

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

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



**COURSE PLAN**

**B Com Co-operation**

**(2019 – 22)**

**SEMESTER -III**

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

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

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.	3B03 COM- Advanced Accounting	Jithesh Mon Mullool	6
3.	3B04 COM- Co-Operative Principles	Neethu A E	5
4.	3CO2 COM- Business Regulatory Framework	Sapna John	4
5.	3CO3 COM- Business Economics	Melbi George	5
	Name of Class Incharge	Jeo Jose	

### TIME TABLE

Day	09.50 Am - 10.45 Am	10.45 Am -11.40 Am	11.55 Am -12.50 Pm	01.40 Pm - 02.35 Pm	02.35 Pm - 03.30 Pm
1	Advanced Accounting	Entrepreneurship Development	Co-Operative Principles	Business Regulatory Framework	Business Economics
2	Business Economics	Co-Operative Principles	Entrepreneurship Development	Advanced Accounting	Advanced Accounting
3	Advanced Accounting	Entrepreneurship Development	Business Regulatory Framework	Business Economics	Co-Operative Principles
4	Co-Operative Principles	Business Economics	Entrepreneurship Development	Advanced Accounting	Business Regulatory Framework
5	Business Economics	Advanced Accounting	Co-Operative Principles	Entrepreneurship Development	Business Regulatory Framework

<b>Subject Code:</b>	<b>3A12COM</b>
<b>Subject Name:</b>	<b>ENTREPRENEURSHIP DEVELOPMENT</b>
<b>No. of Credits:</b>	<b>4</b>
<b>No. of Contact Hours:</b>	<b>90</b>
<b>Hours per Week:</b>	<b>5</b>
<b>Name of the Teacher:</b>	<b>ANJU K PAULOSE</b>

## **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. 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	15-06-2020 To 19-06-2020	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	22-06-2020	6	Role of first generation entrepreneurs.

No of Weeks	Dates	Session	Topic
	To 26-06-2020	7	Intrapreneur
		8	Practices to entrepreneurship development Concept of
		9	Concept of women entrepreneurship
		10	problems of women entrepreneurs.
3	29-06-2020 To 03-07-2020	11	Assistance available to women entrepreneurs
		12	Seminar
		13	Seminar
		14	Class test
		03 July	St. Thomas Day
4	06-07-2020 To 10-07-2020	15	Factors affecting Entrepreneurial growth
		16	Factors affecting Entrepreneurial growth
		17	Motives influencing entrepreneurs.
		18	Motives influencing entrepreneurs.
		19	Rural entrepreneurship
5	13-07-2020 To 17-07-2020	20	Role of entrepreneur in Economic development.
		21	Role of entrepreneur in Economic development
		22	Social entrepreneurship.
		23	Seminar
		24	Seminar
6	20-07-2020 To 24-07-2020	20 July	Karkkidaka Vavu
		25	Seminar
		26	Class test
		27	Entrepreneurial motivation
		28	Motivating factors
7	27-07-2020 To 31-07-2020	29	Achievement Motivation
		30	Entrepreneurial competencies
		31	Developing competencies.
		32	Institutional efforts and role of Government in developing entrepreneurship.
		31 July	Bakrid
8	03-08-2020 To 07-08-2020	33	Entrepreneurship Development Programme (EDP)
		34	Need
		35	Objectives
		36	Course content and curriculum of EDP.
		37	Phases of EDP
9	10-08-2020	38	Stories of successful entrepreneurs

No of Weeks	Dates	Session	Topic
	To 14-08-2020	39	Seminar
		40	Class test
		41	Launching of new enterprise
		42	Sources of business ideas.
<b>10</b>	17-08-2020 To 21-08-2020	43	Setting up of new business.
		44	Micro, Small & Medium Enterprises-
		45	MSMED Act 2006
		46	Characteristics
		47	Objectives
<b>11</b>	24-08-2020 To 28-08-2020	48	Importance MSMEs as a seed bed of entrepreneurship.
		49	Entrepreneurship incubators
		50	Problems and prospects of MSMEs
		51	Seminar
		<b>28 August</b>	<b>AyyankaliJayanthi</b>
<b>12</b>	31-08-2020 To 04-09-2020		<b>Onam Holiday</b>
			<b>Onam Holiday</b>
			<b>Onam Holiday</b>
			<b>Onam Holiday</b>
			<b>Onam Holiday</b>
<b>13</b>	07-09-2020 To 11-09-2020	52	Seminar
		53	Seminar
		54	Incentives and subsidies.
		<b>10 September</b>	<b>SreekrishnaJayanthi</b>
		55	Taxation benefits to MSMEs.
<b>14</b>	14-09-2020 To 18-09-2020	56	Institutional finance to Entrepreneurs
		57	project: meaning and features,
		58	project analysis
		59	feasibility study
		60	Contents of project report.
<b>15</b>	21-09-2020 To 25-09-2020	<b>21 September</b>	<b>Sreenarayana Guru Samadhi</b>
			<b>3<sup>rd</sup> Semester 1<sup>st</sup> Internal Exam</b>
			<b>3<sup>rd</sup> Semester 1<sup>st</sup> Internal Exam</b>
			<b>3<sup>rd</sup> Semester 1<sup>st</sup> Internal Exam</b>
			<b>3<sup>rd</sup> Semester 1<sup>st</sup> Internal Exam</b>
<b>16</b>	28-09-2020		<b>3<sup>rd</sup> Semester 1<sup>st</sup> Internal Exam</b>
			<b>3<sup>rd</sup> Semester 1<sup>st</sup> Internal Exam</b>

No of Weeks	Dates	Session	Topic
	To 02-10-2020	61	Preparation of Project Report for a Micro enterprise
		62	Preparation of Project Report for a Micro enterprise
		63	Preparation of Project Report for a Micro enterprise
17	05-10-2020 To 09-10-2020	64	Class test
		65	Support systems for entrepreneurs and MSMEs:
		66	Industries Board
		67	State Small Industries Development Corporations
		68	MSME Institute
18	12-10-2020 To 16-10-2020	69	DICs
		70	Industrial Estates
		71	Specialized institutions-Technical Consultancy Organizations
		72	lead bank schemes.
		73	Loans and advances available for entrepreneurs,
19	19-10-2020 To 23-10-2020	74	schemes of financial institutions
		75	Startups
		76	role of universities and colleges in developing entrepreneurship.
		77	Role of NGOs.
		78	entrepreneurial ecosystem in Kerala
20	26-10-2020 To 30-10-2020	26 October	Vijayadasami
		79	Seminar
		29 October	Miladi-I-Sherif
		80	Seminar
		81	Seminar
21	02-11-2020 To 06-11-2020	82	Seminar
		83	Seminar
		84	Revision
		85	Revision
		86	Revision
22	09-11-2020 To 13-11-2020	87	Revision
		88	Revision
		89	Revision
		90	Revision
			Study Leave
23	16-11-2020		Study Leave
			Study Leave

No of Weeks	Dates	Session	Topic
	To 20-11-2020		3 <sup>rd</sup> Semester 2 <sup>nd</sup> Internal Exam
			3 <sup>rd</sup> Semester 2 <sup>nd</sup> Internal Exam
			3 <sup>rd</sup> Semester 2 <sup>nd</sup> Internal Exam
<b>24</b>	23-11-2020 To 27-11-2020		3 <sup>rd</sup> Semester 2 <sup>nd</sup> Internal Exam
			3 <sup>rd</sup> Semester 2 <sup>nd</sup> Internal Exam
			3 <sup>rd</sup> Semester 2 <sup>nd</sup> Internal Exam
			Study Leave
			Study Leave
<b>25</b>	30-11-2020 To 04-12-2020		Study Leave
			Study Leave
			Study Leave
			Study Leave
			Study Leave
<b>26</b>	07-12-2020 To 11-12-2020		Study Leave
			Study Leave
			Study Leave
			Study Leave
			Study Leave
<b>27</b>	14-12-2020		3 <sup>rd</sup> Semester University Examination Begins

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



<b>Subject Code:</b>	<b>3B03 COM</b>
<b>Name of the Teacher:</b>	<b>JITESH MON MULLOOL</b>

## **COURSE OUTCOME**

After the completion of the course the learners should 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) (18Hrs)

### **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 – Installment System (meaning only) - differences between Hire Purchase and Installment 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 -0 difference between single entry and double entry system - Methods of profit determination –Capital comparison method - Conversion method.(20 Hrs)

**Reference:**

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 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
<b>1</b>	15-06-2020 To 19-06-2020	1	Introduction to Accounting: meaning and objectives of Accounting
		2	Journal
		3	Ledger
		4	Problem Solving
		5	Problem Solving
		6	Problem Solving
<b>2</b>	22-06-2020 To 26-06-2020	7	Trial Balance
		8	Final Accounts of Sole Trading Concern – Manufacturing Account
		9	Problem Solving
		10	Problem Solving
		11	Problem Solving
		12	preparation of Trading and Profit and Loss Accounts
<b>3</b>	29-06-2020 To 03-07-2020	13	Problem Solving
		14	Problem Solving
		15	Problem Solving
		16	Problem Solving
		03 July	St. Thomas Day

No of Weeks	Dates	Session	Topic
		17	preparation of Balance Sheet
		18	Adjusting and Closing Entries
5	13-07-2020 To 17-07-2020	19	Problem Solving
		20	Class test
		21	Royalty accounts: meaning
		22	Minimum rent
		23	Minimum rent
		24	Short workings
6	20-07-2020 To 24-07-2020	20 July	Karkkidaka Vavu
		25	Problem Solving
		26	Problem Solving
		27	Problem Solving
		28	Problem Solving
		29	Problem Solving
7	27-07-2020 To 31-07-2020	30	Problem Solving
		31	Problem Solving
		32	Recoupment of short workings
		33	Accounting procedures in the books of the parties
		34	Problem Solving
		31 July	Bakrid
8	03-08-2020 To 07-08-2020	35	Problem Solving
		36	Problem Solving
		37	Problem Solving
		38	Class test
		39	Accounts of Special Transactions: Consignment Accounts – concepts.
		40	Accounting treatment – cost price
9	10-08-2020 To 14-08-2020	41	Problem Solving
		42	Problem Solving
		43	Problem Solving
		44	Invoice price – unsold stock – loss of goods
		45	Problem Solving
		46	Problem Solving
10	17-08-2020 To 21-08-2020	47	Problem Solving
		48	Problem Solving
		49	Hire purchase Accounting – meaning and objectives

No of Weeks	Dates	Session	Topic
		50	Problem Solving
		51	Problem Solving
		52	Problem Solving
<b>11</b>	24-08-2020 To 28-08-2020	53	Problem Solving
		54	Ledger accounts in the books of Hire vendor and Hire Purchaser
		55	Problem Solving
		56	Problem Solving
		57	Full Cash Price, Actual Cash Price and Interest Suspense Methods
		58	Full Cash Price, Actual Cash Price and Interest Suspense Methods
		<b>28 August</b>	<b>Ayyankali Jayanthi</b>
<b>12</b>	31-08-2020 To 04-09-2020		<b>Onam Holiday</b>
			<b>Onam Holiday</b>
			<b>Onam Holiday</b>
			<b>Onam Holiday</b>
			<b>Onam Holiday</b>
<b>13</b>	07-09-2020 To 11-09-2020	59	Interest calculations – ascertainment of Cash Price Repossession
		60	Installment System
		61	Differences between Hire Purchase and Installment Systems
		62	Differences between Hire Purchase and Installment Systems
		<b>10 September</b>	<b>Sreekrishna Jayanthi</b>
		63	Problem solving
<b>14</b>	14-09-2020 To 18-09-2020	64	Class test
		65	Problem solving
		66	Problem solving
		67	Problem solving
		68	Class test
		69	Seminar
<b>15</b>	21-09-2020	<b>21 September</b>	<b>Sreenarayana Guru Samadhi</b>

No of Weeks	Dates	Session	Topic
	To 25-09-2020		<b>3<sup>rd</sup> Semester 1<sup>st</sup> Internal Exam</b>
			<b>3<sup>rd</sup> Semester 1<sup>st</sup> Internal Exam</b>
			<b>3<sup>rd</sup> Semester 1<sup>st</sup> Internal Exam</b>
			<b>3<sup>rd</sup> Semester 1<sup>st</sup> Internal Exam</b>
<b>16</b>	28-09-2020 To 02-10-2020		<b>3<sup>rd</sup> Semester 1<sup>st</sup> Internal Exam</b>
			<b>3<sup>rd</sup> Semester 1<sup>st</sup> Internal Exam</b>
		70	Inland Branch Accounts: Accounts of dependent and independent branches
		71	Inland Branch Accounts: Accounts of dependent and independent branches
		72	Debtors system
		73	Problem solving
		74	Problem solving
<b>17</b>	05-10-2020 To 09-10-2020	75	Problem solving
		76	Problem solving
		77	Stock and Debtors System (at cost price and invoice price)
		78	Problem solving
		79	Problem solving
		80	Problem solving
<b>18</b>	12-10-2020 To 16-10-2020	81	Problem solving
		82	Incorporation of branch Trial Balance in the books of H.O.
		83	Preparation of consolidated accounts
		84	Problem solving
		85	Problem solving
		86	Problem solving
<b>19</b>	19-10-2020 To 23-10-2020	87	Problem solving
		88	<b>Class test</b>
		89	Accounts from Incomplete Records: Single Entry meaning
		90	features
		91	difference between single entry and double entry system
		92	Methods of profit determination
<b>20</b>	26-10-2020 To 30-10-2020	26October	<b>Vijayadasami</b>
		93	Methods of profit determination
		29October	<b>Miladi-I-Sherif</b>
		94	Capital comparison method

No of Weeks	Dates	Session	Topic
		95	Problem solving
		96	Problem solving
<b>21</b>	02-11-2020 To 06-11-2020	97	Problem solving
		98	Conversion method
		99	Problem solving
		100	Problem solving
		101	Problem solving
		102	Problem solving
<b>22</b>	09-11-2020 To 13-11-2020	103	Problem solving
		104	Problem solving
		105	Problem solving
		106	Revision
		107	Revision
		108	Question paper discussion
			<b>Study Leave</b>
<b>23</b>	16-11-2020 To 20-11-2020		<b>Study Leave</b>
			<b>Study Leave</b>
			<b>3<sup>rd</sup> Semester 2<sup>nd</sup> Internal Exam</b>
			<b>3<sup>rd</sup> Semester 2<sup>nd</sup> Internal Exam</b>
			<b>3<sup>rd</sup> Semester 2<sup>nd</sup> Internal Exam</b>
<b>24</b>	23-11-2020 To 27-11-2020		<b>3<sup>rd</sup> Semester 2<sup>nd</sup> Internal Exam</b>
			<b>3<sup>rd</sup> Semester 2<sup>nd</sup> Internal Exam</b>
			<b>3<sup>rd</sup> Semester 2<sup>nd</sup> Internal Exam</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
<b>25</b>	30-11-2020 To 04-12-2020		<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
<b>26</b>	07-12-2020 To 11-12-2020		<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
<b>27</b>	14-12-2020		<b>3<sup>rd</sup> Semester University Examination Begins</b>



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

## **COURSE OUTCOME**

After the completion of the course the learners should 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 organizations

### **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 organizations in the economic development. (20 Hrs)

### **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 Hrs)

### **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 – CRAFICARD – Kapoor Committee. Co-operatives in Kerala (an overview of various kinds of cooperative organizations functioning in Kerala) (20 Hrs)

#### **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 Stabilization 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 hrs)

#### **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 centers- co-operative training colleges- member education units – other functions. Publicity and propaganda –journal – cooperative week celebrations-co-operative flag CAPE-ACSTI-KICMA..(15 Hrs)

#### **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
<b>1</b>	15-06-2020 To 19-06-2020	1	Definition and meaning of Co-operation. ICA definition-characteristics.
		2	Evolution of co-operative principles – Rochdale principles
		3	Reformulated principles of 1966- Redefined principles of 1995
		4	Reformulated principles of 1966- Redefined principles of 1995
		5	Application of the principles.
<b>2</b>	22-06-2020 To 26-06-2020	6	Co-operatives as economic enterprises – its importance
		7	Differences between other forms of organizations and co-operative enterprise.
		8	Co-operation and other economic systems-Capitalism,
		9	Socialism
		10	Communism.
<b>3</b>	29-06-2020 To 03-07-2020	11	Importance of Co-operative organizations in the economic development
		12	Importance of Co-operative organizations in the economic development
		13	Revision
		14	Class test
		03 July	St. Thomas Day
<b>4</b>	06-07-2020 To 10-07-2020	15	Origin of co-operative movement in England
		16	Origin of co-operative movement in England
		17	Experiments of Robert Owen
		18	Experiments of Robert Owen
		19	Doctrine of circumstances
<b>5</b>	13-07-2020 To 17-07-2020	20	Doctrine of circumstances
		21	Friendly societies
		22	Friendly societies
		23	Labour colonies
		24	Labour colonies
<b>6</b>	20-07-2020	20 July	Karkkidaka Vavu
		25	Class test

No of Weeks	Dates	Session	Topic
	To 24-07-2020	26	Seminar
		27	Seminar
		28	Seminar
7	27-07-2020 To 31-07-2020	29	Labour exchanges
		30	Rochdale pioneers
		31	C.W.S.S
		32	C.W.S.S
		31 July	Bakrid
8	03-08-2020 To 07-08-2020	33	Credit cooperatives in Germany –Raiffiesen and Schulze movement
		34	Credit cooperatives in Germany –Raiffiesen and Schulze movement
		35	Dairy and poultry co-operatives in Denmark
		36	Dairy and poultry co-operatives in Denmark
		37	M.P.C.S in Japan
9	10-08-2020 To 14-08-2020	38	M.P.C.S in Japan
		39	industrial co-operatives in China
		40	Collective farms in U.S.S.R.
		41	Collective farms in U.S.S.R.
		42	Marketing co-operatives in U.S.A
10	17-08-2020 To 21-08-2020	43	Marketing co-operatives in U.S.A
		44	Consumer societies in Sweden
		45	Consumer societies in Sweden
		46	Class test
		47	Co-operation in India – Early experiments
11	24-08-2020 To 28-08-2020	48	Co-operation in India – Early experiments
		49	Frederic Nicholson's Report
		50	Frederic Nicholson's Report
		51	Maclegan committee on cooperation
		28 August	Co-operative planning Committee 1945
12	31-08-2020 To 04-09-2020		Onam Holiday
			Onam Holiday
			Onam Holiday
			Onam Holiday
			Onam Holiday
13	07-09-2020	52	Co-operative planning Committee 1945

No of Weeks	Dates	Session	Topic
	To 11-09-2020	53	All India Rural Credit Survey Committee
		54	All India Rural Credit Survey Committee
		<b>10 September</b>	<b>Sreekrishna Jayanthi</b>
		55	
<b>14</b>	14-09-2020 To 18-09-2020	56	All India Rural Credit Survey Committee
		57	All India Rural Credit Review Committee
		58	CRAFICARD
		59	CRAFICARD
		60	<b>Revision</b>
<b>15</b>	21-09-2020 To 25-09-2020	<b>21 September</b>	<b>Sreenarayana Guru Samadhi</b>
			<b>3<sup>rd</sup> Semester 1<sup>st</sup> Internal Exam</b>
			<b>3<sup>rd</sup> Semester 1<sup>st</sup> Internal Exam</b>
			<b>3<sup>rd</sup> Semester 1<sup>st</sup> Internal Exam</b>
			<b>3<sup>rd</sup> Semester 1<sup>st</sup> Internal Exam</b>
<b>16</b>	28-09-2020 To 02-10-2020		<b>3<sup>rd</sup> Semester 1<sup>st</sup> Internal Exam</b>
			<b>3<sup>rd</sup> Semester 1<sup>st</sup> Internal Exam</b>
		61	Kapoor Committee.
		62	Co-operatives in Kerala (an overview of various kinds of cooperative organizations functioning in Kerala)
		63	Co-operatives in Kerala (an overview of various kinds of cooperative organizations functioning in Kerala)
<b>17</b>	05-10-2020 To 09-10-2020	64	Revision
		65	Question Paper Discussion
		66	Class test
		67	Rural credit – classification of credit based on period, purpose and security structure of co-operative credit.
		68	Rural credit – classification of credit based on period, purpose and security structure of co-operative credit.
<b>18</b>	12-10-2020 To 16-10-2020	69	three tier and two tier credit
		70	Multi agency approach to rural credit
		71	Institutional agencies providing rural credit.
		72	NCDE, NHB, NABARD
		73	National Rural Credit Stabilization Fund and National Rural Credit (L.T.O) Fund.
<b>19</b>	19-10-2020	74	Constitution and working of N.C.D.C

No of Weeks	Dates	Session	Topic
	To 23-10-2020	75	Role of N.C.D.C in the development of cooperatives
		76	<b>Class Test</b>
		77	Co-operative education and training – objectives and significance –
		78	International cooperative Alliance –Role -
<b>20</b>	26-10-2020 To 30-10-2020	<b>26October</b>	<b>Vijayadasami</b>
		79	National Co-operative Union of India – constitution and working.
		<b>29October</b>	<b>Miladi-I-Sherif</b>
		80	NCCT-NCCE-VAMNICOM- ICM
		81	operative training colleges- member education units – other functions
<b>21</b>	02-11-2020 To 06-11-2020	82	Co-operative training colleges
		83	member education units, other functions.
		84	Publicity and propaganda
		85	Journal, cooperative week, celebrations
		86	co-operative flag ,CAPE
<b>22</b>	09-11-2020 To 13-11-2020	87	ACSTI-KICMA
		88	Class test
		89	Revision
		90	Question Paper Discussion
			<b>Study Leave</b>
<b>23</b>	16-11-2020 To 20-11-2020		<b>Study Leave</b>
			<b>Study Leave</b>
			<b>3<sup>rd</sup> Semester 2<sup>nd</sup> Internal Exam</b>
			<b>3<sup>rd</sup> Semester 2<sup>nd</sup> Internal Exam</b>
			<b>3<sup>rd</sup> Semester 2<sup>nd</sup> Internal Exam</b>
<b>24</b>	23-11-2020 To 27-11-2020		<b>3<sup>rd</sup> Semester 2<sup>nd</sup> Internal Exam</b>
			<b>3<sup>rd</sup> Semester 2<sup>nd</sup> Internal Exam</b>
			<b>3<sup>rd</sup> Semester 2<sup>nd</sup> Internal Exam</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
<b>25</b>	30-11-2020		<b>Study Leave</b>
			<b>Study Leave</b>

No of Weeks	Dates	Session	Topic
	To 04-12-2020		Study Leave
			Study Leave
			Study Leave
26	07-12-2020 To 11-12-2020		Study Leave
			Study Leave
			Study Leave
			Study Leave
			Study Leave
27	14-12-2020		3 <sup>rd</sup> Semester University Examination Begins

<b>Subject Code:</b>	<b>3CO2 COM</b>
<b>Subject Name:</b>	<b>BUSINESS REGULATORY FRAMEWORK</b>
<b>No. of Credits:</b>	<b>4</b>
<b>No. of Contact Hours:</b>	<b>72</b>
<b>Hours per Week:</b>	<b>4</b>
<b>Name of the Teacher:</b>	<b>SAPNA JOHN</b>

## **SYLLABUS**

**Unit I:** Indian Contract Act – Contract –meaning- types –Essentials of valid contract –Offer – types of offer – 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 Bailor 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	15-06-2020 To 19-06-2020	1	Law : Meaning and definition
		2	Contract : Meaning and definition
		3	Nature of the contract
		4	Types of contract
2	22-06-2020 To 26-06-2020	5	Offer : Meaning and definition
		6	Essentials
		7	Acceptance
		8	Essentials
3	29-06-2020 To 03-07-2020	9	Consideration
		10	Definition and essentials
		11	Stranger to contract
		03 July	St. Thomas Day
4	06-07-2020 To 10-07-2020	12	Capacity of parties
		13	Position of minor
		14	Persons of unsound mind
		15	Persons disqualified by law
5	13-07-2020 To 17-07-2020	16	Free consent
		17	Undue influence
		18	Fraud
		19	Misrepresentation
6	20-07-2020 To 24-07-2020	20 July	Karkkidaka Vavu
		20	Legality of object and consideration
		21	Agreements opposed to public policy
		22	Void agreements
7	27-07-2020	23	Contingent contracts



No of Weeks	Dates	Session	Topic
	To 31-07-2020	24	Performance of contract
		25	Performance of contract
		31 July	Bakrid
8	03-08-2020 To 07-08-2020	26	Discharge of contract
		27	Discharge by mutual agreement
		28	Discharge by impossibility
		29	Breach of contract and remedies
9	10-08-2020 To 14-08-2020	30	Suit for damages
		31	Suit upon quantum meruit
		32	Class test
		33	Contract of indemnity
10	17-08-2020 To 21-08-2020	34	Contract of guarantee
		35	Rights of surety
		36	Discharge of surety
		37	Contract of bailment
11	24-08-2020 To 28-08-2020	38	Duties of bailor and bailee
		39	Essentials of a valid lien
		40	Pledge or pawn
		28 August	Ayyankali Jayanthi
12	31-08-2020 To 04-09-2020		Onam Holiday
			Onam Holiday
			Onam Holiday
			Onam Holiday
			Onam Holiday
13	07-09-2020 To 11-09-2020	41	Contract of agency – essentials
		42	Creation of an agency
		43	Rights and duties of an agent
		10 September	Sreekrishna Jayanthi
14	14-09-2020 To 18-09-2020	44	Delegation of authority
		45	Revision
		46	Revision
		47	Revision
15	21-09-2020 To 25-09-2020	21 September	Sreenarayana Guru Samadhi
			3 <sup>rd</sup> Semester 1 <sup>st</sup> Internal Exam
			3 <sup>rd</sup> Semester 1 <sup>st</sup> Internal Exam
			3 <sup>rd</sup> Semester 1 <sup>st</sup> Internal Exam
			3 <sup>rd</sup> Semester 1 <sup>st</sup> Internal Exam
16	28-09-2020		3 <sup>rd</sup> Semester 1 <sup>st</sup> Internal Exam

No of Weeks	Dates	Session	Topic
	To 02-10-2020		3 <sup>rd</sup> Semester 1 <sup>st</sup> Internal Exam
		48	Personal liability of agents
		49	Sale of goods Act
17	05-10-2020 To 09-10-2020	50	Essentials
		51	Sale and agreement to sell
		52	Formalities
		53	Conditions
18	12-10-2020 To 16-10-2020	54	Implied conditions
		55	Warranties
		56	Doctrine of caveat emptor
		57	Transfer of property in goods
19	19-10-2020 To 23-10-2020	58	Transfer of title by non-owners
		59	Delivery of the goods
		60	Rights of the buyer
		61	Duties of the buyer
20	26-10-2020 To 30-10-2020	26 October	Vijayadasami
		62	Rights of the seller
		29 October	Miladi-I-Sherif
		63	Duties of the seller
21	02-11-2020 To 06-11-2020	64	Rights of an unpaid seller
		65	Right of stoppage in transit
		66	Right of resale
		67	Auction sale
22	09-11-2020 To 13-11-2020	68	Class test
		69	Revision
		70	Revision
		71	Revision
		72	Class test
23	16-11-2020 To 20-11-2020		Study Leave
			Study Leave
			3 <sup>rd</sup> Semester 2 <sup>nd</sup> Internal Exam
			3 <sup>rd</sup> Semester 2 <sup>nd</sup> Internal Exam
			3 <sup>rd</sup> Semester 2 <sup>nd</sup> Internal Exam
24	23-11-2020 To 27-11-2020		3 <sup>rd</sup> Semester 2 <sup>nd</sup> Internal Exam
			3 <sup>rd</sup> Semester 2 <sup>nd</sup> Internal Exam
			3 <sup>rd</sup> Semester 2 <sup>nd</sup> Internal Exam
			Study Leave
			Study Leave

No of Weeks	Dates	Session	Topic
25	30-11-2020 To 04-12-2020		Study Leave
			Study Leave
			Study Leave
			Study Leave
			Study Leave
26	07-12-2020 To 11-12-2020		Study Leave
			Study Leave
			Study Leave
			Study Leave
			Study Leave
27	14-12-2020		3 <sup>rd</sup> Semester University Examination Begins

<b>Subject Code:</b>	<b>3C03 COM</b>
<b>Subject Name:</b>	<b>BUSINESS ECONOMICS</b>
<b>No. of Credits:</b>	<b>4</b>
<b>No. of Contact Hours:</b>	<b>90</b>
<b>Hours per Week:</b>	<b>5</b>
<b>Name of the Teacher:</b>	<b>MELBI GEORGE</b>

## **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 macroeconomics - 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 KDewett: Economic Theory
8. Dutt& Sundaram: Indian Economy

## **TEACHING SCHEDULE**

No of Weeks	Dates	Session	Topic
<b>1</b>	15-06-2020 To 19-06-2020	1	<b>Module I:</b> Managerial Economics: Economics – meaning - definitions
		2	Differences between micro economics and macro economics
		3	Managerial economics - introduction
		4	Definition and characteristics
		5	Nature of managerial economics
<b>2</b>	22-06-2020 To 26-06-2020	6	Scope of managerial economics
		7	Scope of managerial economics
		8	Distinction between managerial economics and general economics
		9	Distinction between managerial economics and general economics
		10	Revision
<b>3</b>	29-06-2020 To 03-07-2020	11	Relationship of managerial economics with other disciplines
		12	Relationship of managerial economics with other disciplines
		13	Relationship of managerial economics with other disciplines
		14	Revision
		03 July	St. Thomas Day

No of Weeks	Dates	Session	Topic
4	06-07-2020 To 10-07-2020	15	Revision Role of managerial economist in business
		16	Responsibility of managerial economist
		17	Revision
		18	<b>CLASS TEST - 1</b>
		19	<b>Module II:</b> Demand estimation - introduction
5	13-07-2020 To 17-07-2020	20	Utility – meaning and law of diminishing marginal utility
		21	Assumptions of law of diminishing marginal utility
		22	Practical use of law of diminishing marginal utility
		23	Demand - introduction
		24	Demand curve
6	20-07-2020 To 24-07-2020	20 July	<b>Karkkidaka Vavu</b>
		25	Law of demand
		26	Exceptions of law of demand
		27	Factors affecting demand
		28	Demand function
7	27-07-2020 To 31-07-2020	29	Elasticity of demand - introduction
		30	Price elasticity of demand
		31	Income elasticity of demand
		32	Advertisement elasticity of demand, Cross elasticity of demand
		31 July	<b>Bakrid</b>
8	03-08-2020 To 07-08-2020	33	Measurement of elasticity of demand
		34	Supply- determinants - Law of supply
		35	Demand forecasting - short term and long term
		36	Methods of demand forecasting - forecasting demand for new product
		37	Revision
9	10-08-2020 To 14-08-2020	38	<b>CLASS TEST - 2</b>
		39	<b>Module III:</b> Production - introduction
		40	Production function
		41	Cobb Douglas production function
		42	Laws of production - introduction
10	17-08-2020 To 21-08-2020	43	Law of diminishing returns
		44	Assumptions of law of diminishing returns
		45	Law of returns to scale
		46	Law of returns to scale
		47	Assumptions law of returns to scale

No of Weeks	Dates	Session	Topic
<b>11</b>	24-08-2020 To 28-08-2020	48	Isoquants
		49	Isocost
		50	Optimum combination of inputs
		51	Economies and diseconomies of scale
		<b>28 August</b>	<b>Ayyankali Jayanthi</b>
<b>12</b>	31-08-2020 To 04-09-2020		<b>Onam Holiday</b>
			<b>Onam Holiday</b>
			<b>Onam Holiday</b>
			<b>Onam Holiday</b>
			<b>Onam Holiday</b>
<b>13</b>	07-09-2020 To 11-09-2020	52	Revision
		53	<b>CLASS TEST - 3</b>
		54	<b>Module IV: Pricing and pricing policies</b>
		<b>10 September</b>	<b>Sreekrishna Jayanthi</b>
		55	Objectives of pricing
<b>14</b>	14-09-2020 To 18-09-2020	56	Factors affecting pricing policy
		57	Types of pricing
		58	Cost plus pricing – marginal cost pricing
		59	Going rate pricing – BEP pricing
		60	Revision
<b>15</b>	21-09-2020 To 25-09-2020	<b>21 September</b>	<b>Sreenarayana Guru Samadhi</b>
			<b>3<sup>rd</sup> Semester 1<sup>st</sup> Internal Exam</b>
			<b>3<sup>rd</sup> Semester 1<sup>st</sup> Internal Exam</b>
			<b>3<sup>rd</sup> Semester 1<sup>st</sup> Internal Exam</b>
			<b>3<sup>rd</sup> Semester 1<sup>st</sup> Internal Exam</b>
<b>16</b>	28-09-2020 To 02-10-2020		<b>3<sup>rd</sup> Semester 1<sup>st</sup> Internal Exam</b>
			<b>3<sup>rd</sup> Semester 1<sup>st</sup> Internal Exam</b>
		61	Revision
		62	Product line pricing
		63	Methods of Product line pricing
<b>17</b>	05-10-2020 To 09-10-2020	64	Methods of Product line pricing
		65	Pricing of a new product
		66	Pricing of a new product
		67	Revision
		68	<b>CLASS TEST - 4</b>
<b>18</b>	12-10-2020 To	69	<b>Module V: National Income –concept and meaning</b>
		70	Computation of national income - introduction

No of Weeks	Dates	Session	Topic
	16-10-2020	71	Methods of calculating national income
		72	Difficulties in measuring national income
		73	Economy's income and expenditure
<b>19</b>	19-10-2020 To 23-10-2020	74	Measurement of GDP
		75	Components of GDP – Real versus nominal
		76	GDP – GDP deflator
		77	Monitory and fiscal policies
		78	Pros and cons of monitory and fiscal policies
<b>20</b>	26-10-2020 To 30-10-2020	26 October	<b>Vijayadasami</b>
		79	Demonetization –meaning – objects and impact
		29 October	<b>Miladi-I-Sherif</b>
		80	Development issues of Indian economy
		81	Poverty, Inequality
<b>21</b>	02-11-2020 To 06-11-2020	82	Unemployment and Black money
		83	Features of Kerala economy
		84	Kerala model of development
		85	Decentralized planning in Kerala
		86	Revision
<b>22</b>	09-11-2020 To 13-11-2020	87	<b>CLASS TEST - 5</b>
		88	Revision of important concepts from the syllabus
		89	Previous year question paper discussion
		90	Previous year question paper discussion
			<b>Study Leave</b>
<b>23</b>	16-11-2020 To 20-11-2020		<b>Study Leave</b>
			<b>Study Leave</b>
			<b>3<sup>rd</sup> Semester 2<sup>nd</sup> Internal Exam</b>
			<b>3<sup>rd</sup> Semester 2<sup>nd</sup> Internal Exam</b>
			<b>3<sup>rd</sup> Semester 2<sup>nd</sup> Internal Exam</b>
<b>24</b>	23-11-2020 To 27-11-2020		<b>3<sup>rd</sup> Semester 2<sup>nd</sup> Internal Exam</b>
			<b>3<sup>rd</sup> Semester 2<sup>nd</sup> Internal Exam</b>
			<b>3<sup>rd</sup> Semester 2<sup>nd</sup> Internal Exam</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
<b>25</b>	30-11-2020		<b>Study Leave</b>



No of Weeks	Dates	Session	Topic
	To 04-12-2020		Study Leave
			Study Leave
			Study Leave
			Study Leave
26	07-12-2020 To 11-12-2020		Study Leave
			Study Leave
			Study Leave
			Study Leave
			Study Leave
27	14-12-2020		3 <sup>rd</sup> Semester University Examination Begins