

DON BOSCO ARTS & SCIENCE COLLEGE
ANGADIKADAVU
*(Affiliated to Kannur University Approved by Government
of Kerala)*
ANGADIKADAVU P.O., IRITTY, KANNUR – 670706



COURSE PLAN

Department BCom Co-operation

(2021 – 24)

SEMESTER - III

ACADEMIC YEAR - (2022-23)

III Semester BCom Coop (2021 - 24)

SL. No.	Name of Subjects with Code	Name of the Teacher	Duty Hours per week
1.	3A12 COM ENTREPRENEURSHIP DEVELOPMENT	ANJU K PAULOSE	5
2.	3CO2COM BUSINESS REGULATORY FRAMEWPRK	SAPNA JOHN	4
3.	B03COM ADVANCED ACCOUNTING	NEETHU A E	6
4.	B04 COM CO-OPERATIVE PRINCIPLES	SHILPA VICHITHRAN	5
5.	3C03 COM BUSINESS ECONOMICS	SONIYA JACOB	5
	Name of Class Incharge	ANJU K PAULOSE	

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	BUSINESS REGULATORY FRAMEWPRK	ADVANCED ACCOUNTING	ENTREPRENEURSHIP DEVELOPMENT	BUSINESS ECONOMICS
2	ADVANCED ACCOUNTING	ENTREPRENEURSHIP DEVELOPMENT	BUSINESS ECONOMICS	BUSINESS REGULATORY FRAMEWPRK	CO-OPERATIVE PRINCIPLES
3	ENTREPRENEURSHIP DEVELOPMENT	CO-OPERATIVE PRINCIPLES	BUSINESS REGULATORY FRAMEWPRK	ADVANCED ACCOUNTING	BUSINESS ECONOMICS
4	BUSINESS ECONOMICS	ENTREPRENEURSHIP DEVELOPMENT	ADVANCED ACCOUNTING	CO-OPERATIVE PRINCIPLES	ADVANCED ACCOUNTING
5	BUSINESS REGULATORY FRAMEWPRK	CO-OPERATIVE PRINCIPLES	ADVANCED ACCOUNTING	BUSINESS ECONOMICS	ENTREPRENEURSHIP DEVELOPMENT

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:	ANJU K PAULOSE

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 (18 Hrs)

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. (18 Hrs)

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.
(16 Hrs)

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 analysis and feasibility study. Contents of project report. Preparation of Project Report for a Micro enterprise.(20 hrs)

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} startups, role of universities and colleges in developing entrepreneurship. Role of NGOs. Entrepreneurial ecosystem in Kerala.(18 Hrs)

Reference:

1. Entrepreneurial Development : P. Saravanel
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	04-07-2022 To 08-07-2022	1	Concept of Entrepreneurship- meaning- definition
		2	Importance , Functions
		3	Distinction between entrepreneur and a manager.
		4	Types of entrepreneurs
		5	Student entrepreneurship-concept and importance.
2	11-07-2022 To 15-07-2022	6	Role of first generation entrepreneurs.
		7	Intrapreneur
		8	Practices to entrepreneurship development Concept of
		9	Concept of women entrepreneurship
3	18-07-2022 To 22-07-2022	10	Problems of women entrepreneurs.
		11	Assistance available to women entrepreneurs
		12	Seminar
		13	Seminar
		14	Class test
4	25-07-2022 To 29-07-2022	15	Factors affecting Entrepreneurial growth
		16	Factors affecting Entrepreneurial growth
		17	Motives influencing entrepreneurs.
		18	Motives influencing entrepreneurs.
		28 July	Karkidaka Vav
5	01-08-2022 To 05-08-2022	19	Rural entrepreneurship
		20	Role of entrepreneur in Economic development.
		21	Role of entrepreneur in Economic development
		22	Social entrepreneurship.
		23	Seminar
6	08-08-2022 To 12-08-2022	24	Seminar
		08 August	Muharam
		25	Class test
		26	Entrepreneurial motivation
		27	Motivating factors
7	15-08-2022 To 19-08-2022	28	Achievement Motivation
		15 August	Independence Day
		29	Entrepreneurial competencies
		30	Developing competencies.
		18 August	Sree Krishna Jayanthi
		31	Institutional efforts and role of Government in developing entrepreneurship.

No of Weeks	Dates	Session	Topic
8	22-08-2022 To 26-08-2022	32	I internal Examination
		33	I internal Examination
		34	I internal Examination
		35	I internal Examination
		36	I internal Examination
9	29-08-2022 To 02-09-2022	37	Entrepreneurship Development Programme (EDP)
		38	Need
		39	Objectives
		40	Course content and curriculum of EDP.
		41	Phases of EDP
10	05-09-2022 To 09-09-2022	05 September	ONAM VACATION
		06 September	ONAM VACATION
		07 September	ONAM VACATION
		08 September	ONAM VACATION
		09 September	ONAM VACATION
11	12-09-2022 To 16-09-2022	42	Stories of successful entrepreneurs
		43	Seminar
		44	Class test
		45	Launching of new enterprise
		46	Sources of business ideas.
12	19-09-2022 To 23-09-2022	47	Setting up of new business.
		48	Micro, Small & Medium Enterprises
		21 September	Sree Narayana Guru Samadhi
		49	MSMED Act 2006
		50	Characteristics
13	26-09-2022 To 30-09-2022	51	Objectives
		52	Importance MSMEs as a seed bed of entrepreneurship.
		53	Entrepreneurship incubators
		54	Problems and prospects of MSMEs
		55	Seminar
14	03-10-2022 To 07-10-2022	56	Incentives and subsidies.
		04 October	Mahanavami
		05 October	Vijayadasami
		57	Seminar
15	10-10-2022 To	58	Taxation benefits to MSMEs.
		59	Institutional finance to Entrepreneurs
		60	project: meaning and features,

No of Weeks	Dates	Session	Topic
	14-10-2022	61	project analysis
		62	feasibility study
		63	Contents of project report.
16	17-10-2022 To 21-10-2022	64	Preparation of Project Report for a Micro enterprise
		65	Preparation of Project Report for a Micro enterprise
		66	Class test
		67	Support systems for entrepreneurs and MSMEs:
		68	Industries Board
17	24-10-2022 To 28-10-2022	24 October	Deepavali
		69	II Internal Examination
		70	II Internal Examination
		71	II Internal Examination
		72	II Internal Examination
18	31-0-2022 To 04-11-2022	73	MSME Institute
		74	DICs
		75	State Small Industries Development Corporations
		76	Industrial Estates
		77	Specialized institutions-Technical Consultancy Organizations
19	07-11-2022 To 11-11-2022	78	Lead bank schemes, Role of NGOs.
		79	Loans and advances available for entrepreneurs,
		80	Schemes of financial institutions , Startups
		81	Entrepreneurial ecosystem in Kerala
		82	Revision
20	14-11-2022 To 18-11-2022	83	III Semester University Examination
		84	III Semester University Examination
		85	III Semester University Examination
		86	III Semester University Examination
		87	III Semester University Examination
		88	III Semester University Examination
21	21-11-2022 To 25-12-2022	89	III Semester University Examination
		90	III Semester University Examination

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	04-07-2022 To 08-07-2022	1	Law: Meaning and definition
		2	Contract: Meaning and definition
		3	Nature of the contract
		4	Types of contracts
2	11-07-2022 To 15-07-2022	5	Offer: Meaning and definition
		6	Essentials
		7	Acceptance
3	18-07-2022 To 22-07-2022	8	Essentials
		9	Consideration
		10	Definition and essentials
		11	Stranger to contract
4	25-07-2022 To 29-07-2022	12	Contracts without consideration
		13	Class Test
		14	Capacity of parties-Minor
		15	Persons of unsound mind
		28 July	Karkidaka Vav
5	01-08-2022 To 05-08-2022	16	Free consent
		17	Coercion
		18	Undue influence
		19	Fraud
6	08-08-2022 To 12-08-2022	08 August	Muharam
		20	Legality of object and consideration
		21	Agreements opposed to public policy
		22	Void agreements
7	15-08-2022 To 19-08-2022	15 August	Independence Day
		23	Quasi contract-Features
		24	Quasi contract-Types
		18 August	Sree Krishna Jayanthi
8	22-08-2022 To 26-08-2022	25	I internal Examination
		26	I internal Examination
		27	I internal Examination
		28	I internal Examination
		29	I internal Examination
9	29-08-2022 To	30	Performance of contract
		31	Discharge of contract by agreement

No of Weeks	Dates	Session	Topic
	02-09-2022	32	Discharge of contract by impossibility
		33	Class Test
10	05-09-2022 To 09-09-2022	05 September	ONAM VACATION
		06 September	ONAM VACATION
		07 September	ONAM VACATION
		08 September	ONAM VACATION
		09 September	ONAM VACATION
11	12-09-2022 To 16-09-2022	34	Breach of contract and remedies
		35	Suit for damages
		36	Suit upon quantum meruit
		37	Suit for specific performance
12	19-09-2022 To 23-09-2022	38	Contract of indemnity
		39	Contract of guarantee
		21 September	Sree Narayana Guru Samadhi
		40	Rights of surety
13	26-09-2022 To 30-09-2022	41	Discharge of surety
		42	Contract of bailment
		43	Duties of bailor and bailee
		44	Rights of bailor and bailee
14	03-10-2022 To 07-10-2022	45	Essentials of a valid lien
		04 October	Mahanavami
		05 October	Vijayadasami
		46	Pledge or pawn
15	10-10-2022 To 14-10-2022	47	Contract of agency - essentials
		48	Creation of an agency
		49	Rights and duties of an agent
		50	Rights and duties of the principal
16	17-10-2022 To 21-10-2022	51	Delegation of authority
		52	Personal liability of agents
		53	Termination of agency
		54	Revision
17	24-10-2022 To 28-10-2022	24 October	Deepavali
		55	II Internal Examination
		56	II Internal Examination
		57	II Internal Examination
		58	II Internal Examination
18	31-0-2022 To	59	Sale of goods Act
		60	Sale and agreement to sell

No of Weeks	Dates	Session	Topic
	04-11-2022	61	Conditions
		62	Warranties
19	07-11-2022 To 11-11-2022	63	Doctrine of caveat emptor
		64	Unpaid seller
		65	Class test
		66	Revision
20	14-11-2022 To 18-11-2022	67	III Semester University Examination
		68	III Semester University Examination
		69	III Semester University Examination
		70	III Semester University Examination
		71	III Semester University Examination
		72	III Semester University Examination
21	21-11-2022 To 25-12-2022	73	III Semester University Examination
		74	III Semester University Examination

Subject Code:	3B03COM
Subject Name:	ADVANCED ACCOUNTING
No. of Credits:	4
No. of Contact Hours:	108
Hours per Week:	6
Name of the Teacher:	NEETHU A E

Unit : 1

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 Hours)

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 Hours)

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 hours)

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 Hours)

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 Hours)

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 KR Paul
7. Advanced Accounts Volumell : 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)

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	04-07-2022 To 08-07-2022	1	Accounting - introduction , meaning and objectives
		2	Journal – theory, format, rules
		3	Problem on journal
		4	Ledger- theory
		5	Problem on Ledger
		6	Trial Balance
2	11-07-2022 To 15-07-2022	7	Problem on Ledger
		8	Final Accounts of Sole Trading Concern
		9	Problem on Sole Trading Concern
		10	Problem on Sole Trading Concern
		11	Manufacturing Account
3	18-07-2022 To 22-07-2022	12	Problem on Manufacturing Account
		13	Problem on Manufacturing Account
		14	Preparation of Trading and Profit and Loss Accounts
		15	Problem on Trading and Profit and Loss Accounts
		16	Problem on Trading and Profit and Loss Accounts
		17	Preparation of Balance Sheet
4	25-07-2022 To 29-07-2022	18	Problem on Final accounts
		19	Problem on Final accounts
		20	Adjusting and Closing Entries
		21	Problems on final accounts
		22	Problems on final accounts
		28 July	Karkidaka Vav
5	01-08-2022 To 05-08-2022	23	Problems on final accounts
		24	Problems on final accounts
		25	Problems on final accounts
		26	Royalty accounts : meaning - minimum rent - short workings - recoupment of short workings
		27	accounting procedures in the books of lessor
		28	Problems on royalty under first method
6	08-08-2022	29	Problems on royalty under first method
		08 August	Karkkidaka Vavu

No of Weeks	Dates	Session	Topic
	To 12-08-2022	30	Problems on royalty under Second method
		31	Class Test
		32	Problems on royalty under Second method
		33	Problems on royalty when minimum rent varies
		34	Problems on royalty when minimum rent varies
7	15-08-2022 To 19-08-2022	15 August	Independence Day
		35	Accounting procedures in the books of lessee
		36	Problems on royalty when there is strike
		37	Problems on royalty when there is strike
		38	Problems on royalty when there is strike
		18 August	Sree Krishna Jayanthi
8	22-08-2022 To 26-08-2022	39	Extra Problems on royalty
		40	I internal Examination
		41	I internal Examination
		42	I internal Examination
		43	I internal Examination
9	29-08-2022 To 02-09-2022	44	I internal Examination
		45	Consignment Accounts - concepts – introduction, features, terms
		46	Accounting treatment
		47	Journal entries in the books of consignor
		48	Cost price and invoice price
		49	Problems on Cost price method
10	05-09-2022 To 09-09-2022	50	Class test
		51	Problems on Cost price method
		05 September	ONAM VACATION
		06 September	ONAM VACATION
		07 September	ONAM VACATION
11	12-09-2022 To 16-09-2022	08 September	ONAM VACATION
		09 September	ONAM VACATION
		52	Journal entries in the books of consignor
		53	Invoice price method
		54	Problems on Invoice price method
		55	Problems on Invoice price method
12	19-09-2022	56	Unsold stock – valuation
		57	Problems on valuation of Unsold stock
		58	Loss of goods – normal and abnormal - treatment
		59	Problems on loss

No of Weeks	Dates	Session	Topic
	To 23-09-2022	60	Problems on consignment when loss occurs and goods remains unsold
		21 September	Sree Narayana Guru Samadhi
		61	Hire purchase Accounting - meaning and objectives
		62	Ledger accounts in the books of Hire vendor and Hire Purchaser
		63	Problems
		64	Full Cash Price - Problems
13	26-09-2022 To 30-09-2022	65	Actual Cash Price
		66	Problems on Actual Cash Price
		67	Interest Suspense Methods
		68	Problems on Interest Suspense Methods
		69	Interest calculations, repossession
		70	Ascertainment of Cash Price
14	03-10-2022 To 07-10-2022	71	Instalment System - differences between Hire Purchase and Instalment Systems
		72	Class Test
		04 October	Mahanavami
		05 October	Vijayadasami
		73	Inland Branch Accounts : meaning concept theory
		74	Accounts of dependent and independent branches
15	10-10-2022 To 14-10-2022	75	Debtors system, journal and ledger format
		76	Problems under Debtors system
		77	Problems under Debtors system
		78	Stock and Debtors System – theory , format
		79	Cost price method
		80	Problem on Cost price method
16	17-10-2022 To 21-10-2022	81	Invoice price method
		82	Problem on Invoice price method
		83	Problem on Invoice price method
		84	Incorporation of branch Trial Balance in the books of H.O.
		85	Problem on Incorporation
		86	Problem on Incorporation
17	24-10-2022	87	Problem on Incorporation
		88	Preparation of consolidated accounts
		89	Problem on Preparation of consolidated accounts
		90	Problem on Preparation of consolidated accounts
		24 October	Deepavali

No of Weeks	Dates	Session	Topic
	To 28-10-2022	91	II Internal Examination
		92	II Internal Examination
		93	II Internal Examination
		94	II Internal Examination
18	31-0-2022 To 04-11-2022	95	Problem on Preparation of consolidated accounts
		96	Class Test
		97	Single Entry meaning – features - difference between single entry and double entry system
		98	Computation of missing figures
		99	Problem on missing figures
		100	Problem on missing figures
		101	Methods of profit determination
19	07-11-2022 To 11-11-2022	102	Problem on profit determination
		103	Problem on profit determination
		104	Problem on Capital comparison method
		105	Conversion method
		106	Problem on Conversion method
		107	Class Test
		108	Revision
20	14-11-2022 To 18-11-2022		III Semester University Examination
			III Semester University Examination
			III Semester University Examination
			III Semester University Examination
			III Semester University Examination
			III Semester University Examination
21	21-11-2022 To 25-12-2022		III Semester University Examination
			III Semester University Examination

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:	SHILPA VICHITHRAN

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	04-07-2022 To 08-07-2022	1	Introduction about co-operation
		2	Definition and meaning of Co-operation.
		3	ICA definition-characteristics
		4	Evolution of co-operative principles Rochdale principles
		5	Reformulated principles of 1966- Redefined principles of 1995
2	11-07-2022 To 15-07-2022	6	Reformulated principles of 1966- Redefined principles of 1995
		7	Application of the principles.
		8	Co-operatives as economic enterprises – its importance
		9	Differences between other forms of organizations and co-operative enterprise.
		10	Co-operation and other economic systems-Capitalism,
3	18-07-2022 To 22-07-2022	11	Socialism
		12	Communism.
		13	Importance of Co-operative organizations in the economic development
		14	Importance of Co-operative organizations in the economic development
		15	Seminar

No of Weeks	Dates	Session	Topic
4	25-07-2022 To 29-07-2022	16	Seminar
		17	Seminar
		18	Revision
		28 July	Karkidaka Vav
		19	Class test
5	01-08-2022 To 05-08-2022	20	Origin of co-operative movement in England
		21	Origin of co-operative movement in England
		22	Experiments of Robert Owen
		23	Experiments of Robert Owen
		24	Doctrine of circumstances
6	08-08-2022 To 12-08-2022	08 August	Muharam
		25	Friendly societies
		26	Labour colonies
		27	Labour exchanges
		28	Rochdale pioneers
7	15-08-2022 To 19-08-2022	15 August	Independence Day
		29	C.W.S.S
		30	Revision
		18 August	Sree Krishna Jayanthi
		31	Class test
8	22-08-2022 To 26-08-2022	32	I internal Examination
		33	I internal Examination
		34	I internal Examination
		35	I internal Examination
		36	I internal Examination
9	29-08-2022 To 02-09-2022	37	Credit cooperatives in Germany –Raiffiesen and Schulze movement
		38	Dairy and poultry co-operatives in Denmark
		39	M.P.C.S in Japan
		40	M.P.C.S in Japan
		41	Industrial co-operatives in China
10	05-09-2022 To 09-09-2022	05 September	ONAM VACATION
		06 September	ONAM VACATION
		07 September	ONAM VACATION
		08 September	ONAM VACATION
		09 September	ONAM VACATION
11	12-09-2022 To	42	Collective farms in U.S.S.R.
		43	Collective farms in U.S.S.R.

No of Weeks	Dates	Session	Topic
	16-09-2022	44	Marketing co-operatives in U.S.A
		45	Consumer societies in Sweden
		46	Class test
12	19-09-2022 To 23-09-2022	47	Co-operation in India – Early experiments
		48	Frederic Nicholson's Report
		21 September	Sree Narayana Guru Samadhi
		49	Maclegan committee on cooperation
		50	Co-operative planning Committee 1945
13	26-09-2022 To 30-09-2022	51	All India Rural Credit Survey Committee
		52	All India Rural Credit Review Committee
		53	CRAFICARD
		54	Kapoor Committee.
		55	Co-operatives in Kerala (an overview of various kinds of cooperative organizations functioning in Kerala)
14	03-10-2022 To 07-10-2022	56	Revision
		04 October	Mahanavami
		05 October	Vijayadasami
		57	Class test
		58	Rural credit – classification of credit based on period, purpose and security structure of co-operative credit.
15	10-10-2022 To 14-10-2022	59	Three tier and two tier credit
		60	Institutional agencies providing rural credit.
		61	NCDE, NHB, NABARD
		62	National Rural Credit Stabilization Fund and National Rural Credit (L.T.O) Fund.
		63	Constitution and working of N.C.D.C
16	17-10-2022 To 21-10-2022	64	Role of N.C.D.C in the development of cooperatives
		65	Co-operative education and training – objectives and significance
		66	International cooperative Alliance –Role
		67	National Co-operative Union of India constitution and working
		68	NCCT-NCCE-VAMNICOM- ICM
17	24-10-2022 To 28-10-2022	24 October	Deepavali
		69	II Internal Examination
		70	II Internal Examination
		71	II Internal Examination
		72	II Internal Examination
18	31-0-2022	73	Operative training colleges- member education

No of Weeks	Dates	Session	Topic
	To 04-11-2022		Units – other functions
		74	Co-operative training colleges
		75	Member education units, other functions.
		76	Publicity and propaganda
		77	Journal, cooperative week, celebrations
19	07-11-2022 To 11-11-2022	78	Co-operative flag ,CAPE
		79	ACSTI-KICMA
		80	Class test
		81	Revision
		82	Question Paper Discussion
20	14-11-2022 To 18-11-2022	83	III Semester University Examination
		84	III Semester University Examination
		85	III Semester University Examination
		86	III Semester University Examination
		87	III Semester University Examination
		88	III Semester University Examination
21	21-11-2022 To 25-12-2022	89	III Semester University Examination
		90	III Semester University Examination

Subject Code:	3C03 COM
Subject Name:	BUSINESS ECONOMICS
No. of Credits:	04
No. of Contact Hours:	90
Hours per Week:	05
Name of the Teacher:	Soniya Jacob

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)

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

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	04-07-2022 To 08-07-2022	1	Unit I: Managerial Economics
		2	Economics- meaning- definitions
		3	Differences between micro economics and macro economics
		4	Managerial economics
		5	Definition and characteristics of managerial economics
2	11-07-2022 To 15-07-2022	6	Nature and Scope of managerial economics
		7	Nature and Scope of managerial economics
		8	Characteristics of managerial economics
		9	Distinction between managerial economics and general economics
		10	Relationship of managerial economics with other disciplines
3	18-07-2022 To 22-07-2022	11	Relationship of managerial economics with other disciplines
		12	Role and responsibility of managerial economist
		13	Role and responsibility of managerial economist
		14	Previous year question paper discussion
		15	Class Test - 01
4	25-07-2022 To 29-07-2022	16	Unit II: Demand estimation
		17	Demand- Law of demand
		18	Demand curve- exceptions of law of demand
		28 July	Karkidaka Vav
		19	Elasticity of demand
5	01-08-2022 To	20	Price – income – advertisement – cross – uses – measurement
		21	Price – income – advertisement – cross – uses -

No of Weeks	Dates	Session	Topic
	05-08-2022		measurement
		22	Price – income – advertisement – cross – uses – measurement
		23	Law of diminishing marginal utility
		24	Law of diminishing marginal utility
6	08-08-2022 To 12-08-2022	08 August	Muharam
		25	Supply – determinants - Law of supply
		26	Supply – determinants - Law of supply
		27	Demand forecasting
		28	Demand forecasting
7	15-08-2022 To 19-08-2022	15 August	Independence Day
		29	Previous year question paper discussion
		30	Short term and long term - methods of forecasting
		18 August	Sree Krishna Jayanthi
		31	Short term and long term - methods of forecasting
8	22-08-2022 To 26-08-2022	32	I internal Examination
		33	I internal Examination
		34	I internal Examination
		35	I internal Examination
		36	I internal Examination
9	29-08-2022 To 02-09-2022	37	Previous year question paper discussion
		38	Forecasting demand for new product
		39	Class Test - 02
		40	Unit III: Production and production function
		41	Production and production function
10	05-09-2022 To 09-09-2022	05 September	ONAM VACATION
		06 September	ONAM VACATION
		07 September	ONAM VACATION
		08 September	ONAM VACATION
		09 September	ONAM VACATION
11	12-09-2022 To 16-09-2022	42	Cobb Douglas production function
		43	Law of production
		44	Law of production
		45	Law of diminishing returns
		46	Law of diminishing returns
12	19-09-2022 To	47	Law of returns to scale
		48	Isoquants
		21 September	Sree Narayana Guru Samadhi

No of Weeks	Dates	Session	Topic
	23-09-2022	49	Isocost
		50	Optimum combination of inputs
13	26-09-2022 To 30-09-2022	51	Optimum combination of inputs
		52	Economies and diseconomies of scale
		53	Economies and diseconomies of scale
		54	Previous year question paper discussion
		55	Class Test - 03
14	03-10-2022 To 07-10-2022	56	Unit IV: Pricing and pricing policies
		04 October	Mahanavami
		05 October	Vijayadasami
		57	Objectives of pricing
		58	Objectives of pricing
15	10-10-2022 To 14-10-2022	59	Factors affecting pricing policy
		60	Factors affecting pricing policy
		61	Types of pricing
		62	Cost plus pricing
		63	Marginal cost pricing
16	17-10-2022 To 21-10-2022	64	Going rate pricing
		65	BEP pricing
		66	Product line pricing
		67	Pricing of a new product
		68	Class Test - 04
17	24-10-2022 To 28-10-2022	24 October	Deepavali
		69	II Internal Examination
		70	II Internal Examination
		71	II Internal Examination
		72	II Internal Examination
18	31-0-2022 To 04-11-2022	73	Unit V: National Income – concept and meaning
		74	Computation of NI - Methods and Difficulties
		75	Economy's income and expenditure
		76	Measurement of GDP – components of GDP
		77	Real versus nominal GDP – GDP deflator – monetary and fiscal policies - pros and cons
19	07-11-2022 To 11-11-2022	78	Demonetization – meaning – objects and impact
		79	Development issues of Indian economy
		80	Poverty, Inequality, Unemployment and Black money
		81	Features of Kerala economy - Kerala model of development, Decentralized planning in Kerala

No of Weeks	Dates	Session	Topic
		82	Class Test - 05
20	14-11-2022 To 18-11-2022	83	III Semester University Examination
		84	III Semester University Examination
		85	III Semester University Examination
		86	III Semester University Examination
		87	III Semester University Examination
		88	III Semester University Examination
21	21-11-2022 To 25-12-2022	89	III Semester University Examination
		90	III Semester University Examination