022.

Integrated M.Com Program

Sd/

August 5, 2022

Dr.A.Ashokan

Kannur University

Convener

Expert Committee

Integrated M.Com Programme

Kannur University

PROGRAMME OUTCOMES

Upon the successful completion of the program, students are able to;

Program Outcome 01: Critical thinking: Critically analyze the issues in a skeptical and unbiased way to achieve better judgment. It facilitates objective evaluation of facts critically.

Program Outcome 02: Mastery over the subject: Demonstrate mastery over the core area of the program. Acquire a detailed knowledge in the subjects. It enhances the analytical skill and facilitates evaluation of the emerging area of the subject.

Program Outcome 03: Leadership Skill: Acquire necessary skill and knowledge required for an effective leadership. It helps the students elevate to a higher level in corporate and non-corporate enterprises and face the challenges of a globalized environment.

Program Outcome 04: Research Skill: Carry out research activities in disciplinary and interdisciplinary area. Apply the acquired knowledge to analyse and interpret the data systematically and carry out research activities to find solutions to business and industrial problems.

Program Outcome 05: Problem solving: Apply the knowledge in problem solving and find a solution in an ethical way. It infuses confidence in students to face challenges of the globalized world.

Program Outcome 06: Article/report writing skill: Write and present report/documents on issues or problems concerned with business and industry.

Program Outcome 07: Lifelong Learning: Demonstrate lifelong learning in broadest context of socio-technological change.

PROGRAMME SPECIFIC OUTCOMES

On completion of the program students are able to;

PSO 01: Demonstrate the ability to critically analyse and interpret issues relate to business and industry in its national and global context.

PSO 02: Demonstrate mastery over the core subjects Accounting, Taxation, and management, and in specialization area of finance and Business Analytics.

PSO 03: Carry out their own business and consultancy services in taxation, project management and accounting services.

PSO 04: Prepare and present business repot in better ways.

PSO 05: Be employed as human resources for local businesses, public organizations and multi-national enterprises and grab opportunities in different sectors of economy.

PSO 06: Prepare to undertake higher learning research program in commerce and management.

PSO 07: Ability to apply income tax and Audit as per Indian regulation and business and commercial law in real business life.

INTEGRATED M.COM DEGREE PROGRAMME

SEMESTER WISE COURSES, WORK AND CREDIT DISTRIBUTION STATEMENT

SEMESTER	COURSE CODE	TITLE OF THE COURSE	TYPE OF COURSE	CREDIT	HOURS PER WEEK	MAX. MARK
First	1A01IENG	English Common Course I	AECC	4	5	60
	1A01IMAL/HIN	Additional Common Course I	AECC	4	5	60
	1B01ICOM	Business Organization and Management	CC	4	5	60
	1B02ICOM	Business Statistics	CC	4	5	60
	1B03ICOM	Financial Accounting	CC	4	5	60
	Total			20	25	300
Second	2A02IENG	English Common Course II	AECC	4	5	60
	2A02IMAL/HIN	Additional Common Course II	AECC	4	5	60
	2B04ICOM	E- Commerce	CC	4	5	60
	2B05ICOM	Applied Calculus and Linear Algebra	SEC	4	5	60
	2B06ICOM	Business Regulatory Framework	CC	4	5	60
	Total			20	25	300
Third	3A03IENG	English Common Course III	AECC	3	4	60
	3B07ICOM	Corporate Accounting	CC	5	6	60
	3B08ICOM	Company Law and Administration	CC	4	5	60
	3D01ICOM	Microeconomics	GEC	4	5	60
	3B09ICOM	Goods and Services Tax	CC	4	5	60
	Total			20	25	300
Fourth	4A04IENG	English Common Course IV	AECC	3	4	60
	4D02ICOM	Macroeconomics	GEC	4	5	60
	4B10ICOM	Cost Accounting	CC	5	6	60
	4B11ICOM	Software for Accounting and Data Management	SEC	4	5 (Theory 2 + Practical 3)	60 (30 Theory + 30 Practical)

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	4B12ICOM	Entrepreneurship Development	SEC	4	5	60
	Total			20	25	300
Fifth	5C01ICOM	Financial Management	DSEC	4	5	60
	5B13ICOM	Banking and Insurance	CC	4	5	60
	5C02ICOM	Investment Management	DSEC	4	5	60
	5B14ICOM	Auditing	CC	4	5	60
	5B15ICOM	Research Methodology	SEC	4	5	60
	Total			20	25	300
Sixth	6C03ICOM	Business Analytics	DSEC	5	6	60
	6C04ICOM	International Financial Management	DSEC	4	5	60
	6B16ICOM	Management Accounting	CC	5	6	60
	6B17ICOM	Income Tax Law and Practice	CC	4	6	60
	6B18ICOM	Project	CC	2	2	60
	Total			20	25	300
Sub Total of I to VI Semesters				120	150	1800
Seventh	7B19ICOM	Indian Economic Development	CC	4	5	60
	7B20ICOM	Business Environment and Policy	CC	4	5	60
	7B21ICOM	Data Modelling and Forecasting I	CC	4	5	60
	7B22ICOM	Corporate Tax Planning and Management	CC	4	5	60
	7B23ICOM	Advanced Corporate Accounting	CC	4	5	60
		Total		20	25	300
Eighth	8B24ICOM	Strategic Management	CC	4	5	60
	8B25ICOM	Data Modelling and Forecasting II	CC	4	5	60
	8B26ICOM	Business Data Analytics and Management	CC	4	5	60
	8B27ICOM	Research Methodology in Social Science	CC	4	5	60
	8B28ICOM	International Business	CC	4		60
		Total		20	20	300
	9C05ICOM	Investment Analysis and Portfolio Management	DSEC	4	5	60

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Ninth	9C06ICOM	Derivatives and Risk Management	DSEC	4	5	60
	9B29ICOM	Organization Behavior	CC	4	5	60
	9B30ICOM	Advanced Cost Accounting	CC	4	5	60
	9B31ICOM	Econometrics	CC	4	5	60
		Total		20	25	300
Tenth	10C07ICOM	Working Capital Management	DSEC	4	5	60
	10C08ICOM	Financial Reporting	DSEC	4	5	60
	10B32ICOM	Internship**	CC	4	5	60
	10B33ICOM	Project	CC	4	5	60
	10B34ICOM	Viva voce	CC	4	2	60
		Total		20	22	300
	Sub Total of VII to X Semesters			80		1200
Grand Total				200		3000

* Software for Accounting and Data Management hours per week is divided in to 2 hours for theory and 3 hours for practical

** Students shall undergo a one month internship during summer vacation in the eighth semester.

INTEGRATED M.COM**CLASSIFICATION OF COURSES, WORK AND CREDIT DISTRIBUTION
STATEMENT**

COURSE CODE	TITLE OF THE COURSE	SEMESTER	HOURS/ WEEK	CREDIT	EXAM HOURS
Core Course (CC)					
1B01ICOM	Business organization and Management	I	5	4	3
1B02ICOM	Business Statistics	I	5	4	3
1B03ICOM	Financial Accounting	I	5	4	3
2B04ICOM	E- Commerce	II	5	4	3
2B06ICOM	Business Regulatory Framework	II	5	4	3
3B07ICOM	Corporate Accounting	III	6	5	3
3B08ICOM	Company Law and Administration	III	5	4	3
3B09ICOM	Goods and Services Tax	III	5	4	3
4B10ICOM	Income Tax Law and Practice	IV	6	5	3
5B14ICOM	Auditing	V	5	4	3
5B13ICOM	Banking Principles and Practice	VI	5	4	3
6B16ICOM	Management Accounting	VI	6	5	3
6B17ICOM	Cost Accounting	VI	6	4	3
6B18ICOM	Project	VI	2	2	
Total			71	57	
Skill Enhancement Course (SEC)					
2B05ICOM	Applied Calculus and Linear Algebra	II	5	4	3
4B11ICOM	Software for Accounting and Data Management	IV	5	4	3
4B12ICOM	Entrepreneurship Development	IV	5	4	3
5B15ICOM	Research Methodology	V	5	4	3
Total			20	16	
Generic Elective Course (GEC)					
3D01ICOM	Microeconomics	III	5	4	3
4D02ICOM	Macroeconomics	IV	5	4	3
Total			10	8	
Discipline specific Elective Course (DSEC)					
5C01ICOM	Financial Management	V	5	4	3
5C02ICOM	International Financial Management	V	5	4	3
6C03ICOM	Business Analytics	VI	6	5	3

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6C04ICOM	Investment Management	VI	5	4	3
Total			21	17	
Ability Enhancement Compulsory Course (AECC)					
1A01IENG	English Common Course I	AECC	5	4	3
2A02IENG	English Common Course II	AECC	5	4	3
3A03IENG	English Common Course III	AECC	4	3	3
4A04IENG	English Common Course IV	AECC	4	3	3
Total (English)			18	14	
1A01IMAL/ HIN	Additional Common Course I	AECC	5	4	3
2A02IMAL/ HIN	Additional Common Course II	AECC	5	4	3
Total (Second Language)			10	8	
Grand Total of First Six Semesters			150	120	

SYLLABUS

- **Ability Enhancement Compulsory Courses (AECC)**
- **Courses for Semester I**
- **Courses for Semester II**
- **Courses for Semester III**
- **Courses for Semester IV**
- **Courses for Semester IV**

ABILITY ENHANCEMENT COMPULSORY COURSE (AECC): ENGLISH

COMMON COURSE I BUSINESS ENGLISH

SEMESTER	COURSE CODE	HOURS /WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
I	1A01IENG	04	04	40	60	03

Course Outcomes

After studying this course students are able to;

1. Understand the essentials of business English, routine business correspondence, oral business communication and e-correspondence
2. Understand the updated information on the cultural components of communication, and how gender and culture define communication.
3. Learn the language for special purposes, as a communicative medium to conduct business functions
4. Appreciate the necessity of effective communication and the various ways of communicating
5. Evaluate the growing importance of correspondence in business

UNIT I (1 hour/week)

Introduction to the Essentials of Business English

- 1 What is Business English?
- 2 Types of Communication
- 3 Channels of Communication
- 4 Directions of Communication

UNIT II (1 hour/week)

Cultural Components of Communication

- 5 Conventions, Perceptions and Values
- 6 Cultural Variables

7 Gender Sensitivity

8 Effective Communication

UNIT III (1 hour/week)

Routine Business Correspondence

9 Interactive and Non-interactive Correspondence: Need, Importance and Techniques

10 Internal Business Correspondence

Section A: Dimensions, Directions and Dynamics

Section B: Circulars and Notices

Section C: Memos and Office Orders

Section D: Notification, Agenda and Minutes

11 External Business Correspondence

Section A: Need, Format and Strategies for Effectiveness

Section B: Planning Business Letters

Section C: Sales Correspondence

Section D: Financial Correspondence

Section E: Employment Related Correspondence

UNIT IV (1 hour/week)

E-Correspondence

12 Principles of Communication and E-Correspondence

13 The Internet

14 E-mail

15 E-commerce: The Revolution

16 Telecom Technology

17 Other Communication Technologies

UNIT V (1 hour/week)

Oral Business Communication

18 Using the Telephone

19 Interviews

20 Meetings

21 Group Discussions

22 Negotiations

23 Oral Presentation

Pattern of Assessment

Continuous Evaluation- Assignments	Assignments and Presentations based on CO's -. socializing,	10
Presentations	Communication in Business, presenting information, participating in meeting and negotiations	10

Prescribed Texts:

Business English by Shormishtha Panja and Gautam Chakravarty, Pearson Long man, Delhi University.

Unit Wise Weightage for Question Paper Settings

Unit	I	II	III	IV	
Weightage (Percentage)					

Books for References:

Cardon, Peter W. *Business Communication: Developing Leaders for a Networked World*, McGraw-Hill Education, 2017.

Frendo, Evan. *How to Teach Business English* Pearson Education Limited, 2006

Guffey, Mary. *Essentials of Business Communication*, Cengage Learning, 2016

Guffey, Mary Ellen & Seefer, Carolyn M. *Business English*, South- Western College Pub, 2010

James, Schofield & Anna Osborn. *English for Business Speaking*, Collins, 2011.

Sweeney, Simon. *English for Business Communication*, Cambridge University Press, 2014

Wilkie, Helen. *Writing, Speaking, Listening: The Essentials of Business Communication* by, How to Books, Oxford, 2001.

.Wyatt, Rawdon. *English Vocabulary for Business and Administration*, A& C Black Publishers, 2007.

COMMON COURSE II

WRITING SKILLS

SEMESTER	COURSE CODE	HOURS /WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
II	2A02IENG	04	04	40	60	03

Course Outcomes

After studying this course students are able to;

- Understand and organize academic writing from initial stage to organizing and proof-reading.
- Develop and cultivate skilled reading of various kinds of academic texts meant for both examination and research.
- Develop skills that are needed for academic writing such as writing reports, assignments, articles, abstracts, projects, essays and research dissertation with giving references.
- Understand the methods of writing content for blogs and texts for visual material.

Unit I (1 hour/week)

The Writing Process

- Background to writing
- Developing plans from titles
- Evaluating a text
- Understanding purpose and register
- Selecting key points
- Note-making
- Paraphrasing
- Summary writing
- Combining sources
- Planning a text
- Organising paragraphs
- Organising the main body
- Introductions
- Conclusions
- Re-reading and re-writing
- Proof-reading

Unit II: (1 hour/week)

Elements of Writing

- Cause and effect
- Cohesion
- Comparisons
- Definitions
- Discussion
- Examples
- Generalisations
- Numbers
- References and quotations
- Style
- Synonyms
- Visual information

Unit III: (1 hour/week)

Accuracy in Writing

- Abbreviations
- Adverbs
- Articles
- Caution
- Conjunctions
- Formality in verbs
- Modal verbs
- Nationality language
- Nouns and adjectives
- Nouns: countable and uncountable
- Passives
- 12. Prefixes and suffixes
- 13. Prepositions
- 14. Prepositions
- 15. Punctuation
- 16. Referring verbs
- 17. Relative pronouns
- 18. Singular/ plural
- 19. Tenses
- 20. Time words and phrases

Unit IV : (1 hour/week)**Writing Models**

- 1. Formal letters Letter
- 2. CVs
- 3. Designing and reporting surveys
- 4. Comparison essay
- 5. Discursive essay

Pattern of Assessment

Assignments	Assignments and Presentations based on CO's -. academic writing such as writing reports, assignments, articles, abstracts, projects, essays and research dissertation	10
Presentations		10

Prescribed Text:

***Academic Writing: A practical guide for students* by Stephen Bailey, Routledge Falmer, 2004.**

Unit Wise Weightage for Question Paper Settings

Unit	I	II	III	IV	
Weightage (Percentage)					

Books for Reference:

Carlisi, Karen and Susana Christie. *Tapestry: Listening & Speaking (Levels 3 & 4)*, Revised Edition of *Authentic & Aware*, Boston: Heinle&Heinle

Davis, Jason and Rhonda Liss. *Effective Academic Writing (2&3)*, New York: OUP, 2006.

Gardner, Peter. S. *New Directions: Reading, Writing and Critical Thinking*, (Third Edition), Cambridge University Press, 2010.

Murray, Rowena and Moore, Sarah. *The Handbook of Academic Writing A Fresh Approach*, Open University Press, 2006.

Nambiar, K.C. *Speaking Accurately*, Second Edition, Cambridge University Press India Ltd., 2011.

Swales, John M & Feak, Christine B. *Academic Writing for Graduate Students, 3rd Edition: Essential Skills and Tasks*, Michigan ELT, 2012.

COMMON COURSE III**READINGS ON LIFE AND NATURE**

SEMESTER	COURSE CODE	HOURS /WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
III	3A03IENG	04	04	40	60	03

Course Outcomes

After studying this course students are able to;

- Understand the basic themes and issues related to ecology through articles, poems, stories, life writings and historical narratives.
- Develop ecologically friendly attitudes in events related to everyday life.
- Identify the specific ecological problems related to Kerala.
- Identify the major ecological movements around the world and within the country.
- Express specific opinions when confronted with ecology/development binary.
- Understand the major or minor ecological issues happening around the student's native place.

Contents**Unit I (1 hour/week)**

- Environmental Studies: Definition, Scope and Importance
- Concept of an Ecosystem
- The Fish – Elizabeth Bishop
- The Rightful Inheritors of the Earth – Vaikom Muhammad Basheer

Unit II (1 hour/week)

- Biodiversity
- Disaster Management: Floods, Earthquakes, Cyclones, Landslides
- Real Estate - Sebastian
- Matsyagandhi – Sajitha Madathil

Unit III (1 hour/week)

- Role of an Individual in Prevention of Pollution
- Environmental Values
- The End of Living - The Beginning of Survival – Chief of Seattle
- Going Local – Helena Norberg-Hodge

Unit IV (1 hour/week)

- The Uses of Eccentricity: The Making of Salim Ali -Madhav Gadgil
- The Truth about the Floods – Nissim Ezekiel
- Dust on the Mountain - Ruskin Bond

Unit V (1 hour/week)

- **Aranyani: the forest as the feminine principle- Vandana Shiva**
- A Flowering Tree –A.K. Ramanujan
- **Trophic Cascade – Camille T. Dungy**

Pattern of Assessment

Assignments	Assignments and Presentations based on CO's -. Global/Local Environmental Issues- Major Movements and their Impacts- Pollution- Important Personalities	10
Presentations		10

Prescribed Texts:

Nature Matters: Readings on Life and Nature by Mainspring Publishers

Unit Wise Weightage for Question Paper Settings

Unit	I	II	III	IV	V
Weightage (Percentage)					

Books for References:

Bharucha Erach, *The Biodiversity of India*, Mapin Publishing Pvt. Ltd., Ahmedabad.

Castree,Noel, Hulme,Mike and Proctor,James D. (eds). *Companion to Environmental Studies*, Routledge,2018.

Heywood, V.H & Waston, R.T. *Global Biodiversity Assessment*. Cambridge Univ. Press.1995.

kJadhav, H & Bhosale, V.M. *Environmental Protection and Laws*. Himalaya Pub. House, Delhi,1995.

Kaushik Anubha and Kaushik C.P. *Perspectives in Enviornmental Studies*, New Age International Pvt.Ltd Publishers,2006

Tuan, Yi-Fu.*Topophilia: A Study of Environmental Perception,Attitides and values*,Columbia University Press,1990.

COMMON COURSE IV
READINGS ON GENDER

SEMESTER	COURSE CODE	HOURS /WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
IV	4A04IENG	04	04	40	60	03

Course Outcomes

After studying this course students are able to;

- Understand the basic themes and issues related to gender through articles, poems, stories, life writings, historical and narratives.
- Understand the basic topics related to gender studies.
- Understand gender as a social construct and also as a site of struggle.
- Engage with certain seminal topics that have become a part of gender studies.
- Understand the basic gender issues faced by Kerala.
- Appreciate and use gender sensitive and politically right terms and usages in everyday life.

Unit I (1 hour/week)

- “An Introduction”- Kamala Das (Poem)
- “Dakshayani Velayudhan: A Life Sketch”- Meera Velayudhan (Biography)
- “Learning to be a Mother: - Shashi Deshpande (Essay)

Unit II (1 hour/week)

- “Still I rise”- Maya Angelou (Poem)
- “Structural Violence and the Trans Struggle for Dignity”- Gee Imaan Semmalar (Essay)
- “Gender Justice and Media”- Ammu Joseph

Unit III (1 hour/week)

- “Kitchen Rags”- Vijila Chirappadu (Poem)
- *The Girl Who Can* - Ama Ata Aidoo
- “Clothing Matters: Visiting the Melmundusamaram in Keralam”- K M Sheeba

Unit IV (1 hour/week)

- “I am not that Woman”- Kishwar Naheed (Poem)
- “Is this Desirable”- Lalithambika Antharjanam (Story)
- The Exercise Book - Rabindranath Tagore

Pattern of Assessment

Continuous Evaluation- Assignment	Assignments and Presentations are based on CO's- Issues Related to Women/Sexual Minorities- Gender and Media- Gender in Humour	10
Presentations	Film/Books/Serial Reviews and Educational Narratives	10

Prescribed Texts:

***Plural Perspectives: Readings on Gender* by Rakhi Raghavan, MacMillan Publishers.**

Unit Wise Weightage for Question Paper Settings

Unit	I	II	III	IV	
Weightage (Percentage)					

Books for References:

Butler, Judith. *Gender Trouble: Feminism and Subversion of Identity*, Routledge, 2006.

Cameron, Deborah. *The Feminist Critique of Language: A Reader*, London and N.York: Routledge, 1990.

Fox Keller, Evelyn. *Reflections on Gender and Science*, New Haven: Yale University Press, 1985.

Hooks, Bell. *Feminism Is For Everybody*, Passionate Politics publishers, 2000.

Lasar, Michelle m. *Feminist Critical Discourse Analysis: Studies in Gender, Power and Ideology*, Palgrave Macmillan, 2008.

Walters, Margerat. *Feminism. A Very Short Introduction*, Oxford University Press, 2006.

ABILITY ENHANCEMENT COMPULSORY COURSE (AECC): MALAYALAM

സർഗാത്മകസാഹിത്യം
(SARGATHMAKA SAHITHYAM)

SEMESTER	COURSE CODE	HOURS/ WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
I	1A01IMAL	05	04	40	60	03

ഉദ്ദേശലക്ഷ്യങ്ങൾ

> ആധുനികമലയാളസാഹിത്യത്തെ സാമാന്യമായി പരിചയപ്പെടുക
> സൗന്ദര്യാത്മക കൃതികളിൽ താല്പര്യം ജനിപ്പിക്കുക
> കേവല രസനീയതയ്ക്കുള്ള വസ്തു എന്നതിനപ്പുറം സാമൂഹികചരിത്രവും ബോധഘടനയുമായി സാഹിത്യത്തിനുള്ള ബന്ധത്തെക്കുറിച്ച് സാമാന്യധാരണ രൂപീകരിക്കുക

നിർദ്ദേശം

വിശദപഠനത്തിന് നിർദ്ദേശിക്കപ്പെട്ട ഭാഗങ്ങളെ ആസ്പദമാക്കി കുറിപ്പുകൾ തയ്യാറാക്കുകയും അവ നിയുക്ത അധ്യാപകരുമായി ചർച്ചചെയ്ത് സെമിനാറുകളും അസൈൻമെന്റുകളും സമർപ്പിക്കുകയും വേണം

മൊഡ്യൂൾ ഒന്ന്: കവിത

ആധുനിക മലയാളകവിതയുടെ ഭാവുകത്വപരിണാമം പരിചയപ്പെടുകയും കാവ്യഭാഷയിലും കല്പനയിലുമുള്ള പരിണാമം ബോധ്യപ്പെടുത്തുകയും ചെയ്യുക എന്നിവയാണ് മൊഡ്യൂൾ ലക്ഷ്യം വയ്ക്കുന്നത്.

വിശദപഠനം

1. ചിന്താവിഷ്കരണ സീത

കുമാരനാശാൻ

(സുതർ മാമുനിയോടയോധ്യയിൽ..... 10ശ്ലോകം)

2. കാക്ക

വൈലോപ്പിള്ളി

3. ക്ലാസിൻ

ആറ്റൂർ രവിവർമ്മ

4. അമ്മയെ കുളിപ്പിക്കുമ്പോൾ

സാവിത്രി രാജീവൻ

ആർജിതശേഷി

>കവിതയുടെ സൗന്ദര്യാത്മകരാഷ്ട്രീയതലങ്ങളും ഭാവുകത്വപരിണാമവും സാമൂഹ്യവികാസവും വിദ്യാർത്ഥികൾ തിരിച്ചറിയുന്നു.

>സൗന്ദര്യാത്മകവികാസം മാത്രമല്ല സാമൂഹികവികാസവും കൂടി ചേർന്നതാണ് ആധുനികത എന്ന വ്യക്തത വിദ്യാർത്ഥിക്ക് ലഭിക്കുന്നു.

മൊഡ്യൂൾ രണ്ട്: കഥ

നവോത്ഥാനഭാവുകത്വം തൊട്ട് ഇങ്ങോട്ടുള്ള മലയാളകഥയുടെ പരിണാമത്തെ മനസ്സിലാക്കുക, സമകാലിക കഥ ഉൾവഹിക്കുന്ന രാഷ്ട്രീയ ചോദ്യങ്ങളെ തിരിച്ചറിയുക എന്നിവയാണ് ഈ മൊഡ്യൂളിന്റെ ലക്ഷ്യം.

വിശദപഠനം

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|---------------------------|---------------------|
| 1. മോതിരം | കാരുർ |
| 2. ചെറിയ ചെറിയ ഭൂകമ്പങ്ങൾ | എം.ടി.വാസുദേവൻ നായർ |
| 3. ശുർപ്പണഖ | കെ.ആർ.മീര |

ആർജിതശേഷി

>ആഖ്യാനഘടനയിലും ഭാവുകത്വത്തിലും മലയാള കഥ പിന്നിട്ടു പോന്ന വഴികൾ വിദ്യാർത്ഥികൾ പരിചയപ്പെടുന്നു.

>ഓരോ സാമൂഹിക സന്ദർഭത്തിലും കഥകൾ സ്വീകരിച്ചുപോന്ന ഭാവ/അനുഭൂതി തലങ്ങൾ വിദ്യാർത്ഥി മനസ്സിലാക്കുന്നു.

>സാമൂഹ്യചരിത്രവുമായി സാഹിത്യം പുലർത്തുന്ന വൈരുദ്ധ്യാത്മക ബന്ധത്തെക്കുറിച്ചുള്ള ധാരണകൾ രൂപീകരിക്കാൻ വിദ്യാർത്ഥികൾക്ക് കഴിയുന്നു.

മൊഡ്യൂൾ മൂന്ന്: നോവൽ

നോവൽ എന്ന സാഹിത്യരൂപത്തെയും മലയാളനോവലിന്റെ ചരിത്രത്തെയും സാമാന്യമായി പരിചയപ്പെടുക എന്നതാണ് ഈ മൊഡ്യൂളിന്റെ ലക്ഷ്യം.

വിശദപഠനം

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| 1. ന്റുപ്പുപ്പാക്കൊരാണേണ്ടാർന്ന്! | ബഷീർ |
|-----------------------------------|------|

ആർജിതശേഷി

>ആധുനിക പൗരസമൂഹമായി കേരളം രൂപപ്പെടുന്നതിൽ നോവൽ വഹിച്ച പങ്ക് വിദ്യാർത്ഥികൾ തിരിച്ചറിയുന്നു.

മൊഡ്യൂൾ നാല്: യാത്രാവിവരണം/ആത്മകഥ/ ജീവചരിത്രം/ ഓർമ്മക്കുറിപ്പ്

ആധുനിക സാഹിത്യത്തിലെ പ്രമുഖ ജനുസ്സുകളായ യാത്രാവിവരണം, ആത്മകഥ, ജീവചരിത്രം, ഓർമ്മക്കുറിപ്പ് എന്നിവയെ രിചയപ്പെടുകയും ചില മാതൃകകൾ വിശദപഠനത്തിന് വിധേയമാക്കുകയും ചെയ്യുക എന്നതാണ് ഈ മൊഡ്യൂളിന്റെ ലക്ഷ്യം.

വിശദപഠനം

1. പുകയുന്ന ഗ്രാമങ്ങൾ
(അകലങ്ങളിലെ മനുഷ്യർ)
2. കുട്ടമത്തെ നാട്ടുവെളിച്ചം
(എന്നെ തിരയുന്ന ഞാൻ)

രവീന്ദ്രൻ

പി.കുഞ്ഞിരാമൻ നായർ

ആർജിതശേഷി

>യാത്രാവിവരണം, ആത്മകഥ, ജീവചരിത്രം, ഓർമ്മക്കുറിപ്പ് എന്നിവയും ആധുനിക വ്യക്തിബോധവും തമ്മിലുള്ള ബന്ധത്തെ തിരിച്ചറിയുന്നു.

>സൗന്ദര്യാത്മക ആഖ്യാനം എന്നതുപോലെ ആധുനിക അവബോധങ്ങളെ ഇവ നിർമ്മിക്കുന്ന തെങ്ങനെ എന്നും വിദ്യാർത്ഥികൾ ഗ്രഹിക്കുന്നു.

Unit Wise Weightage for Question Paper Settings

Unit	I	II	III	IV
Weightage (Percentage)				

സഹായക ഗ്രന്ഥങ്ങൾ

നമ്മുടെ സാഹിത്യം നമ്മുടെ
സമൂഹം (വാ.2,3)

എം.എൻ.വിജയൻ

മലയാളകവിതാസാഹിത്യചരിത്രം

എം.ലീലാവതി

കുമാരനാശാന്റെ കാവ്യപ്രപഞ്ചം

കേരളസർവകലാശാല
തിരുവനന്തപുരം
ഹൃദയകുമാരി

കാല്പനികത

നവീനകവിത

(എഡി.) എം.എം.ബഷീർ

ഖണ്ഡകാവ്യപ്രസ്ഥാനം

എം.പി.പണിക്കർ

ആധുനികത മലയാളകവിതയിൽ

എൻ.അജയകുമാർ

ചെറുകഥ ഇന്നലെ ഇന്ന്

എം.അച്യുതൻ

ചെറുകുമാസാഹിത്യ ചരിത്രം	എം.എം.ബഷീർ വാല്യം 1,2
കഥയുടെ നൂതനീയസ്	വത്സലൻ വാതുശ്ശേരി
ചെറുകഥ വാക്കും വഴിയും	കെ.എസ്.രവീകുമാർ
മലയാളനോവൽ സാഹിത്യചരിത്രം	കെ.എം. തരകൻ
വീണ്ടെടുപ്പുകൾ	പി.പി.രവീന്ദ്രൻ
മാറുന്ന മലയാള നോവൽ	കെ.പി.അപ്പൻ
നോവൽ സാഹിത്യം	എം.പി.പോൾ
മലയാളനോവലിന്റെ ദേശകാലങ്ങൾ	ഇ.വി.രാമകൃഷ്ണൻ
അന്ധനായ ദൈവം	പി.കെ.രാജശേഖരൻ
ആത്മകുമാസാഹിത്യം മലയാളത്തിൽ	നടുവട്ടം ഗോപാലകൃഷ്ണൻ
ആത്മകഥകൾ ചരിത്രമെഴുതുമ്പോൾ	ഉദയകുമാർ

വൈജ്ഞാനികസാഹിത്യം (VAIJNANIKA SAHITHYAM)

SEMESTER	COURSE CODE	HOURS /WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
II	2A02IMAL	05	04	40	60	03

ഉദ്ദേശലക്ഷ്യങ്ങൾ

>വിദ്യാർത്ഥികൾക്ക് മലയാളവൈജ്ഞാനികതയുടെ ഭിന്നവഴികളെ പരിചയപ്പെടുത്തുക, വിമർശനാത്മകമായ കാഴ്ച്ച രൂപപ്പെടുത്തുക
>മാതൃഭാഷയിലൂടെയുള്ള ജ്ഞാനാഭ്യാസം ജനാധിപത്യപരമാവുന്നതെന്ന് എന്തുകൊണ്ടാണ് എന്നു വിദ്യാർത്ഥി മനസ്സിലാക്കുക
>മലയാളത്തിൽ ആവിഷ്കരിക്കപ്പെട്ട ഗഹനചിന്തകളെ സാമാന്യമായി വിദ്യാർത്ഥി പരിചയപ്പെടുക
>അതോടൊപ്പം ഭിന്നസംസ്കാരങ്ങളെയും ജീവിതപരിസരങ്ങളെയും സഹിഷ്ണുതയോടെ കാണാനുള്ള ശേഷി വിദ്യാർത്ഥിക്ക് ലഭ്യമാക്കുക

നിർദ്ദേശം

വിശദപഠനത്തിന് നിർദ്ദേശിക്കപ്പെട്ട ഭാഗങ്ങളെ ആസ്പദമാക്കി കുറിപ്പുകൾ തയ്യാറാക്കുകയും അവ നിയുക്ത അധ്യാപകനുമായി ചർച്ചചെയ്ത് സെമിനാറുകളും അസൈൻമെന്റുകളും സമർപ്പിക്കുകയും വേണം

മൊഡ്യൂൾ ഒന്ന്: സാഹിത്യവിമർശനം

സാഹിത്യവിമർശനത്തിന്റെ ആവിർഭാവം, കൃതികളെ വിമർശനാത്മകമായി വായിക്കേണ്ടതിന്റേ ആവശ്യകത, വിമർശനത്തിലെ വ്യത്യസ്ത സമീപനങ്ങൾ എന്നിവ പരിചയപ്പെടുത്തുകയാണ് ഈ മൊഡ്യൂളിന്റെ ലക്ഷ്യം

വിശദപഠനം

1. അർജ്ജുനവിഷാദയോഗം കുട്ടികൃഷ്ണമാരാർ
(ഭാരതപര്യടനം)
3. പൂതപ്പാട്ട്: ചരിത്രവും ഭൂമിശാസ്ത്രവും ഇ.പി.രാജഗോപാലൻ
(സിണ്ടറലെ സിലിണ്ടറലെ)

ആർജിതശേഷി

>സാഹിത്യം ഒരു മതേതരവ്യവഹാരമായി സ്ഥാനപ്പെടുന്നതിൽ വിമർശനാത്മക ചിന്ത വഹിച്ച പങ്ക് ഗ്രഹിക്കുന്നു

>കൃതികളെ അതിന്റെ ഉത്പാദനസന്ദർഭത്തിൽ നിന്ന് പാഠാന്തരതയിലേക്ക് വളർത്തുന്നതിൽ സാഹിത്യവിമർശനം നടത്തിയ ഇടപെടൽ വിദ്യാർത്ഥികൾ തിരിച്ചറിയുന്നു.

മൊഡ്യൂൾ രണ്ട്: ഭാഷാവിചാരം

മാതൃഭാഷയെക്കുറിച്ച് വ്യത്യസ്ത ഘട്ടങ്ങളിൽ ഉയർന്നുവന്ന ആലോചനകളെ സാമാന്യമായി മനസ്സിലാക്കുക, മലയാളി എന്ന സ്വത്വബോധം രൂപപ്പെടുത്തുന്നതിൽ ഭാഷയുടെ പങ്ക് എന്താണെന്ന് വ്യക്തമാക്കുക, സാമൂഹ്യവികാസവും മാതൃഭാഷയുടെ വികസനവും തമ്മിലുള്ള ബന്ധത്തെക്കുറിച്ചുള്ള തെളിച്ചം ലഭ്യമാക്കുക എന്നിവ മൊഡ്യൂൾ ലക്ഷ്യംവയ്ക്കുന്നു.

വിശദപഠനം

1. മലയാളികളുടെ മലയാളം ഇ.എം.എസ്
(ഇ.എം.എസിന്റെ തെരഞ്ഞെടുത്ത പ്രബന്ധങ്ങൾ)
2. മലയാളം-ഭരണഭാഷയും കോടതിഭാഷയും പി.പവിത്രൻ
(മാതൃഭാഷയ്ക്കു വേണ്ടിയുള്ള സമരം)

ആർജിതശേഷി

മാതൃഭാഷാധിഷ്ഠിത വിദ്യാഭ്യാസത്തിന്റെ രാഷ്ട്രീയപ്രസക്തി വിദ്യാർത്ഥി തിരിച്ചറിയുന്നു. മാതൃഭാഷ ജനിതകമല്ല സാമൂഹികമാണ് എന്ന തെളിച്ചം രൂപപ്പെടുത്തുന്നു. മാതൃഭാഷ എന്ന നിലയിൽ മലയാളത്തിന്റെ സമകാലികാവസ്ഥ മനസ്സിലാക്കുന്നു.

മൊഡ്യൂൾ മൂന്ന്: സാമൂഹ്യവിമർശനം

തത്വചിന്തയുടെ മേഖലയിലും സാമൂഹ്യവിമർശനത്തിലും മലയാളഭാഷയിൽ ആവിഷ്കരിക്കപ്പെട്ട ആലോചനകളെ പരിചയപ്പെടുകയാണ് ഈ മൊഡ്യൂളിന്റെ ലക്ഷ്യം. ആധുനിക ജനാധിപത്യാവബോധം രൂപപ്പെട്ടതിന്റെ നാശവഴികളെക്കൂടി വിദ്യാർത്ഥി മനസ്സിലാക്കിയിരിക്കണം.

വിശദപഠനം

1. കാവുതീണ്ടല്ലേ, കുടിവെള്ളം മുട്ടും സുഗതകുമാരി
(കാവുതീണ്ടല്ലേ)
2. കീഴാളപഠനങ്ങളും ദളിത് ചരിത്രവും പി.സനൽ മോഹൻ
(കീഴാളപക്ഷ ചരിത്രവും വീണ്ടെടുപ്പിന്റെ പാഠങ്ങളും)

ആർജിതശേഷി

>ജാതിവിരുദ്ധപൊതുമണ്ഡലം രൂപീകരിക്കപ്പെട്ടതിന്റെ അടിസ്ഥാന ബലങ്ങൾ, ലിംഗനീതി, പാരിസ്ഥിതികാവബോധം, സബാൾട്ടേൺ

രാഷ്ട്രീയം എന്നീ കാലിക സങ്കല്പനങ്ങൾ തുടങ്ങിയവ വിദ്യാർത്ഥി തിരിച്ചറിയുന്നു.

>സാമൂഹികാധികാരങ്ങളോടുള്ള വിമർശനാത്മക കാഴ്ച ഉറപ്പിച്ചെടുക്കുന്നു.

മൊഡ്യൂൾ നാല്: സംസ്കാരചരിത്രം/ഫോക് ലോർ

സാമൂഹിക നരവംശശാസ്ത്രം, സംസ്കാരചരിത്രം, നാടോടിവിജ്ഞാനീയം, ജനപ്രിയ അഭിരുചി പഠനങ്ങൾ തുടങ്ങിയ മേഖലകളിൽ മലയാള ഭാഷ നടത്തിയ മുന്നേറ്റങ്ങളെ പരിചയപ്പെടുക. ഭിന്ന സംസ്കാരങ്ങളോട് സഹിഷ്ണുതാപൂർവ്വ മനോഭാവം പുലർത്തുന്നവരാക്കി വിദ്യാർത്ഥികളെ രൂപപ്പെടുത്തിയെടുക്കുക എന്നിവയാണ് ഈ മൊഡ്യൂളിന്റെ ലക്ഷ്യങ്ങൾ

വിശദപഠനം

1. ഭക്ഷണം: സാമൂഹികശാസ്ത്രജ്ഞന്റെ ദൃഷ്ടിയിൽ എ.അയ്യപ്പൻ (ആയുധപ്പഴമയും നരോത്പത്തിയും)
2. മീനാടാക്കീസ് പി.കെ.രാജശേഖരൻ (സിനിമാസന്ദർഭങ്ങൾ)

ആർജ്ജിതശേഷി

>മിത്തുകളും പുരാവൃത്തങ്ങളും ജനപ്രിയാഭിരുചികളും സാമൂഹ്യമായി പ്രവർത്തിക്കുന്നതെങ്ങനെ എന്ന് വിദ്യാർത്ഥികൾ ഗ്രഹിക്കുന്നു.

>സാമൂഹ്യഘടനയിൽ അവയ്ക്കുള്ള പങ്ക് എന്തെന്ന് മനസ്സിലാക്കുന്നു.

Unit Wise Weightage for Question Paper Settings

Unit	I	II	III	IV
Weightage (Percentage)	25	20	30	25

സഹായക ഗ്രന്ഥങ്ങൾ

മലയാള സാഹിത്യവിമർശനം സുകുമാർ അഴീക്കോട്

മലയാള സാഹിത്യവിമർശനം പി.വി.വേലായുധൻ പിള്ള

മാരാവും മലയാളവിമർശനവും: പി.എസ്.രാധാകൃഷ്ണൻ
രസധനി വായനകൾ

കെ.പി.അപ്പൻ വായനയുടെ
വെളിച്ചം

വേരിലേക്കുള്ള വഴികൾ	സുനിൽ പി.ഇളയിടം
മലയാളം ഭരണഭാഷാപദവിയിലേക്ക്	ശുരനാട്ട് കുഞ്ഞൻ പിള്ള
ഭാഷയുടെ രാഷ്ട്രീയം	പി.ഗോവിന്ദപ്പിള്ള
മലയാള ലിപി പരിഷ്കരണം ഭൂതവും ഭാവിയും	ടി.ബി.വേണുഗോപാലപ്പണിക്കർ
മലയാളവും മലയാളിയും	ജോർജ്ജ് ഇരുമ്പയം
ജാതിവ്യവസ്ഥിതിയും കേരളചരിത്രവും	പി.കെ.ബാലകൃഷ്ണൻ
കേരളത്തിന്റെ ഇന്നലെകൾ	കെ.എൻ.ഗണേശ്
സംസ്കാരപഠനം: സിദ്ധാന്തം, പ്രയോഗം	മലയാള പഠനസംഘം
സംസ്കാരവിമർശവും സാഹിത്യഭാവനയും	(എഡി.) ഷാജി ജേക്കബ്
ഫോക് ലോർ	രാഘവൻ പയ്യന്നാട്

ABILITY ENHANCEMENT COMPULSORY COURSE (AECC): HINDI

हिंदी कविता और कहानी

(HINDI KAVITA AUR KAHANI)

SEMESTER	COURSE CODE	HOURS PER WEEK	CREDIT	MARKS 100		EXAM HRS
				CE	ESE	
I	1A01IHIN	05	04	40	60	3

Course Objectives

1. The aim of the course is to sensitize the students to aesthetic aspects of literary appreciation and to introduce Hindi poetry and short stories.
2. The aim of the course is to understand the echo of the literature and the elements of different types of poems and stories.

Course Outcome

1. Understand the development of Hindi poetry through selected poems.
2. Understand the style and trends in Hindi poetry and short story.
3. To develop the faculty of appreciation of Hindi poetry and short story.
4. Develop creative thinking and writing.
5. To sensitize the students to aesthetic, cultural, social, aspects of literary appreciation and analysis.
6. Critically evaluates the contribution of prescribed writers to Hindi literature.

Unit- I

प्राचीन काव्य

1. कबीर- साखी - 1,2,10,11,12,13,14,16
2. सूरदास - पद -1&3

(15 Hours)

Unit - II

आधुनिक काव्य

1. मैथिलीशरण गुप्त - मनुष्यता
2. जयशंकर प्रसाद - हिमाद्रि तुंग श्रृंग से
3. निराला - वह तोड़ती पत्थर
4. महादेवी वर्मा - मैं नीर भरी दुख की बदली

(20 Hours)

Unit - III

समकालीन काव्य

1. कीर्ति चौधरी - वक्त
2. अरुण कमल - नये इलाके में
3. उदय प्रकाश - औरतें
4. अनामिका - बेजगह

(20 Hours)

Unit – IV

कहानी

1. प्रेमचंद - ठाकुर का कुआं
2. जैनेंद्र - खेल
3. सिलिया - सुशीला टाकभौरे
4. मृणाल पांडे - कोठरी में लड़की

(20 Hours)

Books for References:

1. काव्य सरगम - डॉ संतोष कुमार चतुर्वेदी, संपादक, लोक भारती प्रकाशन, पहली मंज़िल, दरबारी बिल्डिंग, गांधी मार्ग, इलाहाबाद, 211001
2. कथा-परिक्रमा - डॉ नामदेव एम. गौडा, संपादक जवाहर पुस्तकालय, हिंदी पुस्तक प्रकाशक एण्ड वितरक, मथुरा, 281001, उत्तर प्रदेश ।
3. दलित कहानी संचयन - रमणिका गुप्ता, संपादक, केंद्रीय साहित्य अकादमी, दिल्ली।

व्यावहारिक हिंदी: रचना तथा प्रयोग

(VYAVAHARIK HINDI : RACHNA TATHA PRAYOG)

SEMESTER	COURSE CODE	HOURS PER WEEK	CREDIT	MARKS 100		EXAM HRS
				CE	ESE	
II	2A02IHIN	05	04	40	60	3

Course Objectives

Aim of the course is to give general awareness of Hindi language and communicative skills in Hindi.

Course Outcome

After studying this course students are able to;

- 1 Prepare certain basic kinds of letters independently in their personal and their professional life.
- 2 Understand the features of business letters.
- 3 Develop communicative skills in Hindi.
- 4 Develop creative writing skills in Hindi.
- 5 Develop skills in translation. Translate simple passages from English to Hindi & vice versa
- 6 Understand the importance of translation as a tool for communication.
- 7 Recollects the common technical terms used in official language.

Unit- I

पत्र लेखन -पारिवारिक पत्र,सामाजिक पत्र, व्यावसायिक पत्र,आधिकारिक पत्र ।

संकेत बिन्दुओं के आधार पर कहानी लेखन ।

(20 Hours)

Unit- 2

अनुवाद - अनुवाद की परिभाषा, अनुवाद का महत्व, अनुवादक के गुण। अंग्रेजी से हिन्दी में और हिन्दी से अंग्रेजी में अनुवाद कार्य के लिए अभ्यास।

सारलेखन/ संक्षेपण का अभ्यास

(15 Hours)

Unit- 3

वार्तालाप-कुछ खास विषयों पर / विभिन्न स्थितियों में बोलचाल - पुस्तक संबंधी वार्तालाप पुस्तकालयाध्यक्ष से, यात्रा के दौरान बातचीत, छात्र और अध्यापक के बीच वार्तालाप, सरकारी दफ्तर में वार्तालाप, डाक घर में पूछताछ, स्टेशन पर, मित्र से सैर का विवरण आदि।

साक्षात्कार-पुरस्कार प्राप्त कवि या अभिनेता से , अध्यापक पद के लिए, राष्ट्रीय खेलकूद प्रतियोगिता के विजेता से आदि।

(20 Hours)

Unit- 4

निबंध लेखन - समकालीन विषयों पर अधिक ध्यान -निबंध लिखने की रीति- भूमिका- विषय- विकास- उपसंहार ।

1. पर्यावरण और प्रदूषण
2. नशाबन्दी

3. भारत में बेरोजगारी की समस्या
4. साहित्य और समाज
5. विज्ञान के चमत्कार
6. हमारे समाज का कोढ़ - दहेज प्रथा

वाणिज्य संबंधी पारिभाषिक शब्दावली - अंग्रेजी से हिंदी में और हिंदी से अंग्रेजी में।

पारिभाषिक शब्दावली

1. Abstract - सार
2. Academic- शैक्षणिक
3. Account - लेखा
4. Activities - कार्यकलाप
5. Action - कार्यविधि
6. Act- अधिनियम
7. Ad hoc- तदर्थ
8. Additional- अतिरिक्त
9. Adjourn - स्थगित करना
10. Advisory committee - सलाहकार समिति
11. Affidavit - शपथ पत्र
12. Affiliate - संबंध
13. Agenda- कार्यसूची
14. Acknowledgement- पावती ,रसीद
15. Agitation - आन्दोलन
16. Agreement- करार, समझौता
17. Allegation- आरोप
18. Allowance - भत्ता

19. Amendment- संशोधन
20. Analysis- विश्लेषण
21. Applicant- आवेदक
22. Arrears- बकाया
23. Assurance- आश्वासन
24. Attached- संलग्न
25. Authority- अधिकार
26. Autonomous- स्वायत्त
27. Balance- संतुलन
28. Ban - प्रतिबंध
29. Bearer - वाहक
30. Bibliography- संदर्भ ग्रंथ सूची
31. Board- मंडल
32. Bonafide - वास्तविक
33. Bureaucracy - नौकरशाही
34. By order - आदेश से
35. Cabinet - मंत्रिमंडल
36. Cancel - रद्द करना
37. Capacity - क्षमता
38. Celebration - समारोह
39. Certified copy- प्रामाणिक प्रति
40. Chancellor - कुलपति
41. Collaboration - सहयोग
42. Committee - समिति
43. Confidential - गोपनीय

44. Constitution - संविधान
45. Contract - ठेका
46. Correspondence - पत्राचार
47. Council - परिषद्
48. Confirmation - पुष्टि
49. Defence - रक्षा
50. Delegate- प्रतिनिधि
51. Democracy - लोकतंत्र
52. Designation - पदनाम
53. Determination - संकल्प
54. Drafting - आलेखन , प्रारूपण
55. Eligible - पात्र
56. Effect - प्रभाव
57. Embassy- दूतावास
58. Emergency - आपात
59. Enclosure- अनुलग्नक
60. Enrolment - नामांकन
61. Evaluation- मूल्यांकन
62. Estimate - आकलन
63. Executive - कार्यपालिका
64. Faculty - निकाय
65. Federation - महासंघ
66. For perusal - अवलोकनार्थ
67. Forwarded - प्रेषित
68. Gazette - राजपत्र

69. Governing body - शासी- निकाय
70. Heading - शीर्षक
71. Highest priority - सर्वोच्च प्राथमिकता
72. Hospitality - आतिथ्य
73. Implementation - कार्यान्वयन
74. Index - सूचक, सूचिका
75. Interpreter- दुभाषिया
76. Jubilee - जयन्ती
77. Judiciary - न्यायपालिका
78. Jurisdiction - अधिकार क्षेत्र
79. Liability - दायित्व
80. Maintenance - अनुरक्षण
81. Managing committee - प्रबंध समिति
82. Monopoly - एकाधिकार
83. Negative - नकारात्मक
84. Obedient - आज्ञाकारी
85. Offence - अपराध
86. Ordinance - अध्यादेश
87. Prohibition - प्रतिबंध
88. Proposal - प्रस्ताव
89. Receipt -रसीद, पावती
90. Record - अभिलेख
91. Regulation - विनियम
92. Section - अनुभाग, खंड
93. Statement - बयान, वक्तव्य

94. Temporary - अल्पकालिक
95. Tourism - पर्यटन
96. Unofficial - अनौपचारिक
97. Validity - मान्यता
98. Voluntary - स्वैच्छिक
99. Working committee - कार्य -समिति

(20 Hours)

Books for References:

1. व्यावहारिक हिंदी व्याकरण अनुवाद तथा रचना, डॉ एच. परमेश्वरन, राधाकृष्ण प्रकाशन प्राइवेट लिमिटेड, अंसारी मार्ग 7/3, दरियागंज, नई दिल्ली - 1100002
2. कामकाजी हिन्दी, डॉ पी एम थॉमस, समीक्षा पब्लिकेशन्स, गाँधीनगर, दिल्ली 110031
3. व्याकरण एवं रचना - गिरिजा कुमारी आर, राजपाल एंड संस , मदरसा रोड, कश्मीरी गेट , दिल्ली 110006
4. व्यावहारिक हिंदी व्याकरण तथा रचना - डॉ हरदेव बाहरी, लोक भारती प्रकाशन, पहली मंजिल, दरबारी बिल्डिंग, महात्मा गांधी मार्ग, इलाहाबाद-211001

SEMESTER I

BUSINESS ORGANIZATION AND MANAGEMENT

SEMESTER	COURSE CODE	HOURS /WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
I	1B01ICOM	05	04	40	60	03

Course Objective: To acquaint students with the, concepts, principles and process of management and organization

Course Outcomes:

After completing the course the students shall be able to

- 1: Understand the fundamental concepts of organization and management
- 2: Explain the important functions of management.
- 3: Understand the terms connected to the modern management
- 4: Identify the key skills required for the contemporary management practice

Unit I

Introduction to business organization. characteristics of business, nature and scope, trade, commerce and business. Ownership pattern in business organizations, sole-tradership, partnership, Joint Stock Company. Special form of business ownership. Franchising, licensing, leasing, E commerce.

(10 Hours)

Unit II

Fundamentals of management- Development of management thought. Approaches to management- Classical, neo-classical and modern approach- Management process school, behavioral approach, system approach, contingency approach. Principles of management, contribution of Henry Fayol, scientific management, level of management, management and administration, management, art or science.

(15 Hours)

Unit III

Functions of management. Planning and organizing. Nature and process of planning, scope, objectives, types of plans, MBO, strategic planning

Organizing. Meaning and definitions. principles of organization, types. Line, line and staff, functional organization, organizational chart, structure, factors affecting organizational structure .formal and informal organization. Committees, matrix organization

(15 Hours)

Unit IV

Staffing and directing- Staffing. Meaning, manpower planning, recruitment, sources, selection, process of selection, placement, transfer, promotion, career planning.

Directing- Definition, principles, supervision, leadership, concepts, qualities of a good leader, types of leadership, autocratic, democratic and laissez fair leaders, motivation, theories of motivation, Maslow, Herzberg, Mc Cleland, Vroom, and McGregor.

Communication, concept, process importance, formal and informal communication

(25 Hours)

Unit V

Coordination and control. Coordination, definition, meaning. Coordination as the essence of management, principles of coordination. Controlling, definition and features, process, types of control, requirements of a good control system.

Recent trends in management. Quality circles. Kaizen, Business process re-engineering, Bench marking, Knowledge Management System (KMS), TQM, Six sigma concept. Key managerial personnel, Chairman and CEO

(25 Hours)

Unit Wise Weightage for Question Paper Settings

Unit	I	II	III	IV	V
Weightage (Percentage)	10	20	20	25	25

Books for References:

1. Koontz, weihrich, Aryasri. Principles of management, TATA McGraw Hill, 2004
2. TN Chabra, Principles and practice of management. Dhanpath Rai and co.
3. Prasad L M Principles and practice of management. Sulthan Chand and sons New Delhi

4. James A. Stoner, Edward Freeman, Daniel Gilbert, Management, PHI Learning. New Delhi 2007
5. P.C Tripathi.P.N Reddy. Principles of Management. Tata McGraw-Hill Publishing Company Ltd New Delhi.

BUSINESS STATISTICS

SEMESTER	COURSE CODE	HOURS /WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
I	1B02ICOM	05	04	40	60	03

Course Outcomes:

After studying this course, students shall be able to

- 1: Understand the importance, scope, applications and limitations of statistics
- 2: Acquaint with the basic statistical tools which can be applied in business situations.
- 3:- Understand the effect of trend and seasonal variations in business.
- 4:- Understand the concepts correlation, regression and probability.
- 5:- Apply the techniques of correlation, regression and probability in business situation
- 6:- Familiarize with the testing of hypothesis.

Unit I

Sources of data- primary- secondary – Classification and tabulation. Scales of measurements- nominal, ordinal, ratio and interval scales. Construction of frequency distributions. Measures of Central Tendency –requisites of a good average, Arithmetic Mean – simple and weighted -Median – Mode. How to choose an ideal average . Measures of dispersion-absolute and relative measures - range, quartile deviation, standard deviation, –Coefficient of variation and corresponding relative measures- Skewness and Kurtosis. (25 Hours)

Unit II

Index Numbers – meaning- definition- uses-problems in the construction of index numbers- types of index numbers- methods of construction of index numbers- Laspeyers', Paasche's, Fisher's, and Kelly's Methods- Test of adequacy- time reversal and factor reversal tests. (10 Hours)

Unit III

Correlation- Meaning-Classification- Methods- Scatter Diagram- Karl Pearson's Coefficient of Correlation- Spearman's Rank Correlation. Regression Analysis: Meaning and Definition- Types of Regressions-Regression Lines, Regression Equations.

Time Series Analysis: Meaning-Components of Time Series-Methods of Measures of Trend- Moving Average Method, Method of Least Squares. (20 Hours)

Unit IV

Probability- Meaning and Definition- Important Terms- Theorems of Probability- Addition and Multiplication Theorems, Probability Distributions- Binomial Distribution-Poisson Distribution and Normal Distribution. (Simple Problems Only). (10 Hours)

Unit V

Statistical Inference: Testing Of Hypothesis- Null Hypothesis and Alternative Hypothesis-Type I and Type II Errors –Procedure For Hypothesis Testing- Level Of Significance, p value –Definition and interpretations. Two Tailed and One Tailed Tests- Parametric Test- Z Test, One Sample T test, K-S test for normality (test statistic and application only), Non Parametric Test - Chi Square test (Simple Problems), Wilcoxon test. (25 Hours)

Assignment: Introduction to statistics- Meaning, Definition, functions, importance and limitations- Statistical investigation- stages.

Unit Wise Weightage for Question Paper Settings

Unit	I	II	III	IV	V
Weightage (Percentage)	25	15	20	15	25

Books for References:

1. S.P.Gupta: Statistical Methods, Sulthan Chand And Sons, New Delhi
- 2.

2. Gupta S. C. & Kapoor V. K. : Fundamentals of Mathematical Statistics, Sultan Chand & Sons, New Delhi.
3. C B Gupta & Vijay Gupta: An Introduction to Statistical Methods, Ane Books Pvt Ltd.
4. P. N. Arora & Mrs.S.Arora: Quantitative Aptitude vol I & II, S Chand & Co. Ltd, New Delhi
5. S.L.Aggarwal & S L Bhardwaj: Fundamentals of Business Statistics, Kalyani Publishers.

FINANCIAL ACCOUNTING

SEMESTER	COURSE CODE	HOURS /WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
I	1B03ICOM	05	04	40	60	03

Course Objective: Demonstrate knowledge and understanding of concepts, theories, laws, and practices in financial accounting and develop the skill of recording financial transactions and preparation of reports in accordance with various accounting standards.

Course Outcomes:

After studying the course students are able to;

1. Acquire the ability to use the accounting system to record, classify, and summarize the data needed to solve a variety of business problems
2. Prepare and present the Final accounts of Sole Trader
3. Understand the Accounts of special transactions relate to Consignment, Joint venture and Hire Purchase.
4. Understand the concept of Royalty and preparation of royalty accounts.
5. Acquainted with the Accounting Standards, GAAP, Ind AS and IFRS

Unit I: Introduction to Accounting

Definition - Features -Advantages – Limitations - Assumptions, Concepts, Conventions and Principles Accounting - Accounting Process - Journal - Ledger - Trial Balance - Accounting Standards - GAAP, Ind AS, IFRS (Concept only) -Final Accounts of Sole Trader with adjustments. (20 Hours)

Unit II: Accounting for Consignment and Joint Venture

Consignment – Meaning – Features – Basic terms used in consignment – Books of Consignor and Consignee –Cost Price Method and Invoice Price Method – Treatment of bad debts – Valuation of Consignment Stock –Normal and Abnormal Loss - Meaning – Valuation and Treatment. Joint Venture – Meaning – Features – Methods of recording Joint venture transactions – Consignment Vs Sales – Consignment Vs Joint venture. (20 Hours)

Unit III: Accounting for Hire Purchase

Meaning - Characteristics - Important Definitions - Hire Vendor - Hire purchaser - Hire Purchase Agreement - Down payment - Hire Purchase Price - Cash Price - Calculation of Interest, Calculation of Cash Price - Journal Entries and Ledger Accounts in the books of Hire Purchaser and Hire vendor

(20 Hours)

Unit IV: Royalty Accounts

Meaning and Definition - Technical Terms - Royalty, Landlord, Tenant, Minimum Rent, Short Workings, Recoupment of Short Workings – Fixed and Fluctuating rights - Accounting Treatment in the books of Lessor and Lessee - Treatment of Strike, Lock out etc.

(15 Hours)

Unit V: Inland Branch Accounts

Meaning - Objectives - Types of branches - Dependent Branches ('Debtors system' and 'Stock & debtors System') Cost Price and Invoice Price - Independent branches - Incorporation of branch transactions in Head Office books - Adjustment entries in the books of Head Office only.

(15 Hours)

Unit Wise Weightage for Question Paper Settings

Unit	I	II	III	IV	V
Weightage (Percentage)	25	25	20	15	15

Books for References:

1. Gupta. R.L. and Radhaswamy. M: Financial Accounting; Sultan Chand and Sons, New Delhi.
2. Shukla. M.C., Grewal T.S., and Gupta, S.C.: Advanced Accounts: S. Chand & Co. New Delhi.
3. P.C. Tulsian, Financial Accounting, Tata McGraw Hill, New Delhi
4. Jain, S.P. and K.L. Narang. Financial Accounting. Kalyani Publishers, New Delhi.
5. S. N. Maheshwari, Financial Accounting, Vikas Publication, New Delhi. T.S, Grewal, Introduction to Accounting, S. Chand and Co., New Delhi
6. Weygandt Jerry J, Kimmel Paul D et.al, Accounting Principles
7. Warren Carl S, Financial Accounting, South Western Educational Publishing

SEMESTER II

E – COMMERCE

SEMESTER	COURSE CODE	HOURS /WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
II	2B04ICOM	05	04	40	60	03

Course Objective:

This course introduces the concepts of E - Commerce. The course helps the students to understand the concepts of Electronic Commerce, its types, Security issues, payment systems and ethical, social and legal issues.

Course Learning Outcomes:

1. Familiarizing the students with the concepts of e - Commerce.
2. Familiarizing various models of E- Commerce.
3. Discuss the security environment and challenges
4. Explore the payment methodologies
5. Discuss the ethical, legal and social challenges.

Module 1:

E- Commerce – M-Commerce - Features of E- Commerce – Different types of E – Commerce – Brief history and evolution – EDI – Growth of technology and challenges – E- Commerce benefits and challenges.

Module 2:

Major B2C models – Portal – E- tailer – aggregators – Market creator – Service provider – Major B2B models – E- Distributors – E – Procurement – Industry Consortia – Private industry networks – C2C models – online auctions –E- Governance - Major E-Commerce website and its design

Module 3:

E – Commerce Security environment – Dimensions of security – security threats in E-Commerce environment – Phishing and identity theft – Virus, worms and malicious codes – Hacking and cyber vandalism – Technology solutions – Ecryption – symmetric key encryption – public key encryption – firewalls – digital envelopes – SSL – Anti viruses – Government laws and future

Module 4:

Online payment systems – recent developments in digital payments – credit cards – UPI – digital wallets – online stored value system – mobile payment – cash on delivery – payment service providers – payment risks – OTP driven payment systems

Module 5:

Ethical issues in E – Commerce – Responsibility , Liability and Accountability – Privacy and information rights – Profiling and behavioral targeting – E- Commerce surveillance – Legal protection – Intellectual property rights – Copy rights – Online infringement of trademarks and dilution – public safety and welfare – Governance issues.

Unit Wise Weightage for Question Paper Settings

Unit	I	II	III	IV	V
Weightage (Percentage)	25	25	20	15	15

Books for References:

1. E- Commerce – Business, Technology and Society – Kenneth C Laudon & Carol Guercio Traver
2. Milind Oka, E – Commerce, Everest Publishing House
3. C.V.S. Murty, E – Commerce, Himalaya Publishing House
4. Joshph, E -Commerce. An Indian Perspective, PHI
5. Samantha Shurely, E -Business with Net-Commerce:, PHI
6. W. Cheswick, Stevens, &Aviel Rubin : Fire Wall and Internet Security:, Addison-Wesley Professional

APPLIED CALCULUS AND LINEAR ALGEBRA

SEMESTER	COURSE CODE	HOURS /WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
II	2B05ICOM	05	04	40	60	03

Course Objectives:

1. To have a preliminary knowledge of the concepts of Calculus for making the students competent to apply it in their Core subject
2. To have a preliminary knowledge of the concepts of Linear Algebra for enabling the students to apply the concepts in applied fields.

Course Outcomes:

1. Understanding the concepts of functions and limits
2. Understanding the concept of differentiation and the methods of differentiation
3. Understanding the applications of differentiation
4. Understanding the concept of integration and the methods of integration
5. Understanding the applications of integration
6. Understanding the concepts of matrices and determinants
7. Understanding the algebraic operations of matrices
8. Understanding row operations and finding inverse of matrices
9. Understanding the solution of equations using matrices
10. Understanding applications of matrices to Business and Economics

Unit I: Differential Calculus

Functions and Limit- Constants and variables, functions, graphs, limit of a function, methods of finding limits, some results on limits, some important limits.

Differentiation –Derivatives, rules of differentiation, parametric functions, differentiation of implicit functions.

Applications of differentiation - maxima and minima, determination of local maxima and local minima, elasticity of demand, price elasticity of demand, types of price elasticity of demand, solved examples. (20 Hours)

Unit II: Integral Calculus

Indefinite Integration – Introduction, general rule of integration, exception to the general rule of integration, some standard results, method of substitution.

Definite integration – Introduction, properties of definite integrals

Applications of integration – Introduction, consumer's surplus, producer's surplus, consumer's surplus under pure competition, consumer's surplus under monopoly.

(20 Hours)

Unit III: Fundamentals of matrices

Matrices, row matrix, column matrix, sub matrix, equal matrices, addition and subtraction of matrices, matrix multiplication, commutative law, associative law and distributive law, identity matrix, null matrix, diagonal matrix, scalar matrix, transpose of a matrix, orthogonal matrix, inverse of a matrix, determinant, multiplication of determinants.

(15 Hours)

Unit IV: Applications of Matrices

Matrix expression of a set of linear equations, row operations, augmented matrix, Gaussian method of solving linear equations, determinants and non singularity, higher order determinants, minors and cofactors, Laplace expansion, properties of a determinant, cofactor and adjoint matrices, inverse matrices, solving matrix equations with the inverse, Cramer's rule for matrix solutions, the Gaussian method of inverting a matrix, Applications of matrices and determinants to Business and Economics.

(20 Hours)

Texts for study

- 1. Business Mathematics & Statistics, Aggarwal, B.M., Ane Books Pvt. Ltd.**

Sections 1.1, 1.2, 1.3, 1.4, 1.5, 1.6, 1.7, 1.8, 1.9, 1.10, 1.11, 1.12, 1.13, 1.14, 2.1, 3.1, 3.2, 3.4, 3.6, 3.10, 3.13, 3.14, 4.1, 4.3, 4.4, 4.5, 5.1, 5.2, 5.4, 5.5, 5.6, 6.1, 6.2, 6.3, 6.4, 6.5, 6.6, 6.11, 6.12, 7.1, 7.2, 7.3, 7.4, 7.5

- 2. Theory and Problems of Mathematics for Economists, Dowling, Edward T., Schaum's Outline Series, McGraw Hill, 1986**

Sections 10.9, 10.10, 10.11, 10.12, 11.1, 11.2, 11.3, 11.4, 11.5, 11.6, 11.7, 11.8, 11.9, 11.10

Unit Wise Weightage for Question Paper Settings

Unit	I	II	III	IV
Weightage (Percentage)	25	20	30	25

Books for References:

- G.B, Thomas Jr., M.D. Weir and J.R. Hass, Thomas' Calculus (14th edition), Pearson Education
- Differential and Integral Calculus, Frank Ayres, Jr., Elliott Mendelson, Schaum's Outline Series, Third edition, McGraw Hill, 1992

3. Integral Calculus, Shanti Narayanan and P.K. Mittal, Sultan Chand
4. Text of Matrices, Shanti Narayanan and P.K. Mittal, Sultan Chand
5. Theory and Problems of Matrices, Frank Ayres Jr., Schaum's Outline Series, McGraw Hill

BUSINESS REGULATORY FRAMEWORK

SEMESTER	COURSE CODE	HOURS /WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
II	2B06ICOM	05	04	40	60	03

Course Objectives:

This course introduces the Indian Contract Act 1872, Sale of Goods Act and the Partnership Act. The course helps the students to understand various provisions of these Acts which are relevant to conduct of business activities and apply them in real life situations.

Course Outcomes:

1. Illustrate the essential elements of a valid contract and the nature of different types of contracts.
2. Describe the important provisions governing a valid Contract and their legal Implications.
3. Understand the legal provisions governing contract of Indemnity and Contract of Guarantee.
4. Understand the legal provisions governing the agreement of sale of goods in India.
5. Discuss important legal provisions governing partners and formation of partnership Including limited partnership.
6. Apply the knowledge about Contract laws while entering into a contract with other parties of different capacities.

Unit I

The Indian Contract Act 1872: Introduction - objectives of the Act - Definition of Contract - Essential Elements of a Valid Contract - Classification of Contract.

(10 Hours)

Unit II

a) Offer and Acceptance - Meaning of Offer - How offer is made - Essentials of a valid offer - Kinds of Offer -Revocation of Offer - Acceptance- Meaning - How Acceptance is made - Essentials of Valid Acceptance - Revocation of Acceptance

b) Consideration - legality of consideration and objects - Capacity of parties - Free consent – Coercion - Undue influence – Fraud – Misrepresentation – Mistake - Performance of contract - Discharge of contract

(20 Hours)

Unit III

Contract of Indemnity and Guarantee: Contract of Indemnity - Mode of contract of Indemnity - Rights of Indemnity holder - Commencement of Liability of indemnifier - Contract of Guarantee - Essential elements of a guarantee - Types of guarantees - Contract of Indemnity Vs Contract of Guarantee - Nature and Extent of Surety's liability - Discharge of a Surety - Revocation of the Contract of Guarantee - Rights of a Surety.
(15 Hours)

Unit IV

Sale of Goods Act 1930: Definitions - Transfer of Ownership-Condition and Warranties - Performance of Contract of Sales - Rights of Unpaid Vendor - Auction Sales.
(15 Hours)

Unit V

Indian Partnership Acts:

- a) Indian Partnership Act 1932 -Nature of partnership-Right and Liabilities of Partners-Dissolution of Firms.
- b) Limited Liability Partnership Act 2008- Concept- Formation- Membership-Functioning-Dissolution

(15 Hours)

Unit Wise Weightage for Question Paper Settings

Unit	I	II	III	IV	V
Weightage (Percentage)	10	30	20	20	20

Books for References

- 1.N D Kapoor, Elements of Mercantile Law, Sulthan Chand
2. M C Shukla, Mercantile Law, S Chand
3. G.Gullybaba, Mercantile Law , Gullybaba Publishing House Pvt. Ltd.
4. Dr. R K Bangia, Principles of Mercantile Law, Allahabad Law Agency
5. R C Chawla and K C Garg, Fundamentals of Business Laws, Kalyani Publishers
6. Kuchhal M C & Kuchhal A, Business Law, Vikas Publishing Depot
7. Chopra R K, Business Law, Himalayan Publishing House.

SEMESTER III

CORPORATE ACCOUNTING

SEMESTER	COURSE CODE	HOURS /WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
III	3B07ICOM	06	04	40	60	03

Course Objective: To enable the students to acquire the basic knowledge of the corporate accounting and to learn the techniques of preparation of the financial statements of companies and banking companies.

Course Outcome:

1. Understand the accounting procedure for company and the mobilization of funds through issue of shares and debentures including forfeiture and re issue.
2. Acquaint with the preparation of final accounts of companies and how profits or losses are distributed before and after incorporation of Companies
3. Acquire knowledge about various aspects of amalgamation and internal reconstruction
4. Understand liquidation accounting
5. Comprehend the final account format of banking companies

Unit I: Accounting for Share Capital and Debentures

Share Capital - Meaning - Issue of Shares - At Par -At Premium - At Discount –Under Subscription - Over Subscription - Pro rata Allotment - Calls in Arrear – Calls in Advance - Forfeiture and Re issue of Shares - Debenture - Meaning - Issue - Classification - Different terms of issue of debenture

(20 Hours)

Unit II: Final Accounts

Preparation of Statement of Profit and Loss and Balance Sheet of Corporate entities (Vertical form) -Note to Accounts - Statutory transfer to reserve – Surplus/Deficit - Profit prior to Incorporation

(15 Hours)

Unit III: Accounting for Amalgamation and Internal Reconstruction

Amalgamation - Meaning - Types - Merger and Purchase - Purchase Consideration – Methods - Accounting treatment as per AS 14 (Excluding Intercompany Holdings)- Books of Transferor and Transferee Company - Pooling of Interest Method - Purchase Method - External Reconstruction -Internal reconstruction - Meaning - Difference - Accounting treatment

(25 Hours)

Unit IV: Liquidation of Companies

Introduction - Meaning - Modes of liquidation - Contributory - Liquidator -Duties – Calculation of Liquidators' Remuneration - Preferential Payments - Preparation of Statement of affairs, Deficit / Surplus Account - Liquidator's Final Statement of Account

(15 Hours)

Unit V: Accounts of Banking Companies

Books and Registers maintained – Slip system of posting – Rebate on Bills Discounted – Non-Performing Assets – Legal Provisions relating to final accounts – Final Accounts.

(15 Hours)

Unit Wise Weightage for Question Paper Settings

Unit	I	II	III	IV	V
Weightage (Percentage)	15	20	25	20	20

Books for References:

1. M.C. Shukla, T.S. Grewal and S.C. Gupta, Corporate Accounting, S. Chand and co., New Delhi
2. Ashok Sehgal and Deepak Sehgal, Advanced Accounting, Volume II, Taxman, New Delhi
3. S.N. Maheshwari and S.K. Maheshwari, Corporate Accounting, Vikas Publication, New Delhi
4. Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi.
5. J.R. Monga, Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi

6. Gupta, R.L. & Radhaswamy, M., Advanced Accounts, Sultan Chand & Sons, New Delhi.
7. Reddy, T.S & Murthy, A, Corporate Accounting, Margham Publications, Chennai.

COMPANY LAW AND ADMINISTRATION

SEMESTER	COURSE CODE	HOURS PER WEEK	CREDIT	MARK 100		EXAM. HOURS
				CE	ESE	
III	3B08ICOM	5	4	40	60	3

Course Objectives:

This Course introduces the Indian Companies Act 2013. The course helps the students to understand various legal provisions governing the activities relate to formation, issue of securities, administration and winding up of joint stock companies in India.

Course Outcomes:

1. Describe the relevant definitions, features and types of Joint Stock Companies.
2. Understand the legal provisions relating to procedure of incorporation of a Company and the legal position of a Promoter.
3. Explain the legal provisions that govern the issue of Prospectus and Allotment of Securities.
4. Describe the legal provisions relating to members and their meeting.
5. Understand the Board of Directors and the legal provisions governing them.
6. Describe the legal procedure of Winding up of Companies and position of a liquidator.

Unit I

Companies Act 2013: Introduction to Company Law- Meaning, Nature and Features of Company- Types of Companies- Concept of Corporate Veil

(5 Hours)

Unit II

Incorporation of Companies: Promoters- Legal position of Promoters- Procedure for Incorporation- Memorandum of Association- Contents- Alteration- Doctrine of Ultra Vires- Alteration- Articles of Association – Contents- Alteration- Doctrine of Indoor Management.

(15 Hours)

Unit III

Prospectus and Allotment of Securities: Prospectus- Definition-Contents- Share Capital – Shares – Types of Shares- Debenture- Types of Debentures- Issue of Shares- Public Issue-Private Issue- Right issue and Bonus Issue-Preferential Allotment- Sweat Equity Shares- ESOP's- Issue and Redemption of Preference Shares-Transfer and Transmission of Shares. Dividend -Declaration and Payment of dividend

(15 Hours)

Unit IV

Management and Administration: Shareholders and Members- How to become a member- Register of Members- Meeting- Annual General Meeting- Extra ordinary General Meeting- Notice of Meeting- Quorum- Agenda -Chairman- Proxy- Poll- Restriction on Voting Right-Ordinary and Special Resolution

Board of Directors: Powers and Duties of BoD- Directors- Types- Appointment- Qualification- Disqualification- Duties and Rights- Retirement.

(25 Hours)

Unit V

Winding Up: Meaning-Mode of Winding Up-Winding Up by Tribunal (NCLT)- Petition for Winding Up- Powers of NCLT- Filing Statement of Affairs- Company Liquidators and Appointment- Effect of Winding Up order.

(15 Hours)

Unit Wise Weightage for Question Paper Settings

Unit	I	II	III	IV	V
Weightage (Percentage)	10	20	20	30	20

Books for Reference:

1. CS Anoop Jain ,Advance Company Law, AJ Publications, New Delhi.
2. Dr. S M Shukla and K Jain, Company Law, Sahithya Bhavan Publications.
3. Dr.Divyesh Shah, Company Law, Himalaya Publishing House
4. Avtar Singh,Introduction to Company Law, EBC Explorer
5. Kuchhal M C &Kuchhal A, Corporate Law, SreeMavavir Book Depot
6. Kumar A, Corporate Law ,Taxmann Publication, New Delhi.
7. G K Kapoor & Sanjay Dhamija, Company Law/University Edition, 24th Edition, Taxmann, New Delhi.

MICROECONOMICS

SEMESTER	COURSE CODE	HOURS /WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
III	3D01ICOM	05	04	40	60	03

Course Objectives:

The course aims to provide theoretical foundation in microeconomics, which will widen the tool box of commerce students at the undergraduate level. The course starts by providing an elementary understanding of microeconomics and intends to build later on with providing understanding on the theoretical core of micro economics with focus on consumer behaviour, production, cost and finally the exposition of markets.

Course Outcomes:

At the end of this course, the student will be able to;

- 1:** Understand the basic concepts of microeconomics which is essential for dealing with real world economic issues
- 2:** Understand the basics of demand and analyze how consumers behave in a market setting in the light of basic theories of consumer behaviour and choice
- 3:** Understand demand forecasting which is necessary for dealing with the real world market conditions
- 4:** Expand their understanding on production technology and cost of production
- 5:** Understand the dynamics of various commodity markets which is essential for addressing market changes

Unit I: Introduction to Microeconomics

Why study Microeconomics? – Microeconomics and managerial decision making - The themes of Microeconomics: Trade-offs, Prices and markets, Theories and Models - Competitive v/s Non-competitive markets - Market price: Real vs. Nominal prices
(10 Hours)

Unit II: Demand and Consumer Choice

Basics of Demand: Demand curve – Basics of Supply: Supply curve - Market Equilibrium - Elasticity of demand: price, income and cross elasticity – measurement of price elasticity – demand forecasting: basic elements - Notion of Consumer behaviour - Budget constraints: Budget line and Effects of changes in income and prices - Cardinal vs. Ordinal utility – Law of diminishing marginal utility and Law of equi-marginal utility - Indifference curve and indifference map, Shape of indifference curves: convexity and diminishing marginal rate of substitution - Utility Maximisation with indifference curves - Price effect bifurcation exercise for a normal good (Hick's Method) - demand curve from price consumption curve - Revealed preference hypothesis
(30 Hours)

Unit III: Production and Cost

Production function - Production with one variable input (labour): the law of variable proportions - Production with two variable inputs (labour and capital): Return to a scale – Iso-quant approach to returns to scale - Cobb-Douglas Production function - Which cost matters? Economic cost and accounting cost – fixed and variable cost – fixed vs. Sunk cost - Cost in the short run: shape of TFC, TVC and TC, AFC, AVC, AC and MC - Cost in the long run: user cost of capital - cost minimising input choice and the producer's equilibrium: a given output at a minimum cost – The expansion path – output maximisation with given cost - long run average cost and long run marginal cost – economies and diseconomies of scale - Dynamic changes in cost: learning curve
(20 Hours)

Unit IV: Firm and the Market Structure

Theory of firm and managerial decision making – neo-classical model of profit maximisation, Baumol's sales revenue maximisation, Williamson's utility maximisation, Marris' model of managerial enterprise - Perfectly competitive markets: choosing output in the short run: when should the firm shut down? Short run supply curve - choosing output in the long run: Zero economic profit - Monopoly and market power: Natural Monopoly, AR and MR, Monopolist's output decision, monopoly power: measurement- Learner's methodology - Monopolistic competition: the makings of monopolistic competition, equilibrium in the short run and long run - economic inefficiency and excess capacity - Oligopoly: Collusive and non-collusive - equilibrium in non-collusive oligopoly market: Cournot, Chamberlin, Bertrand, Sweezy's model – Collusive models: Price Leadership and Cartels
(30 Hours)

Unit Wise Weightage for Question Paper Settings

Unit	I	II	III	IV
Weightage (Percentage)	20	30	20	30

Books for References:

- Pindyck, R. S., Rubinfeld, D. L., & Mehta, P. L. (1995). *Microeconomics* (Vol. 4). Englewood Cliffs, NJ: Prentice Hall.
- Koutsoyiannis, A. (1975). *Modern microeconomics*. Springer.
- Moon, M. A. (2018). *Demand and supply integration: The key to world-class demand forecasting*. Walter de Gruyter GmbH & Co KG.
- Varian, H. R. (2014). *Intermediate Microeconomics: A Modern Approach: Ninth International Student Edition*. WW Norton & Company.
- Salvatore, D. (2008). *Microeconomics: theory and applications*. OUP Catalogue.
- Mankiw, N. G. (1997). *Introduction to microeconomics*.
- Dwivedi, D. N. (2016). *Microeconomics: Theory and Applications*. Vikas Publishing House.
- Mas-Colell, A., Whinston, M. D., & Green, J. R. (1995) *Microeconomic theory* (Vol. 1). New York: OUP.

GOODS AND SERVICES TAX

SEMESTER	COURSE CODE	HOURS /WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
III	3B09ICOM	05	04	40	60	03

Course Objective:

The course aims to familiarise the basics of Indirect Taxes and GST, and their legal and procedural aspects.

Course Outcomes:

After the completion of the course, the learners will be able to:

1. Know the constitutional framework of Taxation and the concept of direct and indirect taxes, Administration of Indirect taxation system;
2. Familiarise the concept of GST, its structure and GST Council ;
3. Examine the taxable event of Supply of goods and services, its valuation and exemptions under GST for different types of goods and services;
4. Analyze provisions regarding Input Tax Credit, its computation and payment of tax, TDS and TCS under GST;
5. Understand the procedural aspect of registration and Tax Invoice under GST.

Unit I: Concept of Indirect Taxes at a glance

Background; Constitutional framework of taxation; Concept of Direct and Indirect taxes – Features of indirect taxes - Indirect taxes in India; Pre-GST tax structure and its deficiencies; Administration of Indirect Taxation in India. (10 Hours)

Unit II: Goods and Service Tax (GST)

GST Laws: An introduction including Constitutional aspects – Concept of GST – Goods - Service – Features of GST – Items kept out of GST - Advantages and disadvantages of GST. Structure of GST – Dual GST - CGST – SGST – UGST – IGST. GST Council – structure and functions. GST Network – Functions of GSTN – GSTIN - Rates of GST. (15 Hours)

Unit III: Levy and Collection of GST

Taxable event – Supply of goods and services – Composite and Mixed supply – Charge of GST – Composition Scheme - Reverse charge mechanism - Interstate and Intra state

supply - Place and Time of supply – Valuation of supply – Valuation rules – Methods of Valuation – Exemptions under GST. (20 Hours)

Unit IV: Input Tax Credit and Payment of Tax

Meaning and components – Eligibility for taking ITC – Blocked Credits – Method of reversal of credit – Input tax credit in special circumstances – ITC in respect of goods sent for job work – Distribution of credit by Input Service Distributer (ISD) – Utilisation of Input Tax Credit - (Simple problems on GST calculation and ITC). Payment of tax, interest, penalty and other amounts – Interest on delayed payment of tax – TDS and TCS under GST - Refund. (20 Hours)

Unit V: Procedural Compliance under GST

Registration under GST law – Firms not liable for registration – Compulsory registration – Deemed registration – Voluntary registration – Registration by Department(Suo-motu Registration) - Concept of Distinct Persons under GST – Procedure for registration — Cancellation of registration - Revocation of cancellation of registration. Tax Invoice – Debit and Credit Notes – E-invoicing.

(10 Hours)

Unit Wise Weightage for Question Paper Settings

Unit	I	II	III	IV	V
Weightage (Percentage)	10	15	25	30	20

Books for Reference:

- 1.H C Mehrotra & V P Agarwal : *Goods And Service Tax (G.S.T.)*. Sahitya Bhawan Publication, Agra.
2. Vinod K Singhania: *Students Guide to GST & Customs Law*, Taxman Publication
3. K M Bansal: *GST & Customs Law*. Taxman Publication, New Delhi
4. CA Raj K Agrawal: *Handbook on GST(Goods & services Tax)*, Bharat Law House Pvt. Ltd.
5. CA. Rohini Aggarawal & Neelam Goel: *Goods & Services Tax (GST) and Customs Law*, Sultan Chand & Sons (P) Ltd.
6. *GST – Bare Acts*

SEMESTER IV

MACROECONOMICS

SEMESTER	COURSE CODE	HOURS /WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
IV	4D02ICOM	05	04	40	60	03

Course Objectives

The course helps to understand the overall structure of the economy in theoretical and contemporary perspectives. The paper attempts to discuss the functional relationships between economic aggregates. It enables students to understand the working of the economy at the aggregate level. It will also help them to critically analyze the alternative economic policies required to develop suitable solutions to various economic problems of their society and economy.

Course Outcomes

After studying this course students are able to

- 1: Understand the measures of economic performance.
- 2: Evaluate current economic conditions using economic performance indicators.
- 3: Understand classical and Keynesian macroeconomic ideas for dealing the functional relationship of aggregates and developments in macroeconomics.
- 4: Understand the macroeconomic instability and its causes
- 5: Suggest remedial measures to deal with macroeconomic instability.
- 6: Analyze the impacts of policy actions.

Unit I

Introduction (1930's Great Depression and the development of Macroeconomics) -the subject matter of economics - Measuring economic activity: GDP, GNP, NNP, - Determination of National Income in an economy (two-sector, three sectors and four sectors) Measuring price level: WPI & CPI, GDP deflator – Measuring joblessness:

Unemployment rate- Measurement of unemployment in India -Usual Status Approach-
Weekly Status Approach- Daily Status Approach (15 Hours)

Unit II

Classical theory of employment output and income – full employment principle - Say's Law –quantity theory of money wage-price flexibility- real theory of interest - Keynesian theory of employment output and income--effective demand- underemployment equilibrium- Consumption function, APC and MPC – Investment function – MEC and MEI - Investment multiplier – Accelerator- Super multiplier- Government spending and net exports (25 Hours)

Unit III

The trade-off between inflation and unemployment in the economy- Philips curve - 1970's Stagflation – Adaptive expectation and Rational expectation model - Long-run Philips curve - Business cycle- Phases of Business cycle- A Keynesian model of business cycle- Samuelson Approach to Business cycle- Hicks' Trade cycle – Global financial crisis and its impact on the world economy (20 Hours)

Unit IV

Macroeconomic Stabilization policies- Fiscal policy and its tools- Crowding out effect- Tax multiplier- Built - in Stabilizers - Deficit concepts (Revenue deficit, Fiscal deficit and Primary deficit) – Deficit financing in India – Monetary policy (quantitative and qualitative)- recent fiscal deficit crisis in India. (15 Hours)

Unit Wise Weightage for Question Paper Settings

Unit	I	II	III	IV	V
Weightage (Percentage)					

Books for References:

Froyen, R. T., & Perez, S. J.. Macroeconomics: Theories and policies, Pearson

Errol D'Souza, Macro Economics – Pearson Education

Rangarajan, C.& Dholakia, B. H. (1979). Principles of Macro economics. Tata McGraw-Hill Education

Mankiw, N. G. Macroeconomics Worth Publishers

Ahuja H L, Macroeconomics, S Chand Company & Company Pvt. Ltd

COST ACCOUNTING

SEMESTER	COURSE CODE	HOURS /WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
IV	4B10ICOM	05	04	40	60	03

Course Objective

The objective of the course is to enable students to acquire knowledge on various cost concepts, methods and techniques useful for managerial decision making.

Course Outcome

After studying this course, students shall be able to:

- 1: Explain the nature, scope, objectives, functions, merits and demerits of costing.
- 2: Understand the concepts of material, labour and overhead.
- 3: Compute unit cost and total cost of production and prepare cost statement
- 4: Determine cost under job costing, batch costing, process costing, contract costing and transport costing
- 5: Explain the basics of Activity Based Costing

Unit I

Introduction: Meaning - Definition - Scope - Objectives - Functions - Merits and Demerits - Cost Accounting and Financial Accounting - Cost classification - Elements of cost - Cost units - Cost Centers - Methods and Techniques of Costing – Preparation of cost sheet. (10 Hours)

Unit II

Materials : Importance of Material cost control – Steps in Material Control - Purchase Procedure - Store control - Types of Store - Stores Records - Bin card and stores ledger - ABC Analysis - VED Analysis - JIT Inventory - Stock levels - EOQ - Issue of materials - FIFO, LIFO, Simple and Weighted Average methods. (15 Hours)

Unit III

Labour : Importance of Labour cost control - Computation of Labour cost - Time keeping - Time booking - Wage system - Time rate, Piece rate, Taylor's differential piece rate system - Incentive system of wage payment - Halsey and Rowan Plan – Treatment

of idle time - Overtime – Labour turnover - meaning and causes(Theory only).
(15 Hours)

Unit IV

Overheads : Definition – Classification – Steps in Overhead Accounting - 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.
(20 Hours)

Unit V

Methods of Costing –Job costing, batch costing, unit costing, operating costing- Process Costing (with adjustments of normal and abnormal losses and gains only) - Service costing (only Transport costing) – Contract costing: Special features- Cost plus contract-Escalation clause- Sub contract- Retention money- Treatment of cost of plant – Profit on incomplete contract.

Activity Based Costing (ABC) - Concepts, Significance, Features and Stages of ABC (Theory only).
(30 Hours)

Unit Wise Weightage for Question Paper Settings

Unit	I	II	III	IV	V
Weightage (Percentage)	12	18	20	20	30

Books for Reference:

1. Iyengar . S.P, Cost Accounting principles and Practice
2. S.P.Jain& K.L, Narang, Cost Accounting
3. S.P.Gupta, Management Accounting
4. R.K.Sharma & S.K.Gupta, Management Accounting
5. JawaharLal, Cost Accounting
6. A.D. Agarwal, Cost Accounting
7. A.D. Agarwal, Practical Cost Accounting
8. Swaminathan, Lectures on Costing

SOFTWARE FOR ACCOUNTING AND DATA MANAGEMENT

SEMESTER	COURSE CODE	HOURS /WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
IV	4B11ICOM	05	04	40	30 (Theory) 30 (Practical)	1 ½ Hrs (Theory) 1 ½ Hrs (Practical)

Course Objectives

To develop theoretical and practical knowledge for application of software in business. This course helps the students to enhance the software skill in office packages and computerized accounting.

Course Outcome

After studying this course students are able to;

1. Apply computer software to take business decisions
2. Prepare financial accounts using Accounting software.
3. Prepare, edit and handle office documents.
4. Prepare and edit spreadsheets.
5. Familiarize with presentation tools

Unit I

Working with Word processor - Basic Menus - Document Creation - Table - Mail Merge. Presentation tool: Basics - Slide preparation - Animation - Transitions - Slideshow - Designing a Database - Basis - Applications - Creating a new database, table, form, query - creation of report. (15 Hours)

Unit II

Spread Sheets - Basics - Applications - Working with spread sheets - Working with Cell and Cell Addresses - Cell formatting options - Elements of Chart - Categories - Create and Edit Chart - Working with Different Charts: Bar, Line and Pie Charts. (15 Hours)

Unit III

Advanced Uses of Spreadsheet: Use of Formulae and Functions – Logical: AND, IF, NOT, OR, TRUE - Financial: DB, FV, IPMT, IRR, NPV, PMT and PV – Statistical: AVERAGE, COUNT, COUNTIF, MAX, MIN, MEDIAN, MODE, Standard Deviation - Mathematical: PRODUCT, SQRT, SUM, SUMIF - Pivot Tables - Data Consolidation
(15 Hours)

Unit IV

Introduction to Computerized Accounting: Basics - Features - Advantages -Tally - Technological advantages of tally - Tally Screen components - Creation of Company- selecting a company - altering/ modifying company creation details - Deleting a company - F 11 Features - F 12 Configuration. - Creating Single & Multiple Ledger - Creation of Primary Account Groups - displaying, altering and deleting account groups and ledgers - Accounting vouchers - Trial Balance - Profit and Loss Account - Balance Sheet
(15 Hours)

Unit V

Working with stock groups - Creating single/multiple stock items – Creating - Displaying, Altering and Deleting Stock Groups, Unit of measure, Stock items - Inventory Reports - Stock Summary - Cost categories - Cost Centers - Creating - Displaying, Altering and Deleting Cost Categories and Cost Centers - Budgets - Bank reconciliation statement - Creating TDS voucher types - TDS reports - GST terminologies - Ledgers and vouchers pertaining to GST - Ledger Creation - Creation of CGST, Input SGST –Input IGST- GST reports.

(15 Hours)

Unit Wise Weightage for Question Paper Settings

Unit	I	II	III	IV	V
Weightage (Percentage)	20	15	25	15	25

Books for References:

1. Microsoft Office 2019 for Dummies, Want Wallace, Wiley India Pvt Ltd
2. Tally Essential Level 1, Tally Education Pvt Ltd., Sahaj Enterprises, 2021
3. Viescas, John L and Conrad Jeff , Microsoft Office Access 2013 Inside Out.

ENTREPRENEURSHIP DEVELOPMENT

SEMESTER	COURSE CODE	HOURS /WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
IV	4B12ICOM	05	04	40	60	03

Course Objectives:

This course introduces entrepreneurship, woman entrepreneurship, Entrepreneurship development program, different aspects of project analysis, MSME's and support systems. The course helps the students to understand the concept and theoretical aspects of entrepreneurship. This also helps the students to analysis various problems of woman entrepreneurs and solutions to them. Another objective of this course is to help the students to understand the significance of EDP, project analysis and MSME's.

Course Outcomes:

1. Understand the concepts and theories of entrepreneurship and its significance in economic development
2. Understand the concept of women entrepreneurs and their role in the development of India and Kerala
3. Analyze the problems of women entrepreneurs and recommend solution to the specific problems
4. Understand meaning and need for EDP and its different phases
5. Understand the concept of project, techniques of project analysis and the contents of project report
6. Understand MSME's and supportive system available to MSEM's.

Unit I

Concept of Entrepreneurship and Entrepreneur-Meaning-Definition- Nature and Characteristics- Functions. Types of Entrepreneurs-Difference between entrepreneur and manager-Entrepreneurial Traits-Importance of entrepreneurship in economic development-Theories of Entrepreneurship –Factors affecting entrepreneurial growth.

(20 Hours)

Unit II

Women Entrepreneurs-concept-Functions-Need. Women Entrepreneurship in India and Kerala. Problems of Women entrepreneurs- Remedies to solve the problems of women entrepreneurs- Measures taken for the development of women entrepreneurship in India- assistance to women entrepreneurs.

(20 Hours)

Unit III

Entrepreneurial Development Programme (EDP) –Meaning-Need-Objectives-Phases of EDP-Steps in EDP- Contents in training programme- Curriculum of EDP- Institutions conducting EDP.

(15 Hours)

Unit IV

Generation of Project- Project ideas- screening-Project identification- Technique-Feasibility Analysis-Techno-Economic analysis- Project design and Network analysis-financial analysis-Social cost analysis. Project Report-meaning-scope-contents of project report.

(20 Hours)

Unit V

MSMEs and support systems for entrepreneurs-MSMED Act 2006-SSIDCs, DICs-Industrial Estates-Specialized institutions- Technical consultancy organizations- Lead bank schemes-Financial assistance available to entrepreneurs in India.

(15 Hours)

Unit Wise Weightage for Question Paper Settings

Unit	I	II	III	IV	V
Weightage (Percentage)	20	20	20	20	20

Books for References:

1. R.V. Badi& N V Badi, Entrepreneurship
2. S.S. Khanka, Entrepreneurship Development
3. G.N. Pandey, A complete Guide to Successful Entrepreneurship
4. P. Saravanavel, Entrepreneurial Development
5. C. B Gupta and N.P Sreenivasan, Entrepreneurial Development
6. Robert D Hisrich and Michael P Peters, Entrepreneurship
7. Singh and Mahadev, Project Evaluation and Management
8. MSME Act 2006

SEMESTER V

FINANCIAL MANAGEMENT

SEMESTER	COURSE CODE	HOURS /WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
V	5C01ICOM	05	04	40	60	03

Course Objective: The course aim to familiarize the learners with the principles and practices of financial management

Course Outcomes:

After studying this course, the students shall be able to;

- 1: Explain the concept and fundamental factors related to the Financial Management
- 2: Describe the concept of cost of capital and computation of cost of each components of capital.
- 3: Apply capital budgeting techniques for taking business decisions.
- 4: Explain various capital structure theories, factors affecting capital structure decision
5. Develop skill for computing various types of leverages.
- 6: Explain the concept of dividend and its various aspects.

Unit I: Introduction

Financial Management – Meaning and Definition - Evolution of Financial Management – Traditional v/s Modern approaches- Objectives of financial management - Scope of Financial Management - Risk & return trade- off; Time value of money; Financial Decisions.
(10 Hours)

Unit II: Cost of Capital

Cost of Capital- Meaning, significance- Classification of cost - Determination of cost of capital – Computation of cost of debt: cost of irredeemable and redeemable debt – cost of preference capital – cost of equity capital: Dividend yield, Dividend yield plus growth in dividend, Earning price ratio, CAPM methods – cost of retained earnings – weighted average cost of capital.
(20 Hours)

Unit III: Investment Decision

Investment Decision – Capital budgeting – meaning and importance of capital budgeting - Capital budgeting process – Capital Budgeting techniques; Non-

Discounting methods – Payback period method, Accounting Rate of Return (ARR); Discounting methods – Net Present Value (NPV), Profitability Index, Internal Rate of Return (IRR) - Capital rationing- Limitations of capital budgeting.

(20 Hours)

Unit IV: Financing Decision

a) Capital Structure – Meaning and importance - optimum capital structure – Theories of Capital structure; Net Income (NI), Net Operating Income (NOI), Traditional and Modigliani and Miller (MM hypothesis) theories. Factors determining capital structure – Capital gearing. (Theory Only)

b) Leverage – Meaning, Types of leverage – Financial, Operating and Combined leverages – Computation of degree of Leverages. EBIT – EPS Analysis. (Simple problems only).

(15 Hours)

Unit V: Dividend Decision

Dividend Decision – Meaning and forms of dividend, Types of dividend policies, Factors determining dividend policy.

(10 Hours)

(Proportion of Theory and Problem questions: Theory 60% and Problem 40%)

Unit Wise Weightage for Question Paper Settings

Unit	I	II	III	IV	V
Weightage (Percentage)	15	25	25	25	10

Books for References:

1. Eugene F. Brigham and Michael C. Ehrhardt, Financial Management : Theory and Practice, CENGAGE Learning Custom Publishing, 15th Edition
2. Eun, C. S, Resnick, B. G., International Financial Management, Mc Graw Hill Education
3. Srivastava, R. M., Financial Management & Policy: Global Perspective, Himalaya Publishing House
4. Prasanna Chandra, Financial Management, Mc Graw Hill Education
5. I.M. Pandey, Financial Management, Vikas Publishing House
6. S.N. Maheswari, Financial Management, Sultan Chand and Sons
7. M.Y. Khan & P.K. Jain, Financial Management: Text, Problems and Cases, Mc Graw Hill Education

- 8. Ravi M. Kishore, Financial Management: Theory, Problems and Cases, Taxmann**
- 9. Kohok, M. A., Advanced Financial Management, Everest Publishing House**

BANKING AND INSURANCE

SEMESTER	COURSE CODE	HOURS /WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
V	5B13ICOM	05	04	40	60	03

Course Objective: This course aims to make the students understand the structure of banking industry, to become aware of banker and customer relationship, innovations in banking sector and also to have an overview of insurance industry.

Course Outcome:

After the completion of the course, the learners shall be able to:

1. Analyse the role and organization structure of Indian Banking system
2. Gain knowledge about the functions, role and monetary policy of RBI and lending policies of commercial banks
3. Identify the latest digital banking practices
4. Understand risk management in insurance and insurance mechanism
5. Get an overview of Life and General Insurance

Unit I: Banking

Introduction – Objectives- Structure–Scheduled and Non Scheduled - Commercial banks - Banking and Non-banking functions - Credit creation – Co-operative Banks - Functions - New generation banks (An Overview only) - Central Bank – RBI – Functions – Monetary and Non-Monetary - Emerging Trends in Banking: Concept of E-Banking, Mobile Banking, Electronic Fund Transfer- (RTGS, NEFT, IMPS) – SWIFT - Core Banking – Retail Banking – Universal Banking - ATM Cards, Debit Cards, Smart Cards. (25 Hours)

Unit II: Banker and Customer

Banker – Customer – Definition and Features – Relationship – General and Special - Opening, Operation and Closing of Bank Accounts – Procedure for opening bank account – Nomination – KYC Norms - Types of Deposit Account – Pay in Slip Book, Cheque Book, Pass Book – Cheque – Features – Crossing – Endorsement– Closing

of account – Procedure – Circumstances- Banking Ombudsman

(20 Hours)

Unit III: Loans and Advances

Principles of Lending – Types of Borrowings – Loans, Overdraft, Cash Credit, Discounting of Bill of Exchange – Secured and Unsecured Advances –Creation of Charge – Lien, Pledge, Mortgage, Hypothecation, Assignment, Guarantee

(15 Hours)

Unit IV: Concept of Insurance

Introduction to Insurance - Risk and Uncertainty – Meaning – Types of Risk – Insurance - Concept - Nature – Functions - Importance - Principles of Insurance Contract – Re insurance – Double insurance - Insurance documents- Proposal form, Cover note, Certificate of Insurance, Endorsement, Renewal Notice, Claim form, Survey Report - Insurance and IRDA: IRDA Act - Provisions, Duties, Powers and Functions of IRDA - Insurance Ombudsman

(15 Hours)

Unit V: Types of Insurance

Types of Insurance – Life Insurance – Features – Principles - Types of life insurance policies – Term insurance – Whole life insurance and its variants – Endowment insurance and its variants – Annuities - – Pension plans – Health insurance – General Insurance - Features – Principles – Types – Fire, Marine, Motor insurance, Personal accident insurance, Liability insurance

(15 Hours)

Unit Wise Weightage for Question Paper Settings

Unit	I	II	III	IV	V
Weightage (Percentage)	15	20	20	25	20

Books for References:

1. Shekhar, K C. “Banking Theory and Practice”, Vikas Publishing House Pvt. Ltd.
2. Agarwal, O.P., “Banking and Insurance”, Himalaya Publishing House
3. Varshney, P.N., “ Banking Law and Practice”, Sultan Chand and Sons
4. Bhole, L.M:Indian Financial System – Chung Publications, Allahabad.
5. Gupta, S.B. :Monetary Economics, S. Chand & Company, New Delhi
6. Gupta, P. K, Insurance and Risk Management, Himalaya Publishing House
7. George Rejda, Principles of Risk Management and Insurance, Pearson Education.

INVESTMENT MANAGEMENT

SEMESTER	COURSE CODE	HOURS /WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
V	5C02ICOM	05	04	40	60	03

Course Objective

The objective of the course to provide an idea about the various investment avenues, functioning of stock exchanges, and factors to be considered before making investments.

Course Outcome

After studying this course, students shall be able to:

- 1: Understand the concept of investment and various alternatives of investment.
- 2: Familiarize the functioning of stock exchanges.
- 3: Understand the Mutual Fund and its schemes.
- 4: Know the money market instruments and credit rating services
- 5: Compute the value of Equities and Bonds

Unit I

Investment-Meaning and Objectives - Various Investment Avenues – Equity – Debentures - Preference shares – Bank Deposit – Instruments of Post Office – Speculation – Features - Speculation v/s Investment – Gambling – Features – Gambling v/s Investment. (10 Hours)

Unit II

Capital Market - Meaning –Primary Market - Secondary market - Stock Exchanges – Functions – Regulatory Frame work - Listing – Participants in Stock markets– Demutualisation of Stock Exchanges – Over The Counter Exchange of India (OTCEI) –National Stock Exchange of India (NSE) – BSE – Stock Market Indices – Sensex & Nifty –Depositories - National Securities Depository Ltd (NSDL) – Central Depository Services Ltd (CDSL) - Trading system (Manual & Online) in stock exchanges – Trading and Settlement Procedure – types of orders — Margin trading. (15 Hours)

Unit III

Mutual Fund – Meaning – Advantages – Mutual Funds in India – Historical background– types of Mutual fund schemes - Net Asset Value – Regulation of Mutual Fund companies –Association of Mutual Funds in India (AMFI). (15 Hours)

Unit IV

Money market–Meaning – features- Money market instruments- Call money – Commercial Bill – Treasury Bill - Certificate of Deposits – Commercial Paper – Credit rating – Meaning – Functions – Credit Rating Information Services of India Limited (CRISIL) – Investment Information and Credit Rating Agency of India Ltd. (ICRA) - Credit Analysis and Research Ltd. (CARE). (15 Hours)

Unit V

Return - Risk – classification – Systematic and Unsystematic Risk – calculation of Return and Risk – calculation of beta value – Valuation of Equity – Constant & Multiple Growth model – Valuation of Debentures – Yield to Maturity – Yield to Call – Duration of bond. (Simple Problems only).

(20 Hours)

(Theory 75% and Problems 25%).

Unit Wise Weightage for Question Paper Settings.

Unit	I	II	III	IV	V
Weightage (Percentage)	10	25	20	20	25

Books for References

1. Security Analysis & Portfolio Management: Punithavathy Pandyan, Vikas Publishing House, Pvt. Ltd).
2. Investment Analysis & Portfolio Management: Prasanna Chandra, Tata McGraw Hill.
3. Investment Management: Bhalla, V. K, Sulthan Chand Publishers.
4. Financial Institutions and Markets; L M Bhole, McGraw Hill publishers
5. Marketing of Financial Services; V.A. Avdhani, Himalaya Publishing House.
6. Security Analysis and Portfolio Management: Avadhani, V. A, Himalaya Publishing House.

AUDITING

SEMESTER	COURSE CODE	HOURS /WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
V	5B14ICOM	05	04	40	60	03

Course objectives: To impart knowledge and understanding of the principles, concepts and procedure of auditing and develop skill required to conduct audit.

Course Outcomes:

After studying the course students are able to;

1. Understand the auditing principles, concepts, procedure and techniques for the conduct of audit in accordance with current legal requirements.
2. Understand the duties and responsibilities of auditors
3. Familiarize with the process of valuing assets and liabilities.
4. Understand the process of auditing the joint stock companies and investigation mechanism.

Unit I

Introduction -Meaning and Definition of auditing- objectives –Nature and scope of auditing-auditing and investigation-Types- Internal audit-periodical audit-continuous audit-interim audit-cost audit – management audit – tax audit – government audit – performance audit – social audit- Limitations of auditing. (10 Hours)

Unit II

Audit programme -Audit Working papers-Routine checking and Test checking- Internal Check System: Internal Control-Internal control-Meaning and object-Distinction between internal control and internal check-schemes of internal check for wage payments, petty cash, purchases and sales. (15 Hours)

Unit III

Vouching-Importance of vouching –Meaning of voucher- Vouching of cash transactions, trading transactions , personal and impersonal ledgers-valuation and verification of assets and liabilities-Difference between verification and valuation - difference between vouching and verification – Auditor's position regarding the valuation and verifications of Assets and Liabilities. – Depreciation – Reserves and Provisions (20 Hours)

Unit IV

Audit of Joint Stock Companies: Company Auditor – Appointment- Qualification – Dis-qualifications- Powers, Duties and Liabilities of company auditors-auditors remuneration-auditors removal –Audit of share capital and share Transfer Audit-provisions as to payment of dividend- Auditor's Report-Importance and contents.
(15 Hours)

Unit V

Investigation- Objectives of Investigation- Professional ethics of an auditor-Investigation on Acquisition of Running Business-Investigation when fraud is suspected- Audit of Computerised Accounts – Electronic Auditing-Specialised audits: Charitable institutions, clubs, Cinema, Educational Institutions, Hospitals and hotel.

(15 Hours)

Unit Wise Weightage for Question Paper Settings

Unit	I	II	III	IV	V
Weightage (Percentage)	15	20	25	20	20

Books for References:

1. Spencer Pickett K.H, Auditing the Risk management process, Wiley, Hobken New Jersy, United states
2. Tandon B. N, Practical Auditing, S Chand & Co Ltd, New Delhi.
3. Saxena and Saravanavel Practical Auditing, Himalaya Publishing Co, Mumbai.
4. Bhatia R. C Auditing, Vikas publishing House, New Delhi.
5. Jgadeesh Prakash, Auditing: Principles and Practices, Chaitanya Publishing House, Allahabad.
6. Sharma T R. Auditing, Sahitya Bhavan Publications, Agra.

RESEARCH METHODOLOGY

SEMESTER	COURSE CODE	HOURS /WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
V	5B15ICOM	05	04	40	60	03

Course Objectives: To acquaint the students with the concepts and techniques of research methodology and to develop the skill for doing research.

Course Outcomes:

After studying the course the students are able to;

- 1: Understand Research Methods and their application in Commerce.
- 2: Understand the basic framework of research process.
- 3: Understand the ethical dimensions of conducting research.
- 4: Understand the nature and scope of business research.
- 5: Apply the research skills in business field.

Unit I: Introduction to research

Research –Definition and meaning-significance-Types of research- exploratory-Applied-Analytical-Descriptive-experimental-survey-case study- characteristics of good research. Uses of research in business. (10 Hours)

Unit II: Research Process

Research Process- steps in research process- Research Problems -identifying and formulation of research problems- review of literature -Research design-meaning-need-features of good research design-types of research design-Hypothesis-meaning and significance- formulation of hypothesis. (15 Hours)

Unit III: Sampling design

Sampling design-meaning -steps in sampling-criteria for a good sample design-types of sample design-Probability and non-probability samples -sample size-sampling methods and their application- merits and demerits of sampling-Collection of Data: Primary and

secondary data-sample and census methods – method of observation – interview method
– Schedules and Questionnaire. (17 Hours)

Unit IV: Data processing and Analysis

Processing of data- editing, coding and tabulation – meaning of tabulation – types of tables – Data analysis -diagram and graphs – construction of bar diagrams, histograms, frequency polygon and frequency curves, ogives (15 Hours)

Unit V: Preparation of Project Report

Report writing – significance-steps in drafting a research report–contents of research reports- types of reports – mechanics of writing research report-Precautions for writing reports-Norms for using tables, charts and diagrams-Appendices and Bibliography-norms for using Index and Bibliography (15 Hours)

Unit Wise Weightage for Question Paper Settings

Unit	I	II	III	IV	V
Weightage (Percentage)	15	20	25	20	20

Books for References:

1. David Creswell, J, Research Design qualitative, Quantitative and mixed approaches, Sage, New york, United States.
2. KongoloMukole, Essentials of Research Methodology, LAP Lambert Academic publishing, Republic of Moldova.
3. Kothari, C R, Research Methodology Methods and Techniques, New Age Publishers New Delhi.
4. Krishnaswami, O R, Research Methodology, Himalaya publishing House, Mumbai.
5. Trochim, M.K. Research Methods, Sultan Chand, New Delhi
6. Anil Tandon, Research Methodology: Methods and Techniques, S. Chand Publication, New Delhi.

SEMESTER VI

BUSINESS ANALYTICS

SEMESTER	COURSE CODE	HOURS /WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
VI	6C03ICOM	05	04	40	60	03

Course Outcome:

At the end of the course students will be able to:

- 1: Compute correlation and partial autocorrelation
- 2: Derive the properties of ARIMA.
- 3: Choose an appropriate ARIMA model for a given set of data and fit the model using an appropriate package
- 4: Compute forecasts for a variety of linear methods and models
- 5: Understand the methods in business analytics

Unit I

Characteristics of Time Series: The Nature of Time Series Data -Time Series Statistical Models -Measures of Dependence - Stationary Time Series - Estimation of Correlation – measurement of trends and forecasting

Unit II

Time Series Regression and Exploratory Data Analysis - Classical Regression in the Time Series Context - Exploratory Data Analysis - Smoothing in the Time Series Context

Unit III

ARIMA Models: Autoregressive Moving Average Models - Difference Equations- Autocorrelation and Partial Autocorrelation- Forecasting- Estimation -.Integrated Models for Non stationary Data Building ARIMA Models .

Unit IV

Introduce business analytics-stages of the analytics life cycle-pricing analytics- Predicting outcome-recommendation analytics-Healthcare Analytics-financial analytics.

Unit Wise Weightage for Question Paper Settings.

Unit	I	II	III	IV	V
Weightage (Percentage)					

Books for References:

1. R. H. Shumway and D. S. Stoer (2017), Time Series Analysis and Its Applications With R Examples, fourth Edition).Springer, New York.
2. Non linear time series analysis .Ruey S. Tsay and Ronngchen. Wiley 2019
2. Enders W. *Applied Econometric Time Series*. John Wiley & Sons, Inc., 1995.
2. Mills, T.C. *The Econometric Modelling of Financial Time Series*. Cambridge University Press, 1999
3. Andrew C. Harvey. *Time Series Models*.Harvesterwheatsheaf, 1993.
4. Andrew C. Harvey. *The Econometric Analysis of Time Series*. Philip Allan, 1990.
- 5.Data Science for Business, Provost and Fawcett: O'Reilly
6. Data Mining for Business Intelligence, Concepts, Techniques and Applications, Shmueli, Patel, and Bruce: Wiley

INTERNATIONAL FINANCIAL MANAGEMENT

SEMESTER	COURSE CODE	HOURS /WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
VI	6C04ICOM	05	04	40	60	03

Course objectives:

Help students to understand concept, scope and thereby help them in managing international financial operations.

Course outcomes:

After completion of the course students are able to;

- 1) Understand concepts related with international financial management
- 2) Analyses developments in international monetary system
- 3) Familiarize the international financial markets and instruments
- 4) Apply knowledge in calculation of exchange rates
- 5) Demonstrate an integrative understanding of Balance of Payment and its management

Unit I:

International Financial Management - Meaning, definitions, importance, Nature, Scope, International Financial Management Vs Domestic Financial Management. International financial environment- components, risks in international finance - Modes of entry into international business. (10 Hours)

Unit II:

Developments in international monetary system: commodity standards, gold standards, Bretton wood system, fixed parity, Smithsonian arrangement, floating and pegging, international liquidity, SDR. Multi-lateral Financial Institutions- WTO, IMF and ADB: Origin, Structure, Functions. (15 Hours)

Unit III:

International Financial Markets and Instruments: International Capital and Money Markets, International Capital and Money Market Instruments, participants in foreign exchange markets, arbitrage opportunities, integration of markets, role of financial intermediaries, functions of foreign exchange markets, cash and spot markets (15 Hours)

Unit IV:

Exchange rate: meaning, definition, exchange rate determination-theories and models, fixed and flexible exchange rate system, exchange rate quotes, factors affecting exchange rate, spot rate, forward rate, direct and indirect Quote – Calculations, Cross

Rate – Calculation. Forward Premium and Discount- calculation, Spread - Calculation. Depreciation and Devaluation, Measuring Exchange Rate Movements and Forecasting Exchange Rate (20 Hours)

Unit V:

Balance of Payment: Definition, Balance of Trade vs Balance of Payment, significance, components, components of current account, merchandise trade, invisibles. Capital account, direct investment, port folio investment. Deficit or Surplus in Balance of Payment, Dis equilibrium in Balance of Payment, causes of disequilibrium, measures to correct disequilibrium. (15 Hours)

Unit Wise Weightage for Question Paper Settings

Unit	I	II	III	IV	V
Weightage (Percentage)	15	20	20	30	15

Books for References:

- 1) Francis Cherunilam, International Business, PHI Learning Pvt. Ltd.
- 2) P.G. Apte, International Financial Management, McGraw-Hill Education
- 3) Justin Paul, International Business, PHI Learning
- 4) S Kevin, Fundamentals Of International Financial Management, PHI Learning Pvt. Ltd
- 5) HR Machiraju, International Financial Management, Himalaya Publishing House
- 6) Thummuluri Siddaiah, International Financial Management an analytical frame work
- 7) Jeff Madura, Cengage, International Financial Management
- 8) Alan C Shapiro, Peter Moles, Jayanta Kumar, Seal, International Financial Management, Wiley
- 9) Paul R. Krugman , Maurice Obstfeld , Marc Melitz , International Finance: Theory and Policy, Pearson Education

MANAGEMENT ACCOUNTING

SEMESTER	COURSE CODE	HOURS /WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
VI	6B16ICOM	06	05	40	60	03

Course Objective: To enable the students to get knowledge about the various techniques of Management Principles and to get practical skill in solving management problems

Course Outcome:

After completing this course students are able to;

1. Aware of the application and use of accounting information in assisting management in decision making.
2. Acquaint with various tools of analysis and interpretation of financial statements.
3. Apply the techniques of standard costing and budgets for planning and control purposes
4. Apply marginal costing techniques in taking managerial decisions.
5. Assess the role and extent of use of technology in managerial decision making.

Unit 1: Introduction

Meaning- Definition, Nature, Need, Objectives, Uses, Scope of Management Accounting - Management Accounting Vs Financial Accounting - Management Accounting Vs Cost Accounting- Limitations (10 Hours)

Unit 2: Analysis and interpretations of financial statements

Financial Statements: Concept- Objectives - Importance - Limitations - Financial Statements Analysis and Interpretation: Types of Analysis - Tools of Analysis - Comparative Financial Statements, Common- size Financial Statements, Trend Analysis - Accounting Ratios – Classification - Fund Flow and Cash Flow Statement – Preparation - Difference between Cash Flow and Fund Flow Statement - Management Reporting – Kinds of Reports - Requisites of a Good Reporting System - Enterprise Resource Planning and its impact on Management Accounting

(24 Hours)

Unit 3: Budgetary Control

Budget, Budgeting and Budgetary Control - Meaning, Advantages - Installation of budgets (Steps) - Types of Budget - Preparation of Flexible Budgets, Purchase Budget, Production Budget, Sales Budget, Cash Budget - Limitations of Traditional budgeting - Zero Base Budgeting - Difference between Traditional Budgeting and Zero Base Budgeting (18 Hours)

Unit 4: Marginal Costing

Meaning - Definition -Features - Cost Volume Profit Analysis- Break Even Point (Graphical and Algebraic) - Angle of Incidence - Contribution - P/V Ratio –Margin of Safety - Managerial uses of Marginal Costing - Price fixation, Make or buy decisions, Key or Limiting factor, Accepting/rejecting special orders, selection of suitable product mix, desired level of profit, alternative methods of production, evaluation of performance, Operate or shut down.

(20 Hours)

Unit 5: Standard Costing

Definition - Merits and Demerits – Difference between Standard Costing and Budgetary Control - Variance Analysis - Types of Variance – Managerial uses of Variance Analysis – Calculation of Variances: Materials and Labour - Overhead Variance (Theory only)

(18 Hours)

Unit Wise Weightage for Question Paper Settings

Unit	I	II	III	IV	V
Weightage (Percentage)	15	25	20	20	20

Books for References:

1. Murthy A & Gurusamy S, Management Accounting- Theory & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai
2. Charles T. Horngren & Gary Sundem, N, Introduction to Management Accounting, Prentice Hall
3. Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers
4. Reddy, T.S. & Hariprasad Reddy, Y, Management Accounting, Margham Publications, Chennai.
5. B.S. Raman, Management Accounting: United Publishers.

6. Khan, M. Y& Jain, P. K. - Management Accounting : Tata Mcgraw Hill Publishing Co Ltd.
7. S.N. Maheswari -A Textbook of Accounting for Management. Vikas Publishing House.

INCOME TAX LAW AND PRACTICE

SEMESTER	COURSE CODE	HOURS /WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
VI	6B17COM	06	04	40	60	03

Course Objective: To provide a basic awareness of the various provisions of Income Tax Act in India and enable the learners to such knowledge to compute the total income and Tax liability of Individuals.

Course outcome:

After studying the course the students are able to;

1. Comprehend the basic Concepts of Income tax Law and Exempted Incomes
2. Compute the income under five heads of Income by applying the charging provisions, deeming provisions, exemptions and deductions.
3. Understand the circumstances under which income of others will be clubbed with the income of the assessee and the treatment of losses.
4. Compute the Total Income of an individual after providing deductions from Gross Total Income.
5. Compute the tax liability of an individual.

Unit I

Income Tax: an introduction and important definitions: Agricultural Income: residential status and incidence of Tax: exempted income.

(10 Hours)

Unit II:

Income from Salary, Basis of charge, allowances, perquisites, Profits in lieu of salary, deductions and exemptions, Retirement benefits, computation of income from salary.

Income from House property, Basis of Charge, Determination of Annual Value, Deductions and exemptions, Computation of income from House Property.

(25 Hours)

Unit III :

Profits and gains from business, Meaning of business and professional income, deductions and disallowances under the act, computation of taxable income from business and profession.

Capital Gain, Meaning of capital asset, Basis of Charge, Transfer, Short term and long term capital gain, exemptions related to capital gains, computation of taxable capital gain. (20 Hours)

Unit IV

Income from other sources, Basis of charge, Items taxable under the head other sources, Dividend, interest on securities, Permissible deductions.

(10 Hours)

Unit V

Clubbing of incomes and aggregation of incomes, set off and carry forward of losses, Deductions from Gross total income, computation of total Income and tax liability of Individuals.

(25 Hours)

Unit Wise Weightage for Question Paper Settings

Unit	I	II	III	IV	V
Weightage (Percentage)	15	25	20	15	25

Books for Reference:

V K Singhania, Direct Taxes and Practices, Taxman Publications

Bhagawati Prasad, Direct Taxes Law and Practice, Wishwaprakasan, New Delhi.

Girish Ahuja and Ravi Gupta, Simplified approach to Income tax, Flair publications Pvt. Ltd.

H.C Mehrotra and S P Goyal, Direct taxes law and practice, Sahitya Bhavan.

PROJECT WORK

SEMESTER	COURSE CODE	HOURS /WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
VI	6B18ICOM	02	02	40	60	

Every student who are joined the program shall undertake a project work during VII and X Semester and submit a project report at the end of the concerned semesters for the partial fulfillment of the Five year Integrated M.Com Program. It is included in the curriculum for giving the students an opportunity to apply the theoretical knowledge acquired in the class room sessions in actual practice. It helps the students inculcate a habit of enquiry into the subject area and provide them a way to express their ideas and opinions.

Guidelines for Project Work

1. Every student shall undertake a project work during VI and X Semester.
2. The project work for the VI Semester shall be a group project.
3. The Project topic shall be selected by the students in consultation with the guiding teacher.
4. Guiding teacher should ensure that each student constructively contribute to the completion of the project
5. The topic should be related to the any of the subject area they studied.
6. The topic shall be relevant, specific and clear.
7. Department council shall decide and allot the teacher considering the area of Teacher's specialization.
8. The project report shall be in English and submitted to the department before the last date of the semester concerned.
9. Project report shall be submitted by the guiding teacher and the Head of Department.
10. For a project work in Organizational study, the students shall obtain a certificate from the concerned organization or the guiding teacher as a proof of the study conducted and the same shall be attached with the project report.
11. The project report shall be prepared as per the following guidelines;
 - a) Font Type: Time New Roman
 - b) Font Size: 12 for the content and 14 for the Title
 - c) Line Space: 1.5 for the content
 - d) Paper Size: A4
 - e) Margin: left 1.5, Up, Down and Right-1
 - f) Binding of the Project Report: Hard binding or Spiral Binding.
 - g) No. of pages: Preferably 60 to 90

General Structure of the Project Report

- a) Title Page
- b) Certificate from the organization/Guiding Teacher.
- c) Acknowledgment
- d) Content
- e) Chapter 1: Introduction: The introduction chapter shall include the relevance of the topic, history of the research problem, brief profile of the study area, definition of the terms used in the report etc.
- f) Chapter 2: Research Methodology: This chapter shall include Objectives, Hypothesis (if any), Scope o, significance and limitations of the study. It also includes selection of the problem, Sample size, Data collection techniques and tools used, Type of data used for the study, Tabulation of the data etc.
- g) Chapter 3: Literature review: This includes studies conducted previously by others in related area of the topic selected for the study and the contribution of others. It helps the students to identify the research gap and the relevance of their study.
- h) Chapter 4: Data Analysis: This chapter contains presentation of data in tabular or pictorial form and its interpretation.
- i) Chapter 5: Conclusions and Suggestions: This chapter contains the conclusive statements and the suggestions made on the basis of the findings of the study. Suggestions reveal the significance of the study.
- j) Bibliography:
- k) Appendix:

The maximum marks for the evaluation of the project shall be 100 marks, divided into 60 Marks for ESE examination and 40 Marks for Continuous Evaluation. Minimum Pass percentage of project evaluation shall be 50.

The distribution of marks among the components of project evaluation is as follows

Sl.No	Description	Max. Marks	
		ESE	CE
1	Introduction(Statement of the problem, objectives and significance of the study)	05	04
2	Review of literature and discussion of research methodology	05	04
3	Content analysis (Chapters)	05	04
4	Discussion of findings and conclusion	10	04
5	Language, style and Grammar	02	02
6	Bibliography	03	02
7	Project Presentation	15	10
8	Viva Voce	15	10

	Grand Total	60	40
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The component for the project evaluation may be modified by the Department Council concerned.

Attendance shall not be considered for mark distribution of CE and Project

EVALUATION: INTERNAL AND EXTERNAL**EVALUATION**

ASSESSMENT	WEIGHTAGE in %	MARKS
External	60	60
Internal	40	40

CONTINUOUS INTERNAL ASSESSMENT

COMPONENT	WEIGHTAGE IN %	MARKS	REMARKS
1. Test Paper	50	20	Average of Two test papers of 30 marks each
2. Assignment	25	10	Department should keep a record of the work done
3. Seminar	25	10	

Pattern of Question Paper

Five Year Integrated M.Com Degree Examination Month & Year

Title of the paper

Time :– 3 Hours

Maximum Marks :- 60

Section A

Answer **any five** questions. **Each** question carries **3** marks.

- 1.
- 2.
- 3.
- 4.
- 5.

(5x3 = 15 Marks)

Section B

Answer **any three** questions. **Each** question carries **5** marks.

- 7.
- 8.
- 9.
- 10.
- 11.

(3x5 = 15Marks)

Section B

Answer **any three** questions. **Each** question carries **10** marks.

- 12.
- 13.
- 14.
- 15.
- 16.

(3x10 = 30 Marks)

MODEL
QUESTION PAPERS

BUSINESS ENGLISH

Time: 3 Hrs

Max. Marks: 60

Section A

Answer any Five Questions. Each question carries 3 marks

1. What is the importance of feedback? Give instances where feedback is not immediate or altogether missing?
2. What is the significance of culture in business communication?
3. How should an order be acknowledged?
4. Define 'circulars and notices'. What kind of correspondences are they?
5. What are the primary global reasons for which letters are written?
6. What are the advantages of email over the other forms of communications?

Section B

Answer any Three Questions. Each question carries 4 marks

7. Describe Space Communication with reference to intimate, personal, social and public space languages?
8. How do different decision- making patterns impact business communication?. What should be done if there is a clash of conventional practices between cultures?
9. Discuss the effectiveness of diagonal communication and comment on its limitations?
10. Describe the purposes of writing a memo, with suitable examples?
11. How will you prepare yourself before making a telephone call to the manager of an organization?

Section C

Answer any Three Questions. Each question carries 10 marks

12. How can the grapevine be used effectively in an organization. Illustrate with examples.
13. You are one of the board members conducting job interviews. What arguments will you use for selecting a woman manager?. And, how counter the gender prejudice of other members of the board?
14. Prepare an EACP- an 'Effective Communication Audit Programme'- for an organization by giving 10 criteria on which the quality of internal communication can be evaluated. Relate your criteria especially to the kind of language that is appropriate for effective internal communication.
15. What are the details that need to be included in the letter, while placing an order? Illustrate with example

16. Define groupware and its advantages. What are the different kinds of groupware?. Give examples illustrating the use of groupware.

Writing skills

Time: 3 hrs

Max.Marks : 60

Part A

(Answer any Five Questions. Each Question Carries 3 marks)

1. What are the points to be noted while analyzing titles and making basic plans for writing assignments.
2. Why do you think clarity and organization are important for note-making?
3. What are the different situations where definitions are needed in academic writing?
4. How do we use adverbs in academic writing. Illustrate.
5. Underline the adjective(s) in each sentence for which it is possible to form a related noun. Write the noun in brackets.
 - a) Various methods of dealing with the spread of malaria were suggested. (. . . .)
 - b) Dr Lee adopted an analytical approach to the inquiry. (.)
 - c) Antibiotics were not available in the first half of the 20th century. (.)
 - d) Her major contribution to the research was her study of folklore in Spain. (. . . .)
 - e) Some progress was made in the theoretical area. (.)
 - f) A frequent complaint is that too much work is expected in the first semester. (. . .)
6. Comment on the role of surveys in academic writings?

Part B

(Answer any Three Questions. Each Question Carries 5 marks)

7. Complete with suitable phrases the following extract from an essay on 'British weather'.

The British are famous all over the world for their obsession with the weather, but in fact

the reality is more complex than people often believe. This essay sets out to examine some of the principal influences on the weather of the British Isles. is the geographical position of Britain, situated on the extreme western edge of the European continent. This means that a variety of weather types can dominate the country. the Atlantic Ocean can produce warm wet winds, especially in winter. the land mass of Europe can create anticyclonic weather, hot in summer and cold in winter. the polar region to the north can generate cold winds at most seasons of the year. variations within Britain, there are significant differences between regions. the south of England can be much warmer than the north of Scotland, especially in winter. the west of Britain is usually much wetter than the east. even in the same district, hilly areas will be cooler and wetter than the lowlands.

..... is seasonal change, which in Britain is less distinct than in many countries. the Atlantic moderates extreme types of weather, and

..... the weather pattern can change radically from year to year. As a result warm days in winter and chilly summer winds frequently surprise visitors to this country.

8. You are writing an essay on 'Prisons make criminals worse, and should be abolished'. Using the notes below, complete the introductory paragraph, following the structure provided.

Introduction

Modern prison system developed in 19th century

Prisons intended to isolate, punish and reform

Steep rise in number of prisoners in last 20 years

Critics claim they are 'university of crime'

Essay aims to consider how effective prisons are

9. Study the flowchart and complete the paragraph that describes it.

Government lower taxes → People have more money to spend → Higher spending on goods and services → Increased demand for goods and services → Lower unemployment → Government has higher income, spending less on social security

Paragraph to be completed

If a country is suffering from economic recession, the government can reduce taxation.

10. Read the text below and select the most suitable tense for each verb in brackets (time phrases in *italic*).

For a long time gardeners a) (suspect) that using green fingers is just as effective as talking softly to plants to encourage growth. Scientists b) (develop) a robot that strokes young plants to make them grow stronger and faster. But after research a year ago c) (confirm) that plants need the human touch, scientists at Greenwich University d) (develop) the stroking machine they call Dr Green. Dr Green e) (be display) at the last Chelsea Flower Show, where it f) (demonstrate) the technique of brushing the tips of young plants to produce stronger specimens. David Carey, who is leading the research, g) (say) that the machine could avoid the use of chemicals. Currently, Dr Green h) (be test) on a large scale by a commercial grower. Stroking plants once a day i) (make) them 30% stronger, which is what you need before you plant them out. When another kind of plant was stroked once a week, it j) (develop) increased insect resistance.

11. Study the following newspaper advert. You have decided to apply for this job. Make notes for your letter of application, then write the letter, paying attention to layout as well as content.

STAFF REQUIRED FOR RECEPTION WORK AT CITY HOTEL

We are looking for enthusiastic and helpful receptionists (m/f) to join our team. Candidates should be well-presented and able to speak at least two languages. Hotel experience not necessary as training will be given. Ability to get on with people and work in a team more important. Some evening and weekend work.

Good conditions and rates of pay.

Apply in writing with CV and covering letter to:

The Manager,
Hotel Nelson,
Queens Road,
Rowborough

Quoting Ref. EN2.

Part C

(Answer any Three Questions. Each Question Carries 10 marks)

12. Prepare an essay on 'The application of DNA research to the development of vaccines'. Read the following text and relate the key points to your essay.

NEW LIGHT ON THE PLAGUE

The plague, which first struck Europe in the sixth century, was one of the great disasters of history. In the fourteenth century it became the Black Death, when it may have killed one third of the entire population. The microbe that causes the disease lives on rats, and is passed on to humans by the bite of a flea. It still survives today, though outbreaks are less deadly: the World Health Organisation receives reports of 3,000 cases annually. Scientists believe that the microbe was originally a stomach infection, but evolved into a more lethal disease about 1,500 years ago. Now the genetic code of the plague bacterium has been 'read' by scientists; a total of 465 million 'letters' of DNA. They believe that this will help in the development of vaccines for the plague, one of which has begun clinical trials. In parts of Africa drug-resistant strains of the disease have evolved, which gives added importance to the work, as does the threat that the plague might be used as an agent of bacteriological warfare.

13. Study the information in the table comparing two cities, which both have good universities. Use it to write a report on which would be the more suitable location for an overseas student planning a one-year course.

	Borchester	Rowborough
population	220,000 1	1,560,000
summer climate	warm and wet	cool and quite dry
winter climate	cool and windy	cold and wet

city type	old cathedral city with modern service industries	19th century industrial city with modern mixed industries
terrain	flat, lots of parks	hilly with several lakes
cost of accommodation	quite high	medium
public transport	bus service not very good	buses and trams, both good
main advantages	relaxed atmosphere	good range of shops and sports facilities
main drawbacks	university campus is 6 km from city centre	high rates of crime in some areas
distance from capital	230 km	125 km

14. Choose one of the titles below and write down as many pros and cons in the box as possible. Then prepare an essay using those points.

- a) Instead of going out to work, mothers should stay at home and look after their children until they are at least five – Discuss.
- b) Fast food, which is spreading round the world and destroying national cultures, should be resisted. To what extent do you agree?

+	-

15. A) Rewrite the following text in more cautious language.

A team of American scientists have found a way to reverse the ageing process. They fed diet supplements, found in health food shops, to elderly rats, which were then tested for memory and stamina. The animals displayed more active behaviour after taking the supplements, and their memory improved. In addition, their appearance became more youthful and their appetite increased. The researchers say that this experiment is a clear indication of how the problems of old age can be overcome. They state that in a few years' time everyone will be able to look forward to a long and active retirement.

B) Complete the box below with more examples from the above paragraph.

Modals	Adverbs	Verb/phrase

16. Prepare a CV for yourself assuming that you are a Postgraduate and have experience in different firms.

READINGS ON LIFE AND NATURE

Time: 3 Hrs

Max. Marks: 60

Section A

Answer any Five Questions. Each question carries 3 marks

1. What does the poet see in the eyes of the fish?
2. What are the three levels of biological diversity?
3. Why, according to the author, was the White man given domination over the Red man?
4. How does the coming of the baby change the life of the poet?
5. What are the biotic components?
6. Why did the students actually visit the village?

Section B

Answer any Three Questions. Each question carries 4 marks

7. In what ways could you reduce, reuse and recycle the resources of nature? Illustrate with examples.
8. Discuss the multiple ecological, social and feminist concerns presented in Matsyagandhi?
9. Write in detail about the link between environmental values and sustainable development.
10. Discuss the significance of the title The Flowering Tree in context of women.
11. Comment a note on the narrator's 'Scientific way of living'

Section C

Answer any Three Questions. Each question carries 10 marks

12. The poem Trophic Cascade connects the natural phenomena to a human cascade effect-Comment.
13. Comment on the attitude of man that seeks ownership over nature and its harmful consequences.
14. Discuss on the benefits of diversified farming and disadvantages of monocultural production.
15. Madhav Gadgil's views on the life of Salim Ali
16. Role of NGO's in Disaster Management. Illustrate with examples.

READINGS ON GENDER

Time: 3 Hrs

Max. Marks: 60

Section A

Answer any Five Questions. Each question carries 3 marks

1. What was done by the Karnataka Government to criminalize the hijra community?
2. Where is Kunjumol now and what happened to her songs?
3. Who was Pappi and how did the article in Yogakhema affect Pappi?
4. What are the stipulations laid down by the 'categorizers'?
5. How did Pulayas gain entry to the agricultural exhibition held in Ernakulam?
6. What is meant by the stereotypical representation? Illustrate with example ?

Section B

Answer any Three Questions. Each question carries 4 marks

7. Discuss the statement: "When you become a mother, You don't just become A Mother.
8. The words sassiness, haughtiness and sexiness reflect attitudes against patriarchy and racism. Discuss?
9. Discuss the sufferings and struggles of Ghananian women in the story The Girl Who Can.
10. Analyse "I am Not That Woman" as a feminist poem.
11. Dhakshayani Velayudan faced with Casteist atrocities. Illustrate with examples.

Section C

Answer any Three Questions. Each question carries 10 marks

12. Kamala Das poem 'An Introduction' is a stringent criticism of the patriarchal society. Discuss.
13. Trans people are faced by the multiple exclusions. Discuss with the realities of our contemporary society.
14. What is Chanar revolt. Do you think that Chanar Movement empowered woman to free themselves from the clutches of patriarchy in the private and public arenas of their lives?
15. Analyse the significance of the exercise book for Uma
16. Discuss the ways in which media can help to modernize our society.

സർഗാത്മകസാഹിത്യം (SARGATHMAKA SAHITHYAM)

Time :3 hrs

Max.Mark:60

ഒരു പുറത്തിൽ കവിയാതെ 5 ചോദ്യത്തിന് ഉത്തരം എഴുതുക (സമയം 5 x8 = 40 മിനിറ്റ്)

- 1.കഥാപാത്ര സ്വഭാവം എഴുതുക- കുഞ്ചുനായർ
- 2.സ്ത്രീവാദ സാഹിത്യം - കുറിപ്പെഴുതുക
3. ആത്മകഥയും ജീവചരിത്രവും തമ്മിലുള്ള വ്യത്യാസം എഴുതുക
4. കുഞ്ഞു പാത്തുമ്മ - സ്വഭാവ നിരൂപണം ചെയ്യുക.
5. അകലങ്ങളിലെ മനുഷ്യനിൽ ആവിഷ്കൃതമാകുന്ന സന്താപൂർ ഗ്രാമത്തിൻറെ സവിശേഷത കൾ എന്തൊക്കെയാണ്?
6. നീട്ടി വിളംബരം ചെയ് വൂ കാക്ക നാട്ടിൻ പുറത്തെ കുടുംബ സൗഖ്യം :- എപ്പോഴാണ് കാക്ക നാട്ടിൻ പുറത്തെ കുടുംബ സൗഖ്യം നീട്ടി വിളംബരം ചെയ്യുന്നത്?

(5x 3 = 15 മാർക്ക്)

രണ്ടു പുറത്തിൽ കവിയാതെ 3ചോദ്യത്തിന് ഉത്തരം എഴുതുക (സമയം 3 x20 = 60 മിനിറ്റ്)

7. ക്ലാസ്സിൽ എന്ന കവിതയ്ക്കൊർ ആസ്വാദനം തയ്യാറാക്കുക.
8. ആരാണുറങ്ങുന്ന ,തേൽക്കുക "നായ് കാരണവത്തിതന്നുക്തി പോല" - സന്ദർഭവും സാരസ്യവും വ്യക്തമാക്കുക
9. മോതിരം എന്ന കഥയ്ക്ക് ഒരു നിരൂപണം തയ്യാറാക്കുക.
10. ശൂർപ്പണഖ എന്ന കഥ മുന്നോട്ടു വയ്ക്കുന്ന സ്ത്രീ ശാക്തീകരണ പ്രക്രിയകൾ വിവരിക്കുക.
11. ശാക്തീകരിക്കപ്പെടാൻ വിസമ്മതിച്ച് ശൂർപ്പണഖയുടെ മകൾ വിഹ്വലതയോടെ പറഞ്ഞു: "എനിക്ക് ലാക് ടോജൻ മതി" - സന്ദർഭം വിശദമാക്കുക.

(3x 5= 15 മാർക്ക്)

അഞ്ചു പുറത്തിൽ കവിയാതെ 3ചോദ്യത്തിന് ഉത്തരം എഴുതുക (സമയം 3 x25 = 75 മിനിറ്റ്)

- 12.വള്ളുവനാടൻ ഭാഷാവിശേഷങ്ങൾ എം.ടി.യുടെ കഥകളുടെ പ്രത്യേകതകളാണ്.'ചെറിയ ചെറിയ ഭൂകമ്പങ്ങൾ'എന്ന കഥയെ ആസ്പദമാക്കി വിവരിക്കുക

13. എഴുത്തുപോലെ സ്വയം പ്രകാശനമാർഗ്ഗങ്ങളായിരുന്നു രവീന്ദ്രൻ യാത്ര - ഈ പ്രസ്താവം എത്രത്തോളം ശരിയാണ്. വിവരിക്കുക.
14. ആഖ്യാനഘടനയിലും ഭാവുകത്വത്തിലും മലയാള ചെറുകഥയിൽ വന്ന പരിണാമം വിവരിക്കുക.
15. ബഷീറിയൻ ശൈലിയുടെ സവിശേഷതകൾ 'നൂറുപ്പുപ്പായ്ക്കൊരാണേണ്ടാർന്നു' എന്ന നോവലിനെ ആസ്പദമാക്കി എഴുതുക.

16. മലയാളത്തിലെ കവിതാസാഹിത്യത്തിൽ കുമാരനാശാന്റെ കവിതകളുടെ പ്രാധാന്യം വ്യക്തമാക്കുക.

(3x 10= 30 മാർക്ക്)

വൈജ്ഞാനികസാഹിത്യം (VAIJNANIKA SAHITHYAM)

Time :3 hrs

Max.Mark:60

ഒരു പുറത്തിൽ കവിയാതെ 5 ചോദ്യത്തിന് ഉത്തരം എഴുതുക(സമയം $5 \times 8 = 40$ മിനിറ്റ്)

1. സാഹിത്യവിമർശനം: കുറിപ്പ് തയ്യാറാക്കുക
2. "ഇവളോ, തങ്ങളുൾപ്പെടെ നൂറ്റാണ്ടു കൗരവസഹോദരന്മാർക്കെല്ലാം കൂടിയുള്ള ഒരേയൊരു സഹോദരി"; സന്ദർഭം വിശദീകരിക്കുക.
3. 'സാർവലൗകികമായ സഹകരണം ഭക്ഷണകാര്യത്തിൽ കാണാം'; പ്രസ്താവന സാധൂകരിക്കുക
4. പുതപ്പാട്ടിൽ വ്യക്തിവാദത്തിന്റെ നിഴൽപ്പാടാണ് എന്നു പറയുന്നതെന്തുകൊണ്ട്?
5. മാതൃഭാഷ: കുറിപ്പെഴുതുക
6. ദളിത് സാമൂഹ്യവിമർശനം: കുറിപ്പ് തയ്യാറാക്കുക

($5 \times 3 = 15$ മാർക്ക്)

രണ്ടു പുറത്തിൽ കവിയാതെ 3ചോദ്യത്തിന് ഉത്തരം എഴുതുക (സമയം $3 \times 20 = 60$ മിനിറ്റ്)

7. അർജ്ജുനന്റെ ഹൃദയത്തിലുണ്ടായ ചിന്താവ്യഥകളായി മാരാർ കണ്ടെത്തുന്നതെന്തെല്ലാം?
8. ആദിശിലായുഗ മനുഷ്യരുടെ ഭക്ഷണത്തെക്കുറിച്ച് എ.അയ്യപ്പന്റെ നിരീക്ഷണങ്ങളെന്തെല്ലാം?
9. പുതപ്പാട്ടിലെ അമ്മയുടെ ത്യാഗത്തെക്കുറിച്ച് വിവരിക്കുക
10. കോടതിഭാഷ, ഭരണഭാഷ എന്നിവ മലയാളമാകണം; നിങ്ങൾ യോജിക്കുന്നുണ്ടോ? വ്യക്തമാക്കുക
11. 'കാവ്തീണ്ടല്ലേമക്കളേ' മുത്തശ്ശിയുടെ നിർദ്ദേശത്തിന്റെ പാരിസ്ഥിതിക മാനങ്ങളെന്തെല്ലാം?

($3 \times 5 = 15$ മാർക്ക്)

അഞ്ചു പുറത്തിൽ കവിയാതെ 3ചോദ്യത്തിന് ഉത്തരം എഴുതുക (സമയം $3 \times 25 = 75$ മിനിറ്റ്)

12. ഇതിഹാസപാഠങ്ങളെ മാനവികതയുടെ ഭാഗത്തുനിന്ന് വായിക്കുകയാണോ മാരാർ ചെയ്യുന്നത്? പരിശോധിക്കുക
13. ഭക്ഷണത്തിന്റെ പരിണാമവഴികളെക്കുറിച്ച് ഉപന്യസിക്കുക
14. പൂതപ്പാട്ടിന് വയനാടൻ പാട്ടുമായി ബന്ധമുണ്ടോ? വിശദമായി പരിശോധിക്കുക
15. മലയാളഭാഷയെക്കുറിച്ചുള്ള ഇ.എം.എസിന്റെ നിരീക്ഷണങ്ങൾ വിവരിക്കുക.
16. മീനാടാക്കീസ് എന്ന ആഖ്യാനത്തെക്കുറിച്ച് ഒരു ആസ്വാദനക്കുറിപ്പ് തയ്യാറാക്കുക

(3x 10= 30 മാർക്ക്)

हिंदी कविता और कहाँ HINDI KAVITA AUR KAHANI

TIME: 3 HOURS

MAX MARKS : 60

Section A

(Answer any 5 questions out of 6. Each question carries 3 marks.)

1. सूरदास के विनय. सूरदास के विनय पद की विशेषता लिखिए ।
2. हिमाद्रि तुंग श्रृंग से कविता का उद्देश्य व्यक्त कीजिए ।
3. मैं नीर भरी दुख की बदली - कविता में चित्रित आत्माभिव्यक्ति पर प्रकाश डालिए ।
4. वक्त कविता की प्रासंगिकता व्यक्त कीजिए।
5. सिलिया कहानी में अभिव्यक्त दलित संवेदना व्यक्त कीजिए।
6. ठाकुर का कुआ कहानी के प्रमुख पात्र गंगी का चरित्र चित्रण कीजिए।

(5x3 marks = 15 Marks)

Section B

Answer any 3 questions out of 5 .Each question carries 5 marks .

सप्रसंग व्याख्या सप्रसंग व्याख्या कीजिए।

1. कस्तूरी कुण्डली बसे मृग ढूँढ़े बन मांहीं।

ऐसे घटि- घटि राम हैं दुनिया देखै नांहीं॥

2. यही पशु -प्रवृत्ति है कि आप - आप ही चरे ।

वही मनुष्य है कि जो मनुष्य केलिए मरे॥

3. इस नए इलाकों में जहां रोज बन रहे हैं नये - नये मकान

में अक्सर रास्ता भूल जाता हूँ।

4. पानी केरा बुदबुदा, अस मानस की जाति।

देखत ही छिप जाइंगे, ज्यों तारे परिभाति ॥

5. हिमाद्रि तुंग श्रृंग से

प्रबुद्ध भा समुज्ज्वला स्वतंत्रता पुकारती

(3 x 5 marks = 15 Marks)

Section C

(Answer any 3 questions out of 5. Each question carries 10marks.) 'तोड़ती

पत्थर' का सारांश लिखकर कविता का उद्देश्य व्यक्त कीजिए ।

1. 'नये इलाके' कविता की प्रासंगिकता व्यक्त कीजिए।
2. 'बेजगह' कविता में एक व्यक्ति की सत्ता रखने के बावजूद स्त्रियों के आजीवन बेजगह रहने की यंत्रणा को रूपायित किया गया है। समीक्षा कीजिए।
3. बाल मनोविज्ञान पर आधारित 'खेल' कहानी की विवेचना कीजिए ।
4. 'कोठरी में लड़की' कहानी में मृणाल पांडे ने आधुनिक नारी के मनोबल को रेखांकित किया है। कहानी के कथ्यगत विश्लेषण करके इसका समर्थन कीजिए।

(3x10 marks = 30 Marks)

VYAVAHARIK HINDI: RACHNA TATHA PRAYOG

TIME: 3 HOURS

MAX MARKS: 60

Section A

(Answer any 5 questions out of 6. Each question carries 3 marks.)

1. हिंदी में अनुवाद कीजिए -

Attached, Authority, Autonomous

2. हिंदी में अनुवाद कीजिए -

Bonafide , Bureaucracy , By order

3. हिंदी में अनुवाद कीजिए-

Celebration, Certified copy, Chancellor

4. अंग्रेजी में अनुवाद कीजिए-

रक्षा, प्रतिनिधि, लोकतंत्र

5. अंग्रेजी में अनुवाद कीजिए -

दूतावास, आपात, अनुलग्नक

6. अंग्रेजी में अनुवाद कीजिए-

अभिलेख, विनियम, अनुभाग

(5x3 marks = 15 Marks)

Section B

(Answer any 3 questions out of 5 .Each question carries 5 marks.)

1. संक्षेपण कीजिए।

बीसवीं शताब्दी में देशों के बीच की दूरियाँ कम होने के परिणाम स्वरूप विभिन्न वैचारिक धरातलों और आर्थिक, औद्योगिक स्तरों पर पारस्परिक भाषिक विनिमय बढ़ा है और इस विनिमय के साथ-साथ अनुवाद का प्रयोग और अधिक किया जाने लगा है। आज के वैज्ञानिक युग में अनुवाद बहुत महत्वपूर्ण हो गया है। यदि हमें दूसरे देशों के साथ कंधे से कंधा मिलाकर चलना है तो हमें उनके यहाँ विज्ञान के क्षेत्र में, सामाजिक एवं सांस्कृतिक क्षेत्र में हुई प्रगति की जानकारी होनी चाहिए और यह जानकारी हमें अनुवाद के माध्यम से मिलती है। भारत जैसे विशाल राष्ट्र की एकता के प्रसंग में अनुवाद की आवश्यकता असंदिग्ध है।

2. अंग्रेजी में अनुवाद कीजिए ।

अच्छे विद्यार्थी के गुणों में अनुशासन सबसे महत्वपूर्ण तत्व है। अनुशासन का पालन करके ही एक अच्छा विद्यार्थी बना जा सकता है। अच्छे विद्यार्थी को हमेशा माता-पिता, शिक्षकों, बड़ों की आज्ञाओं को हमेशा पालन करना चाहिए। जीवन को आनंदपूर्वक जीने के लिए विद्या और अनुशासन दोनों आवश्यक हैं। विद्या का अंतिम लक्ष्य है- इस जीवन को मधुर तथा सुविधापूर्ण बनाना। अनुशासन का भी यही लक्ष्य है। विद्यार्थी के लिए अनुशासित होना परम आवश्यक है।

3. हिंदी में अनुवाद कीजिए ।

Education certainly determines the quality of an individual's life. Education improves one's knowledge, skills and develops the personality and attitude. Most noteworthy, Education affects the chances of employment for people. Education plays an important role in the development of an individual and making him a knowledgeable citizen. Highly educated individual is probably very likely to get a good job.

4. छात्र और अध्यापक के बीच एक वार्तालाप तैयार कीजिए ।

5. देशीय पुरस्कार प्राप्त अभिनेता से एक साक्षात्कार तैयार कीजिए ।

(3 x 5 marks = 15 Marks)

Section C

(Answer any 3 questions out of 5. Each question carries 10 marks .

1. छात्रवृत्ति के लिए प्राध्यापक महोदय को आवेदन पत्र लिखिए ।
2. नीचे दिए गए संकेत बिन्दुओं के आधार पर एक कहानी लिखकर कहानी का उचित शीर्षक दीजिए।

संकेत बिंदु - एक व्यापारी - उसका गधा - नमक की बोरी - नदी - गधे का गिरना- बोरी का हल्का होना - गधे का ऐसा तीन बार करना - व्यापारी को उपाय सूझना - रुई की बोरी- नदी आना- गधे का गिरना - बोरी का भारी होना-

3. भारत में बेरोजगारी की समस्या पर एक निबंध लिखिए।
4. पर्यावरण और प्रदूषण विषय पर अपने विचार लिखिए।
5. विज्ञान के चमत्कार विषय पर निबंध लिखिए।

(3 X 10 marks = 30 Marks)

SEMESTER I

BUSINESS ORGANIZATION AND MANAGEMENT

Time 3 hrs.

Max marks: 60

Section A

Answer any 5 questions

1. A) Define Partnership (1)
B) What are the features of a joint stock company? (2)
2. Explain system approach to management.
3. What is line and staff organization? What are its features?
4. A) What is motivation? (1)
B) Who is a laissez fair leader? (1)
C) What is career planning? (1)
5. Explain the process of control
6. Explain the concept of TYQM. What are its features? (5x3=15 Marks)

SECTION B

Answer any 3 questions

7. Coordination is the essence of management. Explain.
8. A) What is Kaizen? (2)
B) Explain the concept and features of quality circles. (3)
9. Explain Maslow theory.
10. A) What grapevine of communication? (2)
B) Differentiate between formal and informal communication. (3)
11. Explain the features of scientific management. (3x5=15 Marks)

Section C

Answer any 3 questions

12. Explain the special forms of business ownership with examples.
13. Briefly explain the contributions of Abraham Maslow.
14. What do you mean by strategic planning? What are different types of plans?
15. Explain Vrooms valance expectancy theory. What are its limitations?
16. What are the requirements of a good control system? (3x10=30 Marks)

BUSINESS STATISTICS

Time: Three hours

Maximum marks: 60

Section A

5 questions are to be answered out of 6. Each question carries 3 marks.

1. (a) What are the desirable properties of a good measure of central tendency?
(b) Distinguish between primary and secondary data.
2. (a) Briefly explain scales of measurement.
(b) Define Quartile deviation and its coefficient.
3. (a) What are the uses of index numbers?
(b) Define seasonal variation with an example.
4. (a) Distinguish between correlation and regression.
(b) Briefly explain Binomial distribution.
5. (a) State addition theorem on probability.
(b) Two unbiased dice are thrown. Find the probability that (i) both the dice show the same number. (ii) the first die shows 6.
6. (a) Define two types of errors in testing of hypotheses.
(b) Define degrees of freedom and size of a test.

(Marks: 5x3=15)

Section B

3 questions are to be answered out of 5. Each question carries 5 marks.

7. (a) Explain different parts of a table.
(b) Calculate median from the following data.

Wages (in Rs.)	No. of workers
15 - 19	31
20 - 24	47
25 - 29	59
30 - 34	78
35 - 39	104
40 - 44	113
45 - 49	81
50 - 54	60
55 - 59	52
60 - 64	25

8. (a) Explain the method of semi averages for measuring trend. Also state the merits and demerits of this method.

(b) Compute Laspeyre's price index and Paasche's price index from the following data:

Commodities	2004		2005	
	Price	Quantity	Price	Quantity
A	2	8	4	6
B	5	10	6	5
C	4	14	5	10
D	2	19	2	13

9. (a) Find Karl Pearson's coefficient of correlation for the following data.

X	6	8	12	15	18	20	24	28	31
Y	10	12	15	15	18	25	22	26	28

(b) Define regression coefficients and state two properties

10. (a) What is the chance that a leap year selected at random will contain 53 Sundays?

(b) Suppose A and B are events with $P(A)=0.6$, $P(B)=0.3$ and $P(A \cap B)=0.2$.

Find the probability that (a) A does not occur, (b) B does not occur, (c) A or B occurs, (d) neither A nor B occurs.

11. (a) Briefly explain simple and composite hypotheses with examples.

(b) What are the assumptions associated with the non-parametric tests ?

(Marks: $3 \times 5 = 15$)

Section C

3 questions are to be answered out of 5. Each question carries 10 marks.

12. (a) Define classification. Explain different types of classification.

(b) The scores of two batsman A And B in 10 innings during a certain season are:

A :	32	28	47	63	71	39	10	60	96	14
B :	19	31	48	53	67	90	10	62	40	80

Find which of the two batsmen, A or B is more consistent in scoring ?

13. (a) Find the rank correlation coefficient for the following data.

X	68	64	75	50	64	80	75	40	55	64
Y	62	58	68	45	81	60	68	48	50	70

(b) Given the bivariate data.

Fit a regression line of Y on X and the predict Y if $X = 5$.

X	1	5	3	2	1	1	7	3
Y	6	1	0	0	1	2	1	5

- 14. (a)** From the following data calculate Fisher's ideal index and prove that it satisfies both the time reversal and factor reversal tests.

Commodity	2014		2015	
	Price	Quantity	Price	Quantity
A	4	8	5	8
B	5	10	6	12
C	3	6	4	7
D	8	5	10	4

- (b)** Draw a graph to represent the following data showing the number of students in a college.

Year	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
No. of students	705	685	703	687	705	689	715	685	725	730

Calculate the 3-yearly moving averages of the above data and plot them on the same chart.

- 15. (a)** Explain basic concepts in probability and state classical definition of probability. What are the drawbacks of it?
- (b)** Four cards are drawn at random from a pack of 52 cards. Find the probability that,
- (i) They are a king, a queen a jack and an ace.
 - (ii) Two are kings and two are queens.
 - (iii) Two are black and two are red.
 - (iv) There are two cards of hearts and two cards of diamonds.

- 16. (a)** Use χ^2 test to determine if any distinction is made in employment on the basis of sex. χ^2 value at 5% level for 1 df is 3.84

	Employed	Not employed
Male	1480	5720
Female	120	680

- (b)** Explain Kolmogorov-Smirnov test for normality.

(Marks 3x10=30)

FINANCIAL ACCOUNTING

Time: Three hours

Maximum Marks: 60

Section A

Answer any 5 questions. Each question carries 3 marks

1. State the objectives of preparing Trial Balance.
2. List out different types of branches.
3. Write note on (a) Royalty (b) Minimum Rent (c) Short workings
4. What are the different types of commission given by consignor to the consignee?
5. Explain the importance of Hire Purchase System.
6. Distinguish between Ind As and IFRS.

(5 x 3 = 15 Marks)

Section B

Answer any 3 questions. Each question carries 5 marks

7. On 1.1.2019 X Ltd purchased a motor car from Y Ltd. On the hire purchase system, the cash price of which was payable as Rs.12000 down and the balance in 3 equal annual instalments together with interest @ 10% p a. The amount of the last installment including interest was Rs.17600. Depreciation was to be provided at 20% p a on the reducing balances. at the end of 3 years of service the motor car was sold for Rs.30000 cash. Show a) Motor Car account b) Vendors account in the books of the buyer for 3 years to 31.12.2021.
8. Give journal entries for the following transactions in the books of Delhi H O.
Goods sent by the H O on 28th march worth Rs.150 to its Kanpur branch not received by the branch up to the 31st march.
Goods sent by Mumbai branch to Kanpur branch for Rs.300 are yet to be recorded.
Kanpur branch paid Rs.3000 for a machine purchased by the H O in Kanpur.
Provide depreciation at 10% on furniture (20000) when Kanpur branch account is maintained in the H O books.
A remittance of Rs.8500 made by Kanpur branch to the H O on 28th March was received by the latter on 4th April.
Mumbai branch paid RS 100 dividend to a local shareholder on behalf of the H.O.
The Kanpur branch collected Rs 2000 from a Kanpur customer of head office.
9. Mr. Saran consigned 1000 radio sets at an invoice price of 1125 each, which is 25% above cost, to Arun Agencies on 1st July 2020. He incurred the following expenditure on sending the goods: Carriage -650, Freight-7,000, Insurance-

3,250. Arun Agencies received the delivery on 10th July 2020. An account sale dated 30th November 2020 showed that 750 radio sets were sold for Rs 9,00,000 and incurred Rs 3,000 for Carriage and 7,500 for customs duty at the time of taking delivery. Arun Agency is entitled to a commission of 6%. Prepare ledger accounts in the books of both the parties.

10. Define Accounting Standards. What are the objectives of Accounting Standards?

11. What is Joint Venture? State the features of Joint Venture.

(3 x 5 = 15 Marks)

Section C

Answer any 3 questions. Each question carries 10 marks

12. From the following Trial Balance, prepare trading and profit and loss account for the year ended 31st March 2021 and a Balance Sheet as on that date.

Trial Balance as at 31st March 2021

Particulars	Debit Rs.	Credit Rs.
Capital		54000
Stock(1-4-2020)	9500	
Machinery	18000	
Purchases	19500	
Sales		30750
Purchases Returns		630
Sales returns	490	
Direct Wages	1100	
General Expenses	590	
Discount allowed	385	
Drawings	700	
Salaries	1100	
Carriage inwards	530	
Vehicles	14000	
Furniture	2400	
Sundry Creditors		4035
Sundry Debtors	3950	
Cash in hand	540	
Cash at Bank	15340	
Insurance	850	
Commission received		410
Rent	850	
	89,825	89,825

Adjustments:

1. Closing stock was valued Rs.10500
 2. Wages outstanding Rs.350
 3. Insurance prepaid Rs.50
 4. Depreciate Machinery by 10%.
 5. A fire broke out on 16th March 2021 and goods of the values of Rs.10, 000 was destroyed. However, insurance company admitted a claim of Rs.8, 000 which was received on 15th April 2021.
13. S & Co. with headquarters at Chennai maintains a branch at Kochi. Goods are invoiced to the Kochi branch at cost plus 25%. In respect of the Kochi branch the following information pertaining to the year ended 31st march 2021 are made available to you.

Goods sent to branch at invoice price	:	625000
Cash sales effected by branch	:	176000
Goods returned by customers to branch	:	10000
Bad debts	:	5000
Discount allowed to customers	:	2000
Amounts received from branch debtors	:	340000
Cheques of customers which got dishonoured	:	8000
Branch expenses met in cash	:	72900

	As on 31-3-2020	As on 31-3-2021
Stock at branch (at invoice price)	125000	175000
Branch debtors	40000	95000

Adopting the stock and debtors system you are required to prepare the following ledger accounts as appearing in the books of H.O

1. Kochi branch debtors account 2. Kochi branch stock account
 3. Kochi Branch Adjustment account 4. Kochi branch Profit and Loss account
14. On January 1, X Coal Ltd consigned to Bharath Ltd 2000 tons of coal @Rs.300 per ton. The company had paid Rs.10000 towards freight and insurance. On 31st March, being the date of closing, the consignee reported the shortage of 50 tons on the whole consignment. The consignee sold 1200 tons of coal @ Rs. 400 per ton and incurred the following expense. Cartage Rs.1000, godown rent Rs. 1500, insurance Rs.600 and selling expenses Rs. 1200. The Consignee is entitled to a commission of 5% on sale proceeds. Prepare ledger accounts in the books of both the parties.

15. A Co. leased a colliery on 1-1-2017 at a minimum rent of Rs.20, 000 merging into a royalty of Rs.1.50 per tonne with power to recoupe short working over the first three years of the lease.

The output of the colliery for first four years was 9,000 tonnes, 12,000 tonnes, 16,000 tonnes and 20,000 tonnes respectively. Show the necessary accounts in the books of accounts in the books of the company.

16. Briefly explain the various methods of calculating interest and cash price under hire purchase system.

(3 x 10 = 30 Marks)

SEMESTER II
E – COMMERCE

APPLIED CALCULUS AND LINEAR ALGEBRA

Time: 3 hours

Max marks:60

Section A

Answer any five. 3 marks each

1. a) Locate the dependent and independent variables in $p = 12 - 4x$ where p is the price and x is the quantity demanded.
b) Find the domain and range of a function f from $A = \{1, 2, 3, 4\}$ to $B = \{1, 4, 9, 16, 25\}$ defined by square.
2. a) Explain what do you understand by the derivative of a function.
When is a function differentiable?
b) Explain the term elasticity of demand. What are the types of price elasticity of demand? Explain using graph.
3. a) Derivative of a constant is
b) Derivative of x^n is
c) State product rule of differentiation.
4. Evaluate a) $\int x^3 dx$ b) $\int 0 dx$
5. a) If $A = \begin{bmatrix} 3 & 4 \\ 6 & 5 \\ 4 & 0 \end{bmatrix}$, $B = \begin{bmatrix} 2 & 5 \\ 3 & 6 \\ 4 & 2 \end{bmatrix}$, find $A+B$ and $A-B$.
b) Show that distributive law applies to $A = \begin{bmatrix} 2 & 3 \\ 4 & 5 \end{bmatrix}$, $B = \begin{bmatrix} 2 & 3 & 6 \\ 3 & 5 & 1 \end{bmatrix}$, $C = \begin{bmatrix} 1 & 4 & 5 \\ 6 & 3 & 1 \end{bmatrix}$
6. If $A = \begin{bmatrix} a & 2 & 2 \\ 2 & 1 & b \\ 2 & c & 1 \end{bmatrix}$ using $AA' = I$ where A' is the transpose of A , find a, b, c .

Section B

Answer any three. 5 marks each

7. a) Find the differential coefficient of
i) $\log_e x$ ii) $2x^2 + 3x + 4$
b) Differentiate with respect to x , $4x^2 - 7x + 8 - \frac{4}{\sqrt{6}} + \frac{6}{\sqrt{6}}$
8. Evaluate a) $\int \frac{1}{225} dx$ b) $\int \frac{1}{2x} dx$ c) $\int \frac{dx}{lx+m}$ d) $\int (4x + 5)^6 dx$
9. Evaluate a) $\int_e^{e^2} \frac{1}{x \log x} dx$
b) $\int_0^1 \frac{1-t}{1+t} dt$
10. a) Find inverse of $A = \begin{bmatrix} 4 & 1 & -5 \\ -2 & 3 & 1 \\ 3 & -1 & 4 \end{bmatrix}$
b) Find $|W|$ if $W = \begin{bmatrix} x & y \\ z & w \end{bmatrix}$. Interchange rows 1 and 2 and form a new matrix W' . Compare $|W|$ and $|W'|$.
11. State Cramer's rule. Use it to solve

$$6x_1 + 5x_2 = 49$$

$$3x_1 + 4x_2 = 32$$

Section C

Answer any three. 10 marks each.

12. a) If $f(x)$ is an increasing function, then the curve of $f(x)$ is rising or falling? Give example and explain.
- b) A firm has revenue function given by $R=8D$ where R is gross revenue and D is quantity sold and production cost function given by $C = 150000 + 60\left(\frac{D}{900}\right)^2$. Find the total profit function and the number of units to be sold to get the maximum profit.
- c) Differentiate between absolute minimum and local minimum of a function.
13. Determine consumer surplus and producer surplus under pure competition for the demand function $p=36-x^2$ and supply function $p=6+x^2/4$ where p is price and x is quantity.

14. a) If $A = \begin{bmatrix} 2 & 1 \\ 1 & 2 \end{bmatrix}$, $B = \begin{bmatrix} 1 & 0 \\ 0 & 1 \end{bmatrix}$, $C = \begin{bmatrix} 1 & 2 \\ 3 & 4 \\ 1 & 8 \end{bmatrix}$, $D = \begin{bmatrix} 0 & 1 & 0 \\ 1 & 1 & 1 \end{bmatrix}$ find $A+B-2DC$

b) If $A = \begin{bmatrix} 1 & 0 & 0 \\ 4 & 2 & 3 \\ 2 & 0 & 1 \end{bmatrix}$, find $A^2 - A - I$.

c) If $A = \frac{1}{3} \begin{bmatrix} -1 & 2 & 2 \\ 2 & -1 & 2 \\ 2 & 2 & -1 \end{bmatrix}$, show that A is orthogonal.

15. An automobile company uses three types of steel S_1 , S_2 and S_3 for producing different types of cars C_1 , C_2 and C_3 . Steel requirements in tons for each type of car and total available steel of all three types is summarized in the following table.

Types of steel	Types of car			Total steel available
	C_1	C_2	C_3	
S_1	2	3	4	29
S_2	1	1	2	13
S_3	3	2	1	16

Using matrix algebra determine the number of cars of each type which can be produced.

16. a) If $A = \begin{bmatrix} 1 & 2 & 3 \\ 4 & 5 & 6 \\ 7 & 8 & 9 \end{bmatrix}$, find all cofactors. Using Laplace expansion, find the value of the determinant.

b) Solve $4x_1 + x_2 - 5x_3 = 8$

$$-2x_1 + 3x_2 + x_3 = 12$$

$$3x_1 - x_2 + 4x_3 = 5 \text{ using inverse of coefficient matrix.}$$

BUSINESS REGULATORY FRAMEWORK

Time:3 Hours

Max. Mark:60

Part -A

I. Answer any 5 questions. Each question carries 3 marks.

- 1.a) What is an agreement? (1 mark)
- b) Give a brief note on the term 'legal obligation' (2 marks)
- 2.a) Define an offer (1 mark)
- b) How is an offer made? (2 marks)
3. When communication of acceptance deemed to be completed? (3marks)
4. Differentiate Sale and an Agreement to sell (3marks)
5. "The rules regarding transfer of property in goods depends upon two Basic factors." Explain. (3marks)
6. Define the following terms
 - a) Partnership (1mark)
 - b) Partner (1mark)
 - c) Firm (1mark)

(5X3=15 Marks)

Part-B

II. Answer any 3 questions. Each question carries 5 marks.

7. Explain the essential elements of a valid contract.
8. Discuss the nature of partnership.
9. Mr. Mohan threatened to shoot Mr. Ashok if he does not lend him ₹200000/- and Mr. Ashok agreed to it. Discuss the validity of the agreement.
10. Differentiate the Contract of Indemnity and the Contract of Guarantee.
11. What are the essential features of Guarantee? (3x5=15 Marks)

Part-C

III. Answer any 3 questions. Each question carries 10 marks.

12. Discuss the various ways by which a contract be said to be discharged.
13. Explain the characteristics of a limited liability partnership.
14. 'Consideration of agreement must be lawful' Explain the conditions under which a consideration of agreement become unlawful.
15. Who is an unpaid seller? Explain the rights of an unpaid seller.
16. Discuss the right of an Indemnity Holder. (3x10=30 Marks)

SEMESTER III

CORPORATE ACCOUNTING

Time: Three hours

Maximum Marks: 60

Section A

Answer any 5 questions. Each question carries 3 marks

1. What is Profit prior to Incorporation? How is it treated?
2. What do you mean by debenture? What are the classifications of debentures?
3. Write a note on Note to Account.
4. What is NPA?
5. Distinguish between internal and external reconstruction.
6. Who is a contributory?

(5 x 3 = 15 Marks)

Section B

Answer any 3 questions. Each question carries 5 marks

7. Write a note on (a) Pro rata Allotment (b) Forefeiture (c) Under subscription (d) Over subscription (e) Calls in arrear
8. Explain the different methods of calculating purchase consideration.
9. The following particular related to a limited company which has gone into voluntary liquidation. You are required to prepare the liquidator's Final account allowing for his remuneration @ 2% on the amount realized on assets and 2% on the amount distributed to unsecured creditors other than preferential creditors.

Unsecured creditors ₹	2, 24,000
Preferential creditors	70,000
Debentures	75,000

The assets realized the following sums:

Cash in hand	20,000
Land and building	1, 30,000
Plant and machinery	1, 10,500
Fixtures and fittings	7,500

The liquidation expenses amount to ₹ 2000. A call of ₹ 2 per share on the partly paid 10,000 equity shares was made and duly paid except in case of one shareholder owning 500 share.

10. Calculate Rebate on Bills discounted as on 31-3- 2021.

Date of bill	Amount (₹)	Period of bill	Rate of discount
18-01-2021	60,000	5 months	16%
08-02-2021	80,000	4 months	18%
13-03-2021	50,000	3 months	14%

11. The business carried on by Manohar under the name "Horizon" was taken over as a running business with effect from 1st July, 2020 by North Horizon Ltd. which was

incorporated on 1st October 2020. The same set of books was continued since there was no change in the type of business and the following particulars of profit for the year ended 30th June, 2021 were available:

Sales: Post Incorporation	40,000	
Pre Incorporation	10,000	50,000
Selling Expenses	2,000	
Salaries	3,600	
Directors' Fees	2,400	
Interest on Capital (upto 30-9-2020)	700	
Variable Expenses	1,500	
Depreciation	2,800	
Rent	4,800	
Purchases	25,000	
Carriage Inwards	<u>1,019</u>	43,819
Net Profit		6,181

The purchase price (including carriage inwards) for the company period had increased by 10 percent as compared to pre-incorporation period. No stocks were carried either at the beginning or at the end.

You are required to draw up a Statement of Profit and Loss showing the amount of Pre and Post Incorporation profits stating the basis for allocation of expenses.

(3 x 5 = 15 Marks)

Section C

Answer any 3 questions. Each question carries 10 marks

12. Define amalgamation. Explain the different types of amalgamation.
13. On April, 1 2021 the B/S of Weak Ltd. was as under.

Liabilities	Rs	Assets	Rs.
Authorized and issued capital		Good will	1, 00,000
3000 6% cumulative preference		Sundry assets	2, 50,000
Shares of Rs 25 each	75,000	Cash	10,000
800 equity shares of Rs 50 each	4, 00,000	P & L A/c	1, 90,000
6% debentures	50, 000		
Creditors	25, 000		
	<hr/>		<hr/>
	5, 50,000		5, 50,000

Preference dividend were in arrears for two years. A scheme of reconstruction agreed up on was as under.

- 1) A new company to be formed called Strong Ltd.

- 2) Authorized capital of new company will be ₹ 5, 00, 000 in equity shares of ₹ 100 each.
- 3) One equity shares of ₹ 100 each fully paid in the new company to be issued in exchange of 3 preference shares in the old company.
- 4) One equity shares of ₹ 100 each fully paid in the new company to be exchanged for 4 equity shares in the old company.
- 5) Arrears of preference dividend to be cancelled
- 6) Debenture holders to receive 500 equity shares in the new company as fully paid.
- 7) Creditors to be taken over by the new company and immediately paid off
- 8) The new company to issue remaining equity shares to the public
- 9) The new company to take over old company's assets subjects to revaluation of sundry assets at ₹ 2, 65,000.

Give journal entries and ledger accounts to close the books of Weak Ltd. Give opening entries and Balance Sheet of Strong Ltd.

14. What is liquidation? Explain different modes of liquidation.

15. From the following Particulars, prepare the final accounts of Madurai City Bank Ltd.as on 31-3-2020

Share capital : 1,00,000 shares of Rs. 10 each (Rs. 5 paid)		5,00,000
Reserve fund		10,00,000
Investment	30,00,000	
Premises	12,00,000	
Fixed Deposit		20,00,000
Savings bank Deposits		30,00,000
Current account		70,00,000
Borrowed from the bank		2,00,000
Cash in hand	60,000	
Cash at Bank	28,00,000	
Money at call and short notice	3,00,000	
Interest accrued and paid	2,00,000	
Salaries	80,000	
Rent	30,000	
Profit& Loss Account (1-4-2019)		1,60,000
Interest earned		4,50,000
Bills discounted	5,00,000	
Bills payable		8,00,000
Loan,advance,overdraft and credits	70,00,000	
Unclaimed dividends		30,000
Sundry creditors		30,000
	-----	-----
	1,51,70,000	1,51,70,000

The bank had the bills for ₹ 14,00,000 as collection for its customers and also acceptances and endorsements for them amounting to ₹ 4,00,000

16. The position of Rekha Ltd. as on 31-03-2021 is as follows:

20,000 Equity shares of 100 each	Rs. 20,00,000
1,000, 6% Debentures of 1,000 each	Rs. 10,00,000
Interest due on Debentures	Rs. 1,20,000

Trade Creditors	Rs. 5,00,000
-----------------	--------------

The assets on that date are:

Fixed assets	Rs. 20,00,000
--------------	---------------

Current assets	Rs. 6,50,000
----------------	--------------

The fixed assets are valued at Rs.9,60,000and the current assets at Rs. 4,800,000

Further information :

1. Shares are subdivided into shares of 5 each and 90% of the shares are surrendered.
2. The total claims of debenture holders are reduced to Rs.4,90,000 and on consideration of this cancellation, they are also allotted shares (out of surrendered shares) amounting to Rs.2,50,000.
3. The creditors agreed to reduce their claims by Rs.3,00,000, 1/3 of which was to be satisfied by the issue of equity shares out of those surrendered.
4. The shares surrendered but not reissued are cancelled.

Write journal entries and give the Balance Sheet of the company after reconstruction.

(3 x 10 = 30 Marks)

COMPANY LAW AND ADMINISTRATION

Time:3 Hours

Max. Mark:60

Part -A

I. Answer any 5 questions. Each question carries 3 marks.

1. a) Define a company. (1 mark)
- b) What is a One Man Company? (2 marks)
2. Give a brief explanation of the following terms;
 - a) Equity Share (1 Mark)
 - b) Preference Shares (2 Marks)
3. Explain different types of dividends.
4. Who are Resident and independent Director?
5. Who can present the petition for winding up?
6. State the powers of the Tribunal.

(5X3=15)

Part-B

II. Answer any 3 questions. Each question carries 5 marks.

7. Explain the features of a company.
8. Describe the basic principles of “Doctrine of Ultra Vires”
9. Explain the conditions of issue of bonus shares.
10. The Board of Directors of ABC Ltd. Convened an extra ordinary general body meeting upon their request of members. However, the meeting was adjourned on account of lack of quorum. Advise the Board
11. The persons (not being members) dealing with the company are always protected by the Doctrine of indoor management. Explain. Also explain when doctrine of constructive notice will apply.

(3x5=15)

Part-C

III. Answer any 3 questions. Each question carries 10 marks.

12. What is Memorandum of Association? Explain in detail the contents of Memorandum of Association.
13. What is Prospectus? Explain its contents.
14. Explain the procedures involved in members annual general meeting.
15. Discuss the provisions which govern the appointment of Directors.
16. Explain the circumstances in which a company may be wound by the Tribunal.

(3x10=30)

MICROECONOMICS

Time: Three Hours

Maximum Marks: 60

Part A

Answer any 5 Questions. Each question carries 3 marks

1. Explain the subject matter of Microeconomics
2. Explain Market Equilibrium?
3. Distinguish between collusive and non-collusive oligopoly
4. Explain different types of elasticity of demand
5. State LDMU
6. Explain the concept of Production function

(5 x 3 = 15 Marks)

Part B

Answer Any 3 Questions. Each question carries 5 marks

7. Critically examine Marris' model of managerial enterprise
8. Explain sales revenue maximization model
9. Distinguish between cardinal and ordinal approaches to consumer behavior
10. Explain Kinked demand curve model of Sweezy
11. List the sources of monopoly power. Explain price output determination under monopoly

(3 x 5 = 15 Marks)

Part C

Answer Any 3 Questions. Each question carries 10 marks

12. Explain consumer equilibrium with the help of indifference curve analysis
13. Explain the behaviour of short run and long run cost curves under modern theory of cost
14. Explain Cournot's model of oligopoly
15. Critically evaluate the law of variable proportions
16. Explain price effect bifurcation for a normal good

(3 x 10 = 30 Marks)

GOODS AND SERVICES TAX

Time: Three Hours

Maximum Marks: 60

Section A

Answer any five of the following questions. Each question carries 3 marks.

1. (a) What is indirect tax? (1 Mark)
(b) Distinguish between direct and indirect taxes (2 Marks)
2. Discuss the major defects of the pre-GST indirect tax regime
3. (a) What is Goods and Services Tax (GST)? (1 Mark)
(b) Which of the existing taxes are subsumed in GST? (2 Marks)
4. Explain Composition Scheme under Goods and Services Tax
5. (a) What is Input Tax Credit? (1 Mark)
(b) What are the eligibility and conditions for availing Input Tax Credit? (2 Marks)
6. Explain Credit Note and its contents

(5 x 3 = 15 Marks)

Section B

Answer any three of the following questions. Each question carries 5 marks.

7. Explain the advantages and disadvantages of GST.
8. Explain (a) CGST and (b) IGST
9. Discuss the provisions regarding Reverse Charge Mechanism under GST.
10. (a) What is Time of Supply? (2 Marks)
(b) Briefly explain how is time of supply determined in different contexts (3 Marks)
11. Explain the provisions regarding Blocked Credits.

(3 x 5 = 15 Marks)

Section C

Answer any three of the following questions. Each question carries 10 marks.

12. What is GST Council? Explain its structure and functions.
13. (a) Explain the concept of Supply of goods and Services (5 Marks)
(b) Distinguish between Composite Supply and Mixed Supply (5 Marks)
14. Explain provisions regarding TDS and TCS under GST
15. (a) Briefly explain the different types of registration under GST (5 Marks)
(b) Discuss the procedure for cancellation of registration under GST (5 Marks)
16. M/S Modern Fabrics supplied taxable goods for Rs.50,00,000 in the month of December, 2021

GST rate for readymade garments is 5%. The following input tax was paid on inward supply of goods and services during the month.

Rs.

(i) Fabrics used for manufacturing dresses	50,000
(ii) Packing materials used in a factory	10,000

(iii) Fabrics destroyed due to fire	7,000
(iv) Paper used for designing	2,000
(v) Goods used for repairing the showroom building	12,000
(vi) Goods given as samples	35,000
(vii) Inputs used for stitching	38,000

Compute Input Tax Credit and find out tax payable.

(3 x 10 = 30 Marks)

SEMESTER IV MACROECONOMICS

Time: 3 Hours

Maximum Marks : 60

Part A

Answer any five questions. Each question carries 3 marks.

1. Explain the concept of crowding out effect
2. Distinguish between demand-pull inflation and cost-push inflation
3. Write a note on different phases of the trade cycle
4. Distinguish between Microeconomics and Macroeconomics
5. Explain Stagflation
6. Distinguish between Fiscal deficit and Primary deficit

(5x3=15 Marks)

Part B

Answer any three questions. Each question carries 5 marks

7. Distinguish between the short run and long run Philips curve
8. Explain deficit financing. How does deficit financing impact the economy?
9. List out the instruments of quantitative monetary policy
10. Articulate the different measures of unemployment in India
11. Distinguish between the concept of Multiplier and Accelerator

(3x5=15 Marks)

Part C

Answer any two questions. Each question carries 10 marks

12. Discuss the nature and scope of Macroeconomics
13. Critically examine Hicks Trade cycle
14. Discuss the classical theory of employment output and income
15. Discuss the rational expectation model. How does it differ from the adaptive expectation model
16. Explain the determination of national income in a three-sector model

(3x10 =30 Marks)

COST ACCOUNTING

Time: Three hours

Maximum marks: 60

Section A

5 questions are to be answered out of 6. Each question carries 3 marks.

1. a) Define contract costing.
b) What is work uncertified?
2. a) What is Time keeping?
b) What is Time booking?
3. Explain the concept of ABC.
4. Write a note on JIT Inventory.
5. What are the causes of Labour turnover?
6. Write a note on absorption of overhead.

(5 x 3 =15 Marks)

Section B

3 questions are to be answered out of 5. Each question carries 5 marks.

7. Briefly discuss the Job Costing Procedure.
8. XYZ Construction Limited undertook a number of contracts during 2020. Following particulars are available as regards the construction of a canteen building:

Materials at site on 1.1.2020	2,000
Materials purchased	50,000
Materials supplied from stores	10,000
Materials returned to stores	1,000
Materials costing Rs.2,000 were stolen	
Materials worth Rs. 200 destroyed by fire	
Materials costing Rs.1,000 were sold for Rs.800	
Materials in hand at the end of the year	10,000
Materials received from hospital contract which was completed	20,000
Materials transferred to cinema contract	500
Plant issued to contract on 1.1.2020	50,000
Plant returned to stores	1,000
Plant costing Rs 2,000 was sold for Rs.2,500.	
Plant worth Rs.500 was stolen	
Plant worth Rs.300 was destroyed by an accident	
Plant in hand at the site at the end of the year	10,000

Show how these transactions will appear in the Contract Account

9. From the following data, calculate the cost per kilometer of a vehicle.

Value of vehicle	15,000
------------------	--------

Road licence fee per year	500
Insurance charges per year	100
Garage rent per year	600
Driver's wages per month	200
Cost of petrol per litre	3.60
Kilometres per litre	8
Proportionate charges for tyre and maintenance per km	0.20
Estimated life	1,50,000 kms
Estimated annual kilometreage	6,000
Ignore interest on capital	

10. Explain the features and stages of ABC.

11. Work out the machine hour rate for the following machine whose scrap value is nil.

Cost of the machine	90,000
Other charges, freight and installation	10,000
Working life	10 years
Working Hours	2000 hours per year
Repairs charges	50% of depreciation

- a) Power - 10 units per hour, at 10 paise per unit
- b) Lubricating oil, at Rs. 21 per day of 8 hours
- c) Consumable stores at Rs. 10 per day of 8 hours
- d) Wages of machine operator at Rs. 4 per day of 8 hours.

(3x 5 =15 Marks)

Section C

3 questions are to be answered out of 5. Each question carries 10 marks.

12. Hindustan Manufacturing Co. Ltd. has four production departments I, II, III and IV and two service departments, viz., 'Transport and Power supply'. The particulars of expenses of the respective departments are as follows:

Production Depts.	I	II	III	IV
Amount	Rs. 1,000	Rs. 900	Rs. 800	Rs. 700

Service Departments	Transport	Power supply
Amount	Rs. 550	Rs. 380

The service department expenses are charged out on a percentage basis as given below:

	Production Departments				Service Departments	
	I	II	III	IV	Transport	Power Supply
Transport	10%	30%	20%	20%	---	20%
Power	30%	20%	30%	10%	10%	---

Using the above particulars, apportion the service department expenses to various departments on “Simultaneous Equations Method”.

- 13.** Define contract costing. What are its features? Distinguish between Job costing and contract costing. Also discuss the treatment of notional profit in incomplete contracts.

- 14.** The following is an extract of the record of receipts and issues of a chemical during the month of March 2021.

2022 March 1	Opening Balance 300 Units @ Rs. 20 per Unit
2022 March 3	Issued 150 Units
2022 March 4	Issued 100 Units
2022 March 10	Received from supplier 200 units @ Rs. 19 per unit
2022 March 16	Issued 65 units
2022 March 20	Received from supplier 240 units @ Rs. 22 per unit
2022 March 24	Returned to supplier 20 units out of purchase of 20 th March
2022 March 25	Purchased 100 units @ Rs. 24 per unit
2022 March 26	Issued 180 Units
2022 March 28	Received back from Manufacturing Dept. to stores, 15 Units

Stock verification on 18th March revealed a shortage of 10 units and on 31st March showed an excess quantity of 5 units. Prepare the stores ledger under FIFO method.

- 15.** Product X is obtained after it passes through three distinct processes. You are required to prepare Process accounts from the following information:

	Total ₹	P1 ₹	P2 ₹	P3 ₹
Material	15,084	5200	3960	5924
Direct wages	18,000	4000	6000	8000
Production overheads	18,000			

1,000 units @ Rs. 6 per unit were introduced in process I. Production overhead to be distributed as 100% on direct wages.

Process	Actual output Unit	Normal loss	Value of scrap per unit
Process I	950	5%	4
Process II	840	10%	8
Process III	750	15%	10

- 16.** Following information has been obtained from the cost records of Aditya chemicals Ltd. for 2022.

Finished goods on	1-1-2022	50,000
Raw materials on	1-1-2022	10,000
Work-in-progress	1-1-2022	14,000
Direct Labour		1,60,000
Purchase of raw materials		98,000
Indirect Labour		40,000

Heat, light and power	20,000
Factory insurance and taxes	5,000
Repairs to plant	3,000
Factory supplies	5,000
Depreciation – Factory building	6,000
Depreciation – Plant	10,000
Factory cost of goods produced in 2022	2,80,000
Raw material consumed in 2022	95,000
Cost goods sold in 2022	1,60,000
Sales	2,00,000

No office and administration expenses were incurred during the year 2022. Prepare a statement of cost for the year ending 2022, giving maximum information and its break-up.

(3 x 10 =30 Marks)

SOFTWARE FOR ACCOUNTING AND DATA MANAGEMENT

Time 1.5 Hrs

Max. Marks : 30

Section A

Four questions are to be answered out of five, each question carries 3 marks.

1. Define indentation
2. Explain the uses of FIND and REPLACE command in word
3. What are spread sheets
4. What is an active cell
5. Explain the components of Tally Screen
6. How and when is a read only file useful ?

(4 x 3 = 12 Marks)

Section B

Two questions are to be answered out of three, each question carries 5 marks

7. Write a note on the various formatting that can be applied in a presentation
8. State the method of altering and deleting a company. Also state how you would shut a company
9. What is report. What is its significance

(2 x 5 = 10 Marks)

Section C

One question is to be answered out of two, the question carries 8 marks.

10. Discuss the different financial functions available in EXCEL
11. Explain the procedure for creating a company in Tally

(1 x 8 = 8 Marks)

ENTREPRENEURSHIP DEVELOPMENT

Time :3 hrs

Max Marks: 60

Section A

Write any 5 questions. Each question carries 3 marks

1. Critically examine the theory of social change
2. State the importance of leadership in entrepreneurship
3. What are the remedies to solve the problems of women entrepreneurs?
4. Distinguish between creativity and innovation
5. What is the need for incentives and subsidies?
6. Define start-ups. What are the features of start-ups?

(5x3 = 15 marks)

Section B

Write any 3 questions. Each question carries 5 marks

7. What are the challenges of women entrepreneurs?
8. Distinguish between entrepreneur and manager
9. Describe various stages of project management
10. Discuss the functions and responsibilities of SIDCO in Kerala
11. Define project report. Discuss its importance

(3x5 =15 marks)

Section C

Write any 3 questions. Each question carries 10 marks

12. Discuss the measures taken by the Govt., for the promotion of MSMEs. Are they adequate?
13. Define start-ups. What are their major problems? How can they be overcome?
14. What are the characteristics of entrepreneurs?
15. What are the measures taken by the Government to promote women entrepreneurship in India?
16. List and explain the steps in EDP

(3x10 = 30 marks)

SEMESTER V

FINANCIAL MANAGEMENT

Time: 3 Hours

Max.: 60 Marks

Section A

Answer any Five questions. Each carries 3 marks.

1. Define financial Management.
2. Explain the criticisms against the profit maximization objective of financial management.
3. How weighted average cost of capital is computed?
4. What do you mean by dividend? What are its types?
5. What are the assumptions of net operating income theory?
6. Explain the concept of optimum capital structure. (5 X 3 = 15 Marks)

Section B

Answer any Three questions. Each carries 5 marks.

7. Why wealth maximization objective is considered superior to the profit maximization objective?
8. What are the factors affecting capital structure decision?
9. Explain various types of dividend policies.
10. A company plans to issue 1000 new shares of Rs. 100 each at par. The floatation costs are expected to be 5% of the share price. The company pays a dividend of Rs. 10 per share initially and the growth in dividends is expected to be 5%. Compute the cost of new issue of equity shares.
11. A project cost Rs. 500000 and yields annually a profit of Rs. 80000 after depreciation at the rate of 12 % p.a. but before tax of 50%. Calculate the pay back period. (3 X 5 = 15 Marks)

Section C

Answer any Three questions. Each carries 10 marks.

12. What is financial planning? Explain various functional decisions of financial management.
13. What do you mean by capital structure? Explain the relevance theories of capital structure.
14. Explain briefly the following capital budgeting methods and bring out the advantages and disadvantages of each.
15. A firm whose cost of capital is 10% is considering two mutually exclusive projects X and Y, the details of which are:

	Project X	Project Y
Investment	70000	70000
cash flow year 1	10000	50000

Year 2	20000	40000
Year 3	30000	20000
Year 4	45000	10000
Year 5	60000	10000
Total cash flows	235000	200000

Compute the NPV at 10% for the two projects. Which project would you recommend?

16. A firm has sales of Rs. 2000000, variable cost of Rs 1400000 and fixed costs of Rs. 400000 and debt of Rs. 1000000 at 10% rate of interest. What are the operating, financial and combined leverages? If the firm wants to double its Earnings Before Interest and Tax, how much of a rise in sales would be needed on a percentage basis? (3 X 10 = 30 Marks)

BANKING AND INSURANCE

Time: Three hours

Maximum marks: 60

Section A

5 questions are to be answered out of 6. Each question carries 3 marks.

1. Write a note on Insurance Ombudsman.
2. What is Endorsement?
3. Write a note on Core banking.
4. 'Banker is a dignified debtor' – Comment.
5. "All risks cannot be insured" Explain.
6. 'Banker's lien is an implied pledge' - Discuss.

(5 X 3 = 15 Marks)

Section B

3 questions are to be answered out of 5. Each question carries 5 marks.

7. What are the principles of sound lending?
8. Explain the major characteristics of insurance.
9. What are the circumstances under which a bank account can be closed?
10. Write a note on Credit Creation.
11. What are the essential features of insurable risk?

(3 X 5 = 15 Marks)

Section C

3 questions are to be answered out of 5. Each question carries 10 marks.

12. Explain in detail the functions of RBI.
13. Write an essay on IRDA.
14. What are the rights and obligations of a banker and customer?
15. Explains common types of insurance available in India.
16. Explain in detail the various methods of creating charge on securities?

(3 X 10 = 30 Marks)

INVESTMENT MANAGEMENT

Time: Three hours

Maximum marks: 60

Section A

5 questions are to be answered out of 6. Each question carries 3 marks.

- 1) a) Define Investment.
b) What is Gambling?
- 2) Write a Note on Capital market.
- 3) What is demutualization?
- 4) Write a note on AMFI.
- 5) Discuss about the credit rating.
- 6) What is NSDL?

(5 X 3 = 15 Marks)

Section B

3 questions are to be answered out of 5. Each question carries 5 marks.

- 7) Distinguish between speculation and investment.
- 8) Write about the historical back ground of mutual funds in India.
- 9) Write about the trading system in stock exchanges.
- 10) What are the features of Money market?
- 11) Jaya Ltd. Has a 14 percent debenture with a face value of Rs. 100/- that matures at par in 15 years. It currently sells for Rs. 105/-. Calculate the Yield to Maturity of the debenture.

(3 X 5 = 15 Marks)

Section C

3 questions are to be answered out of 5. Each question carries 10 marks.

- 12) Define investment. What are the various avenues of investment?
- 13) Define stock exchange. Explain in detail about the functions of stock exchanges.
- 14) What are mutual funds? Explain about the various mutual fund schemes.
- 15) Define Money Market. What are the important money market instruments?
- 16) Find the duration of a 6% coupon bond with a face value of Rs. 1000/- making annual interest payments, if it has 5 years until maturity. The bond is redeemable at 5% premium at maturity. The market interest rate is currently 8%.

(3 X 10 = 30 Marks)

AUDITING

Time: 3 Hours

Maximum Marks: 60

Section A

Answer **any five** questions. **Each** question carries **3** marks.

1. What is teeming and lading?
2. What is an error of commission?
3. What is management audit?
4. Define the expression 'Audit Programme'.
5. What is a voucher?
6. What are the objectives of auditing?

(5x3=15 Marks)

Section B

Answer **any three** questions. **Each** question carries **5** marks.

7. Mention the types of working papers.
8. What are the objectives of internal control?
9. Write short notes on internal check regarding cash receipts.
10. Explain various methods of depreciation. .
11. State the importance of vouching.

(3x5=15Marks)

Section B

Answer **any three** questions. **Each** question carries **10** marks.

12. Briefly describe the verification of assets.
13. Who are company auditors? Enumerate the powers and duties of company auditors.
14. Describe the steps in detail about the audit at charitable institutions.
15. What is internal check? What are the advantages and disadvantages of internal check?
16. What is secret reserve? State the objectives and methods of creating secret reserve.

(3x10=30 Marks)

RESEARCH METHODOLOGY

Time: 3 Hours

Maximum Marks: 60

Section A

Answer **any five** questions. **Each** question carries **3** marks.

1. What is research design?
2. Define sampling.
3. What are the sources of secondary data?
4. What is Questionnaire?
5. What is hypothesis?
6. What is inferential analysis?

(5x3=15 Marks)

Section B

Answer **any three** questions. **Each** question carries **5** marks.

7. Explain the significance of research in modern times.
8. What are the components of formulating a research problem?
9. Explain the need of literature review.
10. Discuss the probability sampling.
11. Explain exploratory research.

(3x5=15Marks)

Section C

Answer **any three** questions. **Each** question carries **10** marks.

12. What do you mean by business research? Explain its merits and demerits.
13. Explain various phases in a Research process.
14. Describe the different types of sampling.
15. What are the various diagrams and charts used in data analysis?
16. What is research report? What are the essentials of a good report?

(3x10=30 Marks)

SEMESTER VI BUSINESS ANALYTICS

Time: 3 Hrs.

Max Marks: 60

Section A

Answer any five questions. Each question carries 3 marks

1. Define time series.
2. What does autocovariance measure?
3. Explain Moving average models MA(q).
4. What are BIC and AIC values
5. Define seasonal variation. Give an example.
6. What is non – stationary time series?

(5x3=15 Marks)

Section B

Answer any three questions. Each question carries 5 marks

7. Explain time series decomposition.
8. What do you mean by autocorrelation?
9. Explain additive and multiplicative models in time series.
10. Explain variance, covariance, autocovariance in time series.
11. Explain the following component for a time series plot.

- A) Seasonality
- B) Trend
- C) Cyclical
- D) Noise

(3x5=15Marks)

Section C

Answer any three questions. Each question carries 10 marks

12. Explain about different data visualization technique.

13. Explain Auto correlation function (ACF) and Partial Autocorrelation Function (PACF). What is their use in time series prediction?

14. Explain ARMA and ARIMA models.

15. Explain different pre-processing techniques in time series analysis.

16. a) Explain the stages of the analytics life cycle. (5 marks)

b) Describe (1) recommendation analytics (5 marks)

(2) Healthcare Analytics

(3x10=30 Marks)

INTERNATIONAL FINANCIAL MANAGEMENT

Time: three hours

Maximum Marks: 60

SECTION A

Answer any five questions. Each carries 3 marks.

1. What is mean IFM?
2. Describe Smithsonian arrangement
3. What is SDR?
4. What is PPP?
5. How will you determine direct quote?
6. What is cross exchange rate?

(5×3 =15 Marks)

SECTION B

Answer any three questions. Each carries 5 marks

7. Explain scope of IFM.
8. Describe in detail floating and pegging.
9. Who are the participants in foreign exchange markets?
10. If direct quote is rs45/US \$, how can this exchange rate be presented under indirect quote?
11. Find out the bid rate if ask rate is Rs 40.50/US \$ and bid-ask spread is 1.23%

(3×5 =15 Marks)

SECTION C

Answer any three questions. Each carries 10 marks

12. Describe in detail methods of forecasting of exchange rate.
13. What are the components of BOP?
14. Explain in detail functions of foreign exchange markets
15. The following quotes are available in the New York interbank market:
Spot US/Can\$=Can\$1.5670
I month forward US \$/Can \$=Can\$1.5570
Calculate the forward premium or discount in absolute term and in percentage
16. An Indiana importer wants to make a payment in Italian Lira. Determine

a) Rs/Lira cross rate and

b) Lira/Rs cross rate from the exchange rates given:

Rs 46-46.10/USD and 100 Lira-101/\$

(3×10 =30 Marks)

MANAGEMENT ACCOUNTING

Time: Three hours

Maximum Marks: 60

Section A

Answer any 5 questions. Each question carries 3 marks

1. What are financial statements? What are the different types of financial statements?
2. State the objectives of management accounting.
3. Distinguish between Zero Base Budgeting and Traditional Budgeting
4. The standard cost of one unit of a product shows the following cost of labour.
 - i. Labour 10 hours @ Rs. 150 per kg.
 - ii. 5,800 units were produced during the year.
 - iii. Labour 57,000 hrs @ Rs. 1.55 per kg

Calculate appropriate Labour variances.

5. List out different types of reports
6. Write a note on (a) Contribution (b) Margin of Safety and (c) Angle of Incidence

(5 x 3 = 15 Marks)

Section B

Answer any 3 questions. Each question carries 5 marks

7. Distinguish between Management Accounting and Cost Accounting
8. Explain the managerial uses of Variance Analysis.
9. From the information given below prepare flexible budget for 60% and 80% capacities.

	Capacity		
	At 60%	At 75%	At 80%
Variable overheads			
Direct material		7500	
Direct labour		22500	
Semi variable overheads			
Electricity (40% fixed, 60% variable)		37500	
Repairs (80% fixed and 20% variable)		3750	
Fixed Overheads			
Salaries		100000	
Insurance		5000	
Depreciation		25000	

10. a) X Ltd. has a current ratio of 3.5: 1 and quick ratio 2:1. If excess of current assets over quick assets represented by stock is Rs.1,50,000. **Calculate current assets and current liabilities.**
- b) Credit sales Rs.25,000, Returns inwards Rs.1000; Debtors Rs.3,000, Bills Receivables Rs 1,000. **Calculate debtors turnover ratio.**
- c) Cost of goods sold Rs.1,80,000 and other operating expenses are 30,000 and Net sales is 3,00,000. **Calculate operating ratio.**
11. The sales and profits of ABC. Ltd. during two years were as given below:

Year	Total Sales (₹)	Total Cost (₹)
2010	3,00,000	2,60,000
2011	3,40,000	2,90,000

You are required to compute: (i)P/V Ratio; (ii) Break-even Point; (iii) Sales required to reach a profit of ₹ 40,000; (iv) Profit made when sales amount is ₹ 2,50,000; (v) Margin of Safety when sales are ₹ 2,50,000.

(3 x 5 = 15 Marks)

Section C

Answer any 3 questions. Each question carries 10 marks

12. Define Marginal Costing. Explain the managerial uses of Marginal Costing.
13. From the following data **forecast the cash position** at the end of April, May and June 2022:

Month	Sales	Purchases	Wages	Miscellaneous
February	120000	84,000	10,000	7000
March	30,000	100,000	12,000	8000
April	80000	104,000	8000	6000
May	116000	106,000	10000	12000
June	88 000	80,000	8000	6000

Additional information:

- Sales: 20% realised in the month of sales, discount allowed 2%. Balance realised in the next month
 - Purchases are paid in the month of supply.
 - Wages: 25% paid in arrears in the following month.
 - Rent Rs,1000 per month paid quarterly in advance.
 - Cash in hand Rs 5000 on 1st April 2022.
14. A manufacturing concern which has adopted standard costing furnishes the following information:
- Standard: Materials for 70 kgs. of finished product 100 kgs., Price of materials Rs 1 per kg.
- Actual: Output 2,10,000 kgs. Material used 2,80,000 kgs. Cost of materials Rs 2,52,000

Calculate: (a) Material Usage Variance (b) Material Price Variance; (c) Material Cost Variance

15. The Balance Sheet of XYZ Ltd., presents you the following Balance Sheet for the year ended 31.12.2019 and 31.12.2020 and some additional information. Prepare cash flow statement.

Balance Sheet					
Liabilities	31-12-2019	31-12-2020	Assets	31-12-2019	31-12-2020
Share capital	1,00,000	1,00,000	Cash	10,000	7,200
General Reserve	1,00,000	1,00,000	Debtors	70,000	76,800
P/L Account	96,000	98,000	Stock	50,000	44,000
Current Liabilities	72,000	82,000	Land	40,000	60,000
Loan from			Building	1,00,000	1,10,000
Associate co.	-	40,000	Machinery	1,60,000	1,72,000
Loan from Bank	62,000	50,000			
	<u>4,30,000</u>	<u>4,70,000</u>		<u>4,30,000</u>	<u>4,70,000</u>

During the year Rs.52,000 was paid as dividends. The provision for depreciation against machinery as on 31.12.2019 was Rs.54,000 and on 31.12.2020 Rs. 72,000. You are required to prepare the **Cash flow Statement**.

16. Discuss the different tools used for Financial Statement Analysis.

(3 x 10 = 30 Marks)

INCOME TAX LAW AND PRACTICE

Time: Three hours

Maximum marks 60

Section A

5 questions are to be answered out of 6. Each question carries 3 marks

1. Define a) Person and b) Gross Total Income
2. How to calculate taxable portion of remuneration of working partner under IT Act
3. What are the conditions to be fulfilled for availing depreciation?
4. What is Transfer for the purpose of Capital Gain
5. What do you mean by Tax-free Government Securities and less tax government securities
6. State the situations where set off are not allowed.

(5x3=15 Marks)

Section B

3 questions are to be answered out of 5. Each question carries 5 marks

7. Determine the income from house property in the following case for the year AY 2022-23. 2/3 portion of the house is self-occupied and 1/3 is let out for Rs. 10,000 p.m. The let out portion remained vacant for 3 months. Further, the tenant did not pay one month rent but he is still residing in the house. Municipal tax Rs. 3,000 was paid during the year which is 1% of municipal valuation. Interest on loan taken in 2017 for construction of house Rs. 1,20,000 was due but not paid till 3-3-2022.
8. An employer has taken a house on rent @ Rs. 15,000 p.m. He allotted half the house to Mr. A and the other half to Mr. B for residential purpose. The annual salary of Mr. A is Rs. 3,00,000 and of Mr. B Rs. 7,00,000. Find out the value of rent free house for Mr. A and Mr. B.
9. Mr. X came to India on 15-10-2021 for a visit of 7 months. He is an Indian citizen. In the earlier years he was in India as follows :

Year	No. of days
2021-22	240
2020-21	340
2019-20	nil
2018-19	118

Find out the residential status of Mr. X for the AY. 2021-22.

10. Mr. Lalith an ordinary resident in India earned the following income during the financial year 2021-22:

Directors' fees	2,000
Income from agricultural land in Pakistan	5,000
Ground –rent for land in Pathankot	10,000
Interest on postal saving bank account	100
Interest on deposits with IFCI	500
Dividend from foreign company	700

Rent from sub-letting a house	26,250
Rent payable Mr.Lalith for the sub-let house	12,000
Other expenses incurred on this sub-let house	1,000
Winning from Race-course	12,300
Interest on Securities	4,000
You are required to calculate 'Income from Other Sources' of Mr. Lalith for the A.Y.2022-23	

11. Explain the provisions regarding clubbing and set-off under income tax Act.
(3x5=15 Marks)

Section C

3 questions are to be answered out of 5. Each question carries 10 marks

12. Sri Ganesh who is employed as Foreman in a factory at Kanpur and is covered by the payment Gratuity Act, 1972, retired on 31st December 2021 after completing 34 years of service. At the time of retirement the employer paid him a gratuity of Rs. 1,02,000 and the accumulated balance of recognized provident fund Rs. 60,000. He is also entitled to a pension of Rs. 1,500 per month. He commuted his half pension and received on 1st March 2022 the commuted value of pension amounting Rs. 67,500. On the basis of the following information, compute his salary income for the A.Y.2022-23 assuming that salary and pension are due last day of the month.

Basic pay Rs.31, 500 (Rs.3, 500 p. m. for 9 months)

DA Rs. 15,300 (1,700 p.m. for 9 months).

Bonus Rs. 4,000, project allowances Rs. 3,000, HRA Rs.700 p.m. paid rent at Rs.500 p.m. for 12 months, employer's and employee's contribution to recognized provident fund Rs.4,800 each

13. From the following particulars furnished by Mr. Laxman compute his income from house property for the A.Y. 2014-15

Particulars	Property A	Property B	Property C
Standard rent	18,750	6,250	—
Municipal value	16,000	5,000	12,500
Actual rent	18,000	6,000	—
Municipal taxes paid by:			
Laxman	—	600	1,250
Tenant	1,500	—	—
Interest on loan for construction	9,500	5,800	1,200
Payable charges	8,000	500	15,000
Vacancy period	2 months	1 months	—
Use of the house	Let out for	Let out for	Self-
occupied business residence			

14. Smt. Geetha, a singer of the age of 45 years has furnished the following information for the assessment year 2022-23 :

Gross total income	6,30,000
Contribution to RPF	20,000
Contribution to PPF	10,000
LIC premium (own as husband's life)	8,000
NSCVIII issue being purchased	10,000
Interest accrued to NSC	5,000

Repayment of house loan. The house was completed in 2010 and is used for self residence 5,000
Compute Tax Payable by the assessee.

15. Following is the profit and loss account of Chandran for the year ending 31-03-2022.

To salaries	3,30,000	By gross profit	5,50,000
To office expenses	36,000	By bad debts recovered	20,000
To depreciation	28,000	By dividend	12,000
To GST	18,000	By rent from house property	18,000
To legal expenses	16,000		
To income tax	14,000		
To expenses on acquisition of patent rights	24,000		
To donation	4,000		
To repairs	12,000		
To provision for bad debts	6,000		
To general expenses	24,000		
To net profit	88,000		
	6,00,000		6,00,000

Additional information

- Salaries include Rs. 12,000 paid to the workers employed at home.
 - Depreciation includes Rs. 6,000 being unabsorbed depreciation of earlier year
 - Legal expenses include Rs. 2,000 paid to the lawyer in connection with personal case
 - General expenses include Rs.8,000 as contribution to staff welfare fund
 - Out of bad debts recovered only 8,000 were allowed as deduction earlier.
- Calculate the income of Chandran from the business for the AY 2022-23.

16. Explain the Exempted Income under Section 10 of Income Tax Act

(3x10=30 Marks)