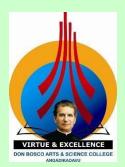
### DON BOSCO ARTS & SCIENCE COLLEGE ANGADIKADAVU

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



# **COURSE PLAN**

# **B.Com Computer Applications** (2020 - 23)

# **SEMESTER – III**

**ACADEMIC YEAR 2021 – 22** 

	III Semester B.Com Computer Applications (2020 - 23)						
Sl. No.	Name of Subjects with Code	Name of the Teacher	Duty Hours Per Week				
1.	3B03COM Advanced Accounting	Soniya Jacob	6				
2.	3B04COM Introduction to Computer & Network	Sruthy N.	5				
3.	3C03COM Business Economics	Centil Abraham K.	5				
4.	3A12COM Entrepreneurship Development	Shilpa Vichithran	5				
5.	3C02COM Business Regulatory Frame Work	Sapna John	4				
	Name of Class In-charge	Soniya Jacob					

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	Advanced Accounting	Introduction to Computer & Network	Entrepreneurship Development	Business Economics	Business Regulatory Frame work
2	Business Regulatory Frame Work	Entrepreneurship Development	Advanced Accounting	Introduction to Computer & Network	Business Economics
3	Business Economics	Advanced Accounting	Introduction to Computer & Network	Advanced Accounting	Entrepreneurship Development
4	Entrepreneurship Development	Business Economics	Business Regulatory Frame Work	Advanced Accounting	Introduction to Computer & Network
5	Introduction to Computer & Network	Business Regulatory Frame Work	Business Economics	Entrepreneurship Development	Advanced Accounting
6	Advanced Accounting	Business Economics	Entrepreneurship Development	Business Regulatory Frame Work	Introduction to Computer & Network

Subject Code:	3B03COM
Subject Name:	Advanced Accounting
No. of Credits:	4
No. of Contact Hours:	108
Hours per Week:	6
Name of the Teacher:	Soniya Jacob

#### SYLLABUS

#### **COURSE OUTCOME**

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

CO 1. Understand the theoretical and practical knowledge of the basics of accounting.

CO 2. Acquire the knowledge of accounting for royalty, Consignment and Hire Purchase

CO 3. Imbibe the accounting concepts of Inland Branch Business.

CO 4. Comprehend the procedure for determining profit and financial position from incomplete records.

**Unit I:** Introduction to Accounting: meaning and objectives of Accounting – Journal – Ledger – Trial Balance - Final Accounts of Sole Trading Concern – Manufacturing Account preparation of Trading and Profit and Loss Accounts – preparation of Balance Sheet – Adjusting and Closing Entries. (25 Hrs)

Unit II: Royalty accounts: meaning – minimum rent – short workings – recoupment of short workings – accounting procedures in the books of the parties- (sub lease not required) (18 Hrs)

**Unit III:** Accounts of Special Transactions: Consignment Accounts – concepts – accounting treatment – cost price and invoice price – unsold stock – loss of goods - Hire purchase Accounting – meaning and objectives - ledger accounts in the books of Hire vendor and Hire Purchaser – Full Cash Price, Actual Cash Price and Interest Suspense Methods ((HP trading account not required) - interest calculations – ascertainment of Cash Price – repossession – Instalment System (meaning only) - differences between Hire Purchase and Instalment Systems. (25 Hrs)

**Unit IV:** Inland Branch Accounts: Accounts of dependent and independent branches – Debtors system, Stock and Debtors System (at cost price and invoice price) – Incorporation of branch Trial Balance in the books of H.O. - Preparation of consolidated accounts. (20 Hrs)

**Unit V:** Accounts from Incomplete Records: Single Entry meaning- features -difference between single entry and double entry system - Methods of profit determination –Capital comparison method - Conversion method. (20 Hrs)

#### **References :**

- 1. Advanced Accounting :M.C.Shukla&T.S.Grewal
- 2. Advanced Accounting :R.L.Guptha
- 3. Advanced Accounting :S.N.Maheshwari
- 4. Advanced Accounting :B.S.Raman
- 5. Advanced Accounting : Ashok Sehgal& Deepak Sehgal
- 6. Advanced Accounting :S.K.R.Paul
- 7. Advanced Accounts VolumeII : Shukla: M.C., T.S.Grewal and S.C.Guptha (S.Chand&Co., New Delhi)

8. Advanced Accountancy, Volume II :Guptha R.L. and M.Radhaswami (Sulthan Chand & Co. New Delhi)

9. Financial Accounting :B.K.Banerjee (PHI Pvt.Ltd.New Delhi)

No of Weeks	Dates	Session	Торіс
		1	Module 1: Introduction to Accounting
		2	Meaning and objectives of Accounting
	12-07-2021	3	Journal
1	То	4	Journal
	17-07-2021	5	Ledger
		6	Ledger
		7	Trial Balance
		8	Work out problems from textbook
		20 July	Bakrid- Holiday
	19-07-2021	9	Final Accounts of Sole Training Concerns
2	То	10	Work out problems from textbook
	24-07-2021	11	Manufacturing Accounts
		12	Manufacturing Accounts
		13	Preparation of Trading and Profit&Loss Account
		14	Preparation of Trading and Profit&Loss Account
		15	Work out problems from textbook
3	26-07-2021	16	Work out problems from previous year question papers
	То	17	Preparation of Balance Sheet
	31-07-2021	18	Preparation of Balance Sheet
		19	Work out problems from textbook
		20	Work out problems from previous year question papers
		21	Adjusting and Closing Entries
		22	Adjusting and Closing Entries
	02-08-2021	23	Work out problems from textbook
4	То	24	Revision and previous year question paper discussion
	07-08-2021	25	CLASS TEST 1
		26	Module 2: Royalty Accounts -Meaning
		27	Royalty Accounts -Meaning
		28	Minimum Rent
		29	Short working
	09-08-2021	30	Short working
5	То	31	Work out problems from textbook
	14-08-2021	32	Recoupment of short working
		33	Recoupment of short working
		34	Recoupment of short working
		35	Work out problems from textbook
	16-08-2021	36	Work out problems from previous year question papers
6	То	37	Accounting procedures in the books of the parties
	21-08-2021	19 August	Moharam/Onam Vacation
		20 August	Onam Vacation

		21 August	Onam Vacation
		23 August	Onam Vacation
	23-08-2021	24 August	Onam Vacation
7	То	25 August	Onam Vacation
	28-08-2021	26 August	Onam Vacation
	20 00 2021	27 August	Onam Vacation
		28 August	Onam Vacation
		30 August	Onam Vacation
	30-08-2021		Study Leave
8	То		Study Leave
0			Study Leave
	04-09-2021		Study Leave
			Study Leave
			Study Leave
			Study Leave
	06-09-2021		I Sem University Examination
9	То		I Sem University Examination
	11-09-2021		I Sem University Examination
			I Sem University Examination
			I Sem University Examination
	13-09-2021		
	То		I Sem University Examination
10			I Sem University Examination
	18-09-2021		I Sem University Examination
			I Sem University Examination
			I Sem University Examination
		38	Accounting procedures in the books of the parties
		21 September	Sree Narayana Guru Samadhi
	20-09-2021	39	Accounting procedures in the books of the parties
11	То	40	Work out problems from textbook
	25-09-2021	41	Work out problems from previous year question papers
		42	Revision and previous year question paper discussion
		43	CLASS TEST 2
		44	Module 3: Consignment Accounts -Concepts
		45	Accounting Treatment in Consignment Accounts
	27-09-2021	46	Cost Price and Invoice Price
12	То	47	Cost Price and Invoice Price
	02-10-2021	48	Unsold stock
		49	Loss of goods
		2 October	Gandhi Jayanthi
		50	Work out problems from textbook
	04-10-2021	51	Work out problems from previous year question paper
13	То	52	Hire Purchase Accounting -Meaning and Objectives
	09-10-2021		Ledger Accounts in the books of Hire Vendor and Hire
		53	Purchaser

		54	Ledger Accounts in the books of Hire Vendor and Hire
			Purchaser
		55	Full Cash Price
		56	Full Cash Price
		57	Actual Cash Price and Interest Suspense Method
		58	Actual Cash Price and Interest Suspense Method
	11-10-2021	59	Interest Calculation
14	То	14 October	Mahanavami
	16-10-2021	15 October	Vijayadasami
		60	Interest Calculation
		61	Ascertainment of Cash Price
		62	Repossession
		19 October	Milad-i-Sherif
	18-10-2021	63	Work out problems from textbook
15	To	64	Instalment System
15	-	CE.	Difference between Hire Purchase System and
	23-10-2021	65	Instalment System
		66	Work out problems from previous year question papers
		67	Revision and previous year question paper discussion
	25-10-2021 To 30-10-2021	68	CLASS TEST 3
16		69	Module 4: Inland Branch Accounts
		70	Accounts of Dependent and Independent Branches
10		71	Accounts of Dependent and Independent Branches
		72	Debtors System
		73	Debtors System
		74	Work out problems from textbook
		75	Stock and Debtors System
		76	Stock and Debtors System
	01-11-2021	77	Stock and Debtors System
17	То	78	Work out problems from textbook
	06-11-2021	79	Incorporation of Branch Trial Balance in the books of
			H. O Incorporation of Branch Trial Balance in the books of
		80	H. O
		81	Work out problems from textbook
		82	Preparation of Consolidated Accounts
		83	I Internal Examinations
	08-11-2021	84	I Internal Examinations
18	То	85	I Internal Examinations
10	13-11-2021	86	Work out problems from textbook
	13-11-2021	87	Revision and previous year question paper discussion
		88	CLASS TEST 4
		89	Module 5: Accounts from Incomplete Records
19		90	Single Entry -Meaning
1/		91	Features of Single Entry

	15-11-2021		Study Leave
			Study Leave
	То		
	19-11-2021		Study Leave
			Study Leave
			II Semester University Examination
	22-11-2021		II Semester University Examination
20	То		II Semester University Examination
-	26-11-2021		II Semester University Examination
	20112021		II Semester University Examination
			II Semester University Examination
		92	Difference between Single Entry and Double Entry
		93	Methods of Profit Determination
		94	Methods of Profit Determination
	29-11-2021	95	Work out problems from textbook
21	То	96	Work out problems from previous year question paper
	03-12-2021	97	Capital Comparison Method
		98	Capital Comparison Method
		99	Capital Comparison Method
		100	Work out problems from textbook
		101	Work out problems from previous question paper
		102	Conversion Method
	06-12-2021	103	Conversion Method
22	То	104	Conversion Method
	10-12-2021	105	Work out problems from textbook
		106	Work out problems from previous year question paper
		107	Revision and previous year question paper discussion
		108	CLASS TEST 5
	13-12-2021		II Internal Examination
23	То		II Internal Examination
	17-12-2021		II Internal Examination
			II Internal Examination
			II Internal Examination
	20-12-2021		II Internal Examination
24	То		II Internal Examination
	24-12-2021	23-12-2021	Christmas Celebration
			Christmas Vacation
			Christmas Vacation
			Christmas Vacation
25			Christmas Vacation
			Christmas Vacation
			Christmas Vacation

Subject Code:	3B04 COM
Subject Name:	INTRODUCTION TO COMPUTERS AND NETWORKS
No. of Credits:	4
No. of Contact Hours:	90
Hours per Week:	5
Name of the Teacher:	SRUTHI N.

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

CO 1: Understand about computer, peripherals, software and operating system

CO 2: Understand the importance of IT in the modern world and recent development in IT

CO 3: Develop WebPages for business

#### Unit I:

**Introduction to Computer** – meaning- definition -types of computers- components Hardware and Software: Input, Processing, Storage, Output and Communication Hardware–Software: System Software and Application Software – Memory, types - Operating System: WINDOWS, UNIX and LINUX, Versions - Free Software Movement. [10 Hours]

#### Unit II:

**Network and Communications** - Computer Networks – Types of Networks: WAN, MAN, LAN, PAN, CAN - Benefits of Networks - Network Topology –Work Group Computing & Groupware - Telecommuting & Virtual Offices - Network Security – Firewalls - Communication Medium: Wired and Wireless – Generations in Communication. [15 hours]

#### Unit III:

**Internet** -Working Concepts -Devices, Benefits and Drawbacks - Internet Structure, Internet Protocols: TCP/IP, FTP, HTTP, etc. - IP Address - Domain Name System (DNS) – URL - Web Browsers - WWW Consortium - Search Engines: Types - Academic Search Techniques - Internet Access Methods - Intranet and Extranet. [15 Hours]

#### Unit IV:

**Recent Developments in IT**- Virtualisation- Meaning, Types, Uses/Applications - Grid Computing-Meaning, Types, Uses - Cloud Computing- Meaning, Features, Advantages - Green Computing, Web 3.0, Internet of Things(IoT), Artificial Intelligence, Machine Learning, Big Data and Data Analytics (Brief outline only) [15 Hours]

#### Unit V:

**Basic Web Page Development:** HTML Basics- creating HTML document, Building a Web Page-Text and Image formatting-Adding links, Web Development Tools - HTML Table Structure-Basic HTML table tags-Formatting the table, Multimedia Files on a Web Page, Using a Form-Creating formatted lists, Using Frames in a Web Page- structure of HTML document- tags & attributes- Syntax of Tag- Starting and

ending tag- tag without end- <Head><Body> text basics- division and paragraphs- heading- physical styles tags action attributes- lists- <OI>,<UL> and nested list- image tag- attributes <Forms>- <input> tags- controls- text boxes- check boxes- radio buttons- option buttons submission and reset buttons. [35 Hours]

#### **References:**

1. Alexis Leon & Mathews Leon: Fundamentals of Information Technology, Vikas Publishing House, New Delhi.

2. Williams & Sawyer: Using Information Technology (6th Edition), Tata McGraw Hill Company.

3. Uyless Black: Computer Networks, Protocols, Standards and Interface, Prentice Hall India Pvt. Ltd.

4. Mary Millhollon: Easy Web Design, PHI, New Delhi.

5. Nick Vandome: Creating Web Pages, Dreamtech Publishers, New Delhi. 6. Mike

McGrath: HTML in Easy Steps, Dreamtech Publishers, New Delhi.

No of Weeks	Dates	Session	Торіс
		1	Introduction to Computer meaning- definition
	10.07.0001	2	Computer-meaning- definition
1	12-07-2021 To	3	Types of computers
1	17-07-2021	4	Components Hardware and Software
	17-07-2021	5	Input, Processing, Storage, Output
		6	Input, Processing, Storage, Output
		7	Input, Processing, Storage, Output
	19-07-2021	20 July	Bakrid- Holiday
2	To	8	Communication hardware
2	24-07-2021	9	Software: System and Application software
		10	Memory and its types
		11	Memory and its types
	26-07-2021 To 31-07-2021	12	Memory and its types
		13	Communication hardware
3		14	Software: System and Application software
3		15	Operating system
	51-07-2021	16	Windows, unix and Linux, Versions
		17	Windows, unix and Linux, Versions
		18	Free software movement
	02.00.2021	19	Revision and previous year question paper discussion
	02-08-2021	20	CLASS TEST - 1
4	To	21	Network and Communications
	07-08-2021	22	Computer networks
		23	Types of networks

No of Weeks	Dates	Session	Торіс
		24	Benefits of networks
_		25	Network topology
	09-08-2021	26	Work Group Computing
5	To	27	Groupware
	14-08-2021	28	Telecommuting & Virtual Offices
		29	Network Security
		30	Firewalls
		31	Communication Medium: Wired
	16-08-2021	32	Wireless medias
6	To	19 August	Moharam/Onam Vacation
	21-08-2021	20 August	Onam Vacation
		21 August	Onam Vacation
		23 August	Onam Vacation
	23-08-2021	24 August	Onam Vacation
7	То	25 August	Onam Vacation
,	28-08-2021	26 August	Onam Vacation
		27 August	Onam Vacation Onam Vacation
		28 August 30 August	Onam Vacation
		50 August	Study Leave
	30-08-2021 To 04-09-2021		Study Leave
8			Study Leave
			Study Leave
			Study Leave
	06-09-2021 To		Study Leave
			Study Leave
9			I Sem University Examination
	11-09-2021		I Sem University Examination I Sem University Examination
			I Sem University Examination
			I Sem University Examination
	13-09-2021		I Sem University Examination
10	То		I Sem University Examination
10	18-09-2021		I Sem University Examination
			I Sem University Examination
			I Sem University Examination
		33	Comparison of wired and wireless media
		21 Sentember	Sree Narayana Guru Samadhi
	20-09-2021	September 34	Revision and previous year question paper discussion
11	To	<u> </u>	CLASS TEST - 2
	25-09-2021		
		36	Internet -Working Concepts
	07.00.0001	37	Devices
10	27-09-2021	38	Benefits and Drawbacks of internet
12	To	39	
	02-10-2021	40	Internet Protocols: TCP/IP, FTP, HTTP, etc.

No of Weeks	Dates	Session	Торіс
		41	Internet Protocols
		42	Internet Protocols
		2 October	Gandhi Jayanthi
		43	IP Address
	04-10-2021 To	44	IP Address
12		45	Domain Name System (DNS)
13	09-10-2021	46	URL
	09-10-2021	47	Web Browsers
		48	WWW Consortium
		49	Search Engines: Types
	11 10 2021	50	Academic Search Techniques
14	11-10-2021 To	51	Academic Search Techniques
14	To 16-10-2021	14 October	Mahanavami
	10-10-2021	15 October	Vijayadasami
		52	Internet Access Methods - Intranet and Extranet
		53	Internet Access Methods - Intranet and Extranet
	10 10 2021	19 October	Milad-i-Sherif
15	18-10-2021	54	Revision and previous year question paper discussion
15	To 23-10-2021	55	CLASS TEST - 3
		56	Virtualisation- Meaning, Types
		57	Virtualisation- Meaning, Types
	25-10-2021 To 30-10-2021	58	Virtualisation- Meaning, Types
		59	Uses/Applications
16		60	Grid Computing - Meaning, Types, Uses
16		61	Grid Computing - Meaning, Types, Uses
		62	Cloud Computing - Meaning, Features, Advantages
		63	Green Computing
		64	Veb 3.0, Internet of Things(IoT)
		65	Artificial Intelligence, Machine Learning
. –	01-11-2021	66	Big Data and Data Analytics
17	To	67	CLASS TEST - 4
	06-11-2021	68	HTML Basics - creating HTML document
		69	Text and Image formatting - Adding links
		70	I Internal Examinations
		71	I Internal Examinations
	00 11 2021	72	I Internal Examinations
10	08-11-2021	73	HTML Table Structure-Basic HTML table tags-
18	To 12 11 2021	15	Formatting the tables
	13-11-2021	74	Using a Form-Creating formatted lists
		75	Using Frames in a Web Page- structure of HTML
		15	document- tags &attributes
19		76	Physical styles tags- action attributes
19	15-11-2021	77	Lists- <oi>,<ul> and nested list</ul></oi>

No of Weeks	Dates	Session	Торіс
	То		Study Leave
	19-11-2021		Study Leave
			Study Leave
			Study Leave
			II Semester University Examination
	22-11-2021		II Semester University Examination
20	То		II Semester University Examination
20	26-11-2021		II Semester University Examination
	20-11-2021		II Semester University Examination
			II Semester University Examination
		78	<input/> tags- controls
	29-11-2021	79	<input/> tags- controls
21	To	80	<input/> tags- controls
21	03-12-2021	81	image tag- attributes
	00 12 2021	82	Revision and previous year question paper discussion
		83	CLASS TEST - 5
	06-12-2021 To	84	Lab session
		85	Lab session
22		86	Lab session
	10-12-2021	87	Lab session
	10-12-2021	88	Lab session
		89	Lab session
		90	Lab session
	13-12-2021		II Internal Examination
23	То		II Internal Examination
	17-12-2021		II Internal Examination
			II Internal Examination
			II Internal Examination
	20-12-2021		II Internal Examination
24	То		II Internal Examination
	24-12-2021	23-12-2021	Christmas Celebration
			Christmas Vacation
			Christmas Vacation
			Christmas Vacation
25			Christmas Vacation
			Christmas Vacation
			Christmas Vacation

Subject Code:	3C03 COM
Subject Name:	BUSINESS ECONOMICS
No. of Credits:	4
No. of Contact Hours:	90
Hours per Week:	5
Name of the Teacher:	SHILPA VICHITHRAN

#### **COURSE OUTCOME**

After studying this course, students shall be able to;

CO 1: Understand the concept of economics and its use in business

CO 2: Understand the concept of demand, elasticity and demand forecasting

CO 3: Understand production function and law of production

CO 4: Understand the methods of determining price of a product

CO 5: Explain the methods of computing national income.

CO 6: Conceive the developmental issues of Indian economy and Kerala economy

**Unit I:** Managerial Economics:- Economics- meaning- definitions -Differences between micro economics and macro economics - Managerial economics-- - Definition and characteristics - Nature and Scope - characteristics- distinction between managerial economics and general economics - Relationship of managerial economics with other disciplines - role and responsibility of managerial economist. (18 Hrs)

**Unit II:** Demand estimation- demand- Law of demand-demand curve- exceptions of law of demandelasticity of demand – price – income- advertisement- cross- uses- measurement Law of diminishing marginal utility. Supply- determinants- Law of supply - Demand forecasting – short term and long term- methods of forecasting- forecasting demand for new product. (20 Hrs)

**Unit III:** Production and production function- Cobb Douglas production function- law of production – law of diminishing returns – law of returns to scale - isoquants, isocost, optimum combination of inputs, economies and diseconomies of scale. (15 Hrs)

Unit IV: Pricing and pricing policies- objectives of pricing - factors affecting pricing policy

types of pricing- cost plus pricing – marginal cost pricing – going rate pricing – BEP pricing – product line pricing – pricing of a new product. (15 Hrs)

**Unit V:** National Income –concept and meaning - Computation of NI- Methods and Difficulties -Economy's income and expenditure – Measurement of GDP –components of GDP – Real versus nominal GDP –GDP deflator – monitory and fiscal policies- pros and cons –Demonetization – meaning – objects and impact. Development issues of Indian economy- Poverty, Inequality, Unemployment and Black money–Features of Kerala economy-Kerala model of developmentdecentralized planning in Kerala. (22 Hrs)

#### **Reference:**

- 1. R.L. Varshney and K.L. Maheswari, Managerial Economics
- 2. Ahuja. HL; Business Economics, S. Chand & co.
- 3. D.N. Dwivedi, Managerial Economics
- 4. Dr. S. Sankaran, Managerial Economics
- 5. DM Mithani: Business Economics
- 6. Seth M L Text Book of Economic Theory
- 7. K K Dewett: Economic Theory
- 8. Dutt & Sundaram: Indian Economy
- 9. Petersen &. "Lewis: Managerial Economics
- 10. Mote V L peul. S & Gupta G S: Managerial Economics
- 11. H. Craig Petersen & W. Cris lewis: Managerial Economics
- 12. Dr. P.N. Reddy and H.R, Appanaiah : Essentials of Business Economics
- 13. Barry Keating and J. Holton Wilson: Managerial Economics
- 14. Dwivedi, D.N: Microeconomics: Theory and Applications,
- 15. N. Gregory Mankiw, 'Macroeconomics'
- 16. B A Prakash, Kerala's Economic Development Emerging Issues and Challenges

No of Weeks	Dates	Session	Торіс		
		1	Module I: Managerial Economics		
		2	Economics - meaning		
	12-07-2021	3	Definitions		
1	1 To 17-07-2021	4	Differences between micro economics and macro economics		
		5	Managerial economics		
		6	Definition and characteristics		
		7	Nature of managerial economics		
		20 July	Bakrid - Holiday		
	19-07-2021	8	Scope of managerial economics		
2	То	9	Characteristics of managerial economics		
	24-07-2021	10	Distinction between managerial economics and general economics		
				11	Relationship of managerial economics with other disciplines
3	26-07-2021	12	Relationship of managerial economics with other disciplines		
3	To	13	Role of managerial economist		
	31-07-2021	14	Role of managerial economist		

No of Weeks	Dates	Session	Торіс
		15	Responsibility of managerial economist
		16	Responsibility of managerial economist
		17	Revision and previous year question paper discussion
		18	CLASS TEST - 1
		19	Module II: Demand estimation introduction
	02-08-2021	20	Demand
4	To 07-08-2021	21	Law of demand
	07-08-2021	22	Law of demand
		23	Demand curve
		24	Demand curve
		25	Exceptions of law of demand
	09-08-2021	26	Exceptions of law of demand
5	То	27	Elasticity of demand
	14-08-2021	28	Elasticity of demand
		29	Price – income- advertisement- cross- uses-
		27	measurement
		30	Price – income- advertisement- cross- uses-
	1 < 00 0001		measurement
	16-08-2021	31	Law of diminishing marginal utility
6	То	32	Supply
	21-08-2021	19 August	Moharam/Onam Vacation
		20 August	Onam Vacation
		21 August	Onam Vacation
		23 August	Onam Vacation Onam Vacation
	23-08-2021	24 August 25 August	Onam Vacation
7	To 28-08-2021	25 August 26 August	Onam Vacation
		20 August 27 August	Onam Vacation
		27 August 28 August	Onam Vacation
		30 August	Onam Vacation
		Sorragust	Study Leave
	30-08-2021		Study Leave
8	То		Study Leave
	04-09-2021		Study Leave
			Study Leave
			Study Leave
	06 00 2021		Study Leave
0	06-09-2021		I Sem University Examination
9	To		I Sem University Examination
	11-09-2021		I Sem University Examination
			I Sem University Examination
			I Sem University Examination
	13-09-2021		I Sem University Examination
10	То		I Sem University Examination
10	18-09-2021		I Sem University Examination
			I Sem University Examination
			I Sem University Examination

No of Weeks	Dates	Session	Торіс
		33	Determinants
	20-09-2021	21 September	Sree Narayana Guru Samadhi
11		34	Law of supply
11	25-09-2021	35	Demand forecasting
	23-09-2021	36	Short term and long term- methods of forecasting
		37	Forecasting demand for new product
		38	CLASS TEST - 2
		39	Module III: Production
12	27-09-2021 To	40	Production function
	02-10-2021	41	Production function
	02 10 2021	42	Cobb Douglas production function
		2 October	Gandhi Jayanthi
		43	Law of production
		44	Law of production
	04-10-2021	45	Law of diminishing returns
13	То	46	Law of returns to scale
	09-10-2021	47	Isoquants
		48	Isocost
		49	Optimum combination of inputs
	11-10-2021	50	Economies of scale
14	TI-10-2021 To	51	Diseconomies of scale
17	16-10-2021	14 October	Mahanavami
	10 10 2021	15 October	Vijayadasami
		52	Revision and previous year question paper discussion
		53	CLASS TEST - 3
		19 October	Milad-i-Sherif
	18-10-2021	54	Module IV: Pricing
15	To	55	Pricing policies
	23-10-2021	56	Objectives of pricing
		57	Factors affecting pricing policy
		58	Types of pricing
	25-10-2021	59	Types of pricing
16	То	60	Cost plus pricing
	30-10-2021	61	Marginal cost pricing
		62 63	Going rate pricing
		<u> </u>	BEP pricing Product line pricing
		65	Product line pricing
	01-11-2021	66	Pricing of a new product
17	То	67	Revision and previous year question paper discussion
	06-11-2021	68	CLASS TEST - 4
		69	Module V: National Income concept

No of Weeks	Dates	Session	Торіс
WCCKS		70	I Internal Examinations
	00.11.0001	71	I Internal Examinations
10	08-11-2021	72	I Internal Examinations
18	To	73	Meaning of National Income
	13-11-2021	74	Computation of NI
		75	Methods and Difficulties
		76	Economy's income and expenditure
		77	Measurement of GDP
19	15-11-2021		Study Leave
17	То		Study Leave
	19-11-2021		Study Leave
			Study Leave
			II Semester University Examination
	22-11-2021		II Semester University Examination
20	То		II Semester University Examination
	26-11-2021		II Semester University Examination
			II Semester University Examination
		78	II Semester University Examination
		78 79	Components of GDP
	29-11-2021	80	Real versus nominal GDP GDP deflator
21	То	80	Monitory and fiscal policies - pros and cons
	03-12-2021	81	Demonetization – meaning – objects and impact
		83	Development issues of Indian economy - Poverty
		84	Inequality, Unemployment
		85	Black money
	06-12-2021	86	Features of Kerala economy
22	То	87	Kerala model of development
	10-12-2021	88	Decentralized planning in Kerala
		89	CLASS TEST - 5
		90	Revision and previous year question paper discussion
	13-12-2021		II Internal Examination
23	То		II Internal Examination
	17-12-2021		II Internal Examination
			II Internal Examination
			II Internal Examination
	20-12-2021		II Internal Examination
24	То		II Internal Examination
	24-12-2021	23-12-2021	Christmas Celebration
			Christmas Vacation
			Christmas Vacation
35			Christmas Vacation
25			Christmas Vacation
			Christmas Vacation Christmas Vacation
			Christinas vacation

Subject Code:	3A12 COM
Subject Name:	ENTREPRENEURSHIP DEVELOPMENT
No. of Credits:	4
No. of Contact Hours:	90
Hours per Week:	5
Name of the Teacher:	SHILPA VICHITHRAN

#### **COURSE OUTCOME**

After the completion of the course the learners should be able to

CO 1: Identify the characteristics of an entrepreneur

CO 2: describe the importance of entrepreneurs in the economic development of anation

CO 3: identify the different types of entrepreneurs

CO 4: to strengthen their skill and quality as an entrepreneur

Unit I: Concept of Entrepreneurship- meaning- definition- importance Functions- Distinction between entrepreneur and a manager. Types of entrepreneurs- Student entrepreneurship----concept and importance. Role of first generation entrepreneurs. Intrapreneur- Practices to entrepreneurship development Concept of women entrepreneurship-problems of women entrepreneurs. Assistance available to women entrepreneurs

Unit II: Factors affecting Entrepreneurial Growth-motives influencing entrepreneurs. Rural entrepreneurship-role of entrepreneur in Economic development. Social entrepreneurship. Factors affecting Entrepreneurial Growth-Rural entrepreneurship-role of entrepreneur in Economic development.

Unit III: Entrepreneurial motivation Motivating factors Achievement Motivation Entrepreneurial competencies Developing competencies. Institutional efforts and role of Government in developing entrepreneurship- Entrepreneurship Development Programme (EDP) - Need-Objectives-Course content and curriculum of EDP. Phases of EDP, Stories of successful entrepreneurs.

Unit IV: Launching of new enterprise. Sources of business ideas. Setting up of new business. Micro, Small & Medium Enterprises- MSMED Act 2006 - Characteristics- Objectives Importance MSMEs as a seed bed of entrepreneurship. Entrepreneurship incubators - Problems and prospects of MSMEs- Incentives and subsidies- Taxation benefits to MSMEs. Institutional finance to entrepreneurs' .project: meaning andfeatures, project 75 analysis and feasibility study. Contents of project report. Preparation of Project Report for a Micro enterprise Unit V Support systems for entrepreneurs and MSMEs: Industries Board- State Small Industries Development Corporations- MSME Institute-DICs- Industrial Estates-Specialized institutions-Technical Consultancy Organizations lead bank schemes. Loans and advances available for entrepreneurs, schemes of financial institutions,(latest data} start ups, role of universities and colleges in developing entrepreneurship. Role of NGOs. entreprenurial ecosystem in Kerala. (18 Hrs)

#### **Reference:**

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

No of Weeks	Dates	Session	Торіс
		1	Module I: Meaning-definition of Entrepreneurship
	12-07-2021	2	Importance and Functions of Entrepreneurship
1	То	3	Difference between Entrepreneurs and Manager
L L	17-07-2021	4	Types of entrepreneurs
	17-07-2021	5	Intrapreneurs
		6	Difference between entrepreneur and intrapreneur
		7	Role of first generation entrepreneurs
		20 July	Bakrid- Holiday
	19-07-2021	8	Practice of Entrepreneurship development
2	To 24-07-2021	9	Women Entrepreneurship
		10	Women Entrepreneurship in Kerala
		11	Reasons for the slow growth of women
			Entrepreneurship
		12	Challenges of women Entrepreneurship and Remedies to solve problems of women Entrepreneurship
	26-07-2021	13	Development of women Entrepreneurship and
3	То	14	Assistance to women entrepreneurship
	31-07-2021	15	Concept of student Entrepreneurship
		16	Importance of student Entrepreneurship
		17	Methods of imparting Entrepreneurship education
	02-08-2021	18	CLASS TEST - 1
4		19	Module II: Motives influencing Entrepreneur
	То	20	Factors effecting Entrepreneurial growth

No of Weeks	Dates	Session	Торіс
	07-08-2021	21	Factors effecting Entrepreneurial growth
		22	Factors effecting Entrepreneurial growth
		23	Rural Entrepreneurship
		24	Need for Rural Entrepreneurship
	09-08-2021	25	Advantages of Rural Entrepreneurship
5	To	26	Problems of Rural Entrepreneurship
5	14-08-2021	27	Steps to be taken to promote Rural Entrepreneurship
	14-00-2021	28	Rural Entrepreneurship Development
		29	Seminar on Rural Entrepreneurship in Indial
		30	Types of Rural Entrepreneurship
	16-08-2021	31	Social Entrepreneurship
6	То	32	Types of Social Entrepreneurship
U	21-08-2021	19 August	Moharam/Onam Vacation
	21-00-2021	20 August	Onam Vacation
		21 August	Onam Vacation
		23 August	Onam Vacation
	23-08-2021	24 August	Onam Vacation
7	То	25 August	Onam Vacation
,	28-08-2021	26 August	Onam Vacation
	20 00 2021	27 August	Onam Vacation
		28 August	Onam Vacation
		30 August	Onam Vacation
	30-08-2021		Study Leave
8	То		Study Leave
Ŭ	04-09-2021		Study Leave
			Study Leave
			Study Leave
			Study Leave
	06-09-2021		Study Leave
9	То		I Sem University Examination
	11-09-2021		I Sem University Examination
			I Sem University Examination
			I Sem University Examination
	13-09-2021		I Sem University Examination
	To		I Sem University Examination
10	18-09-2021		I Sem University Examination
	18-09-2021		I Sem University Examination
			I Sem University Examination
		33	I Sem University Examination Characteristics of Social Entrepreneurship
		21 September	Sree Narayana Guru Samadhi
	20-09-2021	-	Differences between business entrepreneurship and
11	To	34	Social Entrepreneurship
11	25-09-2021	35	Role of Entrepreneur in economic development
	25-07-2021	36	CLASS TEST - 2
		37	Module III: Entrepreneurial motivation
12	27-09-2021	38	Motivating factors
1.			

No of Weeks	Dates	Session	Торіс
	То	39	Advantages & disadvantages of entrepreneur
	02-10-2021	40	Need for Achievement: Importance
		41	Competencies
		42	Entrepreneurial competencies and its types
		2 October	Gandhi Jayanthi
		43	Developing competencies and various techniques
	04-10-2021	44	Institutional efforts of Govt. In developing Entrepreneurship
13	То	45	Entrepreneurial Development Programmes,
	09-10-2021	46	Need for EDP
		47	Objectives of EDP
		48	Phases and steps in EDP
		49	Course content and curriculum of EDP
	11-10-2021	50	Role of EDP
14	TI-10-2021 To	51	CLASS TEST - 3
14		14 October	Mahanavami
	16-10-2021	15 October	Vijayadasami
		52	Module IV: Launching of new enterprise
		53	Sources of business ideas
	18 10 2021	19 October	Milad-i-Sherif
15	18-10-2021 To 23-10-2021	54	Setting up new business
15		55	Micro, Small & Medium Enterprises
	25-10-2021	56	MSMED Act 2006
		57	Characteristics
		58	Objectives and Importance MSMEs as a seed bed of
			entrepreneurship.
	25-10-2021	59	Entrepreneurship incubators
16	То	60	Problems and prospects of MSMEs
	30-10-2021	61	Incentives and subsidies
		62	Taxation benefits to MSMEs
		63	Institutional finance to entrepreneurs'
		64	Institutional finance to entrepreneurs'
	01 11 2021		project: meaning and features
	01-11-2021	66	Project analysis and feasibility study
17	То	67	Project report :objectives
	06-11-2021	68	Importance of project report
		69	Difference between possibility feasibility report and project report
		70	I Internal Examinations
		71	I Internal Examinations
	08-11-2021	72	I Internal Examinations
18	То	73	Content of project report
	13-11-2021	74	CLASS TEST - 4
		75	Module V: Support systems for entrepreneurs and MSMEs
19		76	Industries Board
17		77	State Small Industries Development Corporations

No of Weeks	Dates	Session	Торіс
	15-11-2021		Study Leave
	То		Study Leave
	19-11-2021		Study Leave
			Study Leave
			II Semester University Examination
	22-11-2021		II Semester University Examination
20	To		II Semester University Examination
20	26-11-2021		II Semester University Examination
	20-11-2021		II Semester University Examination
			II Semester University Examination
		78	MSME Institute
	29-11-2021	79	DICs
21	To	80	Industrial Estates
41	03-12-2021	81	Specialized institutions
	03-12-2021	82	Technical Consultancy Organizations
		83	lead bank schemes
		84	Loans and advances available for entrepreneurs
		85	schemes of financial institutions
	06-12-2021 To 10-12-2021	86	start ups
22		87	role of universities and colleges in developing
			entrepreneurship
		88	Role of NGOs.
		89	entrepreneurial ecosystem in Kerala
		90	CLASS TEST - 5
	13-12-2021		II Internal Examination
23	То		II Internal Examination
	17-12-2021		II Internal Examination
			II Internal Examination
	00 10 0001		II Internal Examination
	20-12-2021		II Internal Examination
24	То		II Internal Examination
	24-12-2021	23-12-2021	Christmas Celebration
			Christmas Vacation
			Christmas Vacation
			Christmas Vacation
25			Christmas Vacation
			Christmas Vacation
			Christmas Vacation

Subject Code:	3CO2COM
Subject Name:	Business Regulatory Framework
No. of Credits:	4
No. of Contact Hours:	72
Hours per Week:	4
Name of the Teacher:	Sapna John

Unit I: Indian Contract Act – Contract –meaning- types –Essentials of valid contract –Offer – types of offers – essential elements – Revocation-- Acceptance – essentials – Communication of offer and acceptance- Consideration – Essentials – stranger to the consideration- exceptions to consideration-Capacity to contract-minor-unsound mind - persons disqualified by law. (15 Hrs)

Unit II: Free consent – meaning – Coercion – Undue influence – Misrepresentation – Fraud – Mistake (Basic concepts of these 5 elements) – Legality of object – Contracts expressly declared to be void- wagering contract-contingent contract. (12 Hrs)

Unit III: Performance of Contract – Modes of performance-Tender and its essentials-Appropriation of payments - Discharge of Contract- ways of discharging contract- Breach of Contract-Remedies of breach of contract – Quasi contract. (15 Hrs)

Unit IV: Special Contracts – Indemnity contracts – Guarantee contract – Differences – Kinds of Guarantee - Rights, duties and discharge of surety – Contract of Agency – Creation and termination of Agency. (14 Hrs)

Unit V: Bailment and Pledge – Essentials – Kinds of Bailment – Rights and duties of Bailer and Bailee –Sale of goods Act – sale and agreement to sell – Conditions and Warranties – Express and Implied – Doctrine of Caveat emptor –Unpaid seller –rights and duties (As per Transfer of Properties Act ) (16 Hrs)

Books for Reference:

- **1.** Mercantile Law, Chowla and Garge
- 2. Mercantile Law N D Kapoor
- 3. Business and Corporate Law L R Potti
- 4. Mercantile Law R S N Pillai and Bhagavath

No of Weeks	Dates	Session	Торіс
		1	Module 1: Law: Meaning and definition
	12-07-2021	2	Contract: Meaning and definition
1	То	3	Nature of the contract
	17-07-2021	4	Types of contracts
		5	Offer: Meaning and definition
		6	Essentials
	19-07-2021	20 July	Bakrid- Holiday
2	То	7	Acceptance
	24-07-2021	8	Essentials
		9	Consideration
		10	Definition and essentials
	26-07-2021	11	Stranger to contract
3	То 31-07-2021	12	Contracts without consideration
		13	Capacity of parties
		14	Position of minor
		15	Persons of unsound mind, Persons disqualified by law
	02-08-2021	16	CLASS TEST - 1
4	To 07-08-2021	17	Module 2: Free consent
		18	Coercion
		19	Undue influence
		20	Fraud
	09-08-2021	21	Misrepresentation
5	То	22	Mistake
	14-08-2021	23	Legality of object and consideration
		24	Agreements opposed to public policy
	16.09.2021	25	Void agreements
	16-08-2021	26	Contingent contracts, Quasi contract
6	То	19 August	Moharam/Onam Vacation
	21-08-2021	20 August	Onam Vacation

		21 August	Onam Vacation
		23 August	Onam Vacation
7		23 August 24 August	Onam Vacation
	23-08-2021	24 August 25 August	Onam Vacation
	То	25 August 26 August	
	28-08-2021	_	Onam Vacation
		27 August	Onam Vacation
		28 August	Onam Vacation
		30 August	Onam Vacation
	30-08-2021		Study Leave
8	То		Study Leave
Ŭ	04-09-2021		Study Leave
	0107 2021		Study Leave
			Study Leave
9			Study Leave
	06-09-2021		Study Leave
	То		I Sem University Examination
	11-09-2021		I Sem University Examination
	11-09-2021		I Sem University Examination
			I Sem University Examination
			I Sem University Examination
10	13-09-2021		I Sem University Examination
	То		I Sem University Examination
10	18-09-2021		I Sem University Examination
			I Sem University Examination
			I Sem University Examination
		27	CLASS TEST - 2
	20-09-2021	21 September	Sree Narayana Guru Samadhi
11	То	28	Module 3: Performance of contract
	25-09-2021	29	Discharge of contract
		30	Discharge by mutual agreement
		31	Discharge by impossibility
	27-09-2021	32	Breach of contract and remedies
12	То	33	Suit for damages
	02-10-2021	34	Suit upon quantum meruit
		2 October	Gandhi Jayanthi
13	04-10-2021	35	Suit upon quantum meruit
	То	36	CLASS TEST - 3
	09-10-2021	37	Module 4: Contract of indemnity Contract of guarantee
	07-10-2021	5,	section of a contract of machine, contract of guardinee

		38	Rights of surety
		39	Discharge of surety
		40	Contract of bailment
14	11-10-2021	41	Duties of bailor and bailee
	То	42	Rights of bailor and bailee
	16-10-2021	14 October	Mahanavami
		15 October	Vijayadasami
		43	Essentials of a valid lien
	18-10-2021	19 October	Milad-i-Sherif
15	То	44	Pledge or pawn
	23-10-2021	45	Contract of agency - essentials
		46	Creation of an agency
16		47	Rights and duties of an agent
	25-10-2021	48	Rights and duties of the principal
	То	49	Delegation of authority
	30-10-2021	50	Personal liability of agents, Termination of agency
		51	CLASS TEST - 4
		52	Sale of goods Act
17	01-11-2021	53	Essentials
	То	54	Sale and agreement to sell
	06-11-2021	55	Formalities
		56	Conditions
			I Internal Examinations
	08-11-2021		I Internal Examinations
18	То		I Internal Examinations
	13-11-2021	57	Implied conditions
		58	Warranties
		59	Doctrine of caveat emptor
	15 11 2021	60	Transfer of property in goods
19	15-11-2021		Study Leave
	То		Study Leave
	19-11-2021		Study Leave
			Study Leave
			II Semester University Examination
20	22-11-2021		II Semester University Examination
	То		II Semester University Examination
	26-11-2021		II Semester University Examination
			II Semester University Examination

			II Semester University Examination
21	29-11-2021 To 03-12-2021	61	Delivery of the goods
		62	Duties of the buyer
		63	Rights of the seller
		64	Duties of the seller
		65	Unpaid seller
22	06-12-2021	66	Rights of an unpaid seller
		67	Right of stoppage in transit
	То	68	Right of resale
	10-12-2021	69	Auction sale
		70	CLASS TEST - 5
	13-12-2021	71	Revision
23			II Internal Examination
	То		II Internal Examination
	17-12-2021		II Internal Examination
			II Internal Examination
			II Internal Examination
	20-12-2021		II Internal Examination
24	То		II Internal Examination
	24-12-2021	23-12-2021	Christmas Celebration
			Christmas Vacation
			Christmas Vacation
			Christmas Vacation
25			Christmas Vacation
			Christmas Vacation
			Christmas Vacation