

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 Commerce

BCom Co-operation

(2020 – 23)

SEMESTER - III

ACADEMIC YEAR - (2021-22)

III Semester BCom Co-op (2020 - 23)			
SL. No.	Name of Subjects with Code	Name of the Teacher	Duty Hours per week
1.	ENTREPRENEURSHIP DEVELOPMENT (3A12 COM)	SHILPA VICHITHRAN	5
2.	ADVANCED ACCOUNTING (3B03 COM)	VIDYA K P	6
3.	CO-OPERATIVE PRINCIPLES (3B04 COM)	NEETHU A E	5
4.	BUSINESS ECONOMICS (3C03 COM)	MELBY GEORGE	5
5.	BUSINESS REGULATORY FRAMEWORK (3CO2COM)	SAPNA JOHN	4
	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	CO-OPERATIVE PRINCIPLES (3B04 COM)	BUSINESS REGULATORY FRAMEWORK (3CO2COM)	ADVANCED ACCOUNTING (3B03 COM)	BUSINESS ECONOMICS (3C03 COM)	ENTREPRENEURSHIP DEVELOPMENT (3A12 COM)
2	ADVANCED ACCOUNTING (3B03 COM)	BUSINESS ECONOMICS (3C03 COM)	ENTREPRENEURSHIP DEVELOPMENT (3A12 COM)	ADVANCED ACCOUNTING (3B03 COM)	CO-OPERATIVE PRINCIPLES (3B04 COM)
3	ENTREPRENEURSHIP DEVELOPMENT (3A12 COM)	ADVANCED ACCOUNTING (3B03 COM)	BUSINESS ECONOMICS (3C03 COM)	CO-OPERATIVE PRINCIPLES (3B04 COM)	BUSINESS REGULATORY FRAMEWORK (3CO2COM)
4	BUSINESS REGULATORY FRAMEWORK (3CO2COM)	ADVANCED ACCOUNTING (3B03 COM)	ENTREPRENEURSHIP DEVELOPMENT (3A12 COM)	BUSINESS ECONOMICS (3C03 COM)	CO-OPERATIVE PRINCIPLES (3B04 COM)
5	BUSINESS REGULATORY FRAMEWORK (3CO2COM)	CO-OPERATIVE PRINCIPLES (3B04 COM)	ADVANCED ACCOUNTING (3B03 COM)	BUSINESS ECONOMICS (3C03 COM)	ENTREPRENEURSHIP DEVELOPMENT (3A12 COM)

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

SYLLABUS

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 a nation

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 and features, 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. entrepreneurial 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

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	12-07-2021 To 17-07-2021	1	Module I Meaning-definition of Entrepreneurship
		2	Importance and Functions of Entrepreneurship
		3	Difference between Entrepreneurs and Manager
		4	Types of entrepreneurs
		5	Intrapreneurs
		6	Difference between entrepreneur and intrapreneur
2	19-07-2021 To 24-07-2021	7	Role of first generation entrepreneurs
		20 July	Bakrid- Holiday
		8	Practice of Entrepreneurship development
		9	Women Entrepreneurship
		10	Women Entrepreneurship in Kerala
3	26-07-2021 To 31-07-2021	11	Reasons for the slow growth of women Entrepreneurship
		12	Challenges of women Entrepreneurship and Remedies to solve problems of women Entrepreneurship
		13	Development of women Entrepreneurship and
		14	Assistance to women entrepreneurship

No of Weeks	Dates	Session	Topic
		15	Concept of student Entrepreneurship
		16	Importance of student Entrepreneurship
		17	Methods of imparting Entrepreneurship education
4	02-08-2021 To 07-08-2021	18	Unit Test No 01
		19	Module II Motives influencing Entrepreneur
		20	Factors effecting Entrepreneurial growth
		21	Factors effecting Entrepreneurial growth
		22	Factors effecting Entrepreneurial growth
		23	Rural Entrepreneurship
5	09-08-2021 To 14-08-2021	24	Need for Rural Entrepreneurship
		25	Advantages of Rural Entrepreneurship
		26	Problems of Rural Entrepreneurship
		27	Steps to be taken to promote Rural Entrepreneurship
		28	Rural Entrepreneurship Development
		29	Seminar on Rural Entrepreneurship in India
6	16-08-2021 To 21-08-2021	30	Types of Rural Entrepreneurship
		31	Social Entrepreneurship
		32	Types of Social Entrepreneurship
		19 August	Moharam/Onam Vacation
		20 August	Onam Vacation
		21 August	Onam Vacation
7	23-08-2021 To 28-08-2021	23 August	Onam Vacation
		24 August	Onam Vacation
		25 August	Onam Vacation
		26 August	Onam Vacation
		27 August	Onam Vacation
		28 August	Onam Vacation
8	30-08-2021 To 04-09-2021	30 August	Onam Vacation
			Study Leave
			Study Leave
			Study Leave
			Study Leave
			Study Leave
9	06-09-2021 To 11-09-2021		Study Leave
			Study Leave
			I Sem University Examination
			I Sem University Examination

No of Weeks	Dates	Session	Topic
			I Sem University Examination
10	13-09-2021 To 18-09-2021		I Sem University Examination
			I Sem University Examination
			I Sem University Examination
			I Sem University Examination
			I Sem University Examination
			I Sem University Examination
11	20-09-2021 To 25-09-2021	33	Characteristics of Social Entrepreneurship
		21 September	Sree Narayana Guru Samadhi
		34	Differences between business entrepreneurship and Social Entrepreneurship
		35	Role of Entrepreneur in economic development
		36	Unit Test No-02
		37	Module III Entrepreneurial motivation
12	27-09-2021 To 02-10-2021	38	Motivating factors
		39	Advantages & disadvantages of entrepreneur
		40	Need for Achievement: Importance
		41	Competencies
		42	Entrepreneurial competencies and its types
		2 October	Gandhi Jayanthi
13	04-10-2021 To 09-10-2021	43	Developing competencies and various techniques
		44	Institutional efforts of Govt. In developing Entrepreneurship
		45	Entrepreneurial Development Programmes,
		46	Need for EDP
		47	Objectives of EDP
		48	Phases and steps in EDP
14	11-10-2021 To 16-10-2021	49	Course content and curriculum of EDP
		50	Role of EDP
		51	Unit test 03
		14 October	Mahanavami
		15 October	Vijayadasami
		52	Module IV: Launching of new enterprise
15	18-10-2021 To 23-10-2021	53	Sources of business ideas
		19 October	Milad-i-Sherif
		54	Setting up new business
		55	Micro, Small & Medium Enterprises
		56	MSMED Act 2006

No of Weeks	Dates	Session	Topic
		57	Characteristics
16	25-10-2021 To 30-10-2021	58	Objectives and Importance MSMEs as a seed bed of entrepreneurship.
		59	Entrepreneurship incubators
		60	Problems and prospects of MSMEs
		61	Incentives and subsidies
		62	Taxation benefits to MSMEs
		63	Institutional finance to entrepreneurs'
17	01-11-2021 To 06-11-2021	64	Institutional finance to entrepreneurs'
		65	project: meaning and features
		66	Project analysis and feasibility study
		67	Project report :objectives
		68	Importance of project report
18	08-11-2021 To 13-11-2021	69	Difference between possibility feasibility report and project report
		70	I Internal Examinations
		71	I Internal Examinations
		72	I Internal Examinations
		73	Content of project report
		74	Unit Test 04
19	15-11-2021 To 19-11-2021	75	Module V Support systems for entrepreneurs and MSMEs
		76	Industries Board
		77	State Small Industries Development Corporations
			Study Leave
			Study Leave
20	22-11-2021 To 26-11-2021		Study Leave
			Study Leave
			Study Leave
			Study Leave
			Study Leave
21	29-11-2021 To 03-12-2021		II Semester University Examination
			II Semester University Examination
			II Semester University Examination
			II Semester University Examination
			II Semester University Examination
21	29-11-2021 To 03-12-2021	78	MSME Institute
		79	DICs
		80	Industrial Estates
		81	Specialized institutions
		82	Technical Consultancy Organizations

No of Weeks	Dates	Session	Topic
		83	lead bank schemes
22	06-12-2021 To 10-12-2021	84	Loans and advances available for entrepreneurs
		85	schemes of financial institutions
		86	start ups
		87	role of universities and colleges in developing entrepreneurship
		88	Role of NGOs.
		89	entrepreneurial ecosystem in Kerala
23	13-12-2021 To 17-12-2021	90	Question paper discussion
			II Internal Examination
			II Internal Examination
			II Internal Examination
24	20-12-2021 To 24-12-2021		II Internal Examination
			II Internal Examination
			II Internal Examination
		23-12-2021	Christmas Celebration
			Christmas Vacation
25			Christmas Vacation
			Christmas Vacation
			Christmas Vacation
			Christmas Vacation
			Christmas Vacation

Subject Code:	3B03 COM
Subject Name:	Advanced Accounting
No. of Credits:	4
No. of Contact Hours:	108
Hours per Week:	6
Name of the Teacher:	Vidya K P

COURSE OUTCOME

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.

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).

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.

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.

Unit V

Accounts from Incomplete Records: Single Entry meaning- features -0 difference between single entry and double entry system - Methods of profit determination – Capital comparison method - Conversion method.

References:

1. Advanced Accounting: M. C. Shukla & T. S. Grewal
2. Advanced Accounting: R. L. Gupta
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 Volume II: Shukla: M. C., T. S. Grewal and S. C. Gupta (S. Chand & Co., New Delhi)
8. Advanced Accountancy, Volume II: Gupta R. L. and M. Radhaswami (Sulthan Chand & Co. New Delhi)
9. Financial Accounting: B. K. Banerjee (PHI Pvt. Ltd. New Delhi)

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	12-07-2021 To 17-07-2021	1	Introduction to Accounting: meaning and objectives of Accounting
		2	Journal
		3	Problem
		4	Problem
		5	Ledger
		6	Problem
		7	Problem
2	19-07-2021 To 24-07-2021	8	Trial Balance
		20 July	Bakrid- Holiday
		9	Problem
		10	Final Accounts of Sole Trading Concern
		11	Manufacturing Account
		12	Problem

No of Weeks	Dates	Session	Topic
		13	Problem
3	26-07-2021 To 31-07-2021	14	Preparation of Trading and Profit and Loss Accounts
		15	Problem
		16	Problem
		17	Problem
		18	Preparation of Balance Sheet
		19	Problem
		20	Problem
		4	02-08-2021 To 07-08-2021
22	Problem		
23	Adjusting and Closing Entries – Accrued income, Income received in advance		
24	Problem		
25	Adjusting and Closing Entries – Depreciation, Bad debts, Discount on debtors and creditors		
26	Problem		
27	Adjusting and Closing Entries – Interest on capital, Interest on drawings		
5	09-08-2021 To 14-08-2021	28	Problem
		29	Adjusting and Closing Entries – Loss by fire, Managers commission
		30	Problem
		31	Class test
		32	Royalty accounts: meaning
		33	Minimum rent
		34	Problem
6	16-08-2021 To 21-08-2021	35	Short workings
		36	Problem
		37	Recoupment of short workings
		38	Problem
		19 August	Moharam/Onam Vacation
		20 August	Onam Vacation
		21 August	Onam Vacation
7	23-08-2021 To	23 August	Onam Vacation
		24 August	Onam Vacation
		25 August	Onam Vacation

No of Weeks	Dates	Session	Topic
	28-08-2021	26 August	Onam Vacation
		27 August	Onam Vacation
		28 August	Onam Vacation
8	30-08-2021 To 04-09-2021	30 August	Onam Vacation
			Study Leave
			Study Leave
			Study Leave
			Study Leave
9	06-09-2021 To 11-09-2021		Study Leave
			Study Leave
			I Sem University Examination
			I Sem University Examination
			I Sem University Examination
10	13-09-2021 To 18-09-2021		I Sem University Examination
			I Sem University Examination
			I Sem University Examination
			I Sem University Examination
			I Sem University Examination
11	20-09-2021 To 25-09-2021	39	Accounting procedures in the books of the parties
		21 September	Sree Narayana Guru Samadhi
		40	Problem
		41	Problem
		42	Problem
		43	Problem
12	27-09-2021 To 02-10-2021	44	Problem
		45	Class test
		46	Accounts of Special Transactions: Consignment Accounts – concepts
		47	Accounting treatment – cost price and invoice price
		48	Problem
		49	Problem
		50	Problem
2 October	Gandhi Jayanthi		
13	04-10-2021	51	Unsold stock

No of Weeks	Dates	Session	Topic
	To 09-10-2021	52	Problem
		53	Loss of goods
		54	Problem
		55	Problem
		56	Problem
		57	Hire purchase Accounting – meaning and objectives
14	11-10-2021 To 16-10-2021	58	Ledger accounts in the books of Hire vendor and Hire Purchaser – Full Cash Price
		59	Problem
		60	Problem
		61	Ledger accounts in the books of Hire vendor and Hire Purchaser –Actual Cash Price
		14 October	Mahanavami
		15 October	Vijayadasami
		62	Problem
15	18-10-2021 To 23-10-2021	63	Problem
		19 October	Milad-i-Sherif
		64	Ledger accounts in the books of Hire vendor and Hire Purchaser – Interest Suspense Methods
		65	Problem
		66	Problem
		67	Interest calculations
		68	Problem
16	25-10-2021 To 30-10-2021	69	Ascertainment of Cash Price
		70	Problem
		71	Repossession
		72	Problem
		73	Problem
		74	Instalment System (meaning only)
		75	Differences between Hire Purchase and Instalment Systems.
17	01-11-2021 To 06-11-2021	76	Class test
		77	Inland Branch Accounts: Accounts of dependent branches
		78	Problem
		79	Problem
		80	Accounts of independent branches
		81	Problem

No of Weeks	Dates	Session	Topic
		82	Problem
18	08-11-2021 To 13-11-2021		I Internal Examinations
			I Internal Examinations
			I Internal Examinations
		83	Debtors system
		84	Problem
		85	Problem
		86	Stock and Debtors System (at cost price and invoice price)
19	15-11-2021 To 19-11-2021	87	Problem
		88	Problem
		89	Problem
			Study Leave
			Study Leave
			Study Leave
			Study Leave
20	22-11-2021 To 26-11-2021		II Semester University Examination
			II Semester University Examination
			II Semester University Examination
			II Semester University Examination
			II Semester University Examination
			II Semester University Examination
21	29-11-2021 To 03-12-2021	90	Incorporation of branch Trial Balance in the of H.O.
		91	Problem
		92	Problem
		93	Preparation of consolidated accounts
		94	Problem
		95	Problem
		96	Class test
22	06-12-2021 To 10-12-2021	97	Accounts from Incomplete Records: Single Entry meaning- features
		98	Difference between single entry and double entry system
		99	Methods of profit determination – Capital comparison method
		100	Problem
		101	Problem
		102	Problem

No of Weeks	Dates	Session	Topic
		103	Conversion method
23	13-12-2021 To 17-12-2021	104	Problem
		105	Problem
		106	Class test
		107	Revision
		108	Revision
			II Internal Examination
			II Internal Examination
			II Internal Examination
24	20-12-2021 To 24-12-2021		II Internal Examination
			II Internal Examination
			II Internal Examination
		23-12-2021	Christmas Celebration
			Christmas Vacation
25			Christmas Vacation
			Christmas Vacation
			Christmas Vacation
			Christmas Vacation
			Christmas Vacation

Subject Code:	3B04 COM
Subject Name:	CO-OPERATIVE PRINCIPLES
No. of Credits:	4
No. of Contact Hours:	90
Hours per Week:	5
Name of the Teacher:	NEETHU A E

After studying this course, students shall be able to;

CO 1: Understand the concepts and principles of Cooperative movement

CO2: Understand the origin of cooperative movement and the history of cooperatives in the world

CO 3: Describe Indian cooperative movement, its features , structure and significance

CO 4: Acquaint themselves with the system of cooperative education, training and its impact on the functioning of cooperative organisations

Unit I : Philosophy and genesis of co-operative movement - Definition and meaning of Cooperation – ICA definition-characteristics. Evolution of co-operative principles –Rochdale principles- Reformulated principles of 1966- Redefined principles of 1995 –Application of the principles. Co-operatives as economic enterprises – its importance –differences between other forms of organizations and cooperative enterprise. Cooperation and other economic systems-Capitalism, socialism and communism. Importance of Cooperative organisations in the economic development.

[20 Hours]

Unit II : Co-operative movements in Foreign countries Origin of co-operative movement in England – Experiments of Robert Owen (Doctrine of circumstances – Friendly societies – Labour colonies – Labour exchanges) – Rochdale pioneers – C.W.S.S, -Credit cooperatives in Germany –Raiffiesen and Schulze movement –Dairy and poultry co-operatives in Denmark – M.P.C.S in Japan –industrial co-operatives in China – collective farms in U.S.S.R. Marketing co-operatives in U.S.A – Consumer societies in Sweden.

[25 Hours]

Unit III: Co-operation in India – Early experiments –Frederic Nicholson’s Report-Maclegan committee on cooperation –Co-operative planning Committee 1945 – All India Rural Credit Survey Committee –All India Rural Credit Review Committee – CRAFTICARD – Kapoor Committee. Co-operatives in Kerala (an overview of various kinds of cooperative organisations functioning in Kerala)

[20 Hours]

Unit IV: Rural credit – classification of credit based on period, purpose and security structure of co-operative credit- three tier and two tier credit –Multi agency approach to rural credit- Institutional agencies providing rural credit. NCDE, NHB, NABARD, etc;National Rural Credit Stabilisation Fund and National Rural Credit (L.T.O) Fund. Constitution and working of N.C.D.C – Role of N.C.D.C in the development of cooperatives.

[10 Hours]

Unit V :Co-operative education and training – objectives and significance – International cooperative Alliance –Role - National Co-operative Union of India – constitution and working – NCCT-NCCE-VAMNICOM- ICM. Structural arrangement for training –co-operative training centres- co-operative training colleges- member education units – other functions. Publicity and propaganda – journal – cooperative week celebrations-co-operative flag CAPE-ACSTI-KICMA.

[15 Hours]

Reference:

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

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	12-07-2021 To 17-07-2021	1	Definition and meaning of Cooperation
		2	ICA definition
		3	Characteristics
		4	Evolution of co-operative principles
		5	Rochdale principles
		6	Reformulated principles of 1966
2	19-07-2021 To	7	Redefined principles of 1995
		20 July	Bakrid- Holiday
		8	Application of the principles

No of Weeks	Dates	Session	Topic
	24-07-2021	9	Co-operatives as economic enterprises
		10	Importance
		11	Differences between other forms of organizations and cooperative enterprise.
3	26-07-2021 To 31-07-2021	12	Cooperation and other economic systems
		13	Capitalism
		14	Socialism
		15	Communism.
		16	Difference between co-operation and capitalism
		17	Difference between co-operation and Socialism
4	02-08-2021 To 07-08-2021	18	Difference between co-operation and Communism
		19	Importance of Cooperative organisations in the economic development
		20	Class test
		21	Co-operative movements in Foreign countries Origin of co-operative movement in England
		22	Experiments of Robert Owen ,Doctrine of circumstances
		23	Friendly societies
5	09-08-2021 To 14-08-2021	24	Labour colonies
		25	Labour exchanges
		26	Rochdale pioneers
		27	C.W.S.S
		28	Working of CWSS
		29	Credit cooperatives in Germany –Raiffiesen Society
6	16-08-2021 To 21-08-2021	30	Raiffiesen society
		31	Schulze movement
		32	Difference between Raiffeisen co-operative society and schulze bank
		19 August	Moharam/Onam Vacation
		20 August	Onam Vacation
		21 August	Onam Vacation
7	23-08-2021 To 28-08-2021	23 August	Onam Vacation
		24 August	Onam Vacation
		25 August	Onam Vacation
		26 August	Onam Vacation
		27 August	Onam Vacation
		28 August	Onam Vacation
8	30-08-2021	30 August	Onam Vacation
			Study Leave

No of Weeks	Dates	Session	Topic
	To 04-09-2021		Study Leave
			Study Leave
			Study Leave
			Study Leave
9	06-09-2021 To 11-09-2021		Study Leave
			Study Leave
			I Sem University Examination
			I Sem University Examination
			I Sem University Examination
10	13-09-2021 To 18-09-2021		I Sem University Examination
			I Sem University Examination
			I Sem University Examination
			I Sem University Examination
			I Sem University Examination
11	20-09-2021 To 25-09-2021	33	Dairy co-operatives in Denmark
		21 September	Sree Narayana Guru Samadhi
		34	Poultry co-operatives in Denmark
		35	Bull club
		36	M.P.C.S in Japan
		37	Industrial co-operatives in China
12	27-09-2021 To 02-10-2021	38	Collective farms in U.S.S.R.
		39	Marketing co-operatives in U.S.A
		40	Consumer Societies in Sweden
		41	Seminar
		42	Seminar
		2 October	Gandhi Jayanthi
13	04-10-2021 To 09-10-2021	43	Seminar
		44	Seminar
		45	Seminar
		46	Class test
		47	Early experiments –Frederic Nicholson’s Report
		48	Co-operative Credit Society Act 1904
14	11-10-2021 To	49	Features
		50	1912 Act
		51	Difference between 1904 Act and 1912 Act

No of Weeks	Dates	Session	Topic
	16-10-2021	14 October	Mahanavami
		15 October	Vijayadasami
15	18-10-2021 To 23-10-2021	52	Maclegan committee on cooperation
		53	Co-operative planning Committee 1945
		19 October	Milad-i-Sherif
		54	All India Rural Credit Survey Committee
		55	All India Rural Credit Survey Committee
		56	All India Rural Credit Review Committee
		57	CRAFICARD
16	25-10-2021 To 30-10-2021	58	CRAFICARD
		59	CRAFICARD
		60	Kapoor Committee
		61	Co-operatives in Kerala
		62	Co-operatives in Kerala
		63	Seminar
17	01-11-2021 To 06-11-2021	64	Seminar
		65	Seminar
		66	Class test
		67	Classification of credit based on period, purpose.
		68	Security structure of co-operative credit
		69	Three tier and two tier credit
18	08-11-2021 To 13-11-2021	70	I Internal Examinations
		71	I Internal Examinations
		72	I Internal Examinations
		73	Multi agency approach to rural credit
		74	Institutional agencies providing rural credit. NCDE
		75	NHB, NABARD
19	15-11-2021 To 19-11-2021	76	National Rural Credit Stabilisation Fund and National Rural Credit (L.T.O) Fund.
		77	Constitution and working of N.C.D.C, Role of N.C.D.C in the development of cooperatives
			Study Leave
			Study Leave
			Study Leave
20	22-11-2021 To 26-11-2021		II Semester University Examination
			II Semester University Examination
			II Semester University Examination
			II Semester University Examination

No of Weeks	Dates	Session	Topic
			II Semester University Examination
			II Semester University Examination
21	29-11-2021 To 03-12-2021	78	Co-operative education and training – objectives and significance
		79	International cooperative Alliance –Role
		80	National Co-operative Union of India , constitution and working
		81	NCCT-NCCE
		82	VAMNICOM- ICM.
		83	Structural arrangement for training –co-operative training centres- co-operative training colleges- member education units, other functions.
22	06-12-2021 To 10-12-2021	84	Publicity and propaganda
		85	Journal, cooperative week celebrations
		86	Co-operative flag
		87	CAPE
		88	ACSTI-KICMA
		89	Revision
23	13-12-2021 To 17-12-2021	90	Question paper discussion
			II Internal Examination
			II Internal Examination
			II Internal Examination
			II Internal Examination
24	20-12-2021 To 24-12-2021		II Internal Examination
			II Internal Examination
			II Internal Examination
		23-12-2021	Christmas Celebration
			Christmas Vacation
25			Christmas Vacation
			Christmas Vacation
			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:	MELBY GEORGE

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 demand-elasticity 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) 86

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 – monetary 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 development-decentralized 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

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	12-07-2021 To 17-07-2021	1	Module I: Managerial Economics
		2	Economics- meaning
		3	Definitions
		4	Differences between micro economics and macro economics
		5	Managerial economics
		6	Definition and characteristics
2	19-07-2021 To 24-07-2021	7	Nature of managerial economics
		20 July	Bakrid - Holiday
		8	Scope of managerial economics
		9	Characteristics of managerial economics
		10	Distinction between managerial economics and general economics
3	26-07-2021 To 31-07-2021	11	Relationship of managerial economics with other disciplines
		12	Relationship of managerial economics with other disciplines
		13	Role of managerial economist
		14	Role of managerial economist
		15	Responsibility of managerial economist
		16	Responsibility of managerial economist
4	02-08-2021 To 07-08-2021	17	Revision
		18	CLASS TEST - 1
		19	Module II: Demand estimation introduction
		20	Demand
		21	Law of demand
		22	Law of demand
5	09-08-2021 To 14-08-2021	23	Demand curve
		24	Demand curve
		25	Exceptions of law of demand
		26	Exceptions of law of demand
		27	Elasticity of demand
		28	Elasticity of demand

No of Weeks	Dates	Session	Topic
		29	Price – income- advertisement- cross- uses- measurement
6	16-08-2021 To 21-08-2021	30	Price – income- advertisement- cross- uses- measurement
		31	Law of diminishing marginal utility
		32	Supply
		19 August	Moharam/Onam Vacation
		20 August	Onam Vacation
		21 August	Onam Vacation
7	23-08-2021 To 28-08-2021	23 August	Onam Vacation
		24 August	Onam Vacation
		25 August	Onam Vacation
		26 August	Onam Vacation
		27 August	Onam Vacation
		28 August	Onam Vacation
8	30-08-2021 To 04-09-2021	30 August	Onam Vacation
			Study Leave
			Study Leave
			Study Leave
			Study Leave
			Study Leave
9	06-09-2021 To 11-09-2021		Study Leave
			Study Leave
			I Sem University Examination
			I Sem University Examination
			I Sem University Examination
			I Sem University Examination
10	13-09-2021 To 18-09-2021		I Sem University Examination
			I Sem University Examination
			I Sem University Examination
			I Sem University Examination
			I Sem University Examination
			I Sem University Examination
11	20-09-2021 To 25-09-2021	33	Determinants
		21 September	Sree Narayana Guru Samadhi
		34	Law of supply
		35	Demand forecasting

No of Weeks	Dates	Session	Topic
		36	Short term and long term- methods of forecasting
		37	Forecasting demand for new product
12	27-09-2021 To 02-10-2021	38	CLASS TEST - 2
		39	Module III: Production
		40	Production function
		41	Production function
		42	Cobb Douglas production function
		2 October	Gandhi Jayanthi
		13	04-10-2021 To 09-10-2021
44	Law of production		
45	Law of diminishing returns		
46	Law of returns to scale		
47	Isoquants		
48	Isocost		
14	11-10-2021 To 16-10-2021	49	Optimum combination of inputs
		50	Economies of scale
		51	Diseconomies of scale
		14 October	Mahanavami
		15 October	Vijayadasami
		52	Revision
15	18-10-2021 To 23-10-2021	53	CLASS TEST - 3
		19 October	Milad-i-Sherif
		54	Module IV: Pricing
		55	Pricing policies
		56	Objectives of pricing
		57	Factors affecting pricing policy
16	25-10-2021 To 30-10-2021	58	Types of pricing
		59	Types of pricing
		60	Cost plus pricing
		61	Marginal cost pricing
		62	Going rate pricing
		63	BEP pricing
17	01-11-2021	64	Product line pricing
		65	Product line pricing

No of Weeks	Dates	Session	Topic
	To 06-11-2021	66	Pricing of a new product
		67	Revision
		68	CLASS TEST - 4
		69	Module V: National Income concept
18	08-11-2021 To 13-11-2021	70	I Internal Examinations
		71	I Internal Examinations
		72	I Internal Examinations
		73	Meaning of National Income
		74	Computation of NI
		75	Methods and Difficulties
19	15-11-2021 To 19-11-2021	76	Economy's income and expenditure
		77	Measurement of GDP
			Study Leave
			Study Leave
			Study Leave
20	22-11-2021 To 26-11-2021		II Semester University Examination
			II Semester University Examination
			II Semester University Examination
			II Semester University Examination
			II Semester University Examination
21	29-11-2021 To 03-12-2021	78	Components of GDP
		79	Real versus nominal GDP
		80	GDP deflator
		81	Monitory and fiscal policies - pros and cons
		82	Demonetization –meaning – objects and impact
		83	Development issues of Indian economy - Poverty
22	06-12-2021 To 10-12-2021	84	Inequality, Unemployment
		85	Black money
		86	Features of Kerala economy
		87	Kerala model of development
		88	Decentralized planning in Kerala
		89	CLASS TEST - 5
23	13-12-2021 To	90	Revision
			II Internal Examination
			II Internal Examination

No of Weeks	Dates	Session	Topic
	17-12-2021		II Internal Examination
			II Internal Examination
24	20-12-2021 To 24-12-2021		II Internal Examination
			II Internal Examination
			II Internal Examination
		23-12-2021	Christmas Celebration
			Christmas Vacation
25			Christmas Vacation
			Christmas Vacation
			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

SYLLABUS

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 Bhagavathy

TEACHING SCHEDULE

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

No of Weeks	Dates	Session	Topic
	28-08-2021	26 August	Onam Vacation
		27 August	Onam Vacation
		28 August	Onam Vacation
8	30-08-2021 To 04-09-2021	30 August	Onam Vacation
			Study Leave
			Study Leave
			Study Leave
			Study Leave
9	06-09-2021 To 11-09-2021		Study Leave
			Study Leave
			I Sem University Examination
			I Sem University Examination
			I Sem University Examination
10	13-09-2021 To 18-09-2021		I Sem University Examination
			I Sem University Examination
			I Sem University Examination
			I Sem University Examination
			I Sem University Examination
11	20-09-2021 To 25-09-2021	27	Quasi contract
		21 September	Sree Narayana Guru Samadhi
		28	Performance of contract
		29	Discharge of contract
		30	Discharge by mutual agreement
12	27-09-2021 To 02-10-2021	31	Discharge by impossibility
		32	Breach of contract and remedies
		33	Suit for damages
		34	Suit upon quantum meruit
		2 October	Gandhi Jayanthi
13	04-10-2021 To 09-10-2021	35	Class test
		36	Contract of indemnity
		37	Contract of guarantee
		38	Rights of surety
		39	Discharge of surety
14	11-10-2021	40	Contract of bailment
		41	Duties of bailor and bailee

No of Weeks	Dates	Session	Topic
	To 16-10-2021	42	Rights of bailor and bailee
		14 October	Mahanavami
		15 October	Vijayadasami
15	18-10-2021 To 23-10-2021	43	Essentials of a valid lien
		19 October	Milad-i-Sherif
		44	Pledge or pawn
		45	Contract of agency - essentials
16	25-10-2021 To 30-10-2021	46	Creation of an agency
		47	Rights and duties of an agent
		48	Rights and duties of the principal
		49	Delegation of authority
17	01-11-2021 To 06-11-2021	50	Personal liability of agents
		51	Termination of agency
		52	Sale of goods Act
		53	Essentials
		54	Sale and agreement to sell
18	08-11-2021 To 13-11-2021	55	Formalities
		56	Conditions
			I Internal Examinations
			I Internal Examinations
			I Internal Examinations
19	15-11-2021 To 19-11-2021	57	Implied conditions
		58	Warranties
		59	Doctrine of caveat emptor
		60	Transfer of property in goods
			Study Leave
20	22-11-2021 To 26-11-2021		Study Leave
			Study Leave
			Study Leave
			Study Leave
			Study Leave
21	29-11-2021 To		II Semester University Examination
			II Semester University Examination
			II Semester University Examination
			II Semester University Examination
			II Semester University Examination
	29-11-2021 To	61	Delivery of the goods
		62	Duties of the buyer
		63	Rights of the seller

No of Weeks	Dates	Session	Topic
	03-12-2021	64	Duties of the seller
		65	Unpaid seller
22	06-12-2021 To 10-12-2021	66	Rights of an unpaid seller
		67	Right of stoppage in transit
		68	Right of resale
		69	Auction sale
		70	<i>Revision</i>
23	13-12-2021 To 17-12-2021	71	<i>Revision</i>
			II Internal Examination
			II Internal Examination
			II Internal Examination
24	20-12-2021 To 24-12-2021		II Internal Examination
			II Internal Examination
			II Internal Examination
		23-12-2021	Christmas Celebration
			Christmas Vacation
25			Christmas Vacation
			Christmas Vacation
			Christmas Vacation
			Christmas Vacation
			Christmas Vacation