

**DON BOSCO ARTS & SCIENCE COLLEGE**  
**ANGADIKADAVU**

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



**COURSE PLAN**

**Department of B Com**  
**Co-operation**  
**(2019 – 22)**

**SEMESTER - IV**

**ACADEMIC YEAR - (2020-21)**

## IV Semester B Com Co-operation (2019 - 22)

SL. No.	Name of Subjects with Code	Name of the Teacher	Duty Hours per week
1.	4A13 COM General Informatics Skills (T + P)	SINDHU P M, ANJU K PAULOSE	5
2.	4A14 COM Environment Studies and Disaster Management	JEO JOSE	5
3.	4B05 COM Corporate Accounting	JITESH MON MULLOOL	6
4.	4B06 COM Co-operation II Management of Co-operatives	NEETHU AE	5
5.	4C04 COM Corporate Law and Business Regulations	SAPNA JOHN	4
	Name of Class Incharge	JEO JOSE	

### 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	4B05 COM Corporate Accounting	4A13 COM General Informatics Skills (T + P)	4B06 COM Co-operation II Management of Co-operatives	4A14 COM Environment Studies and Disaster Management	4C04 COM Corporate Law and Business Regulations
2	4A14 COM Environment Studies and Disaster Management	4B05 COM Corporate Accounting	4C04 COM Corporate Law and Business Regulations	4A13 COM General Informatics Skills (T + P)	4B06 COM Co-operation II Management of Co-operatives
3	4B06 COM Co-operation II Management of Co-operatives	4B05 COM Corporate Accounting	4A13 COM General Informatics Skills (T + P)	4A14 COM Environment Studies and Disaster Management	4C04 COM Corporate Law and Business Regulations
4	4A14 COM Environment Studies and Disaster	4A13 COM General Informatics Skills (T + P)	4B06 COM Co-operation II Management	4C04 COM Corporate Law and Business Regulations	4B05 COM Corporate Accounting

	<b>Management</b>		<b>of Co-operatives</b>		
5	<b>4B05 COM Corporate Accounting</b>	<b>4A13 COM General Informatics Skills (T + P)</b>	<b>4A14 COM Environment Studies and Disaster Management</b>	<b>4B05 COM Corporate Accounting</b>	<b>4B06 COM Co-operation II Management of Co- operatives</b>

<b>Subject Code:</b>	4A13 COM
<b>Subject Name:</b>	GENERAL AWARENESS COURSE III : GENERAL INFORMATICS SKILLS
<b>No. of Credits:</b>	4((3+1)
<b>No. of Contact Hours:</b>	<b>90</b>
<b>Hours per Week:</b>	<b>5</b>
<b>Name of the Teacher:</b>	<b>SINDHU P M, ANJU KPAULOSE</b>

**Unit I** Overview of information Technology. Features of Modern Personal Computer and Peripherals – Computer Networks – Types of Networks – Components of Networks – Topology – Internet – Uses of Internet. [10 Hours]

**Unit II** Social Informatics: IT and society – issues and concerns -Digital divide – Cyber ethics – Cybercrimes – Cyber Laws – Cyber addictions- Information over Load – Health Issues – Guide lines for Proper Usage of computers and internet. E Waste. [10 Hours]

**Unit III** IT Applications: E Governance– overview of IT Application in Medicine, Health care, Business and Commerce.– Industry. [10 Hours]

**Unit IV** Knowledge Skills for Higher Education : Data, Information and Knowledge - Knowledge Management -Internet as a knowledge repository - Academic search techniques - Case study of academic websites – Basic concepts of IPR – Copyrights and Patents - Introduction to use of IT in teaching and learning - Case study of educational software - Academic Service – INFLIBNET – NICENET - BRENT. [12 Hours]

**Unit V** Programmes for Office Management: MS word – window concepts – Menus, tiles, Edit, View, tools, tables, Mail Merge. MS Excel – Spread sheet – operators - Arithmetic – Relation Functions –Formulae – Payroll Preparation. MS Power point - creating slides and presentations, adding media clips and charts, special effects, setting slid timings 77 [24 Hours]

**Unit VI** Computerized Accounting (Using Accounting Software) Meaning, features and advantages of computerised Accounting – Company Creation- Accounts Information Ledger – Groups– Cost Centers – Accounts with inventory- stock item and stock Group creation – voucher – types - entry – P/L A/c, B/S, Bank Reconciliation. [24 Hours]

## TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
<b>1</b>	04-01-2021 To 08-01-2021	04 January	Study Leave
		05 January	II Semester University Exam
		06 January	II Semester University Exam
		07 January	II Semester University Exam
		08 January	II Semester University Exam
<b>2</b>	11-01-2021 To 15-01-2021	11 January	II Semester University Exam
		12 January	II Semester University Exam
		13 January	II Semester University Exam
		14 January	II Semester University Exam
<b>3</b>	18-01-2021 To 22-01-2021	1	Overview of information Technology.
		2	Features of Modern Personal Computer and Peripherals –
		3	Features of Modern Personal Computer and Peripherals
		4	Computer Networks
		5	Types of Networks
		6	Components of Networks
<b>4</b>	25-01-2021 To 29-01-2021	7	Topology
		26 January	Republic Day - Holiday
		9	Internet
		10	Uses of Internet.
<b>5</b>	01-02-2021 To 05-02-2021	11	MODULE 1 EXAM
		12	Social Informatics: IT and society
		13	Issues and concerns
		14	Digital divide
		15	Cyber ethics
<b>6</b>	08-02-2021	16	Cybercrimes , Cyber Laws
		17	Cyber addictions, Information over Load
		18	Health Issues

No of Weeks	Dates	Session	Topic
	To 12-02-2021	19	Guide lines for Proper Usage of computers and internet.
		20	E Waste
		21	MODULE 2 EXAM
<b>7</b>	15-02-2021 To 19-02-2021	22	IT Applications
		23	E Governance
		24	overview of IT Application
		25	Medicine
		26	Health care
<b>8</b>	22-02-2021 To 26-02-2021	27	Business
		28	Commerce
		29	Commerce
		30	Industry.
		31	MODULE 3 EXAM
<b>9</b>	01-03-2021 To 05-03-2021	32	Knowledge Skills for Higher Education
		33	Data, Information.
		34	Knowledge , Knowledge Management
		35	Internet as a knowledge repository
		36	Academic search techniques
<b>10</b>	08-03-2021 To 12-03-2021	37	Case study of academic websites
		38	Basic concepts of IPR
		39	Copyrights and Patents
		<b>11 March</b>	<b>MahaSivarathri - Holiday</b>
		40	Introduction to use of IT in teaching and learning
<b>11</b>	15-03-2021 To 19-03-2021		<b>III Semeser U G Examination</b>
			<b>III Semeser U G Examination</b>
			<b>III Semeser U G Examination</b>
			<b>III Semeser U G Examination</b>
			<b>III Semeser U G Examination</b>
<b>12</b>	22-03-2021 To 26-03-2021		<b>III Semeser U G Examination</b>
			<b>III Semeser U G Examination</b>
			<b>III Semeser U G Examination</b>
			<b>III Semeser U G Examination</b>
			<b>III Semeser U G Examination</b>
<b>13</b>	29-03-2021 To 02-04-2021	41	Case study of educational software
		42	Academic Service – INFLIBNET – NICENET - BRENT
			<b>Easter Vacation</b>
			<b>Easter Vacation</b>
			<b>Easter Vacation</b>

No of Weeks	Dates	Session	Topic
14	05-04-2021 To 09-04-2021		Easter Vacation
			Easter Vacation
			Easter Vacation
		43	MODULE 4 EXAM
		44	Programmes for Office Management
15	12-04-2021 To 16-04-2021	45	MS word
		46	Window concepts
		14 April	Vishu
		47	Menus
		48	Tiles
16	19-04-2021 To 23-04-2021	49	Edit
		50	View
		51	Tools
		52	Tables
		53	Tables
17	26-04-2021 To 30-04-2021	54	Mail Merge.
		55	Mail Merge.
		56	MS Excel
		57	Spread sheet
		58	Operators - Arithmetic , Relation
18	02-05-2021 To 07-05-2021	59	Functions
		60	Formulae
		61	Payroll Preparation.
		62	Payroll Preparation.
		63	MS Power point
19	10-05-2021 To 14-05-2021	64	Creating slides and presentations
		65	Adding media clips and charts
		66	Special effects, setting slid timings77
		13 May	Eid-al-Fiter
		67	MODULE 5 EXAM
20	17-05-2021 To 21-05-2021	68	Computerized Accounting
		69	Meaning of computerised Accounting
		70	Features of computerised Accounting
		71	Advantages of computerised Accounting
		72	Disadvantages of computerised Accounting
21	30-06-2021 To	73	Company Creation
		74	Accounts information ledger
		75	Group

No of Weeks	Dates	Session	Topic
	04-06-2021	76	Cost centre
		77	Accounting with inventory
22	07-06-2021 To 11-06-2021	78	Stock items
		79	Stock group creation
		80	Voucher types
		81	Voucher entries
		82	Profit and loss account
23	14-06-2021 To 19-06-2021	83	Balance sheet
		84	Problem solving
		85	Bank reconciliation
		86	Revision
		87	Revision
	22-06-2021 To 26-06-2021	88	Revision
		89	Revision
		90	Revision
			Study Leave
			Study Leave
	28-06-2021 To 02-07-2021		IV Semester UG Internal Exam
			IV Semester UG Internal Exam
			IV Semester UG Internal Exam
			IV Semester UG Internal Exam
			IV Semester UG Internal Exam

<b>Subject Code:</b>	<b>4A14 COM</b>
<b>Subject Name:</b>	<b>ENVIRONMENTAL STUDIES AND DISASTER MANAGEMENT</b>
<b>No. of Credits:</b>	<b>04</b>
<b>No. of Contact Hours:</b>	<b>90</b>
<b>Hours Per Week:</b>	<b>05</b>
<b>Name of the Teacher:</b>	<b>JEO JOSE</b>

### **COURSE OUTCOME**

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

CO 1: Understand the components of environment and need for the protection of environment.

CO 2: Understand the effect of pollution on environment and the ways of protecting the environment.

CO 3: Explain the social issues relating to environmental pollution.

CO 4: Clearly understand the various environmental hazards and the ways of managing disaster.

#### **Unit I:**

Brief discussion on the components of the Environment, Scope and importance of Environmental studies - Environmental problems associated with the exploitation of natural resources - Environmental protection, major environmental movements in India. Environment protection Act 1986 - impacts on companies, violation and penalties, Environment Impact Assessment, Environment Protection related compliances for start - up manufacturing enterprises. **(15 Hours)**

#### **Unit II:**

Environmental Pollution - types, causes, effects - Bhopal gas tragedy, a brief discussion on - Global Warming - Climate Change - Ozone Depletion - Acid Rain, Standards and control measures required by industries in compliance to the Air (Prevention of Pollution and Control) Act 1989, Water Pollution, importance of water pollution control and steps required to be taken by industries eg; Sewage treatment plant, water treatment plant etc. Relevance of environment legislation to business enterprises, Legislation vs. Social obligation of the business. **(20 Hours)**



**Unit III:**

Social issues and environment - unsustainable and sustainable development, urban problems related to energy, water conservation, water harvesting, resettlement and rehabilitation of people, environmental ethics, waste land reclamations, consumerism and waste products. **(15 Hours)**

**Unit IV:**

Environmental hazards and disasters - Meaning, types - natural hazards and disaster  
Planetary hazards/Disasters: (a) Endogenous Hazards: volcanic eruption - Earth quakes Landslides (b) Exogenous Hazards: infrequent events – cyclones – lightning - hailstorms. Cumulative atmospheric hazards/disasters: floods – Droughts - Heat waves. Extra planetary hazards/disasters. Man induced hazards and disasters: physical hazards/disaster - soil erosion - chemical hazards/disaster. **(20 Hours)**

**Unit V:**

Phases of disaster management-Stages: 1) Pre-disaster stage (preparedness) 2) Emergency stage 3) Post disaster stage. Institutional framework of disaster management - disaster mitigation institutions, education on disaster, community involvement in disaster management, role of media. **(20 Hours)**

**Reference:**

1. Environmental Science: Cunnigham TMH
2. Environmetal Studies: AK De & A K De,New Age International
3. Environmetal management :n K Oberoi,EXCEL BOOKS
4. Environmetal pollution ControlEngineering : C S Rao,New Age International
5. Ecosystem Principles & Sustainable Agriculture :Sithamparanathan,Scitech
6. DisasterManagemen: R B Singh,RawatPublications,New Delhi
7. DisasterManagement,H K Gupta, University Press,India
8. An Overview on Natural and Man Made Disaster & their 44 Reduction:R K Bhandani, CSIR New Delhi.

## TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	04-01-2021 To 08-01-2021	04 January	<b>Study Leave</b>
		05 January	<b>II Semester University Exam</b>
		06 January	<b>II Semester University Exam</b>
		07 January	<b>II Semester University Exam</b>
		08 January	<b>II Semester University Exam</b>
2	11-01-2021 To 15-01-2021	11 January	<b>II Semester University Exam</b>
		12 January	<b>II Semester University Exam</b>
		13 January	<b>II Semester University Exam</b>
		14 January	<b>II Semester University Exam</b>
		1	<b>Module I:</b> Brief discussion on the components of the environment
3	18-01-2021 To 22-01-2021	2	Scope of environmental studies
		3	Importance of Environmental studies
		4	Environmental problems associated with the exploitation of natural resources
		5	Environmental protection
		6	Major environmental movements in India
		7	Major environmental movements in India
4	25-01-2021 To 29-01-2021	26 January	<b>Republic Day - Holiday</b>
		9	Environment protection Act 1986
		10	Impacts of Environment Protection Act on companies
		11	Violation and penalties of Environment Protection Act
5	01-02-2021 To 05-02-2021	12	Environment Impact Assessment
		13	Environment Protection related compliances for start - up manufacturing enterprises
		14	Revision
		15	<b>CLASS TEST - 1</b>
		16	<b>Module II:</b> Environmental Pollution
6	08-02-2021 To 12-02-2021	17	Types of environmental pollution
		18	Causes of environmental pollution
		19	Effects of environmental pollution
		20	Bhopal gas tragedy
		21	Global Warming

No of Weeks	Dates	Session	Topic
7	15-02-2021 To 19-02-2021	22	Climate Change
		23	Ozone Depletion
		24	Acid Rain
		25	Standards and control measures required by industries in compliance to the Air (Prevention of Pollution and Control) Act 1989
		26	Water Pollution
8	22-02-2021 To 26-02-2021	27	Importance of water pollution
		28	Control and steps required to be taken by industries
		29	Control and steps required to be taken by industries
		30	Sewage treatment plant
		31	Water treatment plant
9	01-03-2021 To 05-03-2021	32	Relevance of environment legislation to business enterprises
		33	Legislation v/s Social obligation of the business
		34	Revision
		35	<b>CLASS TEST - 2</b>
		36	<b>Module III: Social issues and environment</b>
10	08-03-2021 To 12-03-2021	37	Unsustainable and sustainable development
		38	Unsustainable and sustainable development
		39	Urban problems related to energy
		11 March	<b>Maha Sivarathri - Holiday</b>
		40	Water conservation
11	15-03-2021 To 19-03-2021		<b>III Semeser U G Examination</b>
			<b>III Semeser U G Examination</b>
			<b>III Semeser U G Examination</b>
			<b>III Semeser U G Examination</b>
			<b>III Semeser U G Examination</b>
12	22-03-2021 To 26-03-2021		<b>III Semeser U G Examination</b>
			<b>III Semeser U G Examination</b>
			<b>III Semeser U G Examination</b>
			<b>III Semeser U G Examination</b>
			<b>III Semeser U G Examination</b>
13	29-03-2021 To	41	Water harvesting
		42	Water harvesting
			<b>Easter Vacation</b>

No of Weeks	Dates	Session	Topic
	02-04-2021		<b>Easter Vacation</b>
			<b>Easter Vacation</b>
14	05-04-2021 To 09-04-2021		<b>Easter Vacation</b>
			<b>Easter Vacation</b>
		43	Resettlement and rehabilitation of people
		44	Environmental ethics
15	12-04-2021 To 16-04-2021	45	Environmental ethics
		46	Waste land reclamations
		14 April	<b>Vishu</b>
		47	Consumerism and waste products
		48	Consumerism and waste products
16	19-04-2021 To 23-04-2021	49	Revision
		50	<b>CLASS TEST - 3</b>
		51	<b>Module IV: Environmental hazards and disasters</b>
		52	Meaning of Environmental hazards and disasters, types - natural hazards and disaster
		53	Planetary hazards/disasters: Endogenous Hazards
17	26-04-2021 To 30-04-2021	54	Volcanic eruption
		55	Earth quakes
		56	Landslides
		57	Exogenous Hazards: infrequent events
		58	Cyclones
18	02-05-2021 To 07-05-2021	59	Lightning
		60	Hailstorms
		61	Cumulative atmospheric hazards/disasters
		62	Floods
		63	Droughts
19	10-05-2021 To 14-05-2021	64	Heat waves
		65	Extra planetary hazards/disasters
		66	Man induced hazards and disasters
		13 May	<b>Eid-al-Fiter</b>
20	17-05-2021	67	Physical hazards/disaster
		68	Soil erosion
		69	Chemical hazards/disaster

No of Weeks	Dates	Session	Topic
	To 21-05-2021	70	<b>CLASS TEST - 4</b>
		71	<b>Module V: Phases of disaster management</b>
		72	Pre-disaster stage (preparedness)
21	30-06-2021 To 04-06-2021	73	Pre-disaster stage (preparedness)
		74	Emergency stage
		75	Emergency stage
		76	Post disaster stage
		77	Post disaster stage
22	07-06-2021 To 11-06-2021	78	Institutional framework of disaster management
		79	Disaster mitigation institutions
		80	Disaster mitigation organisations
		81	Education on disaster
		82	Community involvement in disaster management
23	14-06-2021 To 19-06-2021	83	Process of community based disaster management
		84	Advantages of community based disaster management
		85	Role of media in disaster management
		86	Role of media in disaster management
		87	Revision
24	22-06-2021 To 26-06-2021	88	<b>CLASS TEST - 5</b>
		89	Revision
		90	Previous year question paper discussion
			<b>Study Leave</b>
			<b>Study Leave</b>
25	28-06-2021 To 02-07-2021		<b>IV Semester UG Internal Exam</b>
			<b>IV Semester UG Internal Exam</b>
			<b>IV Semester UG Internal Exam</b>
			<b>IV Semester UG Internal Exam</b>
			<b>IV Semester UG Internal Exam</b>

<b>Subject Code:</b>	<b>4B05 COM</b>
<b>Subject Name:</b>	<b>CORPORATE ACCOUNTING</b>
<b>No. of Credits:</b>	4
<b>No. of Contact Hours:</b>	108
<b>Hours per Week:</b>	6
<b>Name of the Teacher:</b>	JITESH MON MULLOOL

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

CO 1: Understand the mode of presentation and understanding of financial reporting .

CO 2: Learn the accounting procedure for recording transaction relating to the issue and redemption of shares and debentures.

CO 3: Imbibe the techniques of recording transactions in respect of amalgamation, reconstruction and liquidation of companies..

CO 4: Understand the concept of IFRS and Ind AS

#### **Unit I :**

##### **Issue of shares and debentures:**

Issue of shares – issue at par, premium and discount – under and over subscription – prorata allotment - calls in arrear – calls in advance – forfeiture and reissue – redemption of preference shares – redemption out of profit and out of proceeds of fresh issue – issue and redemption of debentures- redemption by purchase (only)  
(20 Hrs)

##### **Unit II: Final Accounts of Companies:**

Preparation of Balance Sheet and Profit & Loss Account (in new format) – compulsory transfer to Reserve (Corporate dividend tax need not be considered).  
Computation of Profit prior to incorporation  
(25 Hrs)

##### **Unit III: Accounting for Amalgamation and reconstruction:**

Meaning and types of amalgamation – purchase consideration – methods of ascertaining purchase consideration - Amalgamation in the nature of Merger and Amalgamation in the nature of purchase – differences – methods of accounting – Pooling of interest method and purchase method — accounting entries in the books of both transferor and transferee companies (excluding intercompany holdings) – reconstruction – types – External and Internal reconstructions – Accounting entries only.  
(30 Hrs)

##### **Unit IV: Liquidation of companies:**

Meaning and types of winding up – Statement of Affairs – Deficiency or Surplus Accounts – Liquidator’s Final Statement of Account.  
(15 Hrs)

##### **Unit V: Accounting Standards for Financial Reporting:**

Objectives and uses of financial statements for users – Role/objectives of accounting standards - Development of accounting standards in India - Requirements of international accounting standards -International organizations engaged in accounting

harmonization - IASB – FASB Role of IASB in developing IFRS - IFRS adoption or convergence in India -Implementation plan in India - Ind AS - Differences between Ind AS and IFRS -Conceptual framework - Definition of financial elements - Principles of recognition, measurements, presentation and disclosure.

(18 Hrs)

**Books for Reference:**

1. Advanced Accounts VolumeII : Shukla: M.C., T.S.Grewal and S.C.Guptha (S.Chand&Co.,New Delhi)
2. Advanced Accountancy, Volume II :Guptha R.L. and M.Radhaswami (Sulthan Chand& Co. New Delhi)
3. Corporate Accounting :Maheshwari. S.N. and S.K.Maheshwari, (Vikas publishing House, New Delhi)
4. Corporate Accounting : Ashok Sehgal and Deepak Sehgal,(Taxman Publication, NewDelhi)
5. Corporate Accounting : S.P. Jain and K.L.Narang (Kalyani Publishers, New Delhi)
7. Financial Accounting :B.K.Banerjee (PHI Pvt.Ltd.New Delhi)

**TEACHING SCHEDULE**

No of Weeks	Dates	Session	Topic
1	04-01-2021 To 08-01-2021	04 January	Study Leave
		05 January	II Semester University Exam
		06 January	II Semester University Exam
		07 January	II Semester University Exam
		08 January	II Semester University Exam
2	11-01-2021 To 15-01-2021	11 January	II Semester University Exam
		12 January	II Semester University Exam
		13 January	II Semester University Exam
		14 January	II Semester University Exam
		1	Issue of shares
		2	Issue at par
3	18-01-2021 To 22-01-2021	3	Premium and discount
		4	Under and over subscription
		5	Prorate allotment
		6	Calls in arrear
		7	Calls in advance
		8	Forfeiture and reissue
4	25-01-2021 To 29-01-2021	9	Redemption of preference shares
		26 January	Republic Day - Holiday
		10	Redemption out of profit and out of proceeds of fresh issues
		11	Issue and redemption of debentures

No of Weeks	Dates	Session	Topic
		12	Redemption by purchase
		13	Problem
5	01-02-2021 To 05-02-2021	14	Problem
		15	Problem
		16	Problem
		17	Problem
		18	Problem
		19	Problem
6	08-02-2021 To 12-02-2021	20	Class test
		21	Final Accounts of Companies
		22	Profit & Loss Account
		23	Problem
		24	Problem
		25	Problem
7	15-02-2021 To 19-02-2021	26	Problem
		27	Problem
		28	Problem
		29	Problem
		30	Preparation of Balance Sheet
		31	Problem
8	22-02-2021 To 26-02-2021	32	Problem
		33	Problem
		34	Problem
		35	Problem
		36	Problem
		37	Compulsory transfer to Reserve
9	01-03-2021 To 05-03-2021	38	Computation of Profit prior to incorporation
		39	Problem
		40	Problem
		41	Problem
		42	Problem
		43	Problem
10	08-03-2021 To 12-03-2021	44	Problem
		45	<b>Class test</b>
		46	Meaning and types of amalgamation
		47	Purchase consideration
		11 March	<b>Maha Sivarathri - Holiday</b>
		48	Methods of ascertaining purchase consideration



No of Weeks	Dates	Session	Topic
<b>11</b>	15-03-2021 To 19-03-2021		III Semeser U G Examination
			III Semeser U G Examination
			III Semeser U G Examination
			III Semeser U G Examination
			III Semeser U G Examination
<b>12</b>	22-03-2021 To 26-03-2021		III Semeser U G Examination
			III Semeser U G Examination
			III Semeser U G Examination
			III Semeser U G Examination
			III Semeser U G Examination
<b>13</b>	29-03-2021 To 02-04-2021	49	Amalgamation in the nature of Merger
		50	Amalgamation in the nature of purchase
			Easter Vacation
			Easter Vacation
			Easter Vacation
<b>14</b>	05-04-2021 To 09-04-2021		Easter Vacation
			Easter Vacation
			Easter Vacation
		51	Calculation of purchase consideration
		52	Problem
<b>15</b>	12-04-2021 To 16-04-2021	53	Problem
		54	Problem
		14 April	<b>Vishu</b>
		55	Differences between Amalgamation in the nature of Merger and Amalgamation in the nature of purchase
		56	Methods of accounting
		57	Pooling of interest method
<b>16</b>	19-04-2021 To 23-04-2021	58	Purchase method
		59	Problem
		60	Problem
		61	Problem
		62	Problem
		63	Problem
<b>17</b>	26-04-2021 To 30-04-2021	64	Problem
		65	Problem
		66	Problem
		67	Problem
		68	Accounting entries in the books of both transferor and

No of Weeks	Dates	Session	Topic
			transferee companies
		69	Reconstruction
18	02-05-2021 To 07-05-2021	70	Types
		71	External and Internal reconstructions
		72	Problems
		73	Problems
		74	Problems
		75	Class test
		19	10-05-2021 To 14-05-2021
77	Types of winding up		
78	Statement of Affairs		
79	Deficiency or Surplus		
13 May	Eid-al-Fiter		
80	Accounts		
20	17-05-2021 To 21-05-2021	81	Liquidator's Final Statement of Account
		82	Problems
		83	Problems
		84	Problems
		85	Problems
		86	Problems
21	30-06-2021 To 04-06-2021	87	Problems
		88	Problems
		89	Problems
		90	Class test
		91	Accounting Standards for Financial Reporting: objectives
		92	Uses of financial statements for users
22	07-06-2021 To 11-06-2021	93	Role/objectives of accounting standards
		94	Development of accounting standards in India
		95	Requirements of international accounting standards
		96	International organizations engaged in accounting harmonization
		97	IASB
		98	FASB
23	14-06-2021 To 19-06-2021	99	Role of IASB in developing IFRS
		100	IFRS adoption or convergence in India
		101	Implementation plan in India
		102	Ind AS

No of Weeks	Dates	Session	Topic
		103	Differences between Ind AS and IFRS
		104	Conceptual framework
	22-06-2021 To 26-06-2021	105	Definition of financial elements
		106	Principles of recognition, measurements, presentation and disclosure.
		107	Revision
		108	Class test
			Study Leave
	28-06-2021 To 02-07-2021		IV Semester UG Internal Exam
			IV Semester UG Internal Exam
			IV Semester UG Internal Exam
			IV Semester UG Internal Exam
			IV Semester UG Internal Exam

<b>Subject Code:</b>	4B06 COM
<b>Subject Name:</b>	CO-OPERATION II – MANAGEMENT OF COOPERATIVES
<b>No. of Credits:</b>	4
<b>No. of Contact Hours:</b>	90
<b>Hours per Week:</b>	5
<b>Name of the Teacher:</b>	NEETHU A E

After studying this course, students shall be able to;

- CO 1: Understand kinds of cooperatives in India
- CO 2: Understand the management and administration of different types of cooperatives
- CO 3: Identify the role and significance of cooperative organization in Kerala's Economy
- CO 4: Describe various kinds of cooperative institutions

**Unit I: Credit Cooperative Societies** – Meaning-features – significance-Primary Agricultural Credit Societies(PACS) definition –membership-constitution, objectives and working- differences between Primary Agricultural Credit Societies and Farmers Service co-operative Societies – crop loan system – linking of credit with marketing – kisan credit card –procedure to sanction loans –role of PACS in rural development– Central cooperative 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.

[20 Hours]

**Unit II: Long term credit** –Agricultural and rural development – need for separate institutions -debentures - Debenture Redemption Fund- Primary co-operative agricultural and rural development bank- constitution, objectives and working – Kerala State Cooperative Agricultural and Rural Development Bank -membership-constitution of board of management – objectives and working problems and suggestions for improvement. Procedure in granting loans- over dues in long term credit societies –NPA.

[15 Hours]

**Unit III: 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) – sources of funds – problems.

[15 Hours]

**Unit IV: Marketing and Processing Societies** – meaning of co-operative marketing –need, and importance –types of marketing societies Structure of cooperative marketing -primary marketing societies – Kerala State Co-operative Marketing Federation Ltd.-NAFED- Processing co-operatives – meaning and importance-. Consumer co-operatives– Origin and importance of consumer co-operatives – structure-primary co-operative consumer stores –Kerala State Co-operative Consumers' Federation - National Cooperative Consumers Federation- role of consumer co-operatives in holding the price line.

(20 Hours)

**Unit V: Industrial co-operatives** –Meaning –features- Types- handloom societies – Structure-, objectives and working- Primary handloom weaver’s co-operative societies, HANTEX- Coir co-operatives – types-objects and working- primary coir societies and 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 – khadi and village industrial societies –SC/ST societies –NSFDC –Fisheries societies- MATSYAFED, Federation of women co-operative societies – Labour contract cooperatives –Farming societies –Motor transport cooperatives-Co-operative printing press- Dinesh Beedi –RAIDCO-SPCSCAMPCO-RUBCO-IFFCO,KRIBHCO.(Brief outline only)

[20 Hours]

**Books for Reference:**

1. Theory and practice of co-operation in India : Kulkarni
2. Co-operative Movement in India : J. Banerjee
3. Co-operation Principles and Practice : T.S Balan
4. Co-operation principles and practice : T.N Hajela
5. Co-operation in India : Dr. M.S Mathur

## TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	04-01-2021 To 08-01-2021	04 January	Study Leave
		05 January	II Semester University Exam
		06 January	II Semester University Exam
		07 January	II Semester University Exam
		08 January	II Semester University Exam
2	11-01-2021 To 15-01-2021	11 January	II Semester University Exam
		12 January	II Semester University Exam
		13 January	II Semester University Exam
		14 January	II Semester University Exam
		1	Credit Co-operative Societies, Meaning, features, Significance
3	18-01-2021 To 22-01-2021	2	Primary Agricultural Credit Societies(PACS) definition, membership-constitution
		3	Objectives and working
		4	Differences between Primary Agricultural Credit Societies and Farmers Service co-operative Societies
		5	Crop loan system – linking of credit with marketing
		6	Kissan credit card –procedure to sanction loans
		7	Role of PACS in rural development
4	25-01-2021	26 January	Republic Day - Holiday

No of Weeks	Dates	Session	Topic
	To 29-01-2021	9	Central cooperative banks –membership- objectives
		10	Constitution of board of management
		11	Problems – over dues- suggestions for improvement.
<b>5</b>	01-02-2021 To 05-02-2021	12	Kerala State co operative Bank –origin- membership
		13	Constitution
		14	Objectives
		15	Constitution of board of management
<b>6</b>	08-02-2021 To 12-02-2021	16	Problems and suggestions for improvement
		17	Seminar
		18	Seminar
		19	Revision
		20	Class test
<b>7</b>	15-02-2021 To 19-02-2021	21	Long term credit –Agricultural and rural development
		22	Need for separate institutions
		23	Debentures - Debenture Redemption Fund
		24	Primary co-operative agricultural and rural development bank- constitution,
		25	Objectives and working
<b>8</b>	22-02-2021 To 26-02-2021	26	Kerala State Cooperative Agricultural and Rural Development Bank -membership
		27	Constitution of board of management
		28	Objectives
		29	Working problems and suggestions for improvement.
		30	Procedure in granting loans
<b>9</b>	01-03-2021 To 05-03-2021	31	Procedure in granting loans
		32	Over dues in long term credit societies
		33	NPA
		34	Seminar
		35	Revision
<b>10</b>	08-03-2021 To 12-03-2021	36	Class test
		37	Non Agricultural credit societies
		38	Primary co-operative urban banks, membership, constitution
		39	Objectives
		11 March	Maha Sivarathri - Holiday
<b>11</b>	15-03-2021	40	Working
			III Semeser U G Examination
			III Semeser U G Examination

No of Weeks	Dates	Session	Topic
	To 19-03-2021		III Semeser U G Examination
			III Semeser U G Examination
			III Semeser U G Examination
<b>12</b>	22-03-2021 To 26-03-2021		III Semeser U G Examination
			III Semeser U G Examination
			III Semeser U G Examination
			III Semeser U G Examination
<b>13</b>	29-03-2021 To 02-04-2021	41	Employees credit societies –membership
		42	Constitution
			Easter Vacation
			Easter Vacation
			Easter Vacation
<b>14</b>	05-04-2021 To 09-04-2021		Easter Vacation
			Easter Vacation
			Easter Vacation
		43	Objectives
		44	Working
<b>15</b>	12-04-2021 To 16-04-2021	45	Co-operative housing societies
		46	Importance and advantages
		14 April	Vishu
		47	Types of housing societies
		48	HOUSEFED
<b>16</b>	19-04-2021 To 23-04-2021	49	Constitution and working
		50	Sources of funds
		51	Problems
		52	Class test
		53	Marketing and Processing Societies – meaning of co-operative marketing
<b>17</b>	26-04-2021 To 30-04-2021	54	Need, and importance
		55	Types of marketing societies Structure of cooperative marketing
		56	Primary marketing societies
		57	Kerala State Co-operative Marketing Federation Ltd.
		58	NAFED
<b>18</b>	02-05-2021 To	59	Processing co-operatives – meaning
		60	Importance of Processing co-operatives
		61	Consumer co-operatives

No of Weeks	Dates	Session	Topic
	<b>07-05-2021</b>	62	Origin and importance of consumer co-operatives
		63	Structure
<b>19</b>	<b>10-05-2021 To 14-05-2021</b>	64	Primary co-operative consumer stores
		65	Kerala State Co-operative Consumers' Federation
		66	Kerala State Co-operative Consumers' Federation
		<b>13 May</b>	<b>Eid-al-Fiter</b>
		67	National Cooperative Consumers Federation
<b>20</b>	<b>17-05-2021 To 21-05-2021</b>	68	National Cooperative Consumers Federation
		69	Role of consumer co-operatives in holding the price line
		70	Role of consumer co-operatives in holding the price line
		71	Seminar
		72	seminar
<b>21</b>	<b>30-06-2021 To 04-06-2021</b>	73	Class test
		74	Industrial co-operatives –Meaning –features
		75	Types
		76	Handloom societies –Structure-, objectives and working
		77	Primary handloom weaver's co-operative societies
<b>22</b>	<b>07-06-2021 To 11-06-2021</b>	78	Hantex
		79	Coir co-operatives – types-objects
		80	Working- primary coir societies
		81	Coirfed
		82	Dairy co-operatives - Anand pattern objects and working primary milk producer's co- operative society
<b>23</b>	<b>14-06-2021 To 19-06-2021</b>	83	Regional co- operative milk producer's union
		84	MILMA-NDDDB- problems of dairy co-operatives
		85	Khadi and village industrial societies
		86	SC/ST societies &NSFDC
		87	Fisheries societies- MATSYAFED, Federation of women co-operative societies, Labour contract cooperatives
	<b>22-06-2021 To 26-06-2021</b>	88	Farming societies, Motor transport cooperatives, Cooperative printing press, Dinesh Beedi
		89	RAIDCO-SPCSCAMPCO-RUBCO-IFFCO,KRIBHCO
		90	Revision
			<b>Study Leave</b>
			<b>Study Leave</b>
	<b>28-06-2021</b>		<b>IV Semester UG Internal Exam</b>
			<b>IV Semester UG Internal Exam</b>



No of Weeks	Dates	Session	Topic
	<b>To</b> <b>02-07-2021</b>		IV Semester UG Internal Exam
			IV Semester UG Internal Exam
			IV Semester UG Internal Exam

<b>Subject Code:</b>	4C04 COM
<b>Subject Name:</b>	CORPORATE LAW AND BUSINESS REGULATIONS
<b>No. of Credits:</b>	4
<b>No. of Contact Hours:</b>	70
<b>Hours per Week:</b>	4
<b>Name of the Teacher:</b>	SAPNA JOHN

## SYLLABUS

**Unit I:** Companies Act 2013- Definition- Features- Classification- Authorities of Company Law- Central Govt. - Company Law Board- SEBI- Liquidator- Court-Registrar - Tribunal. (12 Hrs)

**Unit II:** Formation of Company- Promotion- Stages-Types of promoters-Registration & Incorporation- raising of capital- Commencement of Business- Lifting Corporate Veil. (13 Hrs)

**Unit III:** Memorandum of Association- Contents- Articles of Association- Contents- Difference- Table A- Alterations- Doctrine of Ultra vires- Constructive notice & indoor management - Prospectus- types-Contents—Misstatement in prospectus. (15Hrs)

**Unit IV:** Members of Company- Acquiring membership -Termination of membership-Rights -Duties- Obligations- Directors- Appointment-Qualifications & Disqualifications - Retirement & Removal of Directors. (12 Hrs)

**Unit V:** Company meeting- General Meeting- Board Meeting- Class Meeting- Essential of valid Meetings- chairman-Motion- Resolution- types of resolutions- Methods of voting. (10 Hrs)

**Unit VI:** Winding up- Modes of Winding Up- Winding up by the Tribunal- provisions-voluntary winding up – conditions and provisions - Liquidator- Rights, powers & Duties of Liquidator- effects of winding up. (10 Hrs)

### Books for Reference:

1. Mercantile Law, M C Shukla
2. Business Law, R S N Pillai, Bhagavathi
3. Company Law P PScogna
4. Business & Corporate Law, L R Potti

## TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	04-01-2021 To 08-01-2021	04 January	Study Leave
		05 January	II Semester University Exam
		06 January	II Semester University Exam
		07 January	II Semester University Exam
		08 January	II Semester University Exam
2	11-01-2021 To 15-01-2021	11 January	II Semester University Exam
		12 January	II Semester University Exam
		13 January	II Semester University Exam
		14 January	II Semester University Exam
3	18-01-2021 To 22-01-2021	1	Companies Act 2013 – Introduction
		2	Company – definitions and features
		3	Classification
		4	Authorities of company law
		5	Formation of company
4	25-01-2021 To 29-01-2021	<b>26 January</b>	<b>Republic Day - Holiday</b>
		6	Promotion
		7	Types of promoters
5	01-02-2021 To 05-02-2021	8	Functions of promoters
		9	Incorporation
		10	Raising of capital
		11	Commencement of business
6	08-02-2021 To 12-02-2021	12	Lifting corporate veil
		13	Memorandum of Association
		14	Contents
		15	Alteration of memorandum
7	15-02-2021 To 19-02-2021	16	Articles of Association
		17	Alteration of articles
		18	Contents
		19	Differences between memorandum and articles
8	22-02-2021 To 26-02-2021	20	Doctrine of ultra vires
		21	Prospectus
		22	Types
		23	Contents
9	01-03-2021	24	Misstatement in prospectus
		25	Remedies for misstatement in prospectus

No of Weeks	Dates	Session	Topic
	To	26	Members of company
	05-03-2021	27	Acquiring membership
10	08-03-2021	28	<i>Class test</i>
	To	29	<i>Revision</i>
	12-03-2021	30	<i>Revision</i>
		<b>11 March</b>	<b>Maha Sivarathri - Holiday</b>
11	15-03-2021		III Semeser U G Examination
	To		III Semeser U G Examination
	19-03-2021		III Semeser U G Examination
			III Semeser U G Examination
			III Semeser U G Examination
12	22-03-2021		III Semeser U G Examination
	To		III Semeser U G Examination
	26-03-2021		III Semeser U G Examination
			III Semeser U G Examination
			III Semeser U G Examination
13	29-03-2021	31	Termination of membership
	To	32	Rights of member
	02-04-2021		Easter Vacation
			Easter Vacation
			Easter Vacation
14	05-04-2021		Easter Vacation
	To		Easter Vacation
	09-04-2021		Easter Vacation
		33	Duties of member
15	12-04-2021	34	Obligations of member
	To	35	Appointment of directors
	16-04-2021	<b>14 April</b>	<b>Vishu</b>
		36	Qualifications
16	19-04-2021	37	Disqualifications
	To	38	Retirements of directors
	23-04-2021	39	Removal of directors
		40	Director identification number
		41	Company meetings
17	26-04-2021	42	Meeting of directors
	To	43	Meeting of shareholders
	30-04-2021	44	Class meeting

No of Weeks	Dates	Session	Topic
18	02-05-2021 To 07-05-2021	45	Meetings of creditors and debenture holders
		46	Requisites of a valid meeting
		47	Notice
		48	Chairman
19	10-05-2021 To 14-05-2021	49	Quorum
		50	Voting
		51	<i>Class test</i>
		<b>13 May</b>	<b>Eid-al-Fiter</b>
20	17-05-2021 To 21-05-2021	52	Resolutions
		53	Types of resolution
		54	Winding up
		55	Modes of winding up
21	30-06-2021 To 04-06-2021	56	Voluntary winding up
		57	Conditions for voluntary winding up
		58	Duties of secretaries
		59	Winding up by the tribunal
22	07-06-2021 To 11-06-2021	60	Grounds for winding up by the tribunal
		61	Powers of tribunal
		62	Conditions and provisions
		63	Consequences of winding up
23	14-06-2021 To 19-06-2021	64	Liquidator
		65	Rights of liquidator
		66	Duties of liquidator
		67	Powers of liquidator
	22-06-2021 To 26-06-2021	68	<i>Class test</i>
		69	<i>Revision</i>
		70	<i>Revision</i>
			<b>Study Leave</b>
	28-06-2021 To 02-07-2021		<b>IV Semester UG Internal Exam</b>
			<b>IV Semester UG Internal Exam</b>
			<b>IV Semester UG Internal Exam</b>
			<b>IV Semester UG Internal Exam</b>
			<b>IV Semester UG Internal Exam</b>