


KANNUR UNIVERSITY

(Abstract)

B Com Programme under Choice Based Course Credit System & Grading Conducted by the SDE-
Scheme, Syllabus(full) , Question Paper Pattern & Model Question Papers (I Year only) of Core ,
Complementary & Open Courses- Implemented with effect from 2011 Admission - Orders Issued.

ACADEMIC BRANCH

U.O No.Acad/C1/2964/ 2010 (Vol II) (i)

K.U. Campus, Dated 22 - 02-2012

Read :-1. U.O.No .Acad/C2/11772/2011 dated 15-10-2011.

2. Minutes of the meeting of the Boards of Studies in Commerce (UG) held on 11-01-2012 &
08-02-2012

ORDER

1.As per the paper read (1) above the Regulations for UG Programmes under Choice Based Course Credit System & Grading were implemented for UG Programmes conducted by the School of Distance Education with effect from 2011 admission.

2. As per the paper read (2) above ,the meeting of the Board of Studies in Commerce(UG) held on 11-01-2012 & 08-02-2012 has finalized the Scheme , Syllabus ,Question Paper Pattern and Model Question papers(I Year only) for B Com Programme under Choice Based Course Credit System & Grading Conducted by the SDE for implementation with effect from 2011 admission.

3 .The Vice Chancellor after considering the matter in detail and in exercise of the powers of Academic Council conferred under section 11 (1) of Kannur University Act 1996 and all other enabling provisions read together with has accorded sanction to implement the Scheme & Syllabus(full), and Question Paper Pattern & Model Question Papers (I year only) of Core, Complementary & Open courses of B Com Programme under Choice Based Course Credit System & Grading Conducted by the SDE with effect from 2011 admission subject to report to the Academic Council.

4. Orders are therefore issued accordingly.

5. The implemented Scheme , Syllabus & Model Question Papers are appended.

To

The Director, School of Distance Education.

Sd/-

DEPUTY REGISTR(Academic)
For REGISTRAR

Copy to :

1. The Examination Branch (through PA to CE).
2. The Chairman BOS in Commerce (UG)
3. PS to VC/PA to PVC /PA to R/PA to CE/ 4.DR/AR 1 (Acad).
5. SF/DF/FC.

FORWARDED /BY ORDER

SECTION OFFICER

KANNUR UNIVERSITY
SCHOOL OF DISTANCE EDUCATION



B. COM. DEGREE (UNDER GRADUATE-SDE.) PROGRAMME

2011 Admission

(Under Choice Based Credit System and Grading)



**COURSE STRUCTURE FOR B.COM (DISTANCE EDUCATION) DEGREE
PROGRAMME UNDER CHOICE BASED CREDIT SYSTEM & GRADING
(20011 ADMISSION ONWARDS)**

1. COURSES

The B.Com (Distance Education) Programme includes four type of courses as given below:

Sl. No.	Type	Nature of Course	No. of Courses offered
1.	A	Common	6
2.	B	Core	7+1 Project Report
3.	C	Complementary	2
4.	D	Open	1
Total Courses			16 + Project Report

2. COURSE CODE

Each course shall have an alpha numeric code, which includes stream code, year in which the course is offered (1,2 or 3), the type of course (A,B,C or D) and the serial number of the course (01,02...).

3. CREDIT

The total credits of the B.Com (Distance Education) Degree Programme are 120. The total credit given for the four types of courses (A,B,C and D) are as follows:

Sl. No.	Type	Nature of Course	No. of Credit
1.	A	Common - (English and Language)	20
	A	Common – (General)	18
2.	B	Core -	59
	B	Core – Project	03
3.	C	Complementary	16
4.	D	Open	04
Total Credit			120

4. COMMON COURSES FOR B.COM/BBA

Sl. No.	Year	Course Code	Nature of Course	Title	Credit
1.	1	SDE- 1A01-ENG	Common I	English	7
2.	1	SDE- 1A02-ENG	Common II	English	7
3.	1	SDE- 1A03-	Common III	(Additional Language)	6
Total					20

5. COMMON COURSES (GENERAL) FOR B.COM/BBA

Sl. No.	Year	Course Code	Nature of Course	Title	Credit
4.	2	SDE- 2A04COM/BBA	Common IV	Disaster Management and Environmental Studies	6
5.	2	SDE-2A05-COM/BBA	Common V	Entrepreneurship and Human Resource Management	6
6.	3	SDE-3A06-COM/BBA	Common VI	Informatics Skills and Office Automation	6
Total					18

Total Credit for Common Course is (20+18) = 38

6. CORE COURSES

Sl. No.	Year	Course Code	Title	Credit
1	1	SDE-1B01 COM	Methodology of Business Studies and Management Concepts	9
2	2	SDE-2B02 COM	Financial Accounting	9
3	2	SDE-2B03 COM	Co-operation-1 (Optional)	8
4	3	SDE-3B04 COM	Cost and Management Accounting	9
5	3	SDE-3B05 COM	Banking Principles and Operations	8
6	3	SDE-3B06 COM	Auditing and Taxation	8
7	3	SDE-3B07 COM	Co-operation-11 (Optional)	8
8	3	SDE-3B08 COM	Project Report	3
Total				62

7. COMPLEMENTARY COURSES

Sl. No.	Year	Course Code	Title	Credit
1	1	SDE-1C01- COM	Statistics for Management	8
2	2	SDE-2C02 -COM	Business Law	8
Total				16

8. OPEN COURSE

Sl. No.	Year	Course Code	Title	Credit
1	3	SDE-3D01- COM	Basic Accounting	4

All B. Com. Students shall study an Open Course offered by other streams in the third year

9. STRUCTURE OF B.COM.. (DISTANCE EDUCATION) DEGREE PROGRAMME

Total Credits:120

Total Term: 3 Years

Evaluation: 100% External

YEAR - 1

Sl No.	Course Code	Nature of Course	Course Title	Credit	Duration of Exam. (hrs)
1.	SDE-1A01 –ENG	Common I	English	7	3
2.	SDE-1A02 - ENG	Common II	English	7	3
3.	SDE-1A03 – (Additional language)	Common III	Additional Language	6	3
4.	SDE-IB01 - COM	Core I	Methodology of Business Studies and Management Concepts	9	3
5.	SDE-IC01 - COM	Complementary 1	Statistics for Management	8	3
Total				37	

YEAR 2

Sl No.	Course Code	Nature of Course	Course Title	Credit	Duration of Exam. (hrs)
1.	SDE-2A04 – COM/ BBA	Common (General) IV	Disaster Management & Environmental Studies	6	3
2.	SDE-2A05 –COM/ BBA	Common (General) V	Entrepreneurship & Human Resource Management	6	3
3.	SDE-2B02 - COM	Core II	Financial Accounting	9	3
4.	SDE-2B03 - COM	Core (Optional) III	Cooperation – I	8	3
5.	SDE-2C02 - COM	Complementary II	Business Law	8	3
Total				37	

YEAR 3

Sl No.	Course Code	Nature of Course	Course Title	Credit	Duration of Exam .(hrs)
1.	SDE- 3A06- COM/BBA	Common VI (General)	Informatics Skills & Office Automation (Theory) (Practical)	4 2	2 1
2.	SDE-3B04 - COM	Core IV	Cost and Management Accounting	9	3
3.	SDE-3B05 - COM	Core V	Banking Principles & Operations	8	3
4.	SDE-3B06 - COM	Core VI	Auditing and Taxation	8	3
5.	SDE-3B07 - COM	Core VII (Optional)	Co-operation II	8	3
6.	SDE-3B08 - COM	Core VIII	Project Report	3	-
7.	SDE-3D01 - COM	Open	(Offered by other Streams)	4	2
Total				46	

9.1 All common courses (General), Core Courses, Complementary Courses and Open Courses (Offered for other streams) shall be taught by the commerce teachers.

9.2 Project Report – Every student shall prepare and submit a Project Report to the university according to the Guidelines issued during the 3rd year under the guidance of a teacher. Evaluation shall be done externally under direct grading system.

SCHOOL OF DISTANCE EDUCATION, KANNUR UNIVERSITY

B.COM. FIRST YEAR
(2011 ADMISSION ONWARDS)

**SDE-1B01- COM. (CORE-1) - METHODOLOGY OF BUSINESS STUDIES AND
MANAGEMENT CONCEPTS**

Number of credits : 9

Aims of the course:

1. The course aims at introducing the students to the world of business studies and the general methodology of different subjects that come under it.
2. To acquaint the students with the management concepts.

Objectives of the course:

1. To understand business and its role in society.
2. To comprehend entrepreneurship and its heuristics to comprehend the business environment.
3. To familiarize the business environment.
4. To enable the students to undertake business activities.
5. To acquaint the students with principles of management, help in understanding the various functions of management and developing management skills.

Course outline:

Module I:

Functioning of economics systems :- Division of labour, innovation, flow of goods and services and accumulation of wealth under different economic systems – Capitalism, socialism, communism, mixed economies, planned economies etc. ; Different forms of business organization :- Individual and organized business, families and corporate entities, business for profit and not for profit. ; Business Entities :- Individuals, cooperatives, trusts, partnerships, undivided families, joint stock companies, private, public and joint ventures.

Module II:

Role of business in economic development :- Indian development experience : Role of public and private sectors in post – colonial period, experience of liberalization and globalization. Different stake holders in business – owners, managers, employees and others. Corporate governance and its impact on industries ; Goals of business :- Share holder value maximization and its alternatives ; Goals of public sector, cooperatives and non profit enterprises – Government Regulation of business.

Module III:

Financial system and financial markets :- Money and capital markets. Functions of banks and other financial institutions – Role of stock exchanges. Finance for business :- Long term and short term funds, fixed and working capital, need for accounting in business and accounting practices.

Module IV:

Role of trained manpower for enhanced quality at individual, family, organizational and national levels. Functioning of organizations :- Role of HRM in small/medium/large organizations ; quality of life ; production of tangible and intangible products ; marketing and its role. Market conditions :- Perfect and imperfect market and their impact on prices and profit – use of technology in organization.

Module V:

Learning business information :- Use of reading techniques ; listening to lectures by individual and team faculty ; note taking – data information and knowledge – processing data collected through primary and secondary sources ; presentation of data and information. Tabular and diagrammatic forms ; analysis and interpretation of data and information ; deducting inferences. Reporting results and suggesting executive action.

Module VI:

Management concepts :- Evolution of management thoughts :- Historical context of management – Classical school ; Bureaucracy ; Scientific management ; Administrative theory – Neo-classical school ; Human relations movement ; Behavioral movement – Modern approaches : System, contingency, quantitative.

Module VII:

Planning :- Meaning, definition, features and importance – Forecasting – Components of planning – Steps – Type of plans – Limitations of planning – Decision making :- importance, types, process, limitations.- Improving individual and group decision making.

Module VIII:

Organizing and staffing :- Meaning and definition and purpose of organizing – principle of organization – types – key components of organizing – departmentalization – span of management – centralization vs. decentralization of authority and responsibility. MBO and MBE – Staffing concepts.

Module IX:

Directing :- Meaning, definition, principles and techniques. Motivation – techniques and problems – theories of motivation – Leadership concepts – Communication :- Meaning – barriers – grapevine.

Module X:

Controlling :- Meaning, definition and essentials – Behavioral implications – span of control – resistance to control.

References:

- Keith Davis and : Business and Society Management, Public policy, Ethics ; International Students Edition.
William C. Frederick McGraw Hill Book Co., New Delhi. (Latest Edition)
Peter F. Drucker : Management – Tasks, Responsibilities, Practices.

- Allied Publishers Pvt. Ltd. (Latest Reprint)
Peter F. Drucker : The Practice of Management.
Harper and Row Publishers, Inc., NY. (Latest Reprint)
R.C Bhatia : Business Organization and Management (Students Edition),
Ane Books India.
William and Loycks : Comparative Economic Systems.
K.K Sen : Comparative Economic Systems.
Gordon and Natarajan : Financial Markets and Services
PC Tripathi & PN Reddy : Principles of Management
B.S. Mushal : Principles of Management
C.B. Gupta : Management Theory and Practice
T.N. Chabra : Principles and Practices of Management
P.C. Tulsian &
Vishal Pandey : Business Organization and Management, Pearson Education



SCHOOL OF DISTANCE EDUCATION, KANNUR UNIVERSITY

B.COM FIRST YEAR
(2011 ADMISSION ONWARDS)

SDE-1C01-COM . (COMPLEMENTARY-1) STATISTICS FOR MANAGEMENT

Number of credits : 8

Objectives of the course:

1. To familiarize the students with the basic statistical tools used to summarize and analyze quantitative information for decision making.
2. To acquaint students with basic statistical tools which have an application in business and economic situations.

Module I:

Introduction to Statistics – Meaning and definition – Scope - Functions-Empirical and quantitative analysis – Quantitative Techniques :- Types : Mathematical, Statistical and Programming-Specific uses of Q.T in business- Limitations of QT- Distrust of statistics.

Module II:

Statistical Investigation - Phases-Collection of data : Primary and Secondary-Methods of collection- Sampling Methods -Laws of Sampling – Determination of sample size-sampling errors

Module II:

Classification, Tabulation and Diagrammatic & Graphic presentation – Classification and tabulation- Diagrammatic and graphic presentation of data- one and two dimensional diagrams-Pie diagrams- Pictograms and cartograms – Graphs of frequency distribution

Module IV:

Statistical Averages - Central tendency-Features of a good average-Types:-Mean, Median and Mode- Geometric and Harmonic Mean – Weighted average - Relationship among averages.

Module V:

Measures of variation - Meaning and features of Dispersion-Different absolute and relative measures of Dispersion- Lorenz Curve.

Module VI:

Index Numbers-Meaning ,definition, uses and types-Problems in construction-Methods- Test of consistency - Fixed base and Chain base methods-Base Shifting, Splicing and Deflating-Computation of consumer price index.

Module VII:

Correlation - Meaning-Types-Methods of measurement:-Diagrammatic and Mathematical (Karl Pearson's, Rank, Concurrent Deviations)

Module VIII:

Regression Analysis – Meaning, definition and uses- Types- Correlation and regression- Methods of studying Regression.

Module IX:

Probability - Meaning and definition –Theorems of probability-Application of permutation and combinations – Conditional probability-Bayes' Theorem.-Probability Distributions:- Binomial, Poisson and Normal.

Module X:

Business Forecasting - Meaning and definition- Importance-Steps in forecasting-Methods-Reliability of Forecasts
(Theory only).

References:

- | | |
|--------------------------|---|
| S.P. Gupta | : Statistical Methods, Sultan Chand & Sons, New Delhi. |
| Dr. B.N. Gupta | : Statistics Theory & Practice, Sahitya Bhavan, Agra. |
| D.N. Elhance | : Fundamentals of Statistics, Kithab Mahal |
| C.B. Gupta & Vijay Gupta | : An Introduction to Statistical Methods, Ane Books Pvt. Ltd. |
| S.L. Aggarwal & Bhardwaj | : Fundamentals of Business Statistics, Kalyani Publishers |
| C. R. Kothari | : Quantitative Techniques. |
| P.N. Arora & Mrs. Arora | : Quantitative Aptitude, Vol. 1 & 2, S. Chand & Company |



Course Objectives:

The main objective of the course is to study the emerging approaches in disaster reduction & management. To give a general awareness to the students about the environment and sociology, and environmental pollutions.

Module-I

Environmental Hazards, Environmental Disasters and Environmental Stress- Meaning-management of environmental hazards and disasters-different approaches – Landscape approach – Ecosystem approach- Perception approach- relation with human ecology

Module-II

Types of Environmental Hazards & Disasters – Natural Hazards and Disasters- Planetary Hazards/ Disasters: (a) Endogenous Hazards:

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

Module III

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

Module-IV

Natural Disaster Reduction & Management- Provision of immediate relief measures to disaster affected people – Prediction of hazards and disasters-measures of adjustment to natural hazards.

Integrated Planning- Contingency management preparedness –Education on disasters – Community involvement – The adjustment of human population to natural hazards & disasters. Role of Media and International Organisations.

Module-V

Disaster Mitigation Institutions - . Meteorological Observatory – Seismological Observatory-
Volcano logy Institution- Hydrology Laboratory -. Industrial Safety Inspectorate – Institution
of Urban & Regional Planners- Chambers of Architects- Engineering Council- National
Standards Committee

Module VI

Environment-Brief discussion on the components of the environment, Effect of environmental degradation with example and effect on population. Brief outline of the Environment (Protection) Act 1986 should be discussed including effect on companies, contravention, penalties and return requirement. - Role of NGOs like green peace in Environmental protection.

Module VII

Ecology : Brief outline on Elements of Ecology; Brief discussion on Ecological balance and consequences of change,. Environmental Impact Assessment report (EIA) and requirement of EIA for startup manufacturing enterprise.

Module VIII

Air Pollution and Control :. Sources and effects of pollutants in the industrial context- primary and secondary pollutants- acid rain, green house effect, depletion of ozone layer, global warming, standards and control measures required by industry in compliance to The Air (Prevention and Control of Pollution) Act 1989.

Module IX

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

Module X

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

References:

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

9. . R.B Singh(Ed) : Environmental Geography, Heritage Publishers, New Delhi

- 10 Environmental Science : Cunnigham, TMH
11 Environmental Studies : A.K.De & A.K.De, New Age International
12 Environmental Pollution Control Engineering : C.S.Rao, New Age International
13 Environmental Management : N.K. Oberoi, EXCEL BOOKS
14 Ecosystem Principles & Sustainable Agriculture : Sithamparanathan, Scitech



SCHOOL OF DISTANCE EDUCATION ,KANNUR UNIVERSITY

B.COM. SECOND YEAR

(2011 ADMISSION ONWARDS)

SDE-2A05-COM/BBA (Common-General V):

ENTREPRENEURSHIP AND HUMAN RESOURCE MANAGEMENT

Number of credits:6

Objective:

The objective of this course is to familiarize the students with the basic principles of Human Resource Management and Entrepreneurship.

Module I:

Entrepreneurship- meaning- definition- entrepreneur- functions- types- intrapreneur- women entrepreneurship- problems- role of entrepreneurs in economic development.

Module II:

Factors affecting Entrepreneurial Growth-Rural entrepreneurship-role of entrepreneur in economic development

Module III:

Entrepreneurship Development Programme (EDP) - need- objectives- institutional effort and role of Government in developing entrepreneurship.

Module IV

Micro, Small & Medium Enterprises- small scale business- problems and prospects- incentives and subsidies- meaning of project report.

ModuleV:

Institutional Support to Small Entrepreneurs- NSIC- SIDO- SSIB- SSICS- SISI-DICs- Industrial Estates- specialized institutions- TCO's.

ModuleVI:

Introduction to Human Resource Management (HRM)- meaning- functions- nature and scope of HRM- position of HR Manager.

ModuleVII:

Manpower Planning (HR Planning)- recruitment- selection-training- induction- placement- job analysis- job specification- compensation- incentives and types of incentive plans.

Module VIII:

Performance Appraisal- methods and objectives- carrier planning and development.

Module IX:

HR Problems- absenteeism- lockouts- lay off- retrenchment- trade unions- meaning- functions- grievance redressal.

Module X:

Human Resource Information System-(HRIS)-Meaning-objectives-sub-systems of HRIS- functioning of HRIS-designing of HRIS-applications of computerized HRIS

Reference:

1. Human Resource Management : L M Prasad
2. Human Resource Management : T N Chabbra
3. Human Resource Management : Dr. K Aswathappa
4. Entrepreneurial Development : P Saranvanvel
5. Entrepreneurship Development: S S Khark

Objectives of the Course:

To develop among the students a conceptual understanding of the fundamentals of financial accounting system and to equip them with basic skills for recording various types of business transactions. To help the students to acquire the conceptual knowledge of Corporate Accounting and to help learn the techniques of preparing the financial statements.

Module I:

Accounting Concepts: Meaning – Evolution of Accounting as a social science – GAAP – Cash base and Accrual base – Accounting Standards – Role of Accountant in the society – Modern trends in Accounting (A brief outline) – Accounting process up to preparation of Trial Balance (An over view) – Measurement of business income – continuity doctrine and matching concept – revenue recognition

Module II:

Final Accounts of Non- corporate Entities: Capital and Revenue -Manufacturing Trading and Profit & Loss Accounts and Balance Sheets – Adjusting and Closing entries – Rectification of errors.

Module III:

Accounting for special transactions: Consignment Accounts – concepts – accounting treatment – cost price and invoice price – unsold stock – loss of goods. Joint Venture Accounts – Meaning – accounting treatment.-.

Module IV:

Hire Purchase, Installment systems and Lease Accounting: Hire purchase – interest calculations- repossession – installment sale.

Module V :

Inland Branch Accounts: Accounts of dependent and independent branches – Stock and Debtors & Final Accounts Method, at cost price and invoice price – Incorporation of branch transaction in the books of H.O. Reconciliation and preparation of consolidated accounts .Installment scale-operating financial lease (Theory only)

Module VI

Buy-back of Shares: Meaning-sources-Conditions-Proportionate Buy-back-Prohibition of buy-back-Escrow Account-Accounting entries.

Module VII

Underwriting-Meaning –Objects-Types-Terms used in underwriting-Determination of underwriters liability-Accounting treatment.

Module VIII

Acquisition & Profits prior to incorporation – meaning computation of purchase consideration – acquisition entries in the books of the company (closing entries in Vendor's books not necessary) – computation of profits prior to incorporation – treatment of prior profit or loss.

Module IX

Final Accounts of Companies – Preparation of final accounts – Balance Sheet – Profit & Loss Account – (in both old and new format) –

Module X

Accounts of Banking Companies – Introduction – final accounts in new format – Balance Sheet – Profit & Loss Account with relevant schedules – slip system of posting – Non Banking Assets (NBA) and Non Performing Assets (NPA) – Classification of advances – computation provision for doubtful debts.

References :

1. Advanced Accounting : Prof. M. C.K.Nambiar
2. Advanced Accounting : M.C.Shukla & T.S.Grewal
3. Advanced Accounting : R.L.Guptha
4. Advanced Accounting : S.N.Maheshwari
5. Advanced Accounting : B.S.Raman
6. Advanced Accounting : Ashok Sehgal & Deepak Sehgal
7. Advanced Accounting : S.K.R.Paul
8. Advanced Accounts VolumeII : Shukla: M.C., T.S.Grewal and S.C.Guptha (S.Chand & Co., New Delhi)
9. Advanced Accountancy, Volume II : Guptha R.L. and M.Radhaswami (Sulthan) Chand & Sons, New Delhi)
10. Corporate Accounting : Maheshwari. S.N. and S.K.Maheshwari, (Vikas publishing House, New Delhi)
11. Corporate Accounting : Ashok Sehgal and Deepak Sehgal, (Taxman Publication, New Delhi)
12. Corporate Accounting : S.P. Jain and K.L.Narang (Kalyani Publishers, New Delhi)
13. Fundamentals of Corporate : Monga, J.R (Mayur Paper backs, New Accounting Delhi)
14. Financial Accounting : B.K.Banerjee(PHI Pvt.Ltd.New Delhi)

Objective:

To acquaint the students with the principles of cooperation, and to familiarise them with the evolution of cooperative movement in India. To acquaint the students with the management and administration of different types of cooperative institutions functioning in India

Module I

Philosophy and genesis of co-operative movement - Definition and meaning of Co-operation –characteristics. Evolution of co-operative principles - Redefined principles of 1995. Co-operatives as economic enterprises –differences between other forms of organizations and co-operative enterprise. Role of co-operatives in market economy — Co-operation as peoples' movement

Module II

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

Module III

Co-operation in India – Early experiments –Frederic Nicholson's Report-Maclegan committee on co-operation –All India Rural Credit Survey Committee –All India Rural Credit Review Committee –CRAFICARD – Kapoor Committee –Recent trends in co-operative movement with special reference to Kerala.(An over view)

Module IV

Rural credit – classification of credit - structure of co-operative credit- three tier and two tier credit –state aid to co-operatives NCDE, NHB, NABARD, etc; National Rural Credit Stabilization Fund. Constitution and working of N.C.D.C – Role of N.C.D.C in the development of non credit co-operatives.

Module V

Co-operative education and training – objectives and significance – International Co-operative Alliance –National Co-operative Union of India –constitution and working – NCCT-NCCE-VAMNICOM-ICM. Structural arrangement for training –co-operative training centres- co-operative training colleges-. Publicity and propaganda –journal - co-operative week celebrations-co-operative flag CAPE-ACSTI-KICMA. Organizational, structural and administrative set up of co-operative department in kerala

Module VI

Primary Agricultural Credit Societies – definition –membership-constitution, objectives and working-differences between Primary Agricultural Credit Societies and Farmers Service co-operative Societies —crop loan system —kissan credit card –. Central co-operative banks – membership- objectives-constitution of board of management – problems –over dues-suggestions for improvement. Kerala State co-operative Bank –origin- membership-constitution- objectives- constitution of board of management –problems and suggestions for improvement.

Module VII

Long term credit –Agricultural and rural development – need for separate institutions - debentures –Primary co-operative agricultural and rural development bank- constitution, objectives and working – Kerala State Co-operative Agricultural and Rural Development Bank -membership- constitution of board of management – objectives and working-problems and suggestions for improvement. - over dues in long term credit societies

Module VIII

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

Module IX

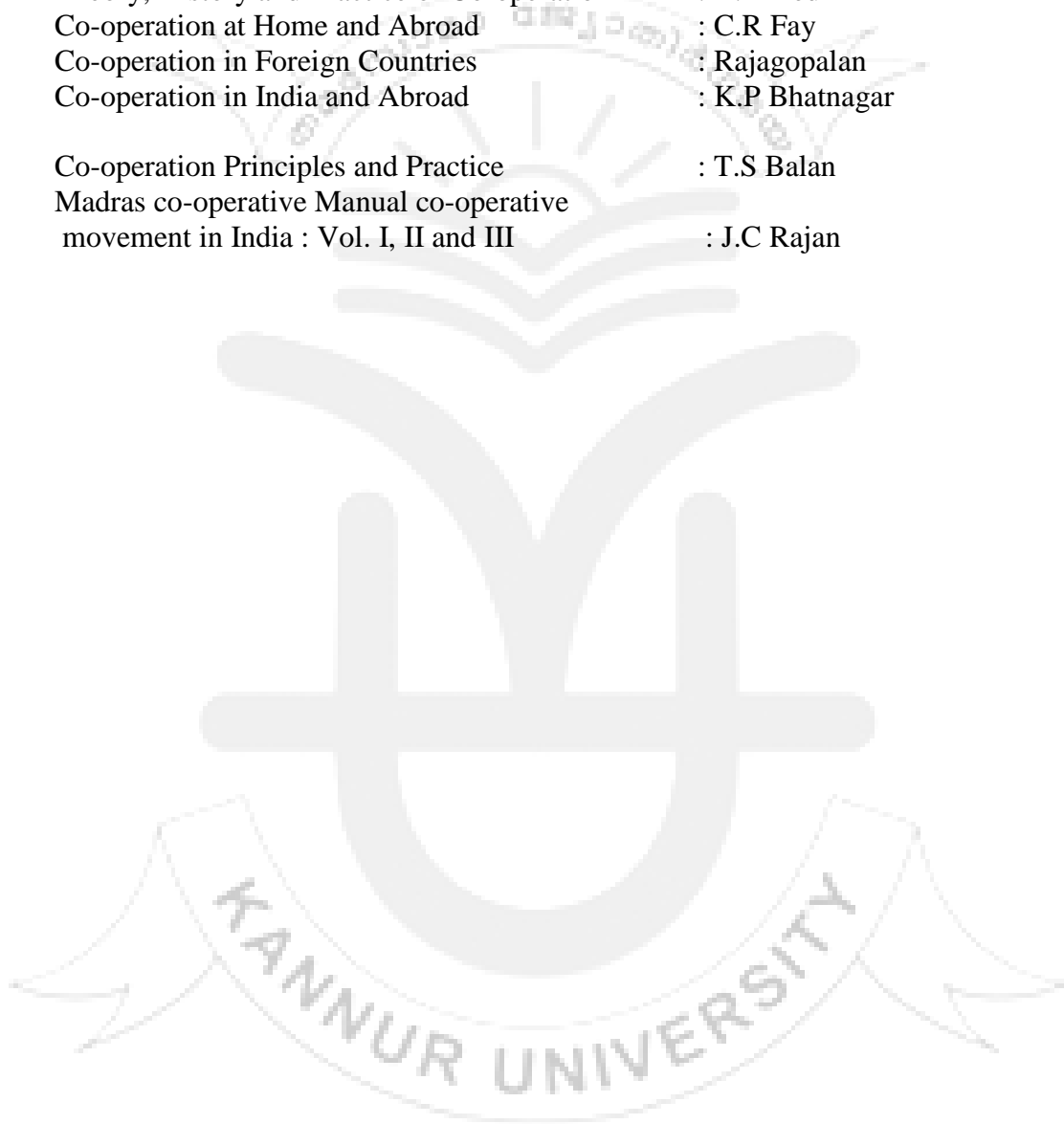
Marketing and Processing Societies – meaning of co-operative marketing –importance and advantages of co-operative marketing –types of marketing societies general and commodity based marketing - objectives and functions of primary marketing societies –Kerala State Co-operative Marketing Federation Ltd.-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

Module X

Industrial co-operatives – handloom societies – types-, objectives and working of primary handloom weaver's co-operative societies and HANTEX-Coir co-operatives – types-objects and working- COIRFED-Dairy co-operatives - Anand pattern- objects and working- primary milk producer's co- operative society- Regional co- operative milk producer's union – MILMA-NDDDB- problems of dairy co-operatives –Brief study of handicraft societies –khadi and village industrial societies –serified societies –SC/ST societies –Federation (brief study) – Fisheries societies- MATSYAFED –Federation of women co-operative societies – Labour contract co-operatives — Dinesh Beedi –RAIDCO-SPCS-CAMPCO-RUBCO-IFFCO-KRIBHCO.

Reference:

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



SCHOOL OF DISTANCE EDUCATION ,KANNUR UNIVERSITY

B.COM SECOND YEAR

(2011 ADMISSION ONWARDS)

SDE-2CO2-COM (COMPLEMENTARY-II):BUSINESS LAW

Number of credits:8

Objectives:

The objective of the course is to enable students understand the legal framework of business.

Module I

Indian Contract Act, 1872: Nature of contract and essential elements of valid contract Offer and Acceptance- Consideration - Capacity to contract -free consent-Legality of object. Unlawful and illegal agreements, Contingent contracts- Performance and discharge of contracts,-Remedies for breach of contract.- Quasi contract

Module II

Bailment and Pledge - Bailment - Definition - Essential elements - Rights and duties of bailor and bailee - Finder of lost goods. Pledge - Essentials - Rights and duties of Pawner and Pawnee.

Module III

Indemnity and Guarantee- Indemnity - Definition, nature of liability of surety, rights of surety, discharge of surety. Meaning and definition of guarantee.

Module IV

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

Module V

Sale of Goods Act, 1930 - Formation of contract of sale - Essentials of contract of sale goods and their classification - Condition on warranties - Transfer of property in goods - Performance of contract of sale - Unpaid seller and his rights

Module VI

Negotiable Instruments Act, 1881 : Negotiable Instruments – Promissory Note, Bills of Exchange and Cheque, and their definitions and characteristics, Types of endorsements, Holder – Holder in due course

Module VII

Information Technology Act 2000: Definitions - Digital signature - Electronic governance - Attribution, acknowledgement and dispatch of electronic records - Regulation of certifying authorities - Digital signatures certificates - Duties of subscribers - Penalties and adjudication - Appellate Tribunal - Offences:

Module VIII

Consumer protection Act, 1986 – object and scope – Redressal Agencies – Rights of Consumers.

Module IX

Law of Carriage of goods -Common carriers-Carriage of goods by land, rail, sea and air

Module X

Payment of Wages Act, 1936: Objectives and scope-Application of the Act-Important definitions- Responsibility for payment of wages-Fixation of wage period and time of payment-

References:

1. N.D.Kapoor : Mercantile Law, Sultan Chand & Sons,
2. S.S.Gulshan : Mercantile Law, 2/e, Excel Books,
3. BS Moshal : Business & Industrial Law, Ane Books India
4. C.L.Bansal : Business and Corporate Laws, 1/e,

5. S.N. Maheshwari : Business Regulatory Framework, Himalaya & Maheshwari Publishing House.
6. S.S.Gulshan : Business Law, Excel Books,
7. P.K.Goel : Business Law for Managers, Dreamtech

8. K.R Bulchandani : Business Law for Management, Himalaya Publishing House, 2006.

9. Akhileshwar Pathak : Legal Aspects of Business, 3/e, Tata Mc Graw – Hill, 2007

SCHOOL OF DISTANCE EDUCATION ,KANNUR UNIVERSITY

B.COM. THIRD YEAR

(2011 ADMISSION ONWARDS)

SDE-3A06-COM/BBA (Common-General VI):

INFORMATICS SKILLS &OFFICE AUTOMATION (Theory)

Number of credits -(Theory-4 Practical 2)

Total credits-6

Module I

Introduction to Information Technology- Computers- Definition- Features – Necessity – Generation – Problems of Computerization – Basic structure of computers – Types of computers - Information Technology – Definition - History of Information Technology – Advantages & disadvantages of IT- Data, Information & Knowledge – Meaning – Knowledge management- Academic search technique – Use of IT in teaching learning – Academic services – INFLIBNET –NICENET – BRNET

Module II

IT & Society – Issues and concern – Free software movement – IT & Industry – IT & Business- IT & Commerce – IT & Health care– E Governance – IT for national integration- Cyber Ethics – Cyber Crime – Security – Cyber Laws – Health Issues – E waste

Module III

Office Automation – Meaning – Definition – Advantages- Disadvantages – Historical background – Basics of Office automation – Data storage- Text handling – Desktop publishing – Image handling – Spread sheet program

Module IV

Office Automation Tools: Word Processing – Meaning - Features - MS Office – Folder creation – File creation – Editing – Creating Header and footer – Adding Tables – Inserting Pictures - Formatting - Mail merge – Power point Presentation (With Practical Knowledge)

Module V

Office Automation Tools: Spread sheet (Excel)- Introduction - Features – Advantages – Parts of work sheet – Formatting – Editing – Formula creation – Creating Charts – Mathematical Functions – Financial Functions – Application in accounting (With Practical Knowledge)

Module VI

Office Automation Tools: Accounting Package- Company Creation- Voucher Entry- Preparation of TB- Preparation of Final accounts with adjustments (With Practical Knowledge)

Reference:

1. Introduction to Information Technology — - V Rajaraman – PHI Learning Pvt. Ltd New Delhi
2. Computer Today – Alexis Leon – Leon Vikas
3. Computer Fundamental – V K Jain
4. Management Information Technology – Vijaykumar Khurana
5. Hand book of automation – Shimon Y Nof
6. The Hand Book of Office Automation – Ralph Reilly
7. P C Software made e simple – R K Texali
8. MS Internet Explorer - Techmedia

Objectives :

To acquaint the students with the basic concepts used in Cost Accounting and the various methods involved in Cost Accounting system. To provide the students an understanding about the use of accounting data, for planning, control and managerial decision making

Module I

Introduction to Cost Accounting – concepts, objectives and uses – Financial Accounting and Cost Accounting – Methods of Costing -Elements of cost and cost classification – cost centre and cost unit- preparation of cost sheet.

Module II

Materials :- Concepts, control of purchase and purchase procedure– methods of material issue pricing (FIFO, LIFO, Simple and weighted averages), stock levels, E.O.Q, ABC Analysis, VED Analysis.

Module III

Labour: - Concepts - 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.

Module IV

Over heads :- Concepts classification, Allocation and apportionment -Direct, Step ladder and race portal Methods - Absorption of over heads -Labour hour rate method and machine hour rate method - Under and over absorption of over heads.

Module V

Process costing- process accounts- process losses, abnormal loss and gain - Joint products and by products [theory only]

Module VI:

Marginal Costing: - concept, definitions-features-CVP Analysis- B.E.P- P/V Ratio- BEP Chart – managerial uses of Marginal Costing (Price fixation, Make or buy decisions, key factor etc.)

Module VII

Management Accounting – Meaning- Definitions, Objectives, Uses- Limitations of financial Accounting- scope of Management Accounting

Module VIII

Analysis and interpretations of financial statements – concepts, types of analysis, tools of analysis [Comparative Financial statements, common- size Financial statements, Trend analysis]

Module IX

Ratio analysis – concepts, definition, advantages, limitations- Types of ratios- Liquidity ratio, Solvency ratios, Activity ratios, Profitability ratios (construction of financial accounts are not expected]

Module X

Fund flow statement and cash flow statements – concepts, definitions, uses- concept of working capital- schedule of changes in working capital-Fund flow statements- Preparations of cash flow statements

References

1. Cost Accounting principles and Practice : Iyengar . S.P
2. Cost Accounting : S.P.Jain & K.L. Narang
3. Management Accounting : Dr. S.P.Gupta
4. Management Accounting : R.K.Sharma & S.K.Gupta
5. Cost Accounting : Jawahar Lal.
6. Cost Accounting : Dr. A.D. Agarwal
7. Practical Cost Accounting : Dr. A.D. Agarwal

- 8 Management Accounting : Sharma R.K & Sasi Guptha
- 9 Management Accounting : N.M Singhvi & Bodhan Wale
- 10 Management Accounting : RSN Pillai & Bhagavathi
11. Management Accounting : S.K. Guptha & R.K Sharma.
12. Management Accounts : S N. Maheswari
13. Management Accounts : S.P. Guptha

SDE-3B05-COM (Core-V): BANKING PRINCIPLES AND OPERATIONS

Number of credits:8

Objectives:

To provide to the students an understanding of the fundamentals of banking and impart basic knowledge of modern banking practices

Module I

Structure of Indian Banking System– Commercial banks-functions– Balance sheet of a commercial bank – Safety, Liquidity, Profitability, Diversification of risks-Conflict between liquidity and profitability-Multiple Credit Creation: Process and Limitations

Module II

Reserve Bank of India - constitution – Functions – Promotional and Regulatory-Methods of credit control-Quantitative and Qualitative methods.

Module III

Banker and customer relationship– General and special relation —Bankers rights and obligations.

Module IV

Opening and Operation of Accounts-Demand deposits- Opening of new account:- Know your customer (KYC) Guidelines and Anti-Money Laundering(AML), General precautions to be taken by a bank, Necessity of introduction Operating the account:-Cheque book, Pay-in-Slip book, Pass book. Fixed deposits-Recurring deposits- Nomination-Closure of bank account

Module V

Special Type of Customers - Minor, lunatic, drunkard, married women, partnership firms, joint stock companies.

Module VI

Payment of Cheques -Paying banker-Scrutiny of cheques-Return of cheques-Wrongful dishonor of cheques-Protection to paying banker

Module VII

Collection of Cheques-Capacity of collecting banker-Conversion-Statutory protection-Basis of negligence.

Module VIII

Employment of Bank Funds-Investment of funds-Principles of sound investment – forms of advance — Types of Securities.

Module IX: Modes of Creating Charge- lien, pledge, hypothecation, Mortgage.

Module X

Technology in Banking: Need and importance –Virtual banking-ATM, Credit card, Debit card, Tele Banking- internet banking, SWIFT (Society for Worldwide Inter- bank Financial Telecommunication), Concept of Core Banking – Universal banking-

Reference:

1. Banking Theory and Practice - K.C Shekar
2. A Text book of banking - M. Radhaswamy & S.V. Vasudevan
3. Banking: Law and Practice - P.N. Varshny
4. Money, Banking & International Trade - T.N. Hajela,
5. Banking: Law and practice in India - Maheshwari
6. Banking and financial system - Vasant Desai
7. Banking Theory and Practice - T.N Chhabra & Piyush K Taneja



Objectives :

To create awareness among the students about the modern trends and practices of auditing and to inculcate the skills for independently undertaking the audit work.

Module I

Introduction: Auditing – Origin – meaning – definition – objectives– classifications of Audit – Private audit – Statutory audit – Govt. Audit – Internal Audit- Interim audit –continuous audit-Final audit- Cost audit – Management audit – Performance audit – Social audit.

Module II

Audit Procedure – Audit Programme - Audit note book – Audit working papers – internal check – Internal control – test checking – routine checking – Vouching – Meaning and Objectives – Procedure – Essentials of a valid voucher – vouching of cash transitions

Module III

Verification and Valuation of Assets and Liabilities – Meaning and differences between verifications and valuation – General Principles of valuations of assets – valuations of plant and machinery – Freehold and lease hold property – Trade creditors – Standard Auditing Practices (SAP)

Module IV

Audit of Limited Companies:- Appointment of auditors –qualifications –disqualifications- rights – duties – liabilities : civil and criminal – remuneration – lien – status – removal – audit procedure – audit of share capital – issue – Transfer – Transmission – reissue -forfeiture- audit report – contents– types.

Module V

Computer Assisted Audit Techniques [CAAT] – Computer instruction system Enrichment (CISE) – Planning of audit – risk and control – Audit procedure – Computer Assisted Audit Technique [CAAT] : Types – steps – Performance of audit work – Documentations – Generalized Audit software (GAS) Packages.

Module VI

Basic concepts of Income Tax: Income – agricultural income – person – assessee – assessment year - previous year – Gross total income –Total income - Residential status and incidence of tax – Exempted income under section 10.

ModuleVII

Heads of income: Salaries – Allowances – Perquisites – Profit in lieu of salary-Gross salary-Deductions-- Income from house property - Annual Value - Deductions (Simple problems only)

ModuleVIII

Profits and gains of business or profession: Definition – Allowed expenses and disallowed expenses- Computation of income from business (Simple problems only)

ModuleIX

Capital Gains : Definition of Capital Assets – Long term and Short term – Long term and short term capital gain – Income from other sources –Deductions. (Simple problems only)

ModuleX

Gross Total Income -Deduction from Gross total income- Computation of Total income and tax liability of Individuals. (Simple problems only)

Reference

1. B.N Tandon, S. Sudarsanam & S. Sundarabahu : A Handbook of Practical Auditing
2. T.R Sharma : Auditing
3. Dinkar Pagare : Practice of Auditing
4. M.S Ramaswamy : Principles and Practice of Auditing
5. B.S Jolly & KS Jolly, Information Technology : Shuchita Prakashan (Pvt. Ltd) Allahabad.
6. S.P.Jain & K.L. Narang : Cost and Management Accounting
7. Mehrotra & Goyal : Income Tax Law and Practice
8. A.P. Philip : Direct Tax Law and Practice
9. Gaur & Narang : Income Tax Law and Practice
10. Income Tax : Bharath
11. Income Tax Law : Manoharan

Objectives of the Course:

To give the students an awareness of the historical perspective of co-operative legislation in India and Kerala and to equip them with the Kerala Co-operative Societies Act and Rules,1969. To familiarize the students with co-operative accounting techniques and the legal framework underlying it.

Module I

History of co-operative legislation in India (A brief study)- Co-operative Credit Societies Act 1904 and Co-operative Societies Act 1912- Multi- State Co-operative Societies Act (Broad features only)

Module II

Kerala Co-operative Societies Act and Rules 1969 – Historical back ground- Definitions – Registration of co-operative societies –Byelaws - Amendment- Amalgamation and division of societies- Membership- Rights, duties and liabilities – Withdrawal and expulsion.

Module III

Management of co-operatives – general body –Managing committee- disqualification of committee members- Election of committee members- supersession of committee. Election of president –Privileges of societies- State aid to co-operatives. Appointment of employees - Co-operative Service Examination Board.

Module IV

Meetings – Annual general body meeting- special meetings. Requisites of a valid meeting – agenda - quorum- notice- minutes- duties of secretary- inspection, inquiry and surcharge.

Module V

Winding up of societies – liquidator- powers- cancellation of registration .

Module VI

Co-operative Accounting – features- Day book- R &D – Profit and loss account – Balance sheet.

Module VII

Books and Registers to be maintained by co-operative societies- Audit of co-operative societies–Director of Co-operative Audit.

Module VIII

Disputes and their settlement – co-operative Arbitration court- co-operative Tribunal.

Module IX

Indian Penal code – offence – misappropriation- criminal breach of trust –Forgery .Code of civil procedure –Service of summons-properties not liable to attachment-writ-injunction-appeal, revision and review.

Indian Evidence Act – oral and documentary evidence - primary and secondary evidence – Kerala Chitties Act.

Module X

Co-operative Unions-objectives-constitution-functions

Reference:

1. Cooperative Societies Laws in Kerala : P.N Mohanan
2. Kerala Co.op Societies Act and Rules : T.S Balan
3. Law for the Co.operatives : R.O Bedi
4. Law and Management of Co. operatives : Trivedi. BB
5. Co. operative Act and Rules : N.A Kareem
6. The Co. operative Societies Act and Rules ,1969 : E.O Thankappan
7. Advanced Accountancy-Vol. I : S.P Jain & K.L Narang
8. Kerala Co. op. Societies Act and Rules : Pillai
9. Co. operative Societies Act and Rules : Thankappan
10. Bare Act
11. Cooperative democracy in Action : O.R Krishnswami
12. Legal aspects of co-operation : P.M Natesan,N.J Shaji, & V.S Anilkumar.

SCHOOL OF DISTANCE EDUCATION, KANNUR UNIVERSITY

B.COM. THIRD YEAR
(2011 ADMISSION ONWARDS)

SDE-3D01-COM (Open Course): BASIC ACCOUNTING

Number of credits:4

Objectives of the Course:

To enable the students to acquire knowledge of accounting principles and practice

Course Outline

Module- I

Introduction to accounting-Meaning –Objectives-Basic accounting terms-Fundamental assumptions-Basic and Modifying Principles-The base of accounting(Double Entry System)

Module – II

Origin and Analysis of Transactions-Source Documents-Systems of Book-Keeping-- Accounting Methods-Transaction-Event- -Accounting equation- Classification of Accounts - Rules for Debit and Credit-Books of Account..

Module – III

Recording of Transactions-

Journal- -Journalizing process-Simple and compound entries-Opening Entry-Role of General Journal

Ledger- - Meaning- Type of ledgers-Posting-Balancing of accounts.

Subsidiary Books-Sub-divisions of journal-Cash Book(Single column Two column)-Simple purchases Book and Sales Book>Returns Book -Advantages of special journal.

Module-IV

Trial Balance – Meaning and purpose –Preparation of Trial Balance .

Module - V

Financial Statements –Manufacturing, Trading and Profit & Loss Account – Balance sheet – Problems with simple adjustments.

Module - VI

Accounting for Non-trading Institutions-Receipts and payments account-Preparation of Income & Expenditure Account and Balance Sheet from receipts & payments account (simple problems)

Module-VII

Accounting from Incomplete Records-Single Entry: Features, Drawbacks-Computation of profit by Net Worth method-Final Statement of Affairs(Simple problems)

(Theory and problems may be in the ratio of 30% and 70% respectively)

Reference Books:

1. Grewal, T.S: Double Entry Book Keeping
2. Jain and Narang: Advanced Accountancy
3. Shukla and Grewal: Advanced Accountancy
4. Gupta and Radhaswamy: Advanced Accountancy
5. Gupta R.L: Advanced Accountancy
- 6 Prof. M. C.K.Nambiar Advanced Accounting



SYLLABI

No. of credits : 3

I- INTRODUCTION –

Generating new knowledge and updating existing knowledge from the day to day experience is one of the aims of higher education. For this purpose a student is to be encouraged to search and research for finding new knowledge. Student should be able to apply the theoretical knowledge that they acquired in class room environment in the real world situations by taking up any issue as a project that requires review, explanation or solution.

A project is a scientific and systematic study of real issue or a problem intended to resolve the issue with application of concepts, principles, theories and processes. It should entail scientific collection, analysis and interpretation of data to valid conclusions.

II -OBJECTIVES OF THE COURSE –

- To provide an opportunity to investigate a problem by applying concepts in a scientific manner.
- To enable the application of conceptual knowledge in a practical situation and to learn the art of conducting a study in a systematic way and presenting its findings in a coherent report.
- To help the students to address and resolve a range of issues an economy faces and become part of valuable learning experience.
- To develop the skills of Thinking, Reasoning, Enquiring, Analyzing, and Treatise (TREAT) on business or economic institutions or on issues or problems relating to business or economy, “think” conceptually, “reason” logically, “enquire” thoroughly, “analyze” scientifically and make the “Treatise” (i.e. a systematic report). And that is the work expected of you.

III -LEARNING OUTCOME –

On successful completion of the course a student is expected to produce a written report on the project in standard format.

IV -GENERAL GUIDELINES –

1. During the third every student shall do a project.
2. The project may be of any one of the following types:
 - (a) Institutional Studies (study of an institution or institutions).
 - (b) Issue or Problem based studies
(Systematic study on a chosen business or economic issues or problem).
3. Preferably, the title chosen should be of current interest, socially relevant, economically significant and related to business.
4. Each student shall be supervised and guided by a teacher of his/her department.
5. The topic for the project shall either be allotted by the supervising teacher or be selected by the students in consultation with the supervising teacher.
6. The project work can be done either individually or by a team not exceeding five students. However separate copy of reports must be submitted by each student .
7. The team should be, to the extent possible, diverse in composition with different capabilities (weak, strong, creative, analytical etc.) and different orientation (liberal, conservative etc.) to enable cross learning.
8. The three hours allotted for the project work for class room instruction shall be utilized for:
 - a) equipping the students with methodology of project preparation,
 - b) familiarizing the basic nature and structure of a project,
 - c) preparing questionnaire,
 - d) collecting data,
 - e) analyzing data using Excel/SPSS softwareOne hour per week by turn should be devoted to in-library reading and preparation of the dissertation and the teachers concerned are to monitor and guide the reading process and check the notes prepared in connection with the topic.
9. Divide the project up into a series of smaller steps or parts. Put the parts of the project into a time sequence (literature survey, acquiring a sampling frame, data, analysis etc.)
10. The candidate shall prepare at least two copies of the report: one copy for submission to the Department and one copy for retaining with the student . More copies may be prepared if the organization or the guide or both ask for one copy each.
11. The project report should be unique with respect to title, project content and project layout. No two project report of any students should be identical, in any case, as this may lead to the cancellation of the project report by the University.
12. Duly submitted copy of the project report shall be forwarded to the Head of the Department two weeks before the last working day of the third year to enable timely dispatch to the university by HOD through proper channel

V- A MODEL PROJECT DESIGN-

The project work can be designed by considering the following elements.

1. Selection of a Topic
2. Pilot Survey – a trial run of questionnaire / interviews
3. Significance / Social relevance of the Study
4. Review of Literature
5. Formulation of Research Questions / Issues
6. Research Objectives (Minimum 2)
7. Coverage (Universe / Sample & period of study)
8. Data source (Primary/Secondary)
9. Methods of Analysis i.e., Tools and Techniques
10. Limitations of the study
11. Chapter outline
12. Result Chapter(s)
13. Conclusion

VI - FORMAT FOR PREPARATION OF PROJECT REPORT

1. Arrangement of contents:

The sequence in which the project report material should be arranged and bound should be as follows:

1. Cover Page & Title Page
2. Bonafide Certificate
3. Declaration by the student
4. Acknowledgement
5. Table of Contents
6. List of Tables
7. List of Figures
8. List of Symbols, Abbreviations and Nomenclature
9. Chapters
10. Appendices
11. References

The table and figures shall be introduced in the appropriate places.

2. Page dimension and typing instructions:

The dimension of the project report should be in A4 size. The project report should be printed in bond paper and bound using flexible cover of the thick white art paper or spiral binding. The general text of the report should be typed with 1.5 line spacing. The general text shall be

typed in the font style 'Times New Roman' and font size 12. Paragraphs should be arranged in justified alignment with margins 1.25" each on top, bottom, left and right of the page with portrait orientation. The content of the report shall be around 50 pages.

3. Preparation format:

3.1 Cover Page & Title Page – A specimen copy of the Cover page & Title page of the project report are given in Appendix I.

3.2 Bonafide Certificate – The Bonafide Certificate shall be in double line spacing using Font Style Times New Roman and Font Size 14, as per the format in Appendix II. The certificate shall carry the supervisor's signature and shall be followed by the supervisor's name, academic designation (not any other responsibilities of administrative nature), department and full address of the institution where the supervisor has guided the student. The term 'SUPERVISOR' must be typed in capital letters above the supervisor's name and academic designation. It shall be counter signed by the HOD

3.3 Declaration by the student-Appendix III.

3.3.1 Acknowledgment by the student-It shall contain gratitude towards the help, service, facilities etc. offered by individuals and institutions for completing the project report

3.4 Table of Contents – The title page, Bonafide Certificate and Declaration by the Student will not find a place among the items listed in the Table of Contents but the page numbers of which are in lower case Roman letters.

3.5 List of Tables – The list should use exactly the same captions as they appear above the tables in the text. By the word Table, is meant tabulated numerical data in the body of the project report as well as in the appendices

3.6 List of Figures – The list should use exactly the same captions as they appear below the figures in the text. All other nonverbal materials used in the body of the project work and appendices such as charts, graphs, maps, photographs and diagrams may be designated as figures.

3.7 List of Symbols, Abbreviations and Nomenclature – Standard symbols, abbreviations, shall be used, wherever necessary

3.8 Chapters – The chapters may be broadly divided into 3 parts :

- (i) Introductory chapter,
- (ii) Chapters developing the main theme of the project work and
- (iii) Conclusion.

Depending on the nature of the project selected by the student the introductory chapter should invariably contain the background of study, the problem, objectives, limitations, methodology and review of earlier studies. The main text will be divided into several chapters and each chapter may be further divided into several sub-divisions.

- Each chapter should be given an appropriate title.
- Tables and figures in a chapter should be placed in the immediate neighborhood of the reference where they are cited.
- Endnotes may be given at the end of each chapter They should be typed single space, which refers to the material they annotate with font size of 11 points.

3.9 Appendices – Appendices are provided to give supplementary information, which is included in the main text may serve as a distraction and cloud the central theme.

- Appendices should be numbered using Roman numerals, e.g. Appendix I, Appendix II, etc.
- Appendices, Tables and References appearing in appendices should be numbered and referred to at appropriate places just as in the case of chapters.
- Appendices shall carry the title of the work reported and the same title shall be made in the contents page also.

3.10 List of References –The listing of references should be typed 4 spaces below the heading “REFERENCES” in alphabetical order in single spacing with left aligned. The reference material should be listed in the alphabetical order of the first author. The name of the author/authors should be immediately followed by the year and other details.

4. No boarder line should be given to the pages.

VII –PROJECT EVALUATION-

1. Evaluation of the Project Report shall be done externally under Direct Grading System.
2. External evaluation shall be done by an external examiner appointed by the University
3. Different weightages for assessment of different components for evaluation may be taken as below.:

External	
Component	Weight
Relevance of the topic	1
Statement of Objectives	2
Methodology	3
Presentation of Facts / Figures / Diagrams & organization of report.	5
Quality of Analysis/Use of Statistical Tools	4
Findings & Recommendations	4
References	1
TOTAL	20

4)External Examiners will be appointed by the University from the list of VI semester Board of Examiners in consultation with the Chairperson of the Board

5) The chairman of the VI semester exam should form and coordinate the evaluation teams and their work

VIII-PASS CONDITIONS-

1) submission of the Project Report for external evaluation is compulsory . No grade shall be awarded to a candidate if she/he fails to submit the Project Report for external evaluation

2)A student shall be declared to pass in the Project Report course if she/he secures minimum D Grade for external evaluation.

3)If a candidate fails to secure a minimum D Grade in the external evaluation , the Project work may be redone and the report may be resubmitted

4)There shall be no improvement chance for the grade obtained in the Project Report.

IX – APPENDICES –



APPENDIX III

DECLARATION

APPENDIX II

(A typical specimen of Bonafide Certificate)

KANNUR UNIVERSITY

BONAFIDE CERTIFICATE

Certified that this project report “.....**TITLE OF THE PROJECT**.....”
is the bonafide work of “.....**NAME OF THE CANDIDATE**.....” —
who carried out the project work under my supervision.

<<Signature of the Head of the Department>>

<<Signature of the Supervisor>>

SIGNATURE

SIGNATURE

<<Name>>

<<Name>>

HEAD OF THE DEPARTMENT

SUPERVISOR

<<Academic Designation>>

<<Department>>

<<Department>>

<<Full address of the Dept & College >>

<<Full address of the Dept & College >>

B.COM. DEGREE (UNDER GRADUATE-SDE) PROGRAMME

(Under Choice Based Credit System and Grading)



BCOM. DEGREE PROGRAMME (SDE)

GENERAL PATTERN - I

(FOR COMMON (GENERAL), CORE AND COMPLEMENTARY COURSES
EXCLUDING SDE-3B04 COM-INFORMATICS SKILLS AND OFFICE
AUTOMATION & SDE -3D01-COM.OPEN COURSE)

Time :3 Hours

Max.Weights:30 Max WGP:120

Part	Type of questions	Total No. of questions	No. of questions to be answered	Weightage	Total weight age	Max.WG P
A	Objective/ Multiple choice	2bunches.Each Bunch consist of 4Objective questions	All(2 bunches-8 questions)	1/bunch	2x1=2	2x4x1=8
B	Short Answer	10	8	1/question	8x1= 8	8x4x1=32
C	Short Essay/Problems	8	6	2/question	6x2=12	6x4x2=48
D	Long Essay/Problems	3	2	4/question	2x4= 8	2x4x4=32
Total		29	24		30	120

GENERAL PATTERN-II

(FOR CORE 1V –SDE.-3B04 - COM . INFORMATICS SKILLS & OFFICE AUTOMATION (THEORY)

AND SDE-3D01-COM. OPEN COURSE)

Time :2 Hours

Max.Weights:20

Max WGP:80

Part	Type of questions	Total No. of questions	No. of questions to be answered	Weightage	Total weightage	Max.WGP
A	Objective/ Multiple choice	2bunches.Each Bunch consist of 4 Objective questions	All(2 bunches-8 questions)	1/bunch	2x1=2	2x4x1=8
B	Short Answer	8	6	1/question	6x1= 6	6x4x1=24
C	Short Essay/Problems	6	4	2/question	4x2= 8	4x4x2=32
D	Long Essay/Problems	2	1	4/question	1x4= 4	1x4x4=16
Total		24	19		20	80

GENERAL PATTERN-III

(SDE.-3B04 - COM . INFORMATICS SKILLS & OFFICE AUTOMATION (PRACTICAL)

Time :1 Hour

Max.Weights:10

Max WGP:40

Three parts: A,B,C .Each part contains 2 questions. Attend 1 question from each part.

Part-A-Weightage:3 WGP:4x3=12

Part-B-Weightage:3 WGP:4x3=12

Part-C-Weightage:4 WGP:4x4=16

METHODOLOGY OF BUSINESS STUDIES AND MANAGEMENT CONCEPTS

Max: Weight:30

Time: 3Hours

PART –A

This part consist of two bunches of question carrying equal weightage of one.

Each bunch consists of four objective type questions. Answer all questions.

- I 1) The minimum number of members in a public company is :
- a) 2 b)5
c) 7 d)50
- 2) An example of direct tax is:
- a)Income tax b)Sales tax
c) Value added tax d)Excise duty
- 3) Pervasiveness of planning indicates that planning:
- a) Extends through the organization b)Is a top management function
c) Is the first element of management process d) is future oriented activity
- 4) Which of the following is not relevant for problem identification in decision making?
- a) Research and Analysis b) Diagnosis
c) Gap analysis d) Experimentation
- [W=1]
- 11 5) Return on investment is related to _____.
- a) Profitability b) Liquidity
c) Solvency d) Turnover
- 6) Data collected by the researcher for the first time is called _____.
- a) Primary data b) Informal data
c) Secondary data d) Public data
- 7) The subject matter of communication is known as _____.
- 8) Controlling seeks to ensure _____ as per plan?

[W=1]

PART –B

Answer any eight questions in one or two sentences each. Each question carries a weightage of one.

9. Define innovation.
10. Define business.
11. What do you mean by managerialism?
12. Define entrepreneur.
13. What is a non banking company?
14. What is classical theory of management?
15. What are strategies?
16. What is authority?
17. Explain human resource planning.
18. What is job description? [W=8x1=8]

PART-C

Answer any six questions. Answer not to exceed one page. Each carries a weightage of two.

19. What is division of labour? How is it done?
20. Explain different sectors of Indian economy.
21. What are the important sources of short-term funds?
22. What is a perfect market? What are its features?
23. What is planning? Explain the steps of planning.
24. Distinguish between formal and informal organization.
25. Explain the importance of staffing.
26. What is decision making? Explain the types of decision making. [W=6x2=12]

PART-D

Answer any two. Each question carries a weightage of four.

27. Explain different ways of learning business information.
28. What is motivation? Explain Maslow's need theory of hierarchy.
29. What do you mean by trait theory of leadership? State the innate qualities of leadership.

[W=2x4=8]

STATISTICS FOR MANAGEMENT

Max: Weight: 30

Time: 3Hours

PART –A

This part consist of two bunches of question carrying equal weightage of one .
Each bunch consist of four objective type questions. Answer all questions.

- I 1) Classification is the process of arranging the data in :
- a) Different columns b) Different rows
 - c) Grouping of related parts into different classes d) Different and columns
- 2) Diagrams and graphs are tools of:
- a) Collection of data b) Analysis
 - c) Presentation d) Summarization
- 3) Bernoulli distribution is another name for :
- a) Poisson distribution b) Normal distribution
 - c) Binomial distribution d) none of these
- 4) Regression equation of Y on X is used when we want to predict:
- a) Value of X for a given value of Y b) Value of Y for a given value of X
 - c) Both of the above d) None of these

[W=1]

- 11 5) The coefficient of correlation:
- a) Has no limits b) Can be less than 1
 - c) Varies between ± 1 d) Can be more than 1
- 6) The median of 5, 8, 7, 10, 12, 13 & 9 is -----
- a) 10 b) 7
 - c) 9 d) None of these
- 7) If $P(A)=0.5$, $P(B) =0.6$ and $P(A \cap B)=0.2$, $P(A' \cap B')$ is equal to -----
- a) 0.1 b) 0.9
 - b) 0.3 d)0.5
- 8)The number of permutations possible, out of 5 different taking two at a time will be-----
- a)30 b)60
 - c)20 d)10

[W=1]

PART –B

Answer any eight questions in one or two sentences each. Each question carries a weightage of one.

9.What is qualitative data?

10.What do you mean by oral interview?

11.What is quota sampling?

12. What are the practical uses of Harmonic Mean?
13. What do you mean by coefficient of Quartile Deviation?
14. What is meant by cyclical variation?
15. Give an example of mutually exclusive events.
16. List any two methods of calculating correlation.
17. What is standard normal variate?
18. Name two methods to analyze time series trends.

[W=8x1=8]

PART-C

Answer any six questions. Answer not to exceed one page. Each carries a weightage of two.

19. State the requisites of a good average.
20. What are the properties of normal distribution?
21. Enumerate the steps in Business Forecasting.
22. Find inter quartile range from the following

Marks	:	10	18	22	17	15	32
No. of students:		8	10	13	7	5	8
23. The mean value of 50 items were found to be 40. For the above calculation two values were taken as 22 and 17 instead of 32 and 21. Find the correct value of mean.
24. For a moderately skewed data, the arithmetic mean is 200, the correct coefficient of variation is 8 and Karl Pearson's coefficient of skewness is 0.3. Find the mode and median.
25. From the following data, the regression equation of X on Y

X	:	5	6	7	3	2
Y	:	4	5	8	2	1

26. There are 6 boys and 4 girls. Committee of 6 girls is to be formed. In how many ways can this be done if the Committee has to contain at least two girls. [W=6x2=12]

PART-D

Answer any two. Each question carries a weightage of four.

27. Define statistics. State its scope and functions.
28. Find out the appropriate Price Index from the following. Also prove, factor reversal and time test reversal test is satisfied in it. Take 2005 as the base year

Commodities	2005 Price	Expense	2011 Price	
		Expense		
A	6	30	12	84
B	7	49	11	66
C	10	80	15	7
D	4	20	10	60

29. Given $P(B_1) = P(B_2) = P(B_3) = 1/3$. $P(A/B_1) = 1/2$ $P(A/B_2) = 1/4$ $P(A/B_3) = 1/5$. Calculate $P(B_2/A)$

[W=2x4=8]

