

**DON BOSCO ARTS & SCIENCE COLLEGE**  
**(Affiliated to Kannur University)**  
**ANGADIKADAVU, IRITTY, KANNUR**



**COURSE PLAN**

**B.Com Co-operation**

**SEMESTER - 5**

**ACADEMIC YEAR 2015 - 16**

SL No.	Name of Subjects	Name of the Teacher	Duty Hours per week	
<b>V Sem B.Com Co-op (2013– 16)</b>				
1.	5B09 COM – Cost Accounting	Simi Antony	5	
2.	5B10 COM – Modern Banking	Stephy Emmanuel	5	
3.	5B11 COM – International Business	Sunitha K.P	5	
4.	5B12 COM – Co-operative Laws	Jemy Jacob	5	
5.	5B13 COM – Human Resource Management	Centil Abraham K	3	
6.	5D01 COM – Basic Accounting	Nishamol N V	2	

### TIME TABLE

Day	9.50am– 10.45am	10.45am– 11.40am	11.55am– 12.50am	1.40am– 2.35am	2.35am – 3.30am
1	5 B 10 COM – Modern Banking	5 B 11 COM – International Business	5 B 13 COM – Human Resource Management	5 B 12 COM – Co-operative Laws	5 B 09 COM – Cost Accounting
2	5 B 13 COM – Human Resource Management	5 B 09 COM – Cost Accounting	5 B 11 COM – International Business	5 B 10 COM – Modern Banking	5 B 12 COM – Co-operative Laws
3	5 B 11 COM – International Business	5 B 09 COM – Cost Accounting	5 B 12 COM – Co-operative Laws	5 B 13 COM – Human Resource Management	5 B 10 COM – Modern Banking
4	5 B 09 COM – Cost Accounting	5 B 10 COM – Modern Banking	5 D 01 COM / BBA – Basic Accounting	5 B 11 COM – International Business	5 B 12 COM – Co-operative Laws
5	5 B 11 COM – International Business	5 B 10 COM – Modern Banking	5 D 01 COM / BBA – Basic Accounting	5 B 12 COM – Co-operative Laws	5 B 09 COM – Cost Accounting

## **5B09COM (Core-IX): COST ACCOUNTING**

**No. of Credits -4**

**No. of Contact hours -90**

**Objectives:**

*To acquaint the students with the basic concepts used in Cost Accounting and the Various methods involved in Cost Accounting system.*

**Module I**

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

[15 Hours]

**Module II**

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

[15 Hours]

**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.

[10 Hours]

**Module IV**

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

[24 Hours]

**Module V**

**Methods of Costing:** - Job costing batch costing- Contract costing - Process costing Including process losses, abnormal loss and gain - Joint products and by products [Theory only] Service [transport] costing

[36 Hours]

**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

## TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	01-06-2015 To 05-06-2015	1	Introduction to cost accounting, concepts, objectives
		2	Financial accounting and cost accounting
		3	Elements of cost classification
		4	Cost classification
2	08-06-2015 To 12-06-2015		<b>Spoken English Course</b>
			<b>Spoken English Course</b>
			<b>Spoken English Course</b>
			<b>Spoken English Course</b>
			<b>Spoken English Course</b>
3	15-06-2015 To 19-06-2015	5	Cost centre and cost unit, preparation of cost sheet
		6	preparation of cost sheet - problem
		7	preparation of cost sheet - problem
4	22-06-2015 To 26-06-2015	8	Treatment of stock -schedule
		9	Treatment of stock- problem
		10	Treatment of stock- problem
		11	Computation of Tender price on the basis of percentage
		12	Computation of Tender price on the basis of percentage
5	29-06-2015 To 03-07-2015	13	Problem- Computation of Tender price
		14	Problem- Computation of Tender price
		15	Class test
		16	Materials –Inventory control
		17	Concepts and control of purchase and purchase procedure
6	06-07-2015 To 10-07-2015	18	Storage and issues of materials
		19	Methods of materials issue pricing- LIFO
		20	FIFO
		21	Simple and weighted average
		22	Stock levels -EOQ
7	13-07-2015 To 17-07-2015	23	Labour-concepts - classification
		24	Time keeping – objective an methods
		25	Wage system - Time rate and piece rate
		26	Taylor’s differential piece rate system
8	20-07-2015 To 24-07-2015	27	Problem solving
		28	Problem solving
		29	Incentives system of wages payment -
		30	Halsey and Rowan plan - problems
		31	Treatment of idle time
9	27-07-2015 To 31-07-2015	32	Over time labour turnover
		33	Overheads- concepts –classification
		34	Allocation and apportionment –Direct, step ladder
		35	Race portal methods – Absorption of over heads
		36	Labour hour rate method and machine hour rate method
10	03-08-2015 To 07-08-2015	37	Under and over absorption of overheads
		38	Problem solving
		39	Problem solving

No of Weeks	Dates	Session	Topic
		40	Problem solving
		41	Methods of costing- job costing
11	10-08-2015 To 14-08-2015	42	EBQ – problem solving
		43	Problem solving
			<b>First internal for UG/PG</b>
			<b>First internal for UG/PG</b>
			<b>Karkkida Vavu -Holiday</b>
12	17-08-2015 To 21-08-2015		<b>First internal for UG/PG</b>
			<b>First internal for UG/PG</b>
			<b>First internal for UG/PG</b>
			<b>First internal for UG/PG</b>
			<b>Onam Celebration</b>
13	24-08-2015 To 28-08-2015		<b>Onam Vacation</b>
			<b>Onam Vacation</b>
			<b>Onam Vacation</b>
			<b>Onam Vacation</b>
			<b>Onam Vacation</b>
14	31-08-2015 To 04-09-2015	44	Contract costing -contract accounts
		45	Treatment of plant and machinery in contract accounts
		46	Problem solving
		47	Problem solving
15	07-09-2015 To 11-09-201	48	Process costing –principles,advantages,disadvantage
		49	Preparation of process accounts
		50	Process losses – problem solving
		51	Problem solving
		52	Operating cost features and application
16	14-09-2015 To 18-09-2015	53	Problem solving
		54	Problem solving
		55	Transport costing
17	21-09-2015 To 25-09-2015	56	Problem solving
		56	Problem solving
		57	Preparation of operating cost sheet
18	28-09-2015 To 02-10-2015	58	Problem solving
		59	Calculation of depreciation per kilometre
		60	Methods of computing compound cost units
19	05-10-2015 To 09-10-2015	05 - Oct	<b>Second internal for UG/PG</b>
		06 - Oct	<b>Second internal for UG/PG</b>
		07 - Oct	<b>Second internal for UG/PG</b>
		08 - Oct	<b>Second internal for UG/PG</b>
		09 - Oct	<b>Second internal for UG/PG</b>
		10 - Oct	<b>Second internal for UG/PG</b>
20	12-10-2015 To 16-10-2015	61	Problem solving
		62	Problem solving
		63	Problem solving
		64	Previous year question paper discussion
		65	Previous year question paper discussion

No of Weeks	Dates	Session	Topic
21	19-10-2015 To 23-10-2015	66	Previous year question paper discussion
		67	Previous year question paper discussion
		68	Revision
22	26-10-2015 To 30-10-2015	69	Revision
		70	Revision
			<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
23	02-11-2015 To 06-11-2015		<b>Study Leave</b>
			<b>Study Leave</b>
		04 - Nov	<b>V Sem UG University Exam Begins</b>

## **5B10COM (Core-X): MODERN BANKING**

**No of Credits: 4**

**No of contact hours: 90**

**Objectives: -**

- To provide to the students an understanding of the fundamentals of banking.
- To give a basic knowledge of modern banking practices to the students.
- To make the students more familiar with the modern technologies of banking sector.

**Module - I**

**Structure of Indian Banking System** – Banks and economic development – 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

[20 Hours]

**Module - II**

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

[15 Hours]

**Module – III**

**Banker and customer** – General and special relationship – Banker’s lien – secrecy of Customers accounts – Banker as a borrower- Bank deposits – opening of an account special types of customers - minor, lunatic, drunkard, married women, partnership firms, joint stock companies - closing of account.

[20 Hours]

**Module – IV**

**Loans and advances** – Principles of sound lending – forms of advance – cash credit – Overdraft – modes of creating charge- lien, pledge, hypothecation, Mortgage-Reverse Mortgage – Types of Securities – Fixed deposit receipt – Stock of goods - stock exchange securities- – Life insurance policies.

[20 Hours]

**Module – V**

**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-

[15 Hours]

**References: -**

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

## TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1		1	Meaning & Definition of banking
		2	Evolution of banking
		3	Structure of banking System in India
2	08-06-2015 To 12-06-2015		<b>Spoken English Course</b>
			<b>Spoken English Course</b>
			<b>Spoken English Course</b>
			<b>Spoken English Course</b>
			<b>Spoken English Course</b>
3	15-06-2015 To 19-06-2015	4	Organised & unorganised sectors
		5	RBI & apex banks
		6	Banking institutions
4	22-06-2015 To 26-06-2015	7	Banks and economic development
		8	Commercial banks
		9	Functions
		10	Balance sheet of banks-assets
		11	Liabilities
		12	Development banks
5	29-06-2015 To 03-07-2015	13	Investment policies of banks-features, factors.
		14	Safety, liquidity, profitability.
		15	Conflicts between liquidity and profitability
		16	Conflicts between liquidity and profitability
		17	Credit creation, multiple credit creation, process.
		18	Credit creation-limitations
6	06-07-2015 To 10-07-2015	19	Seminar- recent trends in banking sector.
		20	Seminar-development banks.
		21	Module revision, discussion important questions.
		22	Introduction- RBI
		23	Management of RBI
		24	Constitution of RBI
7	13-07-2015 To 17-07-2015	25	Functions of RBI
		26	Functions of RBI continued
		27	Functions of RBI continued
8	20-07-2015 To 24-07-2015	28	Open market operations
		29	Non monetary functions
		30	Promotional and regulatory functions
		31	Module revision, discussion important questions.
		32	Banker and customer- introduction, meaning, definition.
		33	Relationship between banker and customer.
9	27-07-2015 To 31-07-2015	34	Opening and operation of accounts, bankers lien
		35	Special types of customers
		36	Special types of customers continued.
		37	Remittances
		38	Closing of accounts



No of Weeks	Dates	Session	Topic
10	03-08-2015 To 07-08-2015	39	Module revision, discussion important questions
		40	Class test
		41	Discussion-loans and advances
		42	Principles of sound lending
		43	Secured and un secured loans
11	10-08-2015 To 14-08-2015	44	Forms of advances
		45	Forms of advances continued
		12 - Aug	<b>First internal for UG/PG</b>
		13 - Aug	<b>First internal for UG/PG</b>
		14 - Aug	<b>Karkkida Vavu -Holiday</b>
12	17-08-2015 To 21-08-2015	17 - Aug	<b>First internal for UG/PG</b>
		18 - Aug	<b>First internal for UG/PG</b>
		19 - Aug	<b>First internal for UG/PG</b>
		20 - Aug	<b>First internal for UG/PG</b>
		21 - Aug	<b>Onam Celebration</b>
13	24-08-2015 To 28-08-2015		<b>Onam Vacation</b>
			<b>Onam Vacation</b>
			<b>Onam Vacation</b>
			<b>Onam Vacation</b>
			<b>Onam Vacation</b>
14	31-08-2015 To 04-09-2015	46	Answer paper distribution
		47	Differences
		48	Qualities of a good banking security
		49	Methods of creating charge on securities
15	07-09-2015 To 11-09-2015	50	Methods of creating charge on securities continued.
		51	Precautions to be taken by a banker.
		52	Gilt edged securities
		53	Advances against F D
		54	Stock of goods
		55	Stock exchange securities
16	14-09-2015 To 18-09-2015	56	LIC
		57	Summing up completed portions of module IV
		58	Discussion-technology in banking
		59	Technology in banking-need and importance.
		60	Virtual banking, advantages, disadvantages
18	28-09-2015 To 02-10-2015	61	Evolution of high tech banking in India, ATM functions, discussion.
		62	Debit and credit cards.
		63	Telephone banking, internet banking, advantages, disadvantages.
19	05-10-2015 To 09-10-2015	05 - Oct	<b>Second internal for UG/PG</b>
		06 - Oct	<b>Second internal for UG/PG</b>
		07 - Oct	<b>Second internal for UG/PG</b>
		08 - Oct	<b>Second internal for UG/PG</b>
		09 - Oct	<b>Second internal for UG/PG</b>
		10 - Oct	<b>Second internal for UG/PG</b>

No of Weeks	Dates	Session	Topic
20	12-10-2015 To 16-10-2015	64	Swift, concept of core banking
		65	Universal banking, concept, definition.
		66	Universal banking in india.
		67	Seminar-modern banking techniques.
		68	Seminar-universal banking in india
		69	Seminar- threats of virtual banking
21	19-10-2015 To 23-10-2015	70	Module revision, discussion important questions
		71	Solving previous years question papers- university examinations
		72	Revision
22	26-10-2015 To 30-10-2015		<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
23	02-11-2015 To 06-11-2015		<b>Study Leave</b>
			<b>Study Leave</b>
		04 - Nov	<b>V Sem UG University Exam Begins</b>

## **5B11COM: INTERNATIONAL BUSINESS**

**No of Credits: 4**

**No of contact hours: 90**

**Objectives:** *This course is intended to give the students an exposure to the basic concepts of international business and to the dynamics of conducting international business operations.*

### **Module I**

International Trade: Meaning-Globalising business – features-significance- benefits, problems and Limitations- Forms and stages of Globalisation.

[10 Hours]

### **Module II**

Regulatory Frame Work: International trade agreement-Bilateral & Multilateral- WTO – Role- Tariff and Non-Tariff barriers – Trade in Services – Trade Blocks – EU – SAFTA.National Scenario – Role of RBI – FEMA – Govt. role – FIPB –FDI – EXIM Policy – Export Promotion Schemes – Duty exemption - EPCG – DEPB – EPZ – EOU – SEZ – ECGC – EXIM Bank.

[25Hours]

### **Module III**

Documentation in International Trade: Export Trade Documents: Financial Documents – Types – Commercial Documents – Proforma, Commercial consular, Customs, Legalized Invoice, Certification of Origin, Packing List, Weight Certificates, Certificates of Analysis and Quality, Certification of Inspection, Health Certificate. Transport Documents – Bill of Lading, Risk Covering documents, Insurance policy, Insurance Cover Note. Official Documents: Export Declaration Forms GR Forms, PP Form, COD Form, Soft Forms, Export Certification, Certification of Origin, GSPS – UPCDC Norms.

[20Hours]

### **Module IV**

International Finance: Forex Market – Exchange Rate- Spot rate- Forward rate- Gross rate – Bid ask - Spread – International Parity Relationship – IRP – PPP – Forward rate and Future spot rate parity – IFR. Financing International Operations – EC Bs – FCC Bs – ADR – GDR.

[20 Hours]

### **Module V**

Forex Risk Management: Forex Risk- Meaning – Sources – Internal and External strategies – Hedging – Derivatives – Forwards – Futures – Options – Put – Call – Marketing to Market.

[15 Hours]

### **Reference:**

1. International Business :Aswathappa
2. International Business : Francis Cherunilam
3. International Financial Management :Apte. T.G
4. International Business : Charles Hill
5. International Business : J.V. Prabhakara Rao and A.VRanganadhachary
6. International Marketing : Larceny & Bhattacharya.

## TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	01-06-2015 To 05-06-2015	1	<b>Module I:</b> Introduction to international business
		2	Introduction to international business
		3	History of International trade
		4	Domestic v/s international business
2	08-06-2015 To 12-06-2015		<b>Spoken English Course</b>
			<b>Spoken English Course</b>
			<b>Spoken English Course</b>
			<b>Spoken English Course</b>
			<b>Spoken English Course</b>
3	15-06-2015 To 19-06-2015	5	Stages of international business
		6	Reason for the growth of international business
		7	Orientation to M.Com and B.Com
		8	Orientation to M.Com and B.Com
		9	Modes of entering international business
4	22-06-2015 To 26-06-2015	10	Debate on Globalisation advantageous and disadvantageous
		11	Elements of globalisation
		12	Measures taken by the Indian govt. To globalise the economy
		13	Seminar on international trade theories
		14	<b>Module II:</b> International Business regulation
		15	Establishment of GAAT and Transformation to WTO
5	29-06-2015 To 03-07-2015	16	Principles and key decision areas of WTO
		17	Structure and Dispute Settlement Mechanism
		18	International trade barriers
		19	Non tariff barriers
		20	CLASS TEST FOR MODULE I
6	06-07-2015 To 10-07-2015	21	Trading Blocks
		22	Trading blocks
		23	Trading blocks
		24	Regulation on National scenario
		25	RBI
		26	FEMA
7	13-07-2015 To 17-07-2015	27	FERA
		28	Foreign investment promotion board
		29	FERA
		30	FDI
8	20-07-2015 To 24-07-2015	31	FDI
		32	FDI
		33	EXIM POLICY
		34	EXPORT PROMOTION SCHEMS
		35	Export Promotion schemes
		36	Export processing zone
9	27-07-2015	37	EOU, SEZ

No of Weeks	Dates	Session	Topic
	To 31-07-2015	38	SEZ
		39	ECGC
		40	Debate on Arguments against and for the india's membership of WTO
		41	CLASS TEST
10	03-08-2015 To 07-08-2015	42	MODULE III: INTERNATIONAL FINANCIAL MANAGEMENT
		43	Importance of international financial management
		44	Foreign exchange markets
		45	Foreign exchange markets
11	10-08-2015 To 14-08-2015	46	Foreign exchange markets
		47	Functions, importance of foreign exchange markets
		48	Exchange rate determination
		12 - Aug	<b>First internal for UG/PG</b>
12	17-08-2015 To 21-08-2015	13 - Aug	<b>First internal for UG/PG</b>
		14 - Aug	<b>Karkkida Vavu -Holiday</b>
		17 - Aug	<b>First internal for UG/PG</b>
		18 - Aug	<b>First internal for UG/PG</b>
13	24-08-2015 To 28-08-2015	19 - Aug	<b>First internal for UG/PG</b>
		20 - Aug	<b>First internal for UG/PG</b>
		21 - Aug	<b>Onam Celebration</b>
			<b>Onam Vacation</b>
14	31-08-2015 To 04-09-2015		<b>Onam Vacation</b>
			<b>Onam Vacation</b>
			<b>Onam Vacation</b>
			<b>Onam Vacation</b>
15	07-09-2015 To 11-09-2015	49	Spot And Forward market
		50	Spot And Forward market
		51	Theories of exchange rate
		52	Theories of exchange rate
16	14-09-2015 To 18-09-2015	53	Theories of exchange rate
		54	Theories of exchange rate
		55	Theories of exchange rate
		56	International sources for capital
18	28-09-2015 To 02-10-2015	57	International sources for capital
		58	Foreign exchange control: role of RBI
		59	<b>Module IV: International exchange risk</b>
		60	Types of risk
19	05-10-2015 To	61	Risk\exposure
		62	Class test
		63	Foreign exchange market function
19	05-10-2015 To	64	Interest Arbitrage
		65	Techniques for managing risk
		66	Techniques for managing risk
19	05-10-2015 To	05 - Oct	<b>Second internal for UG/PG</b>
		06 - Oct	<b>Second internal for UG/PG</b>

No of Weeks	Dates	Session	Topic
	09-10-2015	07 - Oct	<b>Second internal for UG/PG</b>
		08 - Oct	<b>Second internal for UG/PG</b>
		09 - Oct	<b>Second internal for UG/PG</b>
		10 - Oct	<b>Second internal for UG/PG</b>
20	12-10-2015 To 16-10-2015	67	Derivatives
		68	Derivatives
		69	Debate - topic: Derivatives are the financial products for managing risk
		70	<b>Module V: Documentation on international trade</b>
		71	Financial Documents
		72	Commercial Documents
21	19-10-2015 To 23-10-2015	73	Transport documents
		74	Official documents
		75	Question paper discussion
22	26-10-2015 To 30-10-2015		<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
23	02-11-2015 To 06-11-2015		<b>Study Leave</b>
			<b>Study Leave</b>
		04 - Nov	<b>V Sem UG University Exam begins</b>

## **5B14 COM (CORE - XIV Optional A: CO-OPERATION-III) CO-OPERATIVE LAWS**

**No of Credits: 3**

**No of contact hours: 72 Hours per week 4**

**Objectives: -1.** *To give the students an awareness of the historical perspective of co-operative legislation in India and*

**2.** *Kerala and to equip them with the Kerala Co-operative Societies Act and Rules,1969.*

### **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)

[15 Hours]

### **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.

[12Hours]

### **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.

[15 Hours]

### **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.

[15 Hours]

### **Module – V**

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

[15 Hours]

### **References: -**

1. Kerala Co. op. Societies Act and Rules : Pillai
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. Co.operative Societies Act and Rules :Thankappan
7. Bare Act
8. Cooperative democracy in Action: O.R Krishnswami
9. Legal aspects of co-operation: P.M Natesan,N.JShaji, &V.S Anilkumar.hatnagar

## TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	01-06-2015 To 05-06-2015	1	History of co-operative legislation in India- Introduction
		2	Co-operative Credit Societies Act 1904-Objectives
		3	Co-operative Credit Societies Act 1904-Provisions
		4	Limitations of the Act 1904
		5	Class review on the topic Co-operative Credit Societies Act 1904
2	08-06-2015 To 12-06-2015		<b>Spoken English Course</b>
			<b>Spoken English Course</b>
			<b>Spoken English Course</b>
			<b>Spoken English Course</b>
			<b>Spoken English Course</b>
3	15-06-2015 To 19-06-2015	6	Co-operative Societies Act 1912-Features of the Act
		7	The importance of the Act 1912
		8	Orientation to M.Com and B.Com
		9	Orientation to M.Com and B.Com
		10	Group discussion
4	22-06-2015 To 26-06-2015	11	Difference between Co-operative Societies Act 1904 & 1912
		12	Imperial Committee On Co-operation or Meclagan Committee 1914
		13	Multi Unit Co-operative Societies Act 1942
		14	Multi State Co-operative Societies Act 1984
		15	Multi State Co-operative Societies Act 2002
5	29-06-2015 To 03-07-2015	16	Provisions Of the Act 2002
		17	Privileges of Multi State Cooperative Societies
		18	Module I-Class Test
		19	<b>Module II Kerala Co-operative Societies Act and Rules 1969-</b> Historical Back ground
		20	Travancore cooperative movement
6	06-07-2015 To 10-07-2015	21	Cochin Cooperative Movement
		22	Madras Co-operative Societies Act 1932
		23	Travancore- Cochin Co-operative Societies Act 1952
		24	Definitions –
		25	Registration of co-operative societies
7	13-07-2015 To 17-07-2015	26	Act- Rules –
		27	Byelaws
		28	Registration of Societies
8	20-07-2015 To 24-07-2015	29	Members of Co-operative Societies
		30	Membership- Rights, duties and liabilities
		31	Amendment
		32	Amalgamation and division of societies
		33	Withdrawal and expulsion
9	27-07-2015 To	34	Revision
		35	Question Paper Discussion



No of Weeks	Dates	Session	Topic
	31-07-2015	36	Class Test
		37	<b>Module III Management of co-operatives</b>
10	03-08-2015 To 07-08-2015	38	General body –Managing committee
		39	disqualification of committee
		40	members
		41	Election of committee members
		42	supersession of committee
11	10-08-2015 To 14-08-2015	43	Revision
		44	Revision
		12 - Aug	<b>First internal for UG/PG</b>
		13 - Aug	<b>First internal for UG/PG</b>
		14 - Aug	<b>Karkkida Vavu -Holiday</b>
12	17-08-2015 To 21-08-2015	17 - Aug	<b>First internal for UG/PG</b>
		18 - Aug	<b>First internal for UG/PG</b>
		19 - Aug	<b>First internal for UG/PG</b>
		20 - Aug	<b>First internal for UG/PG</b>
		21 - Aug	<b>Onam Celebration</b>
13	24-08-2015 To 28-08-2015		<b>Onam Vacation</b>
			<b>Onam Vacation</b>
			<b>Onam Vacation</b>
			<b>Onam Vacation</b>
			<b>Onam Vacation</b>
14	31-08-2015 To 04-09-2015	45	Election of president
		46	Secretary-Qualities, duties
		47	Privileges of societies
		48	State aid to co-operatives
15	07-09-2015 To 11-09-2015	49	Appointment of employees
		50	Co-operative Service Examination Board
		51	Module III-Revision
		52	<b>Module IV Meetings-</b> Annual general body meeting
		53	special meetings
16	14-09-2015 To 18-09-2015	54	Requisites of a valid meeting –
		55	agenda - meeting
		56	quorum- notice- minutes
		57	duties of secretary
		58	inspection,
18	28-09-2015 To 02-10-2015	59	inquiry and surcharge
		60	Question Paper Discussion
		61	Question Paper Discussion
19	05-10-2015 To 09-10-2015	62	Class Test
		05 - Oct	<b>Second internal for UG/PG</b>
		06 - Oct	<b>Second internal for UG/PG</b>
		07 - Oct	<b>Second internal for UG/PG</b>
		08 - Oct	<b>Second internal for UG/PG</b>
		09 - Oct	<b>Second internal for UG/PG</b>
		10 - Oct	<b>Second internal for UG/PG</b>

No of Weeks	Dates	Session	Topic
20	12-10-2015 To 16-10-2015	63	<b>Module V- Winding up of societies</b> Liquidator- powers
		64	Liquidation Procedure
		65	cancellation of registration
		66	Module V-Revision, Question Paper Revision
		67	Class test of Module I
21	19-10-2015 To 23-10-2015	68	Class test of Module II
		69	Class test of Module III
		70	Class test of Module IV&V
22	26-10-2015 To 30-10-2015		<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
23	02-11-2015 To 06-11-2015		<b>Study Leave</b>
			<b>Study Leave</b>
		04 - Nov	<b>V Sem UG University Exam Begins</b>

## **5B13COM (Core-XIII): HUMAN RESOURCE MANAGEMENT**

**No.of Credits: 2**

**No.of Contact hours -54**

**Objective:**

*The objective of this course is to familiarize the students with the basic principles of Human Resource Management (HRM).*

### **Module I**

**Introduction to Human Resource Management (HRM)** – Meaning - functions – Difference between personal management and HRM – nature and scope of HRM – Role of HR manager – HR planning.

[8 Hours]

### **Module II**

**Recruitment** – selection - induction – placement – job analysis – job specification – job description – job evaluation – Wages and salary – administration incentives – compensation – kinds of incentive plans.

[13 Hours]

### **Module III**

**Performance Management** - methods and objectives of performance appraisal – merits and demerits of performance appraisal methods

[10 Hours]

### **Module IV**

**HR development** – meaning and scope of HRD – Training - meaning and scope – types of training – significance of training.

[13Hours]

### **Module V**

**Human Resource problems** – Employee discipline- Absenteeism – Turnover stocks – Lockouts - Lay off - Retrenchment – Trade Unions – meaning – functions -problems of trade Union – Grievance Redressal.

[10 Hours]

### **Reference:**

1. Human Resource Management : Dr. K. Aswathappa
2. Human Resource Management : L.M.Prasad
3. Human Resource Management : Subba Rao
4. Personnel Management : Edwin B. Flippo

**TEACHING SCHEDULE**

No of Weeks	Dates	Session	Topic
1	01-06-2015 To 05-06-2015	1	<b>Introduction to Human Resource Management – Introduction and Meaning</b>
		2	Functions of HRM
		3	Difference between Personal Management and HRM
2	08-06-2015 To 12-06-2015		<b>Spoken English Course</b>
			<b>Spoken English Course</b>
			<b>Spoken English Course</b>
			<b>Spoken English Course</b>
			<b>Spoken English Course</b>
3	15-06-2015 To 19-06-2015	4	Nature and Scope of HRM
		5	Importance of HRM
		6	Functions of HRM
4	22-06-2015 To 26-06-2015	7	Role of HR Manager
		8	HR Planning
		9	Revision/Test Paper
5	29-06-2015 To 03-07-2015	10	<b>Recruitment - Introduction and Meaning</b>
		11	Selection - Introduction and Meaning
		12	Induction - Introduction and Meaning
6	06-07-2015 To 10-07-2015	13	Placement - Introduction and Meaning
		14	Job Analysis – Job Specification
		15	Job Description – Job Evaluation
7	13-07-2015 To 17-07-2015	16	Wages and Salary Administration
		17	Wage Payment Systems
		18	Time & Piece Rate - Incentives
8	20-07-2015 To 24-07-2015	19	Difference between Time Rate and Piece Rate
		20	Kinds of Incentive Plans
		21	Halsey Plan, Rowan Plan
9	27-07-2015 To 31-07-2015	22	Revision/Test Paper
		23	<b>Performance Management - Introduction and Meaning</b>
		24	Performance Management Process / Objectives of Performance Appraisal
10	03-08-2015 To 07-08-2015	25	Performance Appraisal Methods
		26	Features of Performance Appraisal
		27	Process of Performance Appraisal
11	10-08-2015 To 14-08-2015	28	Need and Importance of Performance Appraisal
		29	Types of Appraisal
		12 - Aug	<b>First internal for UG/PG</b>
		13 - Aug	<b>First internal for UG/PG</b>
12	17-08-2015	17 - Aug	<b>First internal for UG/PG</b>

No of Weeks	Dates	Session	Topic
	To 21-08-2015	18 - Aug	<b>First internal for UG/PG</b>
		19 - Aug	<b>First internal for UG/PG</b>
		20 - Aug	<b>First internal for UG/PG</b>
		21 - Aug	<b>Onam Celebration</b>
13	24-08-2015 To 28-08-2015		<b>Onam Vacation</b>
			<b>Onam Vacation</b>
			<b>Onam Vacation</b>
			<b>Onam Vacation</b>
			<b>Onam Vacation</b>
14	31-08-2015 To 04-09-2015	30	Essential Requirements of an Effective Performance Appraisal
		31	Revision/Test Paper
		32	<b>HR development - Introduction and Meaning</b>
15	07-09-2015 To 11-09-2015	33	Objectives of HRD System / Need and Significance of HRD
		34	Scope of HRD
		35	New HRD Strategies
16	14-09-2015 To 18-09-2015	36	Training - Introduction and Meaning
		37	Scope of Training
		38	Types and Methods of Training / Importance of Training in HRD
17	21-09-2015 To 25-09-2015	39	The Training Process
		40	Significance and Advantages of Training / Disadvantages of Different Methods of Training
		41	Revision/Test Paper
18	28-09-2015 To 02-10-2015	42	<b>Human Resource problems - Introduction and Meaning</b>
		43	Employee Discipline
		44	Absenteeism
19	05-10-2015 To 09-10-2015	05 - Oct	<b>Second internal for UG/PG</b>
		06 - Oct	<b>Second internal for UG/PG</b>
		07 - Oct	<b>Second internal for UG/PG</b>
		08 - Oct	<b>Second internal for UG/PG</b>
		09 - Oct	<b>Second internal for UG/PG</b>
		10 - Oct	<b>Second internal for UG/PG</b>
20	12-10-2015 To 16-10-2015	45	Turnover Stocks
		46	Lockouts / Lay off
		47	Retrenchment / Trade Unions – Meaning, Functions - Problems of Trade Union
21	19-10-2015 To 23-10-2015	48	Grievance Redressal – Meaning
		49	Previous year question paper discussion
		50	Revision/Test Paper
22	26-10-2015		<b>Study Leave</b>

No of Weeks	Dates	Session	Topic
	To 30-10-2015		<b>Study Leave</b>
			<b>Study Leave</b>
23	02-11-2015		<b>Study Leave</b>
	To		<b>Study Leave</b>
	06-11-2015	04 - Nov	<b>V Sem UG University Exam Begins</b>

## **5D01COM (Open Course-1): BASIC ACCOUNTING**

**No. of Credits: 2**

**No. of Contact Hours: 36**

**Objectives:**

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

### **Module- I**

**Introduction:** Basic Accounting concepts - Kinds of Accounts – Double Entry Book Keeping – Rules of Debit and Credit.

[6Hours]

### **Module- II**

**Recording of Transactions:** Preparation of Journal and Ledger Accounts - Simple problems.

[8 Hours]

### **Module- III**

**Subsidiary books** - cash book – types of cash book – problems (single column and two columns only) - purchase book - sales book - sales return - purchase return books – Journal proper

[6 Hours]

### **Module - IV**

**Trial balance** – Meaning and purpose - Preparation of trial balance.

[6 Hours]

### **Module -V**

**Financial Statements** –Trading and Profit & Loss Account – Balance sheet – Simple Problems.

[10Hours]

**(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

**TEACHING SCHEDULE**

No of Weeks	Dates	Session	Topic
1	22-06-2015 To 26-06-2015	1	Introduction of Accounting
		2	Basic accounting concept
2	29-06-2015 To 03-07-2015	3	Business transaction , identification of cash\credit transaction
		4	Double entry book keeping
3	06-07-2015 To 10-07-2015	5	Kinds of Accounts
		6	Rules of debit & Credit-Problems
4	13-07-2015 To 17-07-2015	7	Preparation of journal- simple problems
		8	Preparation of journal- simple problems
5	20-07-2015 To 24-07-2015	9	Preparation of journal- simple problems
		10	Preparation of journal- simple problems
6	27-07-2015 To 31-07-2015	11	Preparation of ledger- simple problems
		12	Preparation of ledger- simple problems
7	03-08-2015 To 07-08-2015	13	Preparation of ledger- simple problems
		14	Preparation of ledger- simple problems
8	10-08-2015 To 14-08-2015	15	Cash book, types of cash book
		16	Cash book –simple problems
		12 - Aug	<b>First internal for UG/PG</b>
		13 - Aug	<b>First internal for UG/PG</b>
9	17-08-2015 To 21-08-2015	14 - Aug	<b>Karkkida Vavu -Holiday</b>
		17 - Aug	<b>First internal for UG/PG</b>
		18 - Aug	<b>First internal for UG/PG</b>
		19 - Aug	<b>First internal for UG/PG</b>
		20 - Aug	<b>First internal for UG/PG</b>
10	24-08-2015 To 28-08-2015	21 - Aug	<b>Onam Celebration</b>
			<b>Onam Vacation</b>
			<b>Onam Vacation</b>
			<b>Onam Vacation</b>
			<b>Onam Vacation</b>
11	31-08-2015 To 04-09-2015	17	Purchase book- simple problems
		18	Sales book-simple problems
12	07-09-2015 To 11-09-2015	19	Journal proper simple problems
		20	Journal proper simple problems
13	14-09-2015	21	Trial balance meaning and purpose



No of Weeks	Dates	Session	Topic
	To 18-09-2015	22	Trial balance simple problems
14	21-09-2015 To 25-09-2015	23	Trial balance simple problems
		24	Trading And profit & loss account simple problems
15	28-09-2015 To 02-10-2015	25	Trading And profit & loss account simple problems
		26	Trading And profit & loss account simple problems
16	05-10-2015 To 09-10-2015	05 - Oct	<b>Second Internal for UG/PG</b>
		06 - Oct	<b>Second Internal for UG/PG</b>
		07 - Oct	<b>Second Internal for UG/PG</b>
		08 - Oct	<b>Second Internal for UG/PG</b>
		09 - Oct	<b>Second Internal for UG/PG</b>
		10 - Oct	<b>Second Internal for UG/PG</b>
17	12-10-2015 To 16-10-2015	27	Trading And profit & loss account simple problems
		28	Balance sheet preparation
18	19-10-2015 To 23-10-2015	29	Balance sheet simple problem
		30	Balance sheet simple problem
19	26-10-2015 To 30-10-2015	31	Previous year question paper discussion
		32	<b>Study Leave</b>
20	02-11-2015 To 06-11-2015		<b>Study Leave</b>
			<b>Study Leave</b>
		04 - Nov	<b>V Sem UG University Exam Begins</b>