

DON BOSCO ARTS & SCIENCE COLLEGE
ANGADIKADAVU

(Affiliated to Kannur University Approved by Government of Kerala)
ANGADIKADAVU P.O., IRITTY, KANNUR – 670706



COURSE PLAN

B.COM CO-OPERATION

(2017 – 20)

SEMESTER - VI

ACADEMIC YEAR - (2019-20)

VI Semester B Com Co-Operation (2017 - 20)

SL. No.	Name of Subjects with Code	Name of the Teacher	Duty Hours per week
1.	6B15 COM – Management Accounting	Jithesh Mon Mullool	5
2.	6B16 COM – International Business	Neethu A. E.	5
3.	6B17 COM – Modern Banking	Anju K Paulose	5
4.	6B18 COM – Financial Markets & Services	Sruthi Theres Abraham	3
5.	6B19 COM – Optional IV, Co-operation IV, Co-operative Accounting & Legislations	Sapna John & Neethu A E	5
6.	6B20 COM – Project		2
	Name of Class Incharge	Neethu A. E.	

TIME TABLE

Day	09.50 Am - 10.45 Am	10.45 Am - 11.40 Am	11.55 Am - 12.50 Pm	01.40 Pm - 02.35 Pm	02.35 Pm - 03.30 Pm
1	Neethu A.E. 6B19COM	Jithesh Mon Mullool 6B15COM	Anju K. Paulose 6B17COM	Sruthi Theres Abraham 6B18COM	Adv. Sapna John 6B19COM
2	Anju K. Paulose 6B17COM	Sruthi Theres Abraham 6B18COM	Neethu A.E. 6B16COM	Jithesh Mon Mullool 6B15COM	Anju K. Paulose 6B20COM
3	Jithesh Mon Mullool 6B15COM	Adv. Sapna John 6B19COM	Neethu A.E. 6B16COM	Anju K. Paulose 6B17COM	Neethu A.E. 6B19COM
4	Sruthi Theres Abraham 6B18COM	Neethu A.E. 6B16COM	Anju K. Paulose 6B17COM	Adv. Sapna John 6B19COM	Jithesh Mon Mullool 6B15COM
5	Neethu A.E. 6B19COM	Neethu A.E. 6B16COM	Jithesh Mon Mullool 6B15COM	Anju K. Paulose 6B17COM	Jithesh Mon Mullool 6B20COM

Subject Code:	6B15 COM
Subject Name:	Management Accounting
No. of Credits:	4
No. of Contact Hours:	90
Hours per Week:	5
Name of the Teacher:	Jithesh Mon Mullool

Objective: -

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

Module –I: Introduction to Management Accounting – Meaning- Definitions, Objectives, Uses- Scope of Management Accounting – Management Accounting Vs Financial Accounting, Management Accounting Vs Cost Accounting, (5 hours)

Module – II: Analysis and interpretations of financial statements – concepts, types of analysis, tools of analysis [Comparative Financial statements, Common- size Financial statements, Trend analysis]- Ratio analysis – concepts, definition, advantages, limitations- Types of ratios- Liquidity ratio, Solvency ratios, Activity ratios, Profitability ratios and Market test ratios (construction of final accounts are not expected] (30 hours)

Module – III: Cash flow statements – Concepts, Definitions, Uses and Preparation of Cash Flow Statement (in vertical form only) (10 hours)

Module – IV: Marginal Costing: - Concept, Definitions-Features-CVP Analysis- B.E.P- P/V Ratio- Simple BEP Chart – Managerial uses of Marginal Costing (Price fixation, Make or buy decisions, key factor) (20 hours)

Module – V: Budgetary control – Concepts, Objectives, Classification of budgets- Preparation of Cash and Flexible budgets – Installing and administering budgetary control (15 hours)

Module VI: Standard Costing – Definition- Uses and limitations - Procedure for setting standards – Analysis of variances – Material Cost Variance - Material Price and Material Usage Variance – Labour Cost Variance – Labour Rate, Labour Efficiency and Idle Time Variance (Mix and Yield variance excluded) (10 hours)

Books for Reference

1. Management Accounting : Sharma R.K &SasiGuptha
2. Management Accounting : N.M Singhvi&Bodhan Wale
3. Management Accounting : RSN Pillai &Bhagavathi
4. Management Accounting : S.K. Guptha& R.K Sharma.
5. Management Accounts : S N. Maheswari
6. Management Accounts : S.P. Guptha

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	21-10-2019 To 25-10-2019	1	Introduction to Management Accounting
		2	Meaning
		3	Definitions, Objectives
		4	Uses
		5	Scope of Management Accounting
		6	Management Accounting Vs Financial Accounting
		7	Management Accounting Vs Cost Accounting
		8	Nature of management Accounting
2	28-10-2019 To 01-11-2019	9	Analysis and interpretation of financial statements
		10	Concepts
		11	Tools of analysis
		12	Comparative Financial statements
		13	Problems
		14	Problems
		15	Problems
3	04-11-2019 To 08-11-2019	16	Problems
		17	Common- size Financial statements
		18	Problems
		19	Trend analysis
		20	Problems
		21	Problems
4	11-11-2019 To 15-11-2019	22	Ratio analysis
		23	Problems
		24	Problems
		25	Class test
		26	Problems
		27	Concepts, definition
		28	Advantages, limitations
5	18-11-2019 To 23-11-2019	29	Types of ratios
		19 Nov	Union Inauguration
		30	Liquidity ratios
		31	Problems
		32	Solvency ratios
		33	Class test
34	Activity ratios		

No of Weeks	Dates	Session	Topic
11	30-12-2019 To 03-01-2020	42	Cash flow statements
		43	Features
		44	Concepts
		45	Definitions, Uses
		02 Jan	Mannam Jayanthi – Holiday
		46	Seminar
12	06-01-2020 To 10-01-2020	47	Preparation of Cash Flow Statement
		48	Problems
		49	Problems
		50	Problems
		51	Marginal Costing
		52	Concept, Definitions
		53	Features-CVP Analysis
		54	B.E.P- P/V Ratio
		55	Simple BEP Chart
13	13-01-2020 To 17-01-2020	56	Problems
		57	Price fixation
		58	Make or buy decisions
		59	Problems
		60	Key factor
		61	Problems
		17 Jan	COMET
		18 Jan	COMET
14	20-01-2020 To 24-01-2020	62	Budgetary control
		63	Concepts
		64	Objectives
		65	Classification of budgets
		66	Preparation of Cash and Flexible budgets
		67	Problems
		68	Problems
		69	Problems
		70	Problems
15	27-01-2020 To 31-01-2020	71	Problems
		72	Standard Costing
		73	Definition
		74	Uses and limitations
		75	Procedure for setting standards
		76	Analysis of variances

No of Weeks	Dates	Session	Topic
		77	Material Cost Variance
16	03-02-2020 To 07-02-2020	78	Problems
		79	Problems
		80	Problems
		81	Material Price
		82	Material Usage Variance
		83	Labour Cost
		84	Problems
17	10-02-2020 To 14-02-2020	85	Labour Rate
		86	Seminar
		87	Class test
		88	Labour Efficiency and Idle Time Variance
		89	Revision
		90	Revision
18	17-02-2020 To 22-02-2020	17 Feb	Second Internal VI Semester UG
			Second Internal VI Semester UG
			Second Internal VI Semester UG
			Second Internal VI Semester UG
		21 Feb	Mahasivaratri – Holiday
			Second Internal VI Semester UG
19	24-02-2020 To 28-02-2020	24 Feb	College Day
			Study Leave
			Study Leave
			Study Leave
			Study Leave
20	02-03-2020 To 06-03-2020		Study Leave
			Study Leave
		04 Mar	University Exam VI Semester UG

Subject Code:	6B16 COM
Subject Name:	International Business
No. of Credits:	4
No. of Contact Hours:	90
Hours per Week:	5
Name of the Teacher:	Neethu A. E.

Module –I: International Business:

International Business: – Meaning – Drivers – Evolution – Strategies of going International; – Globalization: Meaning – Features – Significance – Benefits – Problems/Limitation – Forms & Stages of Globalization; – MNC: - Meaning – Nature – Goals – Defense & Critics – India’s Presence. [20 Hours]

Module II : International Trade:

International Trade: Meaning – Benefits – Limitations – Foreign Trade Policies – Outward & Inward – Barriers to Trade – International Trade Agreements – Types; – WTO & its role; – Integration Between Countries – Levels – Impact – Growth of Trading Blocks – Major Trading Blocks – Merits & Limitations. [20 Hours]

Module III :India’s Foreign Trade:

India’s Foreign Trade Policy – Role of RBI in Foreign Trade – EXIM Policy – Export Promotion Schemes – EPZ – EOU – SEZ – ECGC – EXIM Bank – EIC; – Documentation in International Trade: - Export Trade Documents: - Commercial Documents – Transport Documents – Financial Documents – Government Documents; – Export Declaration Forms – Export Certification – Certification of Origin - UPCDC Norms. [20 Hours]

Module IV : International Finance:

International Finance: Nature – Environment of International Financial; – Foreign Exchange (FOREX) Market – Participants – Types of Transactions – Financial Instruments; – Exchange Rate – Theories (PPP – IFE – IRP); – Forex Risk – Forex Risk Management [20 Hours]

Module V: Financing International Operations:

Financing International Operations – FDI – Meaning – Definition – Strategies – Modes of FDI Investment – Benefits & Costs; – FII Investment – FII in India; – Depository Receipts [10 Hours]

Books for Reference

1. International Business :Aswathappa
2. International Business : Francis Cherunilam
3. International Financial Management : Kevin
4. International Marketing : Larceny & Bhattacharya
5. International Business :P. Subba Rao, Himalaya Publishing House, New Delhi
6. International Business :V K Bhalla and S Shiva RamuAnmol Publications Pvt Ltd., New Delhi

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	21-10-2019 To 25-10-2019	1	International Business: – Meaning
		2	Drivers
		3	Evolution
		4	Strategies of going International
		5	Strategies of going International
		6	Globalization: Meaning
		7	Features
		8	Significance
2	28-10-2019 To 01-11-2019	9	Benefits
		10	Problems/Limitation
		11	Forms & Stages of Globalization;
		12	MNC: - Meaning
		13	Nature
		14	Goals
		15	Defence & Critics
3	04-11-2019 To 08-11-2019	16	India's Presence
		17	REVISION
		18	QUESTION DISCUSSION
		19	SEMINAR
		20	CLASS TEST
		21	International Trade: Meaning
4	11-11-2019 To 15-11-2019	22	Benefits
		23	Limitations
		24	Foreign Trade Policies
		25	Outward & Inward
		26	Barriers to Trade
		27	Barriers to Trade
		28	International Trade Agreements – Types
5	18-11-2019 To 23-11-2019	29	WTO & its role
		19 Nov	Union Inauguration
		30	WTO & its role
		31	Integration Between Countries
		32	Levels
		33	Impact
34	Growth of Trading Blocks		

No of Weeks	Dates	Session	Topic
			Christmas – Holiday
11	30-12-2019 To 03-01-2020	42	India's Foreign Trade Policy – Role of RBI in Foreign Trade
		43	EXIM Policy
		44	Export Promotion Schemes
		45	Export Promotion Schemes
		02 Jan	Mannam Jayanthi – Holiday
		46	EPZ
12	06-01-2020 To 10-01-2020	47	EOU
		48	SEZ
		49	ECGC
		50	SEMINAR
		51	EXIM Bank
		52	EIC
		53	Documentation in International Trade
		54	Export Trade Documents:
55	Commercial Documents		
13	13-01-2020 To 17-01-2020	56	Transport Documents – Financial Documents
		57	Government Documents; – Export Declaration Forms
		58	Export Certification
		59	Certification of Origin - UPCDC Norms
		60	CLASS TEST
		61	International Finance: Nature
		17 Jan	COMET
18 Jan	COMET		
14	20-01-2020 To 24-01-2020	62	Environment of International Financial
		63	Environment of International Financial
		64	Foreign Exchange (FOREX) Market
		65	Foreign Exchange (FOREX) Market
		66	Participants
		67	Types of Transactions
		68	Financial Instruments
		69	Financial Instruments
		70	Exchange Rate
15	27-01-2020 To 31-01-2020	71	Exchange Rate
		72	Theories PPP
		73	Theories PPP
		74	IFE

No of Weeks	Dates	Session	Topic
		75	IFE
		76	IRP
		77	IRP
16	03-02-2020 To 07-02-2020	78	Forex Risk – Forex Risk Management
		79	Forex Risk – Forex Risk Management
		80	Class Test
		81	Financing International Operations
		82	FDI – Meaning – Definition
		83	Strategies
17	10-02-2020 To 14-02-2020	84	Modes of FDI Investment
		85	Benefits & Costs
		86	FII Investment
		87	FII in India
		88	Depository Receipts
		89	Class Test
18	17-02-2020 To 22-02-2020	90	Revision
		17 Feb	Second Internal VI Semester UG
			Second Internal VI Semester UG
			Second Internal VI Semester UG
			Second Internal VI Semester UG
		21 Feb	Mahasivaratri – Holiday
19	24-02-2020 To 28-02-2020		Second Internal VI Semester UG
		24 Feb	College Day
			Study Leave
			Study Leave
			Study Leave
20	02-03-2020 To 06-03-2020		Study Leave
			Study Leave
		04 Mar	University Exam VI Semester UG

Subject Code:	6B17 COM
Subject Name:	Modern Banking
No. of Credits:	4
No. of Contact Hours:	90
Hours per Week:	5
Name of the Teacher:	Anju K. Paulose

Objective: -

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 – Principles -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 –Monetary and Non - Monetary Promotional and Regulatory-Methods of credit control-Quantitative and Qualitative methods. [15 Hours]

Module III: Banker and customer – General and special relationship – Debtor and Creditor – Bailor and Bailee, Principal and Agent, Trustee and Beneficiary – Rights– Lien, Set off, appropriation, interest and charges and Law of Limitation - Obligations–Honour Cheques, Maintain Secrecy – Opening of Bank Account – General Precaution to be taken by a Bank – closing of bank account - Negotiable Instruments – Promissory Note, Bill of Exchange, Cheque – Features – Crossing – types – Endorsement – types. [25 Hours]

Module IV: Loans and advances – Principles of sound lending – Forms of advance – Loan, cash credit, overdraft, discounting – Modes of creating charge- lien, pledge, hypothecation, Mortgage-Assignment –Reverse mortgage –Guarantee. [15 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 Tele communication), Concept of Core Banking – Universal banking [15 Hours]

Books for 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. Banking Law and Practice K P M Sundharam and P N Varshney — Sultan chand& Sons
5. Banking: Law and practice in India - Maheshwari
6. Banking and financial system - Vasant Desai
7. Modern Banking - K.P.M.Sundaram and E.N.Sundaram, Sultan Chand & Sons, New Delhi

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	21-10-2019 To 25-10-2019	1	Structure of Indian Banking System
		2	Commercial banks
		3	Functions
		4	Balance sheet of a commercial bank – Principles
		5	Safety
		6	Liquidity
		7	Profitability
		8	Diversification of risks
2	28-10-2019 To 01-11-2019	9	Conflict between liquidity and profitability
		10	Multiple Credit Creation
		11	Process and Limitations
		12	Class test
		13	Limitations
		14	Types of banks
		15	Nationalisation
3	04-11-2019 To 08-11-2019	16	Amalgamation or merging
		17	Class test
		18	Reserve Bank of India
		19	Constitution
		20	Functions
		21	Monetary and Non – Monetary function
4	11-11-2019 To 15-11-2019	22	Regulatory
		23	Methods of credit control
		24	Quantitative methods
		25	Qualitative methods
		26	Banker and customer
		27	General relationship
		28	Features
5	18-11-2019 To 23-11-2019	29	special relationship
		19 Nov	Union Inauguration
		30	Debtor and Creditor
		31	Bailor and Bailee
		32	Principal and Agent
		33	Trustee and Beneficiary
34	Rights		

No of Weeks	Dates	Session	Topic
11	30-12-2019 To 03-01-2020	42	Honour Cheques
		43	Maintain Secrecy
		44	Opening of Bank Account
		45	General Precaution to be taken by a Bank
		02 Jan	Mannam Jayanthi – Holiday
		46	Closing of bank account
12	06-01-2020 To 10-01-2020	47	Negotiable Instruments
		48	Negotiable Instruments
		49	Promissory Note
		50	Bill of Exchange
		51	Cheque
		52	Features
		53	Crossing
		54	Types
		55	Endorsement – types
13	13-01-2020 To 17-01-2020	56	Loans and advances
		57	Principles of sound lending
		58	Features
		59	Forms of advance
		60	Loan
		61	Cash credit
		17 Jan	COMET
		18 Jan	COMET
14	20-01-2020 To 24-01-2020	62	Overdraft
		63	Discounting
		64	Modes of creating charge
		65	Lien
		66	Pledge
		67	Hypothecation
		68	Mortgage
		69	Assignment
		70	Reverse mortgage
		15	27-01-2020 To 31-01-2020
72	Seminar		
73	Seminar		
74	Seminar		
75	Seminar		
76	Seminar		

No of Weeks	Dates	Session	Topic
		77	Class test
16	03-02-2020 To 07-02-2020	78	Seminar
		79	Seminar
		80	Technology in Banking
		81	Need and importance
		82	Virtual banking
		83	ATM
		84	Credit card
17	10-02-2020 To 14-02-2020	85	Debit card
		86	Tele Banking
		87	Internet banking
		88	SWIFT (Society for Worldwide Inter- bank Financial Tele communication)
		89	Concept of Core Banking and Universal banking
		90	Seminar
18	17-02-2020 To 22-02-2020	17 Feb	Second Internal VI Semester UG
			Second Internal VI Semester UG
			Second Internal VI Semester UG
			Second Internal VI Semester UG
		21 Feb	Mahasivaratri – Holiday
			Second Internal VI Semester UG
19	24-02-2020 To 28-02-2020	24 Feb	College Day
			Study Leave
			Study Leave
			Study Leave
			Study Leave
20	02-03-2020 To 06-03-2020		Study Leave
			Study Leave
		04 Mar	University Exam VI Semester UG

Subject Code:	6B18 COM
Subject Name:	Financial Markets & Services
No. of Credits:	3
No. of Contact Hours:	54
Hours per Week:	3
Name of the Teacher:	Sruthi Theres Abraham

Objective: -

To familiarize the students with the constituents of financial market, their interactions and the services provided by them

Module I: Indian financial system : structure- Role of financial system in economic development –Financial markets and instruments [4Hours]

Module II: Money market –Meaning –functions and components – Call money market – Treasury bill-Commercial bills – Commercial papers – Certificate of Deposits [12Hours]

Module III: Capital Market- Meaning –Primary and Secondary market - Stock exchange- Functions Dematerialization and Depository services [13 hours]

Module IV: Financial Services – meaning – nature and scope – Types - Merchant banking –Meaning, objectives and functions- Mutual funds – Meaning, objectives and types of schemes - Credit rating –Meaning, functions and major agencies (CRISIL,ICRA,CARE)- Factoring- Meaning, objectives and mechanism - Venture Capital –meaning, features, funding pattern [25Hours]

Books for Reference

1. Financial Institutions & Markets : I.M. Bhole.
2. Marketing of Financial Services : V.A Avdhani.
3. Investment Management : V.K Bhalla.
4. Indian Financial System :Vasant Desai
5. A profile of Indian Capital Market :Vinayakan.
6. Financial Markets & Services : Gordon and Natarajan.
7. Financial Markets, Institutions & Services : N.K Gupta & Monika Chopra Hours]

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	21-10-2019 To 25-10-2019	1	Indian financial system: structure
		2	Role of financial system in economic development –
		3	Financial markets and instruments
		4	Financial markets and instruments
2	28-10-2019 To 01-11-2019	5	Money market –Meaning –functions
		6	Components – Call money market
		7	Treasury bill
		8	Treasury bill
		9	Commercial bills
3	04-11-2019 To 08-11-2019	10	Commercial bills
		11	Commercial papers
		12	Commercial papers
		13	Certificate of Deposits
		14	Certificate of Deposits
4	11-11-2019 To 15-11-2019	15	Class test
		16	Capital Market- Meaning - functions
		17	Primary market and secondary market
		18	Stock exchange- Functions
5	18-11-2019 To 23-11-2019	19	Objectives of stock exchange
		19 Nov	Union Inauguration
		20	Dematerialization and Depository services
		21	Dematerialization and Depository services
		23 Nov	Sports Day
6	25-11-2019 To 29-11-2019		Semester Break
			Semester Break
			Semester Break
			Semester Break
			Semester Break
			Semester Break
			Semester Break
			Semester Break
7	01-12-2019 To		Semester Break
			Semester Break
			Semester Break

No of Weeks	Dates	Session	Topic
	05-12-2019		Semester Break
			Semester Break
			Semester Break
			Semester Break
			Semester Break
8	09-12-2019 To 13-12-2019	22	Dematerialization and Depository services
		23	Class test
		24	Seminar presentation
		25	Seminar presentation
		12 Dec	Arts Day
		13 Dec	Arts Day
9	16-12-2019 To 20-12-2019	16 Dec	First Internal VI Semester UG
		17 Dec	First Internal VI Semester UG
		18 Dec	First Internal VI Semester UG
		26	Financial Services – meaning
		27	Financial services- nature and scope
		20 Dec	Christmas Celebration
10	23-12-2019 To 28-12-2019		Christmas – Holiday
			Christmas – Holiday
			Christmas – Holiday
			Christmas – Holiday
			Christmas – Holiday
			Christmas – Holiday
			Christmas – Holiday
11	30-12-2019 To 03-01-2020	28	Types - Merchant banking –Meaning
		29	Merchant banking -objectives
		02 Jan	Mannam Jayanthi – Holiday
		30	Merchant banking- Functions
12	06-01-2020 To 10-01-2020	31	Mutual funds – Meaning
		32	Mutual funds-objectives
		33	Mutual funds- types of schemes
		34	Credit rating –Meaning
		35	Credit rating-, functions
13	13-01-2020 To 17-01-2020	36	Major agencies - CRISIL
		37	ICRA
		38	CARE
		17 Jan	COMET
		18 Jan	COMET

No of Weeks	Dates	Session	Topic
14	20-01-2020 To 24-01-2020	39	Factoring- Meaning, objectives
		40	Factoring -machanism
		41	Seminar
		42	Seminar
		43	Venture Capital –meaning, features
15	27-01-2020 To 31-01-2020	44	Types of venture capital
		45	Stages of venture capital
		46	Difference between venture capital and conventional capital
		47	Seminar
16	03-02-2020 To 07-02-2020	48	Seminar
		49	Revision
		50	Revision
		51	Revision
17	10-02-2020 To 14-02-2020	52	Revision
		53	Revision
		54	Revision
18	17-02-2020 To 22-02-2020	17 Feb	Second Internal VI Semester UG
			Second Internal VI Semester UG
			Second Internal VI Semester UG
			Second Internal VI Semester UG
		21 Feb	Mahasivaratri – Holiday
			Second Internal VI Semester UG
19	24-02-2020 To 28-02-2020	24 Feb	College Day
			Study Leave
			Study Leave
			Study Leave
			Study Leave
20	02-03-2020 To 06-03-2020		Study Leave
			Study Leave
		04 Mar	University Exam VI Semester UG

Subject Code:	6B19 COM – Optional IV
Subject Name:	Co-operative Accounting & Legislations
No. of Credits:	3
No. of Contact Hours:	90
Hours per Week:	5
Name of the Teacher:	Sapna John & Neethu A.E.

Objective: -

To familiarize the students with co-operative accounting techniques and the legal framework underlying it.

Module I: Co-operative Accounting – features- Day book- R &D – Profit and loss account – Balance sheet. [20 Hours]

Module II: Books and Registers to be maintained by co-operative societies- Audit of co-operative societies– Director of Co-operative Audit. [15 Hours]

Module III: Disputes and their settlement – co-operative Arbitration court- co-operative Tribunal. [15 Hours]

Module IV: Co-operative unions – objectives- constitution- functions . [10 Hours]

Module V: 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. [30 Hours]

Books for 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

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	21-10-2019 To 25-10-2019	1	Co-operative Accounting
		2	Features
		3	Day book
		4	Problems
		5	Problems
		6	Problems
		7	R&D
		8	Problems
2	28-10-2019 To 01-11-2019	9	Problems
		10	Problems
		11	Profit and loss account
		12	Problems
		13	Problems
		14	Problems
		15	Balance sheet
3	04-11-2019 To 08-11-2019	16	Problems
		17	Problems
		18	Problems
		19	Revision
		20	Class test
		21	Books and Registers to be maintained by co-operative societies
4	11-11-2019 To 15-11-2019	22	Books and Registers to be maintained by co-operative societies
		23	Books and Registers to be maintained by co-operative societies
		24	Audit of co-operative societies
		25	Audit note book
		26	Audit working papers
		27	Audit working papers
		28	Audit memorandum
5	18-11-2019 To 23-11-2019	29	Internal check
		19 Nov	Union Inauguration
		30	Director of Co-operative Audit
		31	Director of Co-operative Audit
		32	Powers

No of Weeks	Dates	Session	Topic
		33	Duties
		34	Seminar
		23 Nov	Sports Day
6	25-11-2019 To 29-11-2019		Semester Break
			Semester Break
			Semester Break
			Semester Break
			Semester Break
			Semester Break
			Semester Break
			Semester Break
7	01-12-2019 To 05-12-2019		Semester Break
			Semester Break
			Semester Break
			Semester Break
			Semester Break
			Semester Break
			Semester Break
8	09-12-2019 To 13-12-2019	35	Class test
		36	Disputes and their settlement
		37	Constitution
		38	Working
		39	Seminar
		12 Dec	Arts Day
		13 Dec	Arts Day
9	16-12-2019 To 20-12-2019	16 Dec	First Internal VI Semester UG
		17 Dec	First Internal VI Semester UG
		18 Dec	First Internal VI Semester UG
		40	Seminar
		41	Seminar
		20 Dec	Christmas Celebration
10	23-12-2019 To 28-12-2019		Christmas – Holiday
			Christmas – Holiday
			Christmas – Holiday
			Christmas – Holiday
			Christmas – Holiday

No of Weeks	Dates	Session	Topic
			Christmas – Holiday
			Christmas – Holiday
11	30-12-2019 To 03-01-2020	42	Co-operative Arbitration court
		43	Constitution
		44	Working
		45	Seminar
		02 Jan	Mannam jayanthi – holiday
		46	Co-operative Tribunal
12	06-01-2020 To 10-01-2020	47	Constitution
		48	Working
		49	Discussion with question papers
		50	Class test
		51	Co-operative unions
		52	Meaning
		53	Objectives
		54	Constitution
13	13-01-2020 To 17-01-2020	55	Functions
		56	Seminar
		57	Seminar
		58	Discussion with question papers
		59	Discussion with question papers
		60	Revision
		61	Class test
		17 Jan	COMET
18 Jan	COMET		
14	20-01-2020 To 24-01-2020	62	Indian Penal code
		63	Offence
		64	Misappropriation
		65	Criminal breach of trust
		66	Forgery
		67	Code of civil procedure
		68	Code of civil procedure
		69	Service of summons
		70	Properties not liable to attachment-
15	27-01-2020 To	71	Properties not liable to attachment-
		72	Writ
		73	Injunction

No of Weeks	Dates	Session	Topic
	31-01-2020	74	Appeal
		75	Revision and review
		76	Indian evidence act
		77	Indian evidence act
16	03-02-2020 To 07-02-2020	78	Oral and documentary evidence
		79	Oral and documentary evidence
		80	Primary and secondary evidence
		81	Primary and secondary evidence
		82	Kerala chitties act
		83	Kerala chitties act
17	10-02-2020 To 14-02-2020	84	Seminar
		85	Seminar
		86	Seminar
		87	Revision
		88	Discussion with question papers
		89	Discussion with question papers
18	17-02-2020 To 22-02-2020	90	Discussion with question papers
		17 Feb	Second Internal VI Semester UG
			Second Internal VI Semester UG
			Second Internal VI Semester UG
			Second Internal VI Semester UG
		21 Feb	Mahasivaratri – Holiday
19	24-02-2020 To 28-02-2020		Second Internal VI Semester UG
		24 Feb	College Day
			Study Leave
			Study Leave
			Study Leave
20	02-03-2020 To 06-03-2020		Study Leave
			Study Leave
		04 Mar	University Exam VI Semester UG