

DEPARTMENT OF COMMERCE



Curriculum and Syllabus for BCom Programmes

Under Choice Based Credit System

(Outcome Based Education with Effect from 2022 Admissions)

St Berchmans College

AUTONOMOUS

College with Potential for Excellence | Reaccredited by NAAC with A Grade

CHANGANASSERY, KERALA

DEPARTMENT OF COMMERCE

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REGULATIONS FOR UNDERGRADUATE PROGRAMMES (BA/BSc/BCom/BCA) UNDER CHOICE BASED CREDIT SYSTEM 2022 (SB - UG - CBCS - 2022)

1. SHORT TITLE

- 1.1 These Regulations shall be called St. Berchmans College (Autonomous) Regulations governing undergraduate programmes under Choice Based Credit System 2022.
- 1.2 These Regulations shall come into force with effect from the academic year 2022 - 23 admissions onwards with outcome based education.

2. SCOPE

- 2.1 The regulation provided herein shall apply to all regular undergraduate programmes, BA/BSc/BCom/BCA, conducted by St. Berchmans College (Autonomous) with effect from 2022 - 23 admissions onwards.
- 2.2 Medium of instruction is English, except in the case of language courses other than English unless otherwise stated therein.

3. DEFINITIONS

- 3.1 'University' means Mahatma Gandhi University, Kottayam, Kerala.
- 3.2 'College' means St. Berchmans College (Autonomous) Changanassery.
- 3.3 There shall be an Academic Committee nominated by the Principal to look after the matters relating to the SB – UG - CBCS.
- 3.4 'Academic Council' means the Committee consisting of members as provided under section 107 of the University Laws Bill 2021, Government of Kerala.
- 3.5 'Parent Department' means the Department, which offers a particular undergraduate programme.
- 3.6 'Department Council' means the body of all teachers of a Department in the College.
- 3.7 'Faculty Mentor' is a teacher nominated by a Department Council to coordinate the continuous evaluation and other academic activities of the undergraduate programme undertaken in the Department.
- 3.8 Outcome-Based Education (OBE) is a student-centric teaching and learning methodology in which the course delivery and assessment are planned to achieve stated objectives and outcomes.
- 3.9 'Programme Outcome (PO)s' are statements that describe what students are expected to know and be able to do by the time of graduation.
- 3.10 'Programme Specific Outcome (PSO)s' are statements that describe what the graduates of a specific programme should be able to do.
- 3.11 'Course Outcome (CO)s' describe what students should be able to do at the end of a course.
- 3.12 'Programme' means a three-year programme of study and examinations spread over six semesters, the successful completion of which would lead to the award of a degree.
- 3.13 'Duration of Programme' means the period of time required for the conduct of the programme. The duration of an undergraduate programme shall be six (6) semesters.
- 3.14 'Semester' means a term consisting of a minimum 90 working days, inclusive of tutorials, examination days and other academic activities within a period of six months.
- 3.15 'Course' means a portion of a subject to be taught and evaluated in a semester.
- 3.16 'Course Teacher' means the teacher who is engaging classes on the course.
- 3.17 'Core Course' means a course in the subject of specialization within a degree programme. It includes a course on environmental studies and human rights.
- 3.18 'Complementary Course' means a course, which would enrich the study of core courses.
- 3.19 'Common Course I' means a course that comes under the category of courses of English.
- 3.20 'Common Course II' means additional language, which can be opted by a student, from among the languages offered by the College.
- 3.21 The Common Course I and II is compulsory for all students undergoing Model I and Model II programmes.
- 3.22 'Open Course' means a course offered by the departments other than the parent department outside the field of specialization of the student, which can be opted by a student.
- 3.23 'Choice Based Core Course' means a course, that enables the students to familiarize the advanced areas of Core Course.
- 3.24 'Vocational Course' means a course that enables the students to enhance their practical skills and ability to pursue a vocation in their subject of specialization.



- 3.25 'Frontier course' is a new area of study that introduces the students to an emerging field that is related to the core subject.
- 3.26 'Extra Credit Course' means a course opted by the students, in addition to the compulsory courses, in order to gain additional credit that would boost the performance level and additional skills.
- 3.27 Extra credit courses shall be completed by working outside the regular teaching hours.
- 3.28 There will be two categories of extra credit courses, mandatory and optional. If a candidate fails to complete the mandatory course, he/she shall complete the same within the tenure of the programme. The details of the extra credit courses are given below:

Name	Semesters	Type	Credit
Value Education	I to VI	Compulsory	3
Basic Life Support System and Disaster Management (BLS & DM)	I	Compulsory	1
Social Awareness Course (SAC)	I and II	Compulsory	2
Skill Development Courses (SDC)	II and III	Compulsory	2
Industry Familiarisation Course	IV	Compulsory	2
Finishing School	III and IV	Compulsory	1
Virtual Lab	V	Optional	1
Massive Open Online Courses	I to V	Optional	Variable
Interdisciplinary Research	I to V	Optional	3

- 3.29 'On the Job Training' means a job training course given to the students to acquaint them with various industrial skills.
- 3.30 'Project' means a regular project work with stated credits on which the student conducts a project under the supervision of a teacher in the parent department/any appropriate research centre in order to submit a dissertation on the project work as specified.
- 3.31 'Dissertation' means a minor thesis to be submitted at the end of a research work carried out by each student on a specific area.
- 3.32 'Plagiarism' is the unreferenced use of other authors' material in dissertations and is a serious academic offence.
- 3.33 'Seminar' means a lecture expected to train the student in self-study, collection of relevant matter from books and internet resources, editing, document writing, typing and presentation.
- 3.34 'Improvement Examination' is an examination conducted to improve the performance of a student in the courses of a particular semester as per the examination manual.
- 3.35 'Supplementary Examination' is an examination conducted for students who fail in the courses of a particular semester as per the examination manual.
- 3.36 The minimum credits, required for completing an undergraduate programme is one hundred and twenty (120).
- 3.37 'Credit' (C) of a course is a measure of the weekly unit of work assigned for that course in a semester.
- 3.38 'Course Credit': One credit of the course is defined as a minimum of one (1) hour lecture/minimum of two (2) hours laboratory/field work per week for eighteen (18) weeks in a semester. The course will be considered as completed only by conducting the final examination.
- 3.39 'Grade' means a letter symbol (A, B, C etc.) which indicates the broad level of performance of a student in a course/semester/programme.
- 3.40 'Grade Point' (GP) is the numerical indicator of the percentage of marks awarded to a student in a course.
- 3.41 'Credit Point' (CP) of a course is the value obtained by multiplying the grade point (GP) by the credit (C) of the course.
- 3.42 'Semester Credit Point Average' (SCPA) of a semester is calculated by dividing total credit points obtained by the student in a semester by total credits of that semester and shall be rounded off to two decimal places.
- 3.43 'Cumulative Credit Point Average' (CCPA) is the value obtained by dividing the sum of credit points in all the courses obtained by the student for the entire programme by the total credits of the whole programme and shall be rounded off to two decimal places.



- 3.44 'Institution Average' is the value obtained by dividing the sum of the marks obtained by all students in a particular course by the number of students in the respective course.
- 3.45 'Grace Marks' means marks awarded to course/courses as per the choice of the student, in recognition of meritorious achievements of a student in NCC/NSS/sports/arts and cultural activities.
- 3.46 Rank certificate shall be issued to candidates who secure positions from one to three. Position certificate shall be issued on request from fourth position to tenth position. Candidates shall be ranked in the order of merit based on the CCPA scored by them. Grace marks awarded to students shall not be counted for fixing rank/position. The rank and position certificate shall be signed by the Principal and Controller of Examinations.

4. PROGRAMME STRUCTURE

- 4.1. The programme shall include core courses, vocational courses, frontier course, complementary courses, common courses, open course and choice based core courses. There shall be a project/dissertation to be undertaken by all students. The programme will also include assignments, seminars, practical, viva-voce, OJT, field visit, industry visit, field project etc., if they are specified in the curriculum.

Study tour/field visit/industrial visit/visit to research institutes/visit to historical places/cultural and heritage centres etc. shall be conducted during the fifth or sixth semester as part of the curriculum.

- 4.2. Total credits for a programme is one hundred and twenty (120). The credit distribution for various UG programmes is shown below.

Model I BA/BSc

i.	Programme duration	6 Semesters
ii.	Total credits required for successful completion of the programme	120
iii.	Minimum credits required from Core + Choice based core course + Project + Complementary courses	79
iv.	Minimum credits required from Common course I	22
v.	Minimum credits required from Common course II	16
vi.	Minimum credits required from Open course	3
vii.	Minimum attendance required	75%

Model II BA

i.	Programme duration	6 Semesters
ii.	Total credits required for successful completion of the programme	120
iii.	Minimum credits required from Core + Vocational courses + Choice based core course + Project + Complementary courses	93
iv.	Minimum credits required from Common course I	16
v.	Minimum credits required from Common course II	8
vi.	Minimum credits required from Open course	3
vii.	Minimum attendance required	75%

Model III BSc/BCA

i.	Programme duration	6 Semesters
ii.	Total credits required for successful completion of the programme	120
iii.	Minimum credits required from Core + Choice based core course + Project + Complementary courses	109
iv.	Minimum credits required from Common course I	8
v.	Minimum credits required from Open course	3
vi.	Minimum attendance required	75%



Model I BCom

i.	Programme duration	6 Semesters
ii.	Total credits required for successful completion of the programme	120
iii.	Minimum credits required from Core + Optional courses + Project	95
iv.	Minimum credits required from Common course I	14
v.	Minimum credits required from Common course II	8
vi.	Minimum credits required from Open course	3
vii.	Minimum attendance required	75%

4.3. Project/Dissertation of courses other than BCA

All students shall do a project/research work in the area of core course during the course of the programme. The project/ research work shall be done individually or as a group of maximum five (5) students. The projects/research work shall be identified during the fourth semester of the programme with the help of the supervising teacher. The report of the project/research work shall be submitted to the department during sixth semester and shall be produced before the examiners appointed by the College. The project report/dissertation shall be subject to evaluation followed by a viva-voce/defence in the sixth semester.

4.4. Project/Dissertation of BCA

Minor project

All students shall do a minor project in the fourth semester. The project shall be done individually or as a group of maximum five (5) students. The report of the project shall be submitted before the examiners appointed by the College. The project report shall be subject to evaluation followed by a viva-voce.

Major project

All students shall do a major project in the sixth semester. The project shall be done individually. The report of the project shall be submitted to the department during sixth semester and shall be produced before the examiners appointed by the College. The project report shall be subject to evaluation followed by a viva-voce.

4.5 In exceptional circumstances like natural calamities, epidemics, pandemics etc, viva/OJT may be conducted through online mode also. Head of the Department shall make the arrangement for conducting the viva/OJT examinations through online. The entire proceedings shall be recorded and the soft copy shall be submitted to the Controller of Examinations.

4.6 Evaluations

The evaluation of each course shall contain two parts.

- In-Semester Assessment (ISA)
- End-Semester Assessment (ESA)

Both ISA and ESA shall be carried out using indirect grading. The ISA: ESA ratio shall be 1:4, for courses with or without practical. There shall be a maximum of eighty (80) marks for end-semester assessment and twenty (20) marks for in-semester assessment.

4.7 In-semester assessment

The components of the in-semester assessment and their marks are given below.

Common Courses and courses without practical

Component	Marks
Attendance	2
Exam 1 & Exam 2 *Marks shall be secured from two examinations based on modern tools	2½ + 2½
Exam 3 (written examination)	5
Quiz/Poster/Seminar/Field report/Group Discussion/Work Book/Assignment/Article Review/Viva (Any two from the above)	4 + 4
Total	20

**Marks for attendance**

% of Attendance	Marks
Above 90	2
75 – 90	1

(Decimals shall be rounded off to the next higher whole number)

Courses other than common courses with practical (except BCA & BSc Psychology)

Component	Marks
Attendance	2
Exam 1 & Exam 2 *Marks shall be secured from two examinations based on modern tools	2 + 2
Exam 3 (written examination)	3
Quiz/Poster/Seminar/Field report/Group Discussion/Work Book/Assignment/Article Review/Viva (Any two from the above)	3 + 3
Total	15

Marks for attendance

% of Attendance	Marks
Above 90	2
75 – 90	1

(Decimals shall be rounded off to the next higher whole number)

The internal assessment of practical courses shall be conducted either annually or in each semester. The components for internal assessment are given below.

Internal assessment of practical courses evaluated in each semester

Component	Marks
Attendance	1
Lab Test	2
Record*	2
Total	5

*Marks awarded for Record shall be related to number of experiments/practicals recorded.

Marks for attendance

% of Attendance	Marks
Above 75	1

(Decimals shall be rounded off to the next higher whole number)

Internal assessment of practical courses evaluated annually

Component	Marks
Attendance	2
Lab involvement	3
Lab Test/Viva/Field report	3
Record*	2
Total	10

*Marks awarded for Record shall be related to number of experiments/practicals recorded.

Marks for attendance

% of Attendance	Marks
Above 90	2
75 – 90	1

(Decimals shall be rounded off to the next higher whole number)



Assessment of practical courses of BCA programme

The internal assessment of practical courses shall be conducted in each semester. The ISA:ESA ratio shall be 1:4. There shall be a maximum of eighty (80) marks for end-semester evaluation and twenty (20) marks for in-semester assessment. The components for internal assessment are given below.

Component	Marks
Attendance	2
Viva	4
Record	4
Test (1×10=10) or (2×5=10)	10
Total	20

Marks for attendance

% of Attendance	Marks
Above 90	2
75 – 90	1

(Decimals shall be rounded off to the next higher whole number)

Assessment of practical courses of BSc Psychology programme

The internal assessment of practical courses shall be conducted in each semester. The ISA: ESA ratio shall be 1:4. There shall be a maximum of eighty (80) marks for end-semester evaluation and twenty (20) marks for in-semester assessment. The components for internal assessment are given below.

Component	Marks
Attendance	2
Record	5
Viva	6
Test papers	7
Total	20

Marks for attendance

% of Attendance	Marks
Above 90	2
75-90	1

(Decimals shall be rounded off to the next higher whole number)

- 4.8 To ensure transparency of the evaluation process, the ISA mark awarded to the students in each course in a semester shall be published on the notice board according to the schedule in the academic calendar published by the College. There shall not be any chance for improvement of ISA. The course teacher and the faculty mentor shall maintain the academic record of each student registered for the course which shall be forwarded to the office of the Controller of Examinations through the Head of the Department and a copy shall be kept in the office of the Head of the Department for at least two years for verification.
- 4.9 A student who has not secured minimum marks in the in-semester assessment can redo the same before the end semester examination of the semester concerned.
- 4.10 **End-semester assessment**
The end-semester examination in theory and practical courses shall be conducted by the College.
- 4.11 The end-semester examinations shall be conducted at the end of each semester. There shall be one end-semester examination of three (3) hours duration in each lecture based course.
- 4.12 The question paper shall be strictly on the basis of model question paper set by Board of Studies.
- 4.13 A question paper may contain short answer type/annotation, short essay type questions/problems and long essay type questions. Marks for each type of question can vary from programme to programme, but a general pattern may be followed by the Board of Studies.
- 4.14 End-semester Examination question paper pattern shall be as given below.



Core Courses and complementary courses in English of BA Programmes in English

Section	Total No. of Questions	No. of Questions to be Answered	Marks	Total Marks for the Section
A	13	10	5	50
B	4	2	15	30
			Maximum	80

Courses without practical except core courses of BA Programmes in English

Section	Total No. of Questions	No. of Questions to be Answered	Marks	Total Marks for the Section
A	12	10	2	20
B	9	6	5	30
C	4	2	15	30
			Maximum	80

Courses with practical

Section	Total No. of Questions	No. of Questions to be Answered	Marks	Total Marks for the Section
A	12	10	2	20
B	9	6	4	24
C	4	2	8	16
			Maximum	60

Courses in BSc Mathematics Programme

Section	Total No. of Questions	No. of Questions to be Answered	Mark for Each Question	Total Marks for the Section
A	12	10	1	10
B	At most 13	Questions with total marks 40 will be given. All questions can be answered.	3, 4, 5 or 6	30
C	Four question sets, one from each module. Each set consists of two questions out of which one is to be answered.	4	10	40
			Maximum	80

- 4.15 Photocopies of the valued answer scripts of the end semester examination shall be made available to the students for scrutiny as per the regulations in the examination manual.
- 4.16 Practical examination shall be conducted annually or in each semester. The duration and frequency of practical examination shall be decided by the respective Board of Studies.
- 4.17 Practical examination shall be conducted by the examiners appointed by the Controller of Examinations.
- 4.18 The marks for end-semester theory and practical examinations are given below

Course	Marks
Courses without practical	80
Course with practical	60
Practical (assessment in each semester)	20
Practical (odd and even semester combined)	40
Course with practical (BCA and BSc Psychology programmes)	80
Practical (BCA and BSc Psychology programmes)	80



- 4.19 The project report/dissertation shall be subject to in-semester assessment followed by end-semester evaluation at the end of the programme. In-semester assessment is to be done by the supervising teacher and end-semester assessment by an evaluation board consisting of an examiner appointed by the Controller of Examinations and the Head of the Department or his nominee. A viva-voce/defence related to the project work shall be conducted by the end-semester evaluation board and students have to attend the viva-voce/defence individually.

Components of Project Evaluation	Marks
In-semester Assessment	20
Dissertation	50
Viva-Voce	30
Total	100

- 4.20 If the student fails in project evaluation, he or she shall submit the project report/dissertation after modifying it on the basis of the recommendations of the examiners.
- 4.21 For all courses (theory and practical) an indirect grading system based on a ten (10) point scale according to the percentage of marks (ISA + ESA) is used to evaluate the performance of the student in that course. The percentage shall be rounded mathematically to the nearest whole number.

Percentage of Marks	Grade	Performance	Grade Point
95 and above	S	Outstanding	10
85 to below 95	A+	Excellent	9
75 to below 85	A	Very Good	8
65 to below 75	B+	Good	7
55 to below 65	B	Above Average	6
45 to below 55	C	Satisfactory	5
35 to below 45	D	Pass	4
Below 35	F	Failure	0

5 CREDIT POINT AND CREDIT POINT AVERAGE

5.1 Credit Point

Credit Point (CP) of a course is calculated using the formula

$$CP = C \times GP$$

where C is the credit and GP is the grade point

5.2 Semester Credit Point Average

Semester Credit Point Average (SCPA) is calculated using the formula

$$SCPA = TCP/TCS$$

where TCP is the total credit point of all the courses in the semester and TCS is the total credits in the semester

CPA shall be rounded off to two decimal places.

5.3 Cumulative Credit Point Average

Cumulative Credit Point Average (CCPA) is calculated using the formula

$$CCPA = TCP/TC$$

where TCP is the total credit point of all the courses in the whole programme and TC is the total credit in the whole programme

CPA shall be rounded off to two decimal places.

- 5.4 **Credit Point Average (CPA)** of different category of courses viz. Common Course I, Common Course II, Complementary Course I, Complementary Course II, Vocational Course, Core Course etc. are calculated using the formula

$$CPA = TCP/TC$$

where TCP is the Total Credit Point of a category of course and TC is the total credit of that category of course

Grades for the different courses, semesters, Semester Credit Point Average (SCPA) and grades for overall programme, Cumulative Credit Point Average (CCPA) are given based on the corresponding Credit Point Average (CPA) as shown below:



CPA	Grade	Performance
9.5 and above	S	Outstanding
8.5 to below 9.5	A+	Excellent
7.5 to below 8.5	A	Very Good
6.5 to below 7.5	B+	Good
5.5 to below 6.5	B	Above Average
4.5 to below 5.5	C	Satisfactory
4 to below 4.5	D	Pass
Below 4	F	Failure

- 5.5 A separate minimum of 30% marks each for in-semester and end-semester assessment (for both theory and practical) and aggregate minimum of 35% are required for a pass in a course.
- 5.6 For a pass in a programme, a separate minimum of grade 'D' is required for all the individual courses.
- 5.7 If a candidate secures F Grade for any one of the courses offered in a semester/programme, only F grade will be awarded for that semester/programme until the student improves this to D grade or above within the permitted period.
- 5.8 Candidate who secures D grade and above will be eligible for higher studies.

6 SUPPLEMENTARY/IMPROVEMENT EXAMINATION

- 6.1 There will be supplementary examinations and chance for improvement. Only one chance will be given for improving the marks of a course.
- 6.2 There shall not be any improvement examination for practical examinations and examinations of the final year.

7 ATTENDANCE

- 7.1 The minimum requirement of aggregate attendance during a semester for appearing the end semester examination shall be 75%. Condonation of shortage of attendance to a maximum of ten (10) days in a semester subject to a maximum of two times during the whole period of undergraduate programme may be granted by the College. This condonation shall not be counted for internal assessment.
- 7.2 Benefit of attendance may be granted to students representing the College, University, State or Nation in Sports, NCC, NSS or Cultural or any other officially sponsored activities such as College union/University union activities etc., on production of participation/attendance certificates, within one week from competent authorities, for the actual number of days participated, subject to a maximum of ten (10) days in a semester, on the specific recommendations of the Faculty Mentor and Head of the Department.
- 7.3 A student who does not satisfy the requirements of attendance shall not be permitted to appear for the end-semester examinations.
- 7.4 Those students who are not eligible even with condonation of shortage of attendance shall repeat the course along with the next batch after obtaining readmission.

8 BOARD OF STUDIES AND COURSES

- 8.1 The Board of Studies concerned shall design all the courses offered in the UG programme. The Board shall design and introduce new courses, modify or re-design existing courses and replace any existing courses with new/modified courses to facilitate better exposure and training for the students.
- 8.2 The syllabus of a programme shall contain vision, mission and Programme Outcomes of the College, Programme Specific Outcomes and Course Outcomes of the Department. It shall also contain course mapping table, programme articulation matrix and model question papers.
- 8.3 The syllabus of a course shall contain the title of the course, course outcomes, course mapping table, contact hours, the number of credits, and reference materials.
- 8.4 Each course shall have an alpha numeric code.
- 8.5 Every programme conducted under Credit Semester System shall be monitored by the Academic Council.

9 REGISTRATION

- 9.1 A student who registers his/her name for the external examination for a semester will be eligible for promotion to the next semester.



- 9.2 A student who has completed the entire curriculum requirement, but could not register for the semester examination can register notionally, for getting eligibility for promotion to the next semester.
- 9.3 A student may be permitted to complete the programme, on valid reasons, within a period of twelve (12) continuous semesters from the date of commencement of the first semester of the programme.
- 9.4 The minimum strength of students for open courses is 15 and the maximum is 75 per batch.
- 9.5 Each student shall register for the open courses in the prescribed registration form in consultation with the faculty mentor during fourth semester. Faculty mentor shall permit registration on the basis of the preferences of the student and availability of seats.

10 ADMISSION

- 10.1 The admission to all UG programmes shall be as per the rules and regulations of the College/University.
- 10.2 Admission to the BCom degree programmes shall be open only to candidates who have passed the Plus Two or equivalent examination recognized by Mahatma Gandhi University with Book-Keeping and Accountancy and any two of the following subjects, viz., (i) Commerce (ii) Commercial Correspondence and Commercial Geography (iii) Economics (iv) Life Insurance with Salesmanship (v) Banking with Secretarial Practice (vi) Business Studies (vii) Mathematics (viii) Computer Science/Computer Applications (ix) Informatics Practice & Management, (x) Informatics Practice, (xi) Management, (xii) Accountancy as optional under Part III of the examination.

OR

- Have passed Plus Two or equivalent examination recognised by Mahatma Gandhi University with other subjects under Part III optional subjects provided they have secured 45% of the aggregate marks.
- 10.3 Separate rank lists shall be drawn up for seats under reservation quota as per the existing rules.
- 10.4 There shall be an academic and examination calendar prepared by the College for the conduct of the programmes.

11 MARK CUM GRADE CARD

- 11.1 The College under its seal shall issue to the students, a Mark cum Grade Card on completion of each semester, which shall contain the following information.
- Name of the Student
 - Register Number
 - Photo of the student
 - Degree
 - Programme
 - Date of Birth
 - Date of Eligibility
 - Semester and Name of the Examination
 - Month and Year of Examination
 - Stream
 - Course Code, Title and Credits of each course opted in the semester
 - Marks for ISA, ESA, Total Marks (ISA + ESA), Maximum Marks, Letter Grade, Grade Point (GP), Credit Point (CP) and Institution Average in each course opted in the semester
 - Total Credits, Marks Awarded, Credit Point, SCPA and Letter Grade in the semester
 - Result
 - Credits/Grade of Extra Credit Courses
- 11.2 The final Mark cum Grade Card issued at the end of the final semester shall contain the details of all courses taken during the entire programme including those taken over and above the prescribed minimum credits for obtaining the degree. The final Mark Cum Grade Card shall show the CCPA, the overall letter grade of a student for the entire programme and level of attainment of PO and PSO.

12 AWARD OF DEGREE

The successful completion of all courses other than extra credit courses with 'D' grade shall be the minimum requirement for the award of the degree.



13 MONITORING COMMITTEE

There shall be a Monitoring Committee constituted by the Principal to monitor the internal evaluation conducted by the College. The Course Teacher, Faculty Mentor, and the College Coordinator shall keep all the records of the continuous evaluation, for at least a period of two years, for verification.

14 GRIEVANCE REDRESSAL MECHANISM

- 14.1 In order to address the grievance of students regarding ISA, a two-level grievance redressal mechanism is envisaged.
- 14.2 A student can approach the upper level only if grievance is not addressed at the lower level.
- 14.3 Department level: The Principal shall form a Grievance Redress Committee in each Department comprising of course teacher and one senior teacher as members and the Head of the Department as Chairman. The Committee shall address all grievances relating to the internal assessment of the students.
- 14.4 College level: There shall be a College level Grievance Redress Committee comprising of Faculty Mentor, two senior teachers and two staff council members (one shall be an elected member) and the Principal as Chairman. The Committee shall address all grievances relating to the internal assessment of the students.

15 TRANSITORY PROVISION

Notwithstanding anything contained in these regulations, the Principal shall, for a period of three years from the date of coming into force of these regulations, have the power to provide by order that these regulations shall be applied to any programme with such modifications as may be necessary.



St Berchmans College

AUTONOMOUS College with Potential for Excellence | Reaccredited by NAAC with A Grade

Affiliated to Mahatma Gandhi University, Kottayam, Kerala
Changanassery, Kottayam, Kerala, India-686101

30-Jan-2021

CONSOLIDATED MARK CUM GRADE CARD

(Common for BA/BSc/BCom/BCA/BVoc Degree programmes)

Name of Candidate :

Permanent Register Number (PRN) :

Degree :

Programme :

Stream :

Date of Birth :

Date of Eligibility for the Degree :

PHOTO

SEMESTER RESULTS

Semester	Marks Awarded	Maximum Marks	Credits	SCPA	Grade	Month and Year of Passing	Results
Semester I							
Semester II							
Semester III							
Semester IV							
Semester V							
Semester VI							
Total							

PROGRAMME PART RESULTS

Programme Part	Marks Awarded	Maximum Marks	Credit Points	Credits	CCPA	Grade
Common Course I:						
Common Course II :						
Core Course:						
Complementary Course :						
Complementary Course:						
Open Course						
Total						

FINAL RESULT

CUMULATIVE CREDIT POINT AVERAGE (CCPA) =	GRADE =	*Grace Mark Awarded
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Entered by:

Verified by:

Controller of Examinations

Principal



Permanent Register Number (PRN):

Course Code	Course Title	Credits (C)	Marks						Grade Awarded (G)	Grade Point (GP)	Credit Point (CP)	Institution Average (IA)	Result
			ESA		ISA		Total						
			Awarded	Maximum	Awarded	Maximum	Awarded	Maximum					
SEMESTER I													
SEMESTER II													
SEMESTER III													



SEMESTER IV													
SEMESTER V													
SEMESTER VI													
	End of Statement												



DESCRIPTION OF THE EVALUATION PROCESS

Grade and Grade Point

The evaluation of each course comprises of In-Semester Assessment (ISA) and End-Semester Assessment (ESA) components in the ratio 1:4 for all Courses. Grades and Grade Points are given on a ten (10) point scale based on the percentage of Total Marks (ISA + ESA) as given in Table 1. Decimals are corrected to the nearest whole number.

Credit Point (CP) of a course is calculated using the formula

$$CP = C \times GP$$

where C is the Credit and GP is the Grade Point.

Credit Point Average (CPA) of a semester/programme is calculated using the formula

$$CPA = TCP \div TC$$

where TCP is the Total Credit Point and TC is the Total Credit.

CPA shall be rounded off to two decimal places.

Table 1

Percentage of Marks	Grade	Performance	Grade Point
95 and above	S	Outstanding	10
85 to below 95	A+	Excellent	9
75 to below 85	A	Very Good	8
65 to below 75	B+	Good	7
55 to below 65	B	Above Average	6
45 to below 55	C	Satisfactory	5
35 to below 45	D	Pass	4
Below 35	F	Failure	0

Semester Credit Point Average (SCPA) and Cumulative Credit Point Average (CCPA)

Grades for the different Semesters and overall Programme are given based on the corresponding CPA, as shown in Table 2.

Table 2

CPA	Grade	Performance
9.5 and above	S	Outstanding
8.5 to below 9.5	A+	Excellent
7.5 to below 8.5	A	Very Good
6.5 to below 7.5	B+	Good
5.5 to below 6.5	B	Above Average
4.5 to below 5.5	C	Satisfactory
4.0 to below 4.5	D	Pass
Below 4	F	Failure

For conversion of SCPA into percentage, multiply the secured SCPA by 10.

For conversion of CCPA into percentage multiply the secured CCPA by 10.

Note: A separate minimum of 30% marks is required for a pass for both In-Semester Assessment and End-Semester Assessment in each course. An aggregate minimum of 35% marks is required for a pass in each course. For a pass in a programme, a minimum CPA of 4 is required.



SHORT TERM COURSES

The main objective of the short term courses offered by the college is to supplement the students with various skills and technical know-how outside the structured academic curriculum, to produce quality citizens who are academically proficient, self-reliant and socially committed. The courses have compulsory components and optional components that equip the students to attain various programme objectives envisaged by the Vision and Mission statements of the college.

All Short-Term Courses (STCs) are coordinated by the Department of Short Term Courses, headed by a Director and is supervised by a Vice Principal nominated by the Principal. Each component of the STC is coordinated and managed by a Faculty Convener. The Advisory Board of the Department consists of the Vice-Principals, Director of the Short Term Courses and the various Conveners.

In case of any grievances, students can approach the Grievance Redressal Cell of the STC which consists of the Vice-Principal in Charge, Director and the concerned Convener. If the student feels that the issue was not adequately addressed, he/she can approach the Grievance Redressal Cell of the college. The grading pattern for all courses except the MOOCs will be the same as in the UG regulations 2022. The courses offered by the department are given in the following table.

	Name	Semesters	Type	Credit
1	Value Education	I to VI	Compulsory	3
2	Basic Life Support System and Disaster Management (BLS & DM)	I	Compulsory	1
3	Social Awareness Course (SAC)	I and II	Compulsory	2
4	Skill Development Courses (SDC)	II and III	Compulsory	2
5	Industry Familiarisation Course	IV	Compulsory	2
6	Finishing School	III and IV	Compulsory	1
7	Virtual Lab	V	Optional	1
8	Massive Open Online Courses	I to V	Optional	Variable Credit
9	Inter disciplinary Research	I to V	Optional	3



REGULATIONS FOR SHORT TERM COURSES

VALUE EDUCATION

Value Education is a compulsory extra credit course with three (3) credits for all the students admitted to the undergraduate programmes.

Duration

The duration of the course shall be three academic years (six semesters). There shall be minimum 60 hours spread over three years with 20 hours every academic year.

Evaluation

The evaluation of each course shall contain two parts.

- i. Continuous evaluation (every year)
- ii. Final evaluation (every year)

There shall be a maximum of 50 marks comprising of forty (40) marks for final evaluation and ten (10) marks for continuous evaluation.

Continuous Evaluation

Component	Marks
Assignment	5
Attendance	5
Total	10

1. Assignment

The students shall submit at least one assignment in every year. The marks for assignment is five (5).

2. Attendance

The minimum requirement of aggregate attendance during a year for appearing the final examination shall be 75%.

Marks for attendance

Maximum of five (5) marks will be given for attendance as follows.

% of Attendance	Marks
90 and above	5
85-89	4
80-84	3
76-79	2
75	1

(Decimals shall be rounded off to the next higher whole number)

Final evaluation

Final evaluation shall be conducted by the course coordinator at the end of every year.

There shall be an annual written examination of one and a half hours (1½) duration with a maximum forty marks (40), every year.

The question paper shall be strictly on the basis of model question paper set by the Expert Committee.

A question paper consists of short answer type, short essay type and long essay type questions.

The total marks of the course (three years combined) shall be one hundred and fifty (150).

Award of certificate

A separate minimum 30% marks each for continuous evaluation and final evaluation and an aggregate minimum of 35% are required for a pass in the course.

If a student does not acquire minimum marks in first and second years, he/she can continue the course.

The student shall be eligible to get certificate only after completing the course with D Grade. On successful completion of the course, the grade awarded will be indicated in the Mark cum Grade Card.

The grading pattern will be the same as in UG Regulations 2022.

The course shall be completed during the tenure of the programme.



BASIC LIFE SUPPORT SYSTEM AND DISASTER MANAGEMENT (BLS & DM)

- The main objective of this course is to provide intensive training on Basic Life Support System and Disaster Management with the help of professional trainers and adequate numbers of mannequins and kits for imparting the training to students.
- This course is compulsory for all the undergraduate students of this college and has one (1) credit.
- The course on BLS & DM shall be conducted by a nodal centre created in the College.
- Each student shall undergo five (5) hours of hands-on training in BLS & DM organised by the Centre for BLS & DM.
- After the completion of the training, the skills acquired shall be evaluated using an offline/online test and grades shall be awarded.
- Nodal Centre for BLS & DM shall conduct an online test and publish the results.
- Students who could not complete the requirements of the BLS & DM training shall appear for the same along with the next batch.
- The grading of the course is as per the grading pattern in UG Regulations 2022.

SOCIAL AWARENESS COURSE (SAC)

- The aim of SAC is to make students aware of the problems that different societies and communities face on a day-to-day basis and to be conscious of the difficulties and hardships of society.
- This is a compulsory course with two (2) credits.
- Social Awareness Course shall be conducted by a nodal centre consisting of the convenor, other faculty members nominated by the Principal.
- The centre shall identify the areas where the students can serve the society through the course.
- During the first semester itself, the centre shall organise activities to sensitize the students about the significance and relevance of Social Awareness and publish a list of different areas where they can work as volunteers.
- The centre shall allot students to various areas based on their preference.
- Students shall carry out the voluntary work allotted to them after the regular class hours/weekends/holidays falling in the first and second semesters and the summer vacation following the second semester.
- Evaluation of the SAC activity shall be based on the hours of work put in by a student. A minimum of 50 hours of social work (corresponding to 50 marks) is required for the successful completion of the course. Every additional work beyond the minimum 50 hours shall fetch five (5) marks per hour. Maximum marks shall be 100.
- Students who donate blood during the first year shall be given 10 marks on production of the certificate from the medical officer. However, marks earned through blood donation shall not be counted for a pass in the course. Mark for blood donation shall be awarded only once during the SAC.
- Two credits shall be awarded to students who complete the requirements of SAC.
- The grading will be as per the grading pattern in the UG Regulations 2022.
- Students who could not complete the requirements of the SAC shall appear for the same with the next batch.
- The Director of Short-Term Courses and Convenor of SAC has the right to exclude students who are physically challenged from SAC, if requested.



SKILL DEVELOPMENT COURSES (SDC)

- This is a compulsory component of STC with two (2) credits.
- SDC's shall be completed within the first four semesters of the programme.
- Depending on the nature of the course, there will be a theory component and a skill development component.
- The credit will be awarded only if the student gets a D grade (35% marks) and above.
- A student can do a maximum of three skill Development Courses according to his/her choice, but pass in at least one course is compulsory.
- The Convenor of SDC will coordinate the course.
- The Head of the Department concerned in consultation with the faculty members may prepare a syllabus for the SDC, which will be approved by the Board of Studies concerned.

Evaluation of SDC

The evaluation the course shall be done internally and contain two parts.

- i. Continuous evaluation
- ii. Final evaluation

Both continuous evaluation and final evaluation shall be carried out using indirect grading. The marks for continuous evaluation is twenty (20) and that of the final evaluation is eighty (80).

Continuous evaluation

The components of the continuous evaluation and their marks are as below.

For all courses, without practical

There are two components for continuous evaluation, which include attendance and assignment. All the components of the continuous evaluation are mandatory.

Component	Marks
Attendance	5
Assignments	15
Total	20

Marks for attendance

Minimum 75% attendance is compulsory for attending the final examination.

% of Attendance	Marks
90 and above	5
85 - 89	4
80 - 84	3
76 - 79	2
75	1

(Decimals shall be rounded mathematically to the nearest whole number)

For all courses with practical

The components for continuous evaluation of courses with practical are given below.

Component	Marks
Attendance	5
Lab/skill work involvement	15
Total	20

Assignments

At least one assignment shall be submitted for the course.

Final evaluation

The final evaluation of theory and practical courses shall be conducted by the office of the Controller of Examinations. It can be in the form of 80 marks written examination or 80 marks project/practical examination or 80 marks written and project/practical examination combined, as decided by the Board of Studies concerned.



INDUSTRY FAMILIARIZATION COURSE

- It is a compulsory course with two (2) credits.
- Every UG student shall undergo a compulsory industry familiarization course for a minimum period of five days (25 hours) at a centre identified by the concerned department.
- Head of the Department and the Mentor of the class shall monitor the progress of the course.
- Industry familiarization course shall be carried out preferably during the summer vacation following the fourth semester or during the Christmas vacation falling in the fourth semester or holidays falling in the semester.
- At the end of the stipulated period, each student shall produce a course completion cum attendance certificate and an illustrated report of the training he/she has underwent, duly certified by the supervisor and Head of the institution where the industry familiarization course has been undertaken.
- On receipt of the course completion cum attendance certificate and the report, the Mentor shall prepare a list of students who have completed the course and a list of students who failed to complete the course. The Head of the department shall verify the lists and forward to the Convenor.
- Students who could not complete the requirements of the course shall appear for the same along with the next batch.
- Grade will be awarded as per the grading pattern in UG Regulations 2022.

FINISHING SCHOOL

- It is a compulsory course with one (1) credit.
- The course provides compulsory training for all under graduate students of this college.
- The training is to help students develop their soft skills and interview skills.
- The training shall impart soft skills comprising of language skills, personal presentation and grooming, table manners, resume preparation, group discussion techniques, and interview skills among the undergraduate students.
- This course shall be conducted during the third and fourth semesters for all the undergraduate students.
- There will be a total of 20 contact hours which shall be handled by a team of professional members/faculty. In addition, a one-day outbound training session by a team of professional trainers that touches on the aspects of creativity, problem solving and team building shall also be organized.
- The students shall be assessed on the basis of the components given below.

Component	Marks
Attendance	5
Aptitude Test	10
Assignments	10
Group discussion	10
Interview	15
Total	50

Marks for attendance

Maximum of five (5) marks will be given for attendance as follows.

% of Attendance	Marks
90 and above	5
85-89	4
80-84	3
76-79	2
75	1

(Decimals shall be rounded off to the next higher whole number)

Grades will be awarded as per grading pattern in UG Regulations 2022.



VIRTUAL LAB EXPERIMENTS

- This is an optional course with one (1) credit.
- The main aim of the Virtual Lab Experiments is to provide remote-access to simulation-based Labs in various disciplines of Sciences which enthuse students to conduct experiments by arousing their curiosity.
- The Convenor will coordinate the Virtual Lab component and he may use the services available in different virtual lab platforms after the approval of the advisory body.
- Students have to do at least 36 hours of experiments and they get a maximum of one credit for this.
- Convenor and the mentor of the student shall oversee the progress and assign grades as per the grading pattern in UG Regulations 2022 after the completion of the programme.

MASSIVE OPEN ONLINE COURSE (MOOC)

- MOOCs are an integral part of today's education.
- Those students who participate in MOOC courses conducted by the Government (SWAYAM) and other reputed agencies earn additional credits on production of course certificates.
- The students shall approach the Convener of the component to verify whether the agency is approved or not before registering for such courses and claiming credits.
- SB College Local Chapter of SWAYAM/NPTEL may be consulted for assistance.
- A student can take maximum of 5 courses during Semester I to Semester V of their UG programme.
- The selected course need not be in the same discipline of the study of the student.
- This is an optional course with variable credits for each course.
- Number of credits awarded to each course depends on the duration of the course.
- A course of 4 to 6 weeks or 18 hours fetch one (1) credit, 6 - 10 weeks; two (2) credits and more than 10 weeks, three (3) credits.
- In case of any dispute, students may approach the Grievance Redressal Cell of the STC.

INTERDISCIPLINARY RESEARCH

- To enhance the research aptitude of students, College offers a platform to conduct interdisciplinary research for its UG students with the help of the Centre of Interdisciplinary Research (CIDR).
- First year UG students interested in interdisciplinary research may approach the Convener of this component.
- He will find a supervisor from the home department and a co-supervisor from another discipline/department.
- Students will be given training in basic research methodology with the help of lectures/MOOCs/tutorials after which the student may select a research problem under the supervision of the supervisor and co-supervisor.
- Students are expected to finish their research before the beginning of the sixth semester.
- After that, they shall write their project report, communicate the research findings to UGC approved journals, and submit the report to the Convenor in the prescribed format, who will arrange the oral/poster presentation of the findings and evaluate the thesis with the help of a Board of Examiners approved by the Director of the STC and will be graded.
- On successful completion of all the procedures, students will be awarded three credits.
- The same project report may not be used as such for the final year project work of the student.
- This is an optional course with three (3) credits.



PROGRAMME OUTCOMES

- PO1:** Develop in-depth conceptual knowledge in the discipline for vertical growth and scholarly pursuits
- PO2:** Identify historical, theoretical, scientific, technological, economic philosophical, cultural and ethical bases of different disciplines and relate them effectively
- PO3:** Demonstrate problem solving skills, effective communication, interpersonal dynamics and resilience in global and local contexts
- PO4:** Transfer the knowledge of methods, skills, tools and systems of different disciplines for a sustainable and egalitarian world order
- PO5:** Generate need based innovative processes and products for personal and societal well-being

PROGRAMME SPECIFIC OUTCOMES

After completion of BCom, the students will be able to

- PSO1:** Capacitate a strong conceptual knowledge base in commerce, management and communication for assuring true business professionals.
- PSO2:** Inculcate competence in commercial interpretations and predictions by assimilating skills of problem-solving and decision making.
- PSO3:** Generate essential employability skills, environmental consciousness and human values to be demonstrated in varied career paths in the field of commerce.
- PSO4:** Integrate processes and principles of financial and marketing management and legal environment in real world social and economic system.
- PSO5:** Develop varied entrepreneurial skills by equipping the capability for self-employment and initiation for unique business ventures.



PROGRAMME STRUCTURE

BCom Finance and Taxation

Semester I

Sl. No.	Course Title	Hours/ Week	Credit	Marks
1	Common course I	5	4	100
2	Common Course II	4	4	100
3	Core Course	4	3	100
4	Core Course	4	3	100
5	Core Course	4	3	100
6	Core Course	4	4	100
	Total	25	21	600

Semester II

Sl. No.	Course Title	Hours/ Week	Credit	Marks
1	Common course I	5	4	100
2	Common Course II	4	4	100
3	Core Course	4	3	100
4	Core Course	4	3	100
5	Core Course	4	3	100
6	Core Course	4	4	100
	Total	25	21	600

Semester III

Sl. No.	Course	Hours/ Week	Credit	Marks
1	Common Course I	3	3	100
2	Core Course	5	4	100
3	Core Course	5	4	100
4	Core Course	3	2	100
5	Core Course	4	4	100
6	Optional Core Course I	5	4	100
	Total	25	21	600



Semester IV

Sl. No.	Course	Hours/ Week	Credit	Marks
1	Common Course I	3	3	100
2	Core Course	5	4	100
3	Core Course	5	4	100
4	Core Course	3	2	100
5	Core Course	4	4	100
6	Optional Core Course II	5	4	100
	Total	25	21	600

Semester V

Sl. No.	Course	Hours/ Week	Credit	Marks
1	Core Course	5	4	100
2	Core Course	5	4	100
3	Core Course	6	4	100
4	Optional Core Course III	6	3	100
5	Open Course	3	3	100
	Total	25	18	500

Semester VI

Sl. No.	Course	Hours/ Week	Credit	Marks
1	Core Course	5	4	100
2	Core Course	5	3	100
3	Core Course	5	3	100
4	Core Course	5	4	100
5	Optional Core Course IV	5	3	100
6	Project	-	1	100
	Total	25	18	600
	Grand Total	-	120	3500



PROGRAMME STRUCTURE

BCom Computer Application

Semester I

Sl. No.	Course Title	Hours/ Week	Credit	Marks
1	Common course I	5	4	100
2	Common Course II	4	4	100
3	Core Course	4	3	100
4	Core Course	4	3	100
5	Core Course	4	3	100
6	Core Course	4	4	100
	Total	25	21	600

Semester II

Sl. No.	Course Title	Hours/ Week	Credit	Marks
1	Common course I	5	4	100
2	Common Course II	4	4	100
3	Core Course	4	3	100
4	Core Course	4	3	100
5	Core Course	4	3	100
6	Core Course	4	4	100
	Total	25	21	600

Semester III

Sl. No.	Course	Hours/ Week	Credit	Marks
1	Common Course I	3	3	100
2	Core Course	5	4	100
3	Core Course	5	4	100
4	Core Course	3	2	100
5	Core Course	4	4	100
6	Optional Core Course I	3	3	75
7	Optional Course Practical	2	Evaluation in Semester IV	
	Total	25	20	575



Semester IV

Sl. No.	Course	Hours/ Week	Credit	Marks
1	Common Course I	3	3	100
2	Core Course	5	4	100
3	Core Course	5	4	100
4	Core Course	3	2	100
5	Core Course	4	4	100
6	Optional Core Course II	3	3	75
7	Optional Core Course Practical	2	2	50
	Total	25	22	625

Semester V

Sl. No.	Course	Hours/ Week	Credit	Marks
1	Core Course	5	4	100
2	Core Course	5	4	100
3	Core Course	6	4	100
4	Optional Core Course III	3	2	75
5	Optional Core Course Practical	3	Evaluation in Semester VI	
6	Open Course	3	3	100
	Total	25	17	475

Semester VI

Sl. No.	Course	Hours/ Week	Credit	Marks
1	Core Course	5	4	100
2	Core Course	5	3	100
3	Core Course	5	3	100
4	Core Course	5	4	100
5	Optional Core Course IV	3	2	75
6	Optional Core Course Practical	2	2	50
7	Project	-	1	100
	Total	25	19	625
	Grand Total	-	120	3500



OUTLINE OF CORE COURSES

Course Code	Course Title	Hours /Week	Total Hours	Credit	ISA	ESA	Total
Semester I							
CBCM101	Business Statistics	4	72	3	20	80	100
CBCM102	Banking Theory Practice	4	72	3	20	80	100
CBCM103	Fundamentals of Business Law	4	72	3	20	80	100
CBCM104	Marketing Management	4	72	4	20	80	100
Semester II							
CBCM205	Quantitative Techniques and Introduction to Business Research	4	72	3	20	80	100
CBCM206	Business Communication Theory & Practice	4	72	3	20	80	100
CBCM207	Fundamentals of Corporate Regulations	4	72	3	20	80	100
CBCM208	Financial Accounting - I	4	72	4	20	80	100
Semester III							
CBCM309	Integrated Marketing Communication	5	90	4	20	80	100
CBCM310	Financial Accounting - II	5	90	4	20	80	100
CBCM311	Economic and Business Regulations	3	54	2	20	80	100
CBCM312	E - Commerce	4	72	4	20	80	100
CBCM313	Financial Management (F & T - Optional Core Course 1)	5	90	4	20	80	100
CBCM314	Advanced Excel (CA - Optional Core Course 1)	3	54	3	15	60	75
	Advanced Excel and Computerized Accounting - I (P) (CA - Optional Core Course Practical)	2	36	Evaluation in Semester IV			
Semester IV							
CBCM415	Financial Market	5	90	4	20	80	100
CBCM416	Corporate Accounting	5	90	4	20	80	100
CBCM417	Financial Services	3	54	2	20	80	100
CBCM418	Entrepreneurship Development	4	72	4	20	80	100
CBCM419	Goods and Service Tax (F & T - Optional Core Course 2)	5	90	4	20	80	100



CBCM420	Computerized Accounting – I (CA - Optional Core Course 2)	3	54	3	15	60	75
CBCM4P01	Advanced Excel and Computerized Accounting – I (P) (CA - Optional Core Course Practical)	2	36	2	10	40	50
Semester V							
CBCM521	Cost Accounting	5	90	4	20	80	100
CBCM522	Environmental Studies	5	90	4	20	80	100
CBCM523	Advanced Financial Accounting	6	108	4	20	80	100
CBCM524	Income Tax Law and Practice (F & T - Optional Core Course 3)	6	108	3	20	80	100
CBCM525	Computerized Accounting – II (CA - Optional Core Course 3)	3	54	2	15	60	75
	Computerized Accounting - II and Database Management System (P) (CA - Optional Core Course Practical)	3	54	Evaluation in Semester VI			
Semester VI							
CBCM626	Applied Cost Accounting	5	90	4	20	80	25
CBCM627	Principles of Business Decisions	5	90	3	20	80	25
CBCM628	Auditing	5	90	3	20	80	25
CBCM629	Management Accounting	5	90	4	20	80	25
CBCM630	Income Tax Assessment and Procedure (F & T - Optional Core Course 4)	5	90	3	20	80	100
CBCM631	Database Management System (CA - Optional Core Course 4)	3	54	2	15	60	75
CBCM6P02	Computerized Accounting – II and Database Management System (P) (CA - Optional Core Course Practical)	2	36	2	10	40	50
CBCM6PJ	Project	-	-	1	20	80	100



OUTLINE OF COMMON COURSES IN ENGLISH FOR BCom PROGRAMME

Course Code	Course Title	Hours /Week	Total Hours	Credit	ISA	ESA	Total
Semester I							
CCEB101	Understanding Literature: Short Stories and Novel	5	90	4	20	80	100
Semester II							
CCEB202	Reflections on Life	5	90	4	20	80	100
Semester III							
CCEB303	Practising Writing	3	54	3	20	80	100
Semester IV							
CCEB404	Employability Skills in English	3	54	3	20	80	100

OUTLINE OF COMMON COURSES IN MALAYALAM FOR BCom PROGRAMMES

Course Code	Course Title	Hours /Week	Total Hours	Credit	ISA	ESA	Total
Semester I							
CCMC101	കഥയും കവിതയും	4	72	4	20	80	100
Semester II							
CCMC202	ഗദ്യം, രചനാപരിചയം	4	72	4	20	80	100

OUTLINE OF COMMON COURSES IN HINDI FOR BCom PROGRAMME

Course Code	Course Title	Hours /Week	Total Hours	Credit	ISA	ESA	Total
Semester I							
CCHC101	Prose and Mass Media	4	72	4	20	80	100
Semester II							
CCHC202	Poetry, Commercial Correspondence and Translation	4	72	4	20	80	100



OUTLINE OF COMMON COURSES IN SYRIAC FOR BCom PROGRAMME

Course Code	Course Title	Hours /Week	Total Hours	Credit	ISA	ESA	Total
Semester I							
CCSC101	Poetry Grammar and History of Syriac Language & Literature	4	72	4	20	80	100
Semester II							
CCSC202	Prose and Poetry, Grammar and History of Syrian Church in Kerala	4	72	4	20	80	100

OUTLINE OF COMMON COURSES IN FRENCH FOR BCom PROGRAMME

Course Code	Course Title	Hours /Week	Total Hours	Credit	ISA	ESA	Total
Semester I							
CCFN101	French for Effective Communication - I	4	72	4	20	80	100
Semester II							
CCFN202	French for Effective Communication - II	4	72	4	20	80	100

SKILL DEVELOPMENT COURSE

Course Code	Course Title	Total Hours	Credit	CE	FE	Total
CCMSDC01	Tally Prime	72	2	20	80	100



SEMESTER I

CBCM101: BUSINESS STATISTICS

Credit: 3

Total Hours: 72

Course outcomes

After the successful completion of the course the student should be able to:

CO1: Summarize the basic concepts of descriptive statistics, index numbers and probability

CO2: Apply the concepts of descriptive statistics and index numbers in problems involving business and economy

CO3: Analyse the quantitative data for basic research problems related to business and commerce

CO4: Evaluate the characteristics of two or more sets of data

CO5: Carry out the principles of probability in situations related to real life, business and commerce

Course Mapping Table

	Cognitive Level	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	Understand	2	2	-	-	-	2	2	-	-	-
CO2	Apply	-	3	1	-	-	-	-	3	2	-
CO3	Analyse	-	3	2	-	-	-	-	3	2	-
CO4	Evaluate	-	2	2	-	-	-	-	2	2	-
CO5	Apply	-	2	2	-	-	1	-	2	-	-
Average		1.6	2	2.4	1.75	-	-	1.5	2	2.5	2

Module 1: Descriptive Statistics - 1

(15 Hours)

Measure of Central Tendency: - Concept of Measure of central tendency - qualities of a good average – Computation of mean – median – mode – geometric mean – harmonic mean – positional averages like quartiles – deciles – and percentiles.

Module 2: Descriptive Statistics - 2

(20 Hours)

Measure of dispersion – Concept – meaning and definition – purpose – absolute and relative measures of dispersion like range – inter quartile range - quartile deviation – mean deviation – standard deviation – Application of measures of dispersion for analyzing the characteristics of two more series of data -Theoretical concept of Lorenz Curve

Module 3: Descriptive Statistics - 3

(15 Hours)

Skewness – meaning and definition – Positive and negative skewness – Karl Pearson's and Bowley's Coefficient of skewness – Moments – Meaning and definition – Computation of moments about mean and moments about an arbitrary point – Kurtosis – Meaning and



definition – Karl Pearson's Beta and Gama based on Moments – Coefficient of Skewness and Kurtosis based on moments – Evaluation of the characteristics of statistical data using skewness and kurtosis

Module 4: Index Numbers

(10 Hours)

Meaning- Importance - Characteristics and uses of Index Numbers- Price Index- Quantity index-Value based index numbers- Methods of constructing index numbers- - Test of consistency- Base shifting, splicing and deflating - Problems in construction of index numbers. Construction of consumer price indices - Introduction to Index of Industrial Production, and share price indices like SENSEX and NIFTY

Module 5: Introduction to Probability

(12 Hours)

Meaning and definition - events – sample space – Permutations – Combinations – Addition theorem – Multiplication theorem – Conditional Probability – Bayes Theorem – Problems involving theorems and mathematical expectation.

Textbooks

1. Dr. SP Gupta, Business Statistics, Sultan Chand Publications, New Delhi, 2020
2. D. N Elhance and Veena Elhance, Business Statistics, Kitab Mahal Publications, 2018
3. B. L Agarwal, Basic Statistics, New Age Publications Pvt. Ltd., New Delhi, 2021
4. R.S. N. Pillai and V. Bhagavathi, Statistics, S. Chand & Company Ltd., New Delhi, 2021

Reference

1. Richard I Levin, and David S. Rubin, Statistics for Management, Prentice Hall of India, Pvt. Ltd. 2018
2. Neil A. Weiss, Introductory Statistics, Addison- Wesley, Boston, 2018

Course designed by: Dr. Antony Joseph K



CBCM102: BANKING THEORY AND PRACTICE

Credit: 3

Total Hours: 72

Course outcomes

After the successful completion of the course the student should be able to:

CO1: Summarize origin and policy reforms in Indian banking.

CO2: Explain Theoretical framework of Modern Banking.

CO3: Utilize digital mode of banking practices.

CO4: Exemplify the uniqueness of Central Bank and its functions

CO5: Explore the relationship of Banker -Customer

Course Mapping Table

	Cognitive Level	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	Understand	2	-	-	-	-	2	-	-	-	-
CO2	Understand	1	-	-	-	-	-	1	-	-	-
CO3	Apply	2	-	-	-	-	1	-	-	1	-
CO4	Understand	2	-	-	-	-	2	-	-	-	-
CO5	Understand	1	-	-	-	-	2	-	-	1	-
Average		1.6	-	-	-	-	1.75	1	-	1	-

Module 1: Origin, Development and Reforms of Banking Industry in India (10 Hours)

Origin and Evolution of Banking in India - Classification of Banks - Functions of Commercial Banks - Classification of Banking Activities - Nationalization of banks in India - Banking sector Reforms – NPA – Bad Bank- Basil Norms.

Module 2: Theoretical Frame Work of Modern Banking (25 Hours)

Credit Creation Theory - Fractional Reserve Theory - Debt Intermediation Theory - The Big Bank Theory - Merger of Public Sector banks in India - DRT Act - SARFAESI - Banking Amendment Act 2020 - Banking Ombudsmen Scheme.

Module 3: Digital Banking (15 Hours)

Digital Banking - Prepaid Instruments - Pre-Approved Loans through Digital Media - Neo Banking - Open Banking - Block Chain in Banking- Cloud Banking

Module 4: Central Banking (10 Hours)

Evolution & Definition of Central Bank in General - Evolution & Functioning of Central Bank of India in Particular - Regulatory measures of RBI.

Module 5: Banker & Customer (12 Hours)

Meaning and Definition - General Relationship & Special Relationship - Obligations of a Banker- Rights of a Banker - Procedure of Opening Deposit Accounts - Closure of Accounts – Cheque - Crossing of Cheques - Endorsement of Cheque.



Textbooks

1. Tandon M.L, Banking Law and Practice in India, Indian Law House
2. Clifford Gomez, Banking and Finance: Theory, law and practice, PHI Learning, New Delhi.
3. Dr. K G C Nair, Systematic Approach to Banking Theory and Practice, first Edition, Chand Books, Thiruvananthapuram, 2017.
4. E. Gordon, K. Natarajan, Banking: Theory, Law and Practice, 29th Edition, Himalaya Publishing house, Mumbai
5. D Muraleedharan, Modern Banking Theory and practice, PHI Learning, New Delhi.

Reference

1. Sundaram K.P.M, Varshney P.N. Banking Theory Law and Practice, Sultan Chand & Sons, New Delhi.
2. Maheswari S.N, Banking Theory, Law and Practice, Kalyani Publishers, New Delhi.
3. Sekhar K.C, Banking Theory Law and Practice, Vikas Publishing House, New Delhi.
4. Lall Nigam B.M, Banking Law and Practice, Konark Publishers Pvt. Ltd., New Delhi.
5. Radhaswami M. Practical Banking, Sultan Chand & Sons, New Delhi.
6. Dekock. Central Banking, Crosby Lockwood Staples, London.
7. Tandon M L, Banking Law and Practice in India, Indian Law House

Course designed by: Fr. Dr. Tom Antony



CBCM103: FUNDAMENTALS OF BUSINESS LAWS

Credit: 3

Total Hours: 72

Course outcomes

After the successful completion of the course the student should be able to:

CO1: Describe the concept of law and legal system prevalent in India.

CO2: Define the legal terms in law of contracts.

CO3: Identify the fundamental elements of the law of contracts.

CO4: Apply the elements of contract laws required to create an enforceable contract.

CO5: Apply the required legal principles necessary to discharge a contract.

Course Mapping Table

	Cognitive Level	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	Understand	2	-	1	-	1	1	-	-	-	-
CO2	Understand	2	-		2	-	-	-	-	1	-
CO3	Understand	2	1	-	2	-	1	-	1	-	-
CO4	Apply	-	2	-	2	2	-	-	2	-	-
CO5	Apply	-	2	-	2	2	-	-	2	-	-
Average		2	1.67	1	2	1.67	1	-	1.67	1	-

Module 1: Law and Society

(5 Hours)

Meaning of law- Classification of Law - Sources of law- business law- Sources of business law in India- business law and managers.

Module 2: Law of Contracts

(25 Hours)

The Indian Contract Act, 1872- Definition of contract -Nature of contract- Classifications- Essential elements-offer, acceptance, revocation, consideration, capacity, Free consent, legality of object and consideration, performance of contract, discharge of contract, breach of contract, remedies for breach of contract-wagering and Contingent Contracts-Quasi contract.

Module 3: Special Contracts

(15 Hours)

Contract of Indemnity- Contract of Guarantee- Difference between a Contract of Indemnity and a Contract of Guarantee - Kinds of Guarantee - Rights and Liabilities of Surety - Discharge of Surety. Bailment- Essentials of Bailment-Kinds of bailment- Rights and duties of Bailor and Bailee- Finder of lost goods- Pledge- essentials of Pledge- Rights and duties of Pawner and Pawnee.

Module 4: Law of Agency

(10 Hours)

Essentials, kinds of agents, rights and duties of agent and principal, creation of agency, termination of agency.



Module 5: Sale of Goods Act, 1930

(17 Hours)

Formation of contract of sale - Essentials of contract of Sale - Goods and their classifications - Conditions and warranties - Transfer of property in Goods - Performance of contract of sale - Unpaid seller and his rights.

Textbooks

1. L R Potti, A Text Book of Business Regulatory Frame Work, Yamuna Publications Thiruvananthapuram, 2018
2. Dr. K G C Nair, Dr. Dileep A S, Adv. Radhika G, Systematic Approach to Business Regulatory Framework, Chand publications Trivandrum, 2018
3. Dr. Antony Thomas, Adv. Joy K George, Business Regulatory Framework, Pratibha Publications Changanacherry, 2019

Reference

1. V Balachandran, Business Law, 2nd Edn - McGraw Hill Education (India) Private Limited, 2009
2. K C Garg, Business laws, Kalyani publishers, New Delhi, 2015
3. N.D.Kapoor, Elements of Mercantile Law, Sultan Chand & Sons, New Delhi 12 , 2020
4. S. S. Gulshan, Mercantile Law, Excel Books New Delhi 12, 2015
5. M.C. Shukla, A Manual of Mercantile Law (Including Industrial Law), S. Chand New Delhi, 1991
6. <https://legislative.gov.in/sites/default/files/A1872-09.pdf>
7. https://legislative.gov.in/sites/default/files/A1930-3_0.pdf

Course designed by: Mr. Anishmon K A



CBCM104: MARKETING MANAGEMENT

Credit: 4

Total Hours: 72

Course outcomes

After the successful completion of the course the student should be able to:

CO1: Classify the co components of marketing mix and outline the transformation of marketing from conventional marketing to digital marketing.

CO2: Reflect insight into market segmentation

CO3: Organize the various stages in buying process

CO4: Describe the product mix and judge the product identification strategies

CO5: Differentiate various pricing strategies and categorize its kinds

Course Mapping Table

	Cognitive Level	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	Understand	2	-	-	2	-	2	1	-	1	-
CO2	Understand	2	-	-	2	-	2	-	-	2	-
CO3	Understand	1	-	-	2	-	-	-	-	2	-
CO4	Understand	2	-	-	2	-	3	-	-	-	-
CO5	Understand	2	-	-	2	-	3	-	-	1	-
Average		1.6	1.8	-	-	2	-	2.5	1	-	1.5

Module 1: Introduction to Marketing

(15 Hours)

Introduction: Concept, Nature, Scope and Importance of marketing- Marketing concept and its evolution- Marketing and selling - Functions of marketing – Basics of marketing mix- Concept, scope, and importance of digital marketing- Traditional marketing versus digital marketing- Challenges and opportunities for digital marketing - Services marketing: meaning and distinctive characteristics.

Module 2: Environment of Marketing

(15 Hours)

Micro and Macro Environments of Marketing: Its impacts on marketing decisions- Market segmentation and positioning –Need and basis of market targeting- Understanding consumer behaviour - Buying Motives-Factors influencing consumer buying decisions. – buying process.

Module 3: Product Mix

(15 Hours)

Concept of product - Product planning & development- New product development - Product classification- Product line & mix decisions- Branding- Packaging and Labelling- PLC and marketing implications- - Brand Equity-Brand loyalty

Module 4: Price Mix

(15 Hours)

Pricing- Objectives of pricing decisions- Factors affecting pricing decisions- Price determination process- Kinds of pricing –Basic pricing policies-Pricing of new products:



Skimming and Penetration – Pricing Strategies: New product pricing strategies- Product mix pricing strategies- Price adjustment strategies

Module 5: Physical Distribution Mix

(12 Hours)

Physical Distribution – Marketing intermediaries: agent middlemen and merchant middle men
- Levels of channels -Basic channels of distribution in case of consumer and industrial goods-
Factors influencing the selection of a suitable channel - Functions of wholesalers and retailers-
Logistic and supply chain management

Textbooks

1. Ramaswamy, V.S.-Marketing Management, Macmillan India, NewDelhi-2002.
2. Naresh K. Malhotra and Satyabhusan Das -Marketing Research: An Applied Orientation- 7th Edition- Pearson-2019
3. Marketing Management, RSN Pillai, Bhagavathy, S Chand ,2010.
4. Marketing Management, Rajan Saxena, McGraw Hill, 2017.

Reference

1. Philip Kotler & Kevin Keller- A Framework for Marketing Management-Pearson,2016
2. Govindarajan Madabusi, Marketing Management - Concepts, Cases, Challenges and Trends, PHI Learning,2019
3. Philip Kotler, Gary Armstrong - Marketing: An Introduction. Prentice-Hall; International Editions-2016

Course designed by: Dr Binu Mathew Job



SEMESTER II

CBCM205: QUANTITATIVE TECHNIQUES AND INTRODUCTION TO BUSINESS RESEARCH

Credit: 3

Total Hours: 72

Course outcomes

After the successful completion of the course the student should be able to:

CO1: Express the basic concepts of discrete probability distributions, correlation, regression, time series and business research

CO2: Integrate the concepts of discrete probability distributions, correlation, regression, time series and probability into contextual situation.

CO3: Able to analyse the quantitative data for basic research problems related to business and commerce

CO4: Able to evaluate the characteristics of two or more sets of data

CO5: Design a research instrument and formulate research idea for studying a contemporary business or economic research problem

Course Mapping Table

	Cognitive Level	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	Understand	3	2	-	-	-	3	2	-	-	-
CO2	Understand	2	3	2	2	-	2	3	3	2	-
CO3	Create	-	3	2	2	-	-	-	3	2	-
CO4	Apply	-	3	2	1	-	-	-	2	-	-
CO5	Understand	2	2	1	1	-	2	-	2	1	-
Average		2.33	2.6	1.75	1.5	-	2.33	2.5	2.5	1.67	-

Module 1: Introduction to Business Research

(12 Hours)

Business Research – meaning – need – Research problem - Research problem identification – Sources of information about research problems – Major areas of business research like finance, marketing, HRM and OB (introduce some real researches related to businesses)- Data-meaning- types of data used in business research – primary, secondary – Sources of data including social media - Census and Sampling – Precautions to be taken while using sampling - Sampling methods - Methods of collecting data - Introduction of major sources of secondary sources of data related to business and economy – Development of Research Instrument - Creation of research problems related to contemporary business/economic issues.



Module 2: Correlation Analysis

(10 Hours)

Correlation – meaning and definition – types of correlation – Karl Pearson’s Coefficient of Correlation – Probable Error - Spearman’s Rank Correlation – Coefficient of Determination

Module 3: Regression Analysis

(20 Hours)

Regression analysis – meaning -definition – purpose – Regression Lines – The concept of Population Regression Function (PRF)-Stochastic specification of PRF-Stochastic disturbance term and its significance- Sample Regression Function(SRF) – The concept of linearity – linearity in the variables – Linearity in the Parameters- OLS method- assumptions- estimating regression coefficients in a simple linear regression model. – Coefficient of determination- Introduction to multiple regression model–Reporting and interpreting regression results.

Module 4: Time Series

(15 Hours)

Meaning and Definition-Components of time series – Smoothing Methods – Moving averages – Weighted Moving averages – Exponential smoothing – Trend projection - Method of least squares- Computation of de-seasonalized trend- Familiarize Excel/Gretl in trend projection and evaluating the effect of seasonality based on live data.

De-seasonalizing time series – Using de-seasonalized time series to determine trend.

Module 5: Discrete Probability Distributions

(15 Hours)

Meaning – discrete and continuous probability distributions – Random Variable - Binomial distribution – definition – Characteristics of Binomial distribution – Bernoulli process – Application of Binomial distribution in estimating probability – Fitting of Binomial distribution - Poisson Distribution – definition – characteristics – Application of Poisson distribution in estimating probability – Fitting of Poisson Distribution.

Textbooks

1. Dr. SP Gupta, Business Statistics, Sultan Chand Publications, New Delhi, 2020
2. D. N Elhance and Veena Elhance, Business Statistics, Kitab Mahal Publications, 2018
3. Amir D. Aczel and Jayavel Sounderpandyan, Complete Business Statistics, Tata McGraw-Hill Education Pvt. Ltd., New Delhi, 2021
4. R.S. N. Pillai and V. Bhagavathi, Statistics, S. Chand & Company Ltd., New Delhi, 2021

Reference

1. David R. Anderson, Dennis J Sweeny and Thomas A. Williams, Statistics for Business and Economics, Cengage Learning, New Delhi, 2020
2. Damodar N. Gujarati, Basic Econometrics, The McGraw Hill Companies, 2016



3. Linda Kalof, Amy Dan, and Thomas Dietz, Essentials of Social Science Research, McGraw Hill Education, England, 2019

Course designed by: Dr. Antony Joseph K



CBCM206: BUSINESS COMMUNICATION THEORY & PRACTICE

Credit: 3

Total Hours: 72

Course outcomes

After the successful completion of the course the student should be able to:

CO1: Clarify the process of Effective Business Communication.

CO2: Summarize Ethical Principles in Business Communication

CO3: Prepare Business Letters and Organize Reports.

CO4: Apply Business Communication Skills.

CO5: Describe Impact of Electronic Media in Business Communication.

Course Mapping Table

	Cognitive Level	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	Understand	2	-	-	-	-	2	-	-	-	-
CO2	Understand	-	-	1	-	-	-	1	-	-	-
CO3	Create	1	-	1	-	-	1	-	1	-	-
CO4	Apply	-	-	1	-	-	-	-	1	-	-
CO5	Understand	1	-	-	-	-	-	-	-	-	1
Average		2	-	1	-	-	1.5	1	1	-	1

Module 1: Introduction of Business Communication (10 Hours)

Business Communication: Meaning- Definition – Means – Modes – Purpose – Requirements – Importance – Process – Principles – Essentials – Barriers – 7 C's.

Module 2: Ethics in Business Communication (15 Hours)

Ethics in Business Communication: Meaning – Principles – Role – Importance - Pitfalls

Module 3: Business Letters & Reports (20 Hours)

Business Letters: Meaning – Types – Functions – Parts – Format - Essential Qualities - Inviting Quotations - Sending Quotation – Tender - Documentation in Business Communication – Memorandum – Inter-office Memo - Notices - Note-sheet, Agenda, Minutes - Business Reports: Types - Steps - Sales Report - Financial Report.

Module 4: Communication Skills (15 Hours)

Essentials of Personal Skills: Communication Skills - Listening Skills -Writing Skills - Telephone Skills - Presentation Skill - Soft skills: Meaning - Kinds.

Module 5: E-Communication (12 Hours)

E-Correspondence – E – Mail: Concept, Features, Use and Etiquette of Email - Equipment in Modern Communication: Intranet - LAN – WAN – MAN – WLAN – BLOG - Telephone Communication: FAX, Voice Mail – SMS - Video Conferencing - Impact of Technological Advancement in Business Communication.



Textbooks

1. Rajendra Pal, J S Korlahalli - Essentials of Business Communication, Sultan Chand & Sons, Educational Publishers New Delhi, 2012
2. R C Sharma, Krishna Mohan, Business Correspondence and report Writing, Tata McGraw – Hill Publishing, New Delhi
3. Dr. K G C Nair, Business Communications, Chand Books, Thiruvananthapuram, 2017.

Reference

1. Andrews, Deborah C. and Andrews, William D. Management Communication: A Guide. Cengage Learning, 2003
2. Raymond V Lesikar et al Business Communication making Connections in a Digital World, The McGraw- Hill New Delhi, 2011
3. Sarma D K, You & Your Career, Wheeler Publications, New Delhi. 1999
4. Locker and Kaczmarek. Business Communication: Building Critical Skills. The McGraw- Hill Companies, Inc.2009
5. Newman, Amy. Business Communication: In Person, In Print, Online. Cengage Learning., 2017
6. Shirley, Taylor, Communication for Business. Pearson Education, 2005
7. Wilson, Kevin and Wauson, Jennifer, The AMA Handbook of Business Documents: Guidelines and Sample Documents that Make Business Writing Easy., 2011
8. M. M Abraham, Dr. G S Gireesh, Business Communication and Management Information System, Prakash publications, Changanacherry

Course designed by: Fr. Dr. Tom Antony



CBCM207: FUNDAMENTALS OF CORPORATE REGULATIONS

Credit: 3

Total Hours: 72

Course outcomes

After the successful completion of the course the student should be able to:

CO1: Describe Company form of organization

CO2: Summarize the provisions of the Companies Act, 2013 in relation to formation of a company

CO3: Explain the legal provisions in relation to administration and management of a company

CO4: Summarize the legal provisions of company meetings.

CO5: Explain the process of winding up of a company

Course Mapping Table

	Cognitive Level	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	Understand	2	-	-	2	2	2	1	-	1	-
CO2	Apply	1	-	-	2	2	2	-	-	-	-
CO3	Understand	1	-	-	2	2	2	-	-	-	-
CO4	Apply	1	-	-	2	2	2	-	-	-	-
CO5	Understand	1	-	-	2	2	2	-	-	-	-
Average		1.2	-	-	2	2	2	1	-	1	-

Module 1: Introduction to The Companies Act, 2013

(5 Hours)

The Companies Act, 2013, Features of the act - Company- Definition-Characteristics- Advantages and Disadvantages of incorporation- types of companies.

Module 2: Formation of a Company

(20 Hours)

Promotion- Promoters-Functions of a promoter-Registration and Incorporation of companies - Stages in registration and incorporation of companies - important documents- Memorandum of Association-Articles of association- Prospectus- Types of prospectus-statement in lieu of prospectus-Deemed prospectus- Shelf Prospectus-Red herring prospectus- Abridged Prospectus -liability for misstatement in prospectus Doctrine of ultra-vires- doctrine of indoor Management-Docctrine of constructive notice-- Corporate Veil-Lifting of corporate veil.

Module 3: Administration and Management of a Company

(20 Hours)

Directors- Managing Director -Appointment-Qualification and disqualification- KYC compliance -position of directors-powers and duties-Retirement, vacation of office-Liabilities of directors-Removal of directors. Shareholders – Structure of company management- Voting rights of shareholder-Key Managerial Personnel- Company Secretary- Qualification- Powers, Duties and role of Company Secretaries- Business Ethics - Corporate Governance - Corporate Social Responsibilities.



Module 4: Company Meetings

(15 Hours)

Meetings-Kinds of meetings - Essentials of valid meeting - Chairman-agenda - Minutes-Quorum - Motion-Types of motion - Proxy-Poll-Modes of poll - Resolution-Types of resolution - Motion vs. Resolution.

Module 5: Winding up of Companies

(12 Hours)

Modes of winding up – Compulsory winding up-Grounds and procedure - Liquidator-Duties and functions - Contributories-Voluntary winding up - Types-Winding up under the Supervision of the court - Effects of winding up-Defunct companies.

Textbooks

1. L R Potti, A Text Book of Corporate Laws, Yamuna Publications Thiruvananthapuram, 2019
2. Dr. K.G.C. Nair, Dr.Dipa Krishnan & Dr. Dileep A.S , Systematic Approach to Corporate Regulations and administration, Chand publications Trivandrum. 2018
3. Biju P. Mani, M.M. Abraham, Corporate Regulations and Administration, Saradhi Publishers Kottayam. 2018

Reference

1. P. P. S. Gogna, A Text book of Company Law, S. Chand & Company Ltd-new Delhi, 2014
2. Karn Gupta, Introduction to Company Law, Lexis Nexis India, 2013
3. Company Law and Practice Paperback- G.K. Kapoor & Sanjay Dhamija, Taxmann Publications, 2020
4. Avtar Singh. Introduction to Company Law, Eastern Book Company, 2022
5. Relevant Bare Acts

Course designed by: Mr. Anishmon K A



CBCM208: FINANCIAL ACCOUNTING - I

Credit: 4

Total Hours: 72

Course outcomes

After the successful completion of the course the student will be able to:

CO1: Prepare the financial statements of a sole trader

CO2: Determine the changes in profit sharing ratio

CO3: Outline the accounting transactions at the time of dissolution of a partnership firm

CO4: Generate the accounting transactions at the time of conversion of firm into LLP

CO5: Judge the applications of accounting standards

Course Mapping Table

	Cognitive Level	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	Understand	2	-	2	-	1	1	-	1	1	-
CO2	Understand	2	-	2	-	1	1	-	1	1	-
CO3	Understand	2	-	2	-	-	1	-	1	1	-
CO4	Understand	1	-	2	-	-	1	-	1	1	-
CO5	Understand	1	-	2	-	-	1	-	1	1	-
Average		2	-	2	-	1	1	-	1	1	-

Module 1: Final Accounts of Sole Proprietors

(20 Hours)

Final accounts with adjustments: Outstanding expenses and Pre- paid expenses – Income received in advance and Accrued income – Depreciation of fixed assets – Provision for bad debt – Interest on capital and drawings – Stock destroyed by accident or fire – Goods sent on approval/consignment basis – Commission to manager – Goods distributed as free sample – Goods withdrawn for personal use – Deferred Revenue expenditure – Provision for discount on debtors and creditors.

Module 2: Profit Sharing in Partnership Business

(10 Hours)

Profit sharing by partners: Provisions in the Partnership Act - Change in the Profit Sharing Ratio: Guarantee of profit to or by a partner- Adjustment of partnership net profit of prior years- Adjustment of profit when a manager is treated as partner - Adjustment for change in the profit sharing ratio- Change in the profit sharing ratio during an accounting year.

Module 3: Dissolution of the firm

(20 Hours)

Dissolution by the partners- Dissolution by the court- Steps in dissolution process- Settlement of accounts (Journal entries and ledger accounts) - When all partners are solvent- When some of the partners are solvent and others are insolvent (Garner Vs Murray)- Criticisms of Garner Vs Murray-Applicability of Garner Vs Murray- When all partners are insolvent- Gradual realization of assets and piecemeal distribution-Priority of distribution- Surplus capital method- Maximum Loss Method



Module 4: Conversion of partnership into a limited company- (12 Hours)

Conversion of partnership into a limited company or sale to a company: Objectives of conversion- Purchase consideration- Methods of calculation of purchase consideration- Accounting procedure- Preparation of relevant accounts.

Module 5: Accounting Standards- (10 Hours)

Introduction to accounting standards-Significance and advantages of accounting standards- Arguments against setting accounting standards – Accounting Standards Boards: functions – Procedure for issuing accounting standards- Detailed study of AS2, AS3 and AS6 (Theory and problems)

Reference

1. A. Mukharjee and M. Hanif, Financial Accounting: 5th Edition, Tata McGraw Hill Companies, 2020.
2. S P Jain, K L Narang, Simmi Agrawal, Monika Sehgal, Principles of Financial Accounting: Kalyani Publishers.
3. S P Jain and K L Narang, Advanced Accountancy-1: Kalyani Publishers.
4. S P Jain, K L Narang, Simmi Agrawal, Monika Sehgal, Advanced Accounting: Kalyani Publishers.

Course designed by: Dr Binu Mathew Job



SEMESTER III

CBCM309: INTEGRATED MARKETING COMMUNICATION

Credit: 4

Total Hours: 90

Course outcomes

After the successful completion of the course the student should be able to:

CO1: Understand the component of Integrated Marketing communication

CO2: Develop advertising copies and media strategies

CO3: Gain knowledge on social and ethical aspects related with advertising.

CO4: Design the promotion-mix strategies.

CO5: Evaluate the current developments in advertisement

Course Mapping Table

	Cognitive Level	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	Understand	2	1	-	1	-	2	-	-	1	-
CO2	Create	-	2	1	1	1	1	-	2	-	1
CO3	Understand	1	-	-	1	-	1	2	-	-	1
CO4	Apply	-	2	-	1	1	-	-	2	1	1
CO5	Evaluate	-	1	2	1	-	-	1	2	-	1
Average		1.5	1.5	1.5	1	1	1.33	1.5	2	1	1

Module 1: Advertisement

(30 Hours)

Meaning of IMC - Components of IMC - Advertising – Definition, Advertising Meaning, importance and nature - AIDA Model, DAGMAR Approach - Advertising Budget - Advertisement Appeal – Meaning, Types, Use - Copy Writing- meaning, Use - Copy testing - Advertising Media - Media planning and strategy - Media selection - Advertisement agency, Selection of agency - Advertising campaign – Planning, Implementation – Advertising research, Methods - advertisement result of measuring

Module 2: Social Dimension of Advertisement

(10 Hours)

Ethical aspect of advertisement - Regulatory environment - The Advertising Standards Council of India - functions

Module 3: Sales Promotion

(20 Hours)

Definition, Scope, Methods - Sales promotion techniques – Trade oriented and consumer oriented - Developing sales promotion campaign - Process of sales promotion - Types of salespersons - Sales force management - Personal Selling – Meaning, Nature and importance - Purpose of personal selling



Module 4: Publicity and Public Relation

(15 Hours)

Definition - publicity -meaning – Objectives - Role and importance and advantages publicity -

Difference between publicity and public relation - PRO Role and Functions

Module 5: Contemporary Developments and Issues in Marketing

(15 Hours)

-General Information - Advertising practices in Service Marketing - Relationship marketing and advertising Strategies - Designing Indagated Marketing strategies

Textbooks

1. Advertising Sales and Promotion Management S.A Chunnawala. S.A. Chunnawala, Himalaya Publishers, Mumbai
2. Advertising, Marketing, and Sales management, Devandra Thakku. Regal Publications, New Delhi

Reference

1. Kotler Philip, Keller Kevin, Koshy Abraham & Jha Mithileshwar Marketing Management - A South Asian Perspective, Pearson Education. Ramaswamy V.S & Namakumari. S
2. Marketing Management – Global Perspective, Indian Context, MacMillan.
1. Paul Baines Paul, Fill Chris & PageKell.
2. Essentials of Marketing, Oxford publication. Damian Ryan,
3. Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation, 3e, Kogan Page, 201

Course designed by: Mr. Janssen Joseph



CBCM310: FINANCIAL ACCOUNTING - II

Credit: 4

Total Hours: 90

Course outcomes

After the successful completion of the course the student should be able to

CO1: Prepare income statement and Balance Sheet of a sole trader from incomplete accounting records.

CO2: Determine the profitability of inland branches.

CO3: Make entries in the relevant ledger accounts to record hire purchase transactions in the books of hire purchaser and vendor.

CO4: Make entries in the relevant ledger accounts to record royalty related transactions in the books of lessee.

CO5: Prepare financial statements for 'not for profit' organizations, including: Receipts and Payment account and Income and expenditure account.

Course Mapping Table

	Cognitive Level	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	Apply	-	3	2	-	-	1	2	-	-	-
CO2	Apply	-	3	2	-	-	1	2	-	-	-
CO3	Apply	-	3	2	-	-	1	2	-	-	-
CO4	Apply	-	3	2	-	-	1	2	-	-	-
CO5	Apply	-	3	2	-	-	1	2	-	-	-
Average		-	3	2	-	-	1	2	-	-	-

Module 1: Accounts of Incomplete Records

(15 Hours)

Features of Single Entry-Distinguish between single entry and double entry – Profit determination under single entry- Capital Comparison and Conversion method- Steps for the conversion of single entry into double Entry-Preparation of Trading and Profit and Loss account under conversion method.

Module 2: Branch Accounting

(20 Hours)

Types of Branches-Types of Dependent Branches-Accounting arrangement of dependent branches (cost method and invoice method)- Debtor's system - Stock and debtor system- Final Account System- Incorporation of Branch assets and liabilities-Cash in transit and goods in transit

Module 3: Hire Purchase Accounting

(20 Hours)

Meaning and features of hire purchase System-Hire Purchase Agreement-Hire Purchase and Sale- Hire Purchase and Installment- Interest calculation- Recording transactions in the books of both the Parties-Default and repossession- Complete repossession- partial repossession

**Module 4: Royalty Accounts****(15 Hours)**

Meaning- Journal entries and ledger accounts in the books of lessee- change in minimum rent- strike and lock outs- Govt. subsidy

Module 5: Accounts of Not for Profit Organization**(20 Hours)**

Profit Making and Not for Profit Organization-Nature of Receipts and Payment Account & Income and Expenditure Account- Preparation of Receipts and Payment Account & Income and Expenditure Account

Reference

1. Financial Accounting by A. Mukharjee & M. Hanif, TATA McGraw Hill, 2020
2. Financial Accounting by SP Jain & KL Narang, 2022
3. Study Material for Financial Accounting CA, IPCC,
4. Ready Reference on Accounting for CA IPCC, by G Sekar and Saravanaprasath, Sitaraman & Company Pvt. Ltd, 2022
5. Advanced Financial Accounting by RL Gupta and Radhaswami

Course Designed by: Mr. Sebastian K S



CBCM311: ECONOMIC AND BUSINESS REGULATIONS

Credit: 2

Total Hours: 54

Course outcomes

After the successful completion of the course the student should be able to

CO1: Describe the law relating to Foreign Exchange.

CO2: Summarize the provisions of the Foreign Exchange Transactions.

CO3: Explain the provisions of the Competition Act 2002.

CO4: Interpret the legal provisions the Consumer Protection Act, 2019.

CO5: Summarize the provisions of Insolvency and Bankruptcy Code 2016.

Course Mapping Table

	Cognitive Level	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	Understand	2	1	-	1	1	2		-	-	-
CO2	Understand	2	1	-	1	1	2	-	-	-	-
CO3	Understand	2	1	-	1	1	2	-	-	-	-
CO4	Apply	2	1	-	1	1	2	-	-	-	-
CO5	Understand	2	1	-	1	1	2	-	-	-	-
Average		2	1	-	1	1	2	-	-	-	-

Module 1: Law Relating to Foreign Exchange - I

(14 Hours)

Foreign Exchange Management Act 2013- objectives and definitions – Authorised person- Foreign exchange – Foreign security- Repatriate to India-Dealings and Holdings in foreign exchange and foreign security

Module 2: Law Relating to Foreign Exchange – II

(8 Hours)

Foreign Exchange Management (Current Account Transactions) Rules, 2000 – Foreign Exchange Management (Capital Account Transactions) Rules, 2000- FDI– Export of Goods and Services.

Module 3: Law Relating to Competition

(10 Hours)

Competition and economic efficiency- Competition Act, 2002- Over view of the Act- Definitions – Anti competitive agreements – Abuse of dominant position – Combinations - Regulation of combinations- Competition Commission of India – Duties of Commission

Module 4: Law Relating to Consumer Protection

(12 Hours)

Consumer Protection Act, 2019- Objectives and Basic Concepts: Consumer, goods, service, defect in goods, deficiency in service, unfair trade practice, restrictive trade practice- Grievance Redress Mechanism- Procedure to File a Consumer Complaint.

Module 5: Insolvency and Bankruptcy Code, 2016

(10 Hours)

Introduction- institutional framework under the code- adjudicating authorities- insolvency and Bankruptcy Board of India- Its scope and functions- Insolvency professionals- Resolution



process under the code- Corporate insolvency Resolution Process- Resolution Process for individuals- Exit Route under the code- Order of priority of debt- voluntary liquidation- Bankruptcy order

Textbooks

1. Economic, Business and Commercial Laws, Institute of Companies Secretaries of India, New Delhi, 2018
2. Dr. S. C. Tripathi, Competition Law, Central Law Publications, Allahabad, 2019
3. Universal's The Consumer Protection Act, 2019, LexisNexis Law Books, Gurgaon, 2022
4. Insolvency Law and Practice, Institute of Companies Secretaries of India, New Delhi, 2019
5. <https://www.icsi.edu/WebModules/Economic/Business/and/Commercial/Laws.pdf>
6. <https://rbi.org.in/scripts/Fema.aspx>

Reference

1. Taxmann's FEMA & FDI Ready Reckoner, Taxmann Publications Pvt Ltd, 2022
2. Taxmann's Competition Laws Manual, Taxmann Publications Pvt Ltd, 2021
3. Dr. Raja Mogili Amirisetty, Mrs. M. Savithri Sravanthi, Consumer Protection Law, Asia Law House, Hyderabad, 2020
4. Taxmann's Insolvency and Bankruptcy with Rules and Regulations, Taxmann Publications Pvt Ltd, 2018
5. https://legislative.gov.in/sites/default/files/A1999-42_0.pdf
6. https://www.mca.gov.in/Ministry/actsbills/pdf/The_competition_Act_2002.pdf
7. <https://consumeraffairs.nic.in/acts-and-rules/consumer-protection>
8. <https://www.mca.gov.in/Ministry/pdf/TheInsolvencyandBankruptcyofIndia.pdf>

Course designed by: Mr. Anishmon K A



CBCM312: E - COMMERCE

Credit: 4

Total Hours: 72

Course outcomes

After the successful completion of the course the student should be able to

CO1: Explain the basics of E-commerce.

CO2: Outline E-Commerce business models.

CO3: Make use of electronic payment systems.

CO4: Explain E-Commerce security systems.

CO5: Illustrate setting up of an E-Commerce Business.

Course Mapping Table

	Cognitive Level	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	Understand	2	-	-	-	-	2	-	-	-	-
CO2	Understand	1	-	-	-	-	1	-	-	-	-
CO3	Apply	2	-	1	-	-	2	1	-	1	-
CO4	Understand	1	-	-	-	-	1	-	-	-	-
CO5	Remember	1	-	-	-	-	1	-	-	-	-
Average		1.4	-	1	-	-	1.4	1	-	1	-

Module 1: Fundamental of E-Commerce

(10 Hours)

E-Commerce: Meaning – Definition – Levels – Need & Requirements – Merits & Demerits-
Build E-Commerce System.

Module 2: E-Commerce Models

(20 Hours)

Meaning and Functions - M commerce: Meaning and Functions - ERP: Meaning, Components
and Benefits - EDI: Meaning, Components and Benefits

Module 3: Electronic Payment Systems

(15 Hours)

Electronic Payments: Meaning - Definition - Requisites – Benefits – Limitations – Types -
Process of using E-Cards - Digital currency - E- Payments Risks

Module 4: Security Issues in E-Commerce

(15 Hours)

Threats: Meaning – Steps – Types - E Commerce Security: Meaning – Types - Security
issues in Cellular technology

Module 5: Setting up of E - Commerce Business and Emerging Trends

(12 Hours)

Reasons Behind Growth of E- Commerce Business - Steps Involved in Setting up of an E-
commerce Business - Web development: Meaning – Components - Trust building in E business
- Loyalty Building in E- Business – Branding E- Commerce Business - Emerging Trends in E-
Commerce Business.

Textbooks

1. S. Jaiwal, Doing Business on the Internet E-commerce, Galgotia Publications.



2. P. T. Joseph, E- Commerce: An India Perspective, Prentice Hall India.
3. Doniel Minoli and Emma Minoli, Web Commerce Technology Handbook, Tata Mcgraw Hill.
4. Jacob Boss, Anish Thomas, E- Commerce & General Informatics, Prakash Publications, Changanacherry
5. Dr C S Rayudu, E – Commerce & E- Business, Himalaya Publishing House, Mumbai.

Reference

1. Agarwala and Lal, Business on the Net: An Introduction to the what's and how's of E-Commerce, Macmillian India Ltd
2. Kamalesh k Bajaj and Debjani Nag, E-Commerce, the Cutting Edge of Business, Tata Mcgraw Hill

Course designed by: Fr. Dr. Tom Antony



CBCM313: FINANCIAL MANAGEMENT

(F & T - Optional Core Course 1)

Credit: 4

Total Hours: 90

Course outcomes

After the successful completion of the course the student should be able to:

CO1: Exhibit the conceptual understanding of various functions of financial management to achieve its objectives.

CO2: Demonstrate the understanding of various sources of funds in the market and estimate cost of capital.

CO3: Understand and apply theoretical knowledge related to constructing optimum capital structure and capitalization

CO4: Understand and apply capital budgeting and the working capital requirements

CO5: Acquire the knowledge in theories of dividend distribution

Course Mapping Table

	Cognitive Level	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	Understand	-	-	1	1	-	2	1	-	1	-
CO2	Understand	-	1	1	1	1	1	1	-	1	-
CO3	Apply	-	2	1	1	-	1	2	1	-	-
CO4	Understand	1	2	1	1	1	1	-	1	1	1
CO5	Understand	-	1	1	1	-	-	1	1	1	1
Average		1	1.5	1	1	1	1.25	1.25	1	1	1

Module 1: Introduction to Financial Management

(15 Hours)

Objectives of Financial Management- Profit Maximization Vs Wealth maximization, Functions of Finance -Investment Decision –Financing Decision- Liquidity Decision-Dividend Decision –Different Sources of Finance

Module 2: Cost of capital

(20 Hours)

Concept, importance, measurement of specific costs Cost of debt, redeemable and irredeemable debt -Cost of preference share capital-redeemable and irredeemable-Cost of equity capital, cost of retained earnings-Overall cost of capital-Assignment of weights Book value and market value weights-Mechanics of computation of overall cost of capital,

Module 3: Capitalization

(25 Hours)

Meaning- over capitalization –under capitalization -causes-consequences-remedies of overcapitalization and under capitalization-Theories of capitalization.

Capital Structure & Leverage- Capital Structure: Factors Determining the Capital structure, Theories of Capital Structure; EPS, EBIT Analysis; Leverage-meaning, types-Operating



Leverage- Meaning and computation -Financial leverage- meaning and computation-
Composite leverage- Meaning and computation

Module 4: Investment Decision (15 Hours)

Capital budgeting- meaning –importance-investment criteria-Payback period method-ARR
method –NPV method-IRR method-PI method.

Working capital -Meaning-definition-Importance-Gross working capital, Net working
capital-Factors determining the working capital.

Module 5: Dividend Decisions (15 Hours)

Dividend Policy-Conservative Vs Liberal policy- Pay-out ratio, Retention ratio-Dividend
theories-Irrelevance theory- Modigliani-Miller Hypothesis; Relevance theories-Walters
Model, Gordon s Model -Determinants of dividend policy

Reference

1. M Y Khan & P K Jain, Financial Management, Text and Problems, Tata McGraw Hill
2. I M Pandey, Financial Management. Vikas Publishing House.
3. Kishore R, Financial Management. Publisher: Taxman Publishing House.

Course designed by: Mr. Sojan Kurian



CBCM314: ADVANCED EXCEL

(CA - Optional Core Course 1)

Credit: 3

Total Hours: 54

Course Outcomes

- CO1:** Make the students aware and expertise in MS Excel and its applications as a lifelong practice and students will learn how to start working with MS Excel right from basics to Tables, Templates and Printing of their work.
- CO2:** Construct formulas, including the use of built-in functions, and relative and absolute references.
- CO3:** Spreadsheet skills allow students to organize, calculate, graph, and analyze data. These skills provide a critical foundation in preparation for future studies and the workplace.
- CO4:** Advanced Excel Course educates students on the functions, types of financial analysis, and the advanced formulas required to function as an Excel power user.
- CO5:** Create pivot tables and charts. Convert text and validate and consolidate data. Collaborate with others by protecting worksheets and workbooks.

Course Mapping Table

	Cognitive Level	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	Apply	-	-	1	-	1	2	-	-	-	1
CO2	Apply	-	1	1	-	1	2	-	1	-	1
CO3	Apply	-	1	2	-	2	2	-	1	-	1
CO4	Apply	-	2	2	2	2	2	-	1	-	1
CO5	Apply	-	1	1	-	1	2	-	1	-	1
Average		-	1.25	1.4	2	1.4	2	-	1	-	1

Module 1: Introducing Excel

(8 Hours)

Uses of Excel, Work book & Worksheet, Parts of Excel screen, Introducing the Ribbon-Ribbon tabs, Contextual tabs, Types of commands on the Ribbon, Entering and Editing Worksheet Data-Entering Text and Values into Worksheets, Entering Dates and Times into Worksheets, Modifying Cell Contents, Easy data-entry techniques, Applying Number Formatting.

Module 2: Essential Worksheet Operations

(9 Hours)

Fundamentals of Excel Worksheets-Working with Excel windows, adding a new worksheet to workbook, Deleting a worksheet, Splitting the worksheet window into panes, Keeping the titles in view by freezing panes, Working with Rows and Columns, Working with Cells and Ranges-Understanding Cells and Ranges, Copying or Moving Ranges-Copying by using shortcut menu commands, Copying to adjacent cells, Pasting in special ways, Adding Comments to Cells.



Module 3: Worksheet Formatting

(10 Hours)

Formatting Tools-tools of the Home Tab, Mini toolbar, Format Cells dialog box, Using Different Fonts to Format Worksheet, Changing Text Alignment, Wrapping or shrinking text to fit the cell, Merging worksheet cells to create additional text space, Using and Creating Templates, Printing Your Work, Adding a Header or Footer, Inserting a Watermark, Conditional Formatting.

Module 4: Working with Formulas and Functions

(12 Hours)

Understanding Formula Basics, Operators Used in Formulas, Operator Precedence in Excel Formulas, Using Cell **Reference** in Formulas, Referencing cells outside the worksheet, Referencing cells in other workbooks, Date- Related Worksheet Functions-Displaying the current date, Displaying any date, Generating a series of dates, Calculating the number of days between two dates, Calculating the number of work days between two dates, Calculating the number of years between two dates, Calculating a person's age, Time-Related Functions- Displaying the current time, Displaying any time, Calculating the difference between two times, Basic Counting Formulas, Summing Formulas, Introducing Lookup Formulas.

Module 5: Formulas for Financial Applications

(15 Hours)

The Time Value of Money-Worksheet functions for calculating loan information, Creating a loan amortization schedule, Investment Calculations, Depreciation Calculations, **Creating Charts and Graphics:** Working with Charts, Understanding Chart Types, Chart Elements, **Data Validation**-Creating a Drop-Down List, Protecting Worksheet, **Analyzing Data with Excel**- Introducing pivot tables, What-if analysis, Analyzing Data Using Goal Seeking and Solver.

Textbook

1. Excel 2010 (Excel Bible), John Walkenbach

Reference

1. Advanced excel reporting for management accountants (Wiley corporate F&A), Neale Blackwood
2. Learn excel 2010 expert skills with the smart method, Mike Smart

Course designed by: Gigi Joseph



SEMESTER IV

CBCM415: FINANCIAL MARKET

Credit: 4

Total Hours: 90

Course outcomes

After the successful completion of the course the student should be able to:

CO1: Understand the meaning and scope of financial system in India

CO2: Understand the role and significance of SEBI and other regulatory bodies as a regulatory mechanism in the Indian Capital Market

CO3: Analyze the role and functions of Primary Market.

CO4: Assessing the functioning of Secondary Market in India

CO5: Understand the meaning and types of Derivatives

Course Mapping Table

	Cognitive Level	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	Understand	2	-	-	-	-	2	1	-	-	-
CO2	Understand	1	1	-	1	-	1	2	-	-	-
CO3	Analyse	-	1	1	2	-	-	2	-	2	-
CO4	Understand	-	1	1	2	-	-	2	-	2	1
CO5	Understand	2	1	-	-	-	1	-	-	1	-
Average		1.67	1	1	1.67	-	1.33	1.75	-	1.67	1

Module 1: Financial System

(20 Hours)

Financial System – Introduction, Components - Financial System and Economic Development - An overview of Indian financial system since 1951 - Financial Sector Reforms since liberalization 1990-91 – Financial intermediation - Financial system and economic development - Financial markets and Institutions – Financial intermediation- Flow of funds matrix.

Module 2: Name: Financial Regulators in India

(10 Hours)

Financial Regulators in India - Overall View - Role of RBI - SEBI – role and Functions - Role of Ministry of Corporate Affairs

Module 3: Primary Market

(25 Hours)

PrimaryMarket- Meaning, Functions Methods of floating new issue-IPO-FPO Public issue bonus issue-Right Issue- Private placement - Book building-process – ESOP - Intermediaries in the new issue market -types – functions



Module 4: Secondary Market

(25 Hours)

Secondary meaning – importance - Role and functions of Stock Exchanges - Members of the Stock Exchanges – Classification of speculators – Type of Speculative transactions - Listing of securities - Classification of listed securities - Methods of trading in a stock exchange - Screen based trading-online trading - Depository system - Depository participant- Stock market indices, Importance – Major international stock exchanges

Module 5: Derivatives

(10 Hours)

Meaning and Features - Types of derivatives - Forwards- Futures- Options – Meaning, Types - Swaps- Meaning, types

Reference

1. Gupta N.K and Monica Chopra - Financial Markets Institutions and services - Ane Books
2. Yogesh Maheswary: Investment Management, PHI Learning Pvt. Ltd.
3. Kevin. S: Security Analysis and Portfolio Management, PHI Learning Pvt. Ltd.
4. Preethi Singh: Dynamics of Indian Financial System, Global Professional Publishing.
5. Bharathi. V.P. Pathak, The Indian Financial System: Markets, Institutions and Services, Pearson Education

Course designed by: Mr. Janssen Joseph



CBCM416: CORPORATE ACCOUNTING

Credit: 4

Total Hours: 90

Course outcomes

After the successful completion of the course the student should be able to:

CO1: Make entries in the books of a company to record the issue of ESOP and determine the liability of underwriters of an issue

CO2: Make entries in the books of a company to record the issue of bonus shares and determine the profit or loss prior to incorporation of a company

CO3: Make entries in the books of a company to record the redemption and buy back of shares

CO4: Prepare an income statement and statement of financial position for a limited company in line with Schedule III of Companies Act 2013

CO5: Prepare the statement of financial position after recording the internal reconstruction in accordance with provisions of Companies Act 2013

Course Mapping Table

	Cognitive Level	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	Apply	-	3	2	-	-	1	2	-	-	-
CO2	Apply	-	3	2	-	-	1	2	-	-	-
CO3	Apply	-	3	2	-	-	1	2	-	-	-
CO4	Apply	-	3	2	-	-	1	2	-	-	-
CO5	Apply	-	3	2	-	-	1	2	-	-	-
Average		-	3	2			1	2	-	-	-

Module 1: Accounting of ESOP and Underwriting of shares (10 Hours)

Concept of ESOP- Accounting for Employee Stock Option Scheme - Underwriting of shares- determination of liability of underwriters.

Module 2: Issue of Bonus Shares and Profit Prior to Incorporation (15 Hours)

Concept of Bonus Issue- Provisions regarding issue of bonus including SEBI guidelines - Accounting of Bonus issue –Profit or Loss prior to Incorporation- Methods of determining profit or loss prior to incorporation.

Module 3: Redemption of Preference Shares & Debentures and Buy back of shares (25 Hours)

Meaning, purpose and procedure of redemption of preference share- Provisions of companies act 2013 regarding redemption of preference shares - Creation of Capital Redemption Reserve- Methods of redemption of preference shares (partly paid and fully paid) – Concept of redemption of debentures - Methods of Redemption of Debentures – Accounting treatment of redemption of debentures - Concept of Buy-back of shares – provisions of the companies Act and SEBI Regulations of buy back – Accounting treatment of buy back in the books company buy backing shares

**Module 4: Final Accounts of Companies****(20 Hours)**

Books of accounts of a company- statutory books of a company-Financial statements of company as per Schedule III of companies Act 2013- Managerial remuneration- Divisible profit and dividend-Transfer to reserve

Module 5: Internal Reconstruction**(20 Hours)**

Meaning- Types of Reconstruction- Concept of subdivision and consolidation of shares- Objectives of Reconstruction – Legal procedures for Reconstruction –Accounting treatment of internal reconstruction and revised balance sheet after reconstruction

Reference

1. Corporate Accounting by A. Mukharjee & M. Hanif, TATA McGraw Hill, 2020
2. Advanced Financial Accounting by S N Maheswary, 2020
3. Advanced Financial Accounting by SP Jain & KL Narang, 2021
4. Study Material for Financial Accounting CA, IPCC

Course designed by: Mr. Sebastian K S



CBCM417: FINANCIAL SERVICES

Credit: 2

Total Hours: 54

Course outcomes

After the successful completion of the course the student should be able to: **CO1:** Describe the nature and scope of financial services and their functioning.

CO2: Analyze the role of non-fund based financial services in an economic system.

CO3: Analyze the role of asset based financial services in an economic system.

CO4: Interpret the Principles of Insurance.

CO5: Summarize the technological developments in financial services.

Course Mapping Table

	Cognitive Level	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	Understand	2	1	-	2	-	2	-	-	-	-
CO2	Understand	2	1	-	2	-	2	-	-	-	-
CO3	Understand	2	1	-	2	-	2	-	-	-	-
CO4	Understand	2	1	-	2	-	2	-	-	-	-
CO5	Understand	2	1	-	2	-	2	-	-	-	-
Average		2	1	-	2	-	2	-	-	-	-

Module 1: Merchant Banking

(10 Hours)

Financial Service- Meaning- Types- Fund based financial services, fee based financial services - Marketing of financial services- Types of financial services agencies- Merchant Banking - Functions- role of merchant banker -Regulation of merchant bankers –SEBI (Merchant Bankers) Regulations, 1992.

Module 2: Venture Capital and Credit Rating

(10 Hours)

Venture Capital- Features- types- Stages of venture capital finance- Venture capital process- Structure of Venture Capital Funds- Analyzing products and services of venture capital funds. Credit rating – Agencies - Procedure of credit rating.

Module 3: Leasing, Factoring and Insurance

(14 Hours)

Leasing- Essentials- management of leasing - Types- Advantages- Limitations- Factoring- Types-importance-Pricing-Factoring services in India. Insurance-Meaning- type of insurance – Life insurance and General insurance - principles of insurance - type of life insurance policies- re insurance-retrocession.

Module 4: Mutual Funds and Securitisation

(10 Hours)

Mutual funds – Meaning – Types –structure of AMC –Investment options under mutual fund schemes- SEBI Guidelines (over view only) - Securitisation- Meaning - Procedure - Securitisation in India.



Module 5: Recent Developments in Financial services.

(10 Hours)

FinTech: Introduction - Transformation – Evolution. Digital Finance and Alternative Finance- Artificial intelligence (AI), big data, robotic process automation (RPA) - Crypto currencies and blockchain. Crowd funding

Textbook

1. Dr. A J George, Anish Thomas, Financial Services, Prakash Publications, Changanacherry, 2020

Reference

1. M. Y. Khan, Financial Services, 10e, McGraw Hill India, 2017
2. Suresh Padmalatha, Paul Justin, Management of Banking and Financial Services, Pearson India.2017
3. Zvi Bodie; Alex Kane; Alan J. Marcus; Pitabas Mohanty, Investments, 11e, McGraw Hill India. 2019
4. Sonali Sharma, Singhal's Banking Law & Insurance, Singhal's Law Publications.2021
5. Madhu Vij, Swati Dhawan, Merchant Banking and Financial Services, McGraw Hill India. 2017

Course designed by: Mr. Anishmon K A



CBCM418: ENTREPRENEURSHIP DEVELOPMENT

Credit: 4

Total Hours: 72

Course outcomes

After the successful completion of the course the student should be able to:

CO1: Summarize the role of an Entrepreneur in an economic system

CO2: Assess the Entrepreneurial support systems

CO3: Prepare a Business Idea

CO4: Describe Emerging Trends in Entrepreneurship

CO5: Portray Business Model

Course Mapping Table

	Cognitive Level	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	Understand	2	-	-	-	1	1	2	-	-	-
CO2	Understand	1	-	-	-	-	2	1	-	-	-
CO3	Apply	1	-	-	-	1	1	-	-	-	1
CO4	Evaluate	1	-	-	-	-	1	-	-	-	-
CO5	Understand	-	-	-	-	1	1	-	-	-	1
Average		1.25	-	-	-	1	1.2	1.5	-	-	1

Module 1: Origin & Evolution of the Term Entrepreneur and Entrepreneurship (10 Hours)

Entrepreneur: History & Origin – Competencies – Skills - Types - Role of an Entrepreneur in Economic Development -. Intrapreneur: Meaning - Entrepreneurship: Meaning, Definition, Functions.

Module 2: MSME & Support Structure for Entrepreneurship (20 Hours)

MSME: Meaning – Definition – Importance – Objectives - Role of MSME in Economic Development - Procedures Involved in the Setting of MSME - Government Initiatives in the Development of entrepreneurial growth: PMEGP – ESDP - Make in India – Incubators – Startups - Industrial Estates - Techno parks.

Module 3: Business Idea – Plan – Opportunity (15 Hours)

Creativity - Business idea - Business Plan - Business opportunity - Innovation

Module 4: Emerging Trends in Entrepreneurship (15 Hours)

Entrepreneurial Ecosystem - Institutional Innovation Council - YIC Leadership and Entrepreneurship - Junior Entrepreneurship Club - EMPED- Digitization - Social commerce - Hyperlocal Specialty Shops - Green Business.

Module 5: Business Model (12 Hours)

Business Model: Meaning and Definition - Types - Business Model Canvas - Business Model Development.



Textbooks

1. Vasanth Desai, Small Business Entrepreneurship, Himalaya Publications
2. Sangram Keshrai Mohanty, Fundamentals of Entrepreneurship, PHI, New Delhi.
3. Gupta C V, Sreenivasan N.P, Entrepreneurial Development, Sultan Chand Publications
4. Desai Vasanth, Dynamics of Entrepreneurial Development, Himalaya Publishing House
5. Drucker F P, Innovation and Entrepreneurship, Butterworth, New York
6. Arya Kumar, Entrepreneurship, Pearson, New Delhi
7. Dr. K G C Nair, Entrepreneurship Development, Chand Books, Thiruvananthapuram.
8. Dr Bino Joy and Dr Biju A V, Entrepreneurial Development and Project Management, Chorus Publications, Kottayam

Reference

1. MSME Act 2006
2. Peter F. Drucker-Innovation and Entrepreneurship
3. Nandan H. Fundamentals of Entrepreneurship, PHI, New Delhi
4. Shukla M.B Entrepreneurship and small Business Management, Kitab Mahal Allahabad
5. Sangam Keshrai Mohanty. Fundamentals of Entrepreneurship, PHI, New Delhi

Course designed by: Fr. Dr. Tom Antony



CBCM419: GOODS AND SERVICE TAX

(F & T - Optional Core Course 2)

Credit: 4

Total Hours: 90

Course outcomes

After the successful completion of the course the student should be able to:

CO1: Summarize the theoretical aspects of GST

CO2: Understand the registration procedure and concept of time and place of supply.

CO3: Understand the theoretical knowledge of the levy and collection of GST and claiming of input tax credit

CO4: Understand the records and returns under GST

CO5: Understand the theoretical aspects of assessment and audit under GST

Course Mapping Table

	Cognitive Level	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	Understand	1	1	2	1	-	2	1	1	1	-
CO2	Understand	1	1	2	2	1	1	1	1	1	1
CO3	Understand	1	-	1	1	-	1	2	1	1	-
CO4	Understand	-	1	1	2	1	1	1	1	1	1
CO5	Understand	-	1	2	1	-	1	1	1	-	1
Average		1	1	1.6	1.4	1	1.2	1.2	1	1	1

Module 1: Introduction to Goods and Services Tax

(15 Hours)

Stages of Evolution of Goods and Services Tax - Methodology of GST – Subsuming of taxes- constitutional background - Benefits of implementing GST- Structure of GST- Central Goods and Services Tax - State Goods and Services Tax - UTGST - Integrated Goods and Services Tax - Important concepts and definitions under CGST Act and IGST Act- GSTN - HSN Code - SAC code - GST council – Structure, Power and Functions.

Module 2: Registration, Concept of Time and Place of Supply & Import and Export:

Registration

(15 Hours)

Persons Liable for Registration - Compulsory Registration - Procedure for Registration - Deemed Registration - Special provisions relating to casual taxable person and non-resident taxable person - Amendment of Registration - Cancellation of Registration - Revocation of cancellation. - Time of supply- Place of supply- Significance- Time and place of supply in case of intra statesupply, interstate supply and import and export of goods and services

Module 3: Levy, Tax Collection and Reverse Charge Mechanism, Input Tax Credit, Payment of GST & Refunds: Levy and Collection of Tax

(30 Hours)

Rates of GST- Scope of Supply - Composite and Mixed Supplies , E- commerce under GST regime- Liability to pay tax, Reverse Charge Mechanism - Composition Scheme of Levy-



Value of taxable supply- Interstate supply-Intra state supply - Cascading Effect of Taxation- Benefits of Input Tax Credit- Manner of claiming input tax credit in different situations - Computation - Input service distribution - Computation - Recovery of Credit - Reversal of credit - Utilization of Input tax credit - Cases in which input tax credit is not available – Unauthorised Collection of Tax - Electronic Cash Ledger - Electronic Credit Ledger - Electronic liability ledger -,Manner of payment of tax- Tax Deduction at Source - Collection of Tax at Source

Module 4: Tax Invoice, Credit and Debit Notes, Accounts, Records and Returns (10 Hours)

Tax invoice - Prohibition of unauthorised collection of tax - Amount of tax to be indicated in tax invoice and other documents - Credit and debit notes Furnishing of Monthly Returns – Details of Outward Supplies and Inwards Supplies, - Annual Return Electronic Way bill - Accounts and other records - Period of retention of accounts

Module 5: Assessment and Audit (20 Hours)

Assessment- An overview of various types of assessment - Audit - Audit by tax authorities – Special Audit and Other Audits- Inspection, Search, Seizure and Arrest- Demands and Recovery- Offences and Penalties- Appeals and Revision

(All the provisions in the Central GST, State GST and Integrated GST Acts and Rules as amended up to date will be applicable)

Reference

1. Indirect Taxes - Vinod K Singania, Taxmann's Publications, New Delhi
2. Indirect Taxes - H.C Mehrotra, Sahitya Bhavan Publications, New Delhi
3. Illustrated Guide to Goods and Service Tax- C A Rajat Mohan- Bharat Publications
4. All About GST- V S Datey- Taxmann Publications.
5. Beginner's Guide to GST- Dr Vandana Bangar and Dr Yogendra Bangar Aadhyia Prakashan Banagar
6. Bare Act CGST
7. Bare Act SGST
8. Bare Act IGST

Course designed by: Mr. Sojan Kurian



CBCM420: COMPUTERIZED ACCOUNTING – I

(CA - Optional Core Course 2)

Credit: 3

Total Hours 54

Course outcomes

After the successful completion of the course the student should be able to:

CO 1: Prepare the financial statements of a business in Peachtree

CO 2: Create jobs and prepare job reports

CO 3: Record the inventory, suppliers' details and make purchases of inventory items.

CO 4: Record the customer details and make sales transactions with the customers.

CO 5: Prepare the account reconciliation statement and payroll statements

Course Mapping Table

	Cognitive Level	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	Apply	2	2	2	1	1	2	-	1	1	1
CO2	Create	1	1	1	-	-	1	1	1	-	-
CO3	Apply	1	1	1	1	1	1	1	1	1	-
CO4	Apply	1	1	1	1	1	-	-	1	1	-
CO5	Apply	1	-	1	1	-	-	1	1	1	-
Average		1.2	1.25	1.20	1	1	1.33	1	1	1	1

Module 1: Company Creation

(14 Hours)

Introduction to Peachtree – Features of Peachtree - Peachtree Strat Window Components – Company Creation Steps - Cash and Accrual Basis Accounting - Business Types – Menu Bar Components - Chart of Accounts – Account Types – Entering Opening Balances in Accounts - General Journal Entries – General Ledger Reports – Financial Statement Reports —Daily Register – Navigation Aid – Default Information Tab - Backup & Restore.

Module 2: Jobs Creation

(10 Hours)

Creation of Jobs – Creating Job Phases – Cost Types – Creating Cost Codes – Editing Jobs, Phases and Cost Codes - Deleting Jobs - Jobs Reports; Cost Code List, Job Reports; Job Estimates, Job ledger, Job List, Job Profitability Report, Job Register, Phase List

Module 3: Inventory Creation and Purchases

(10 Hours)

Vendor Creation – Edit Vendor Details - Setting Beginning Balances for Vendors –Inventory Item Creation – Making Purchase Orders – Receive Inventory on Purchase Orders – Cash Purchases – Credit Purchases – Pay Bills – Vendor Credit Memo - Preparing Vendor Credit Memo – Inventory Reports – Accounts Payable Reports

Module 4: Customer & Sales Tasks

(10 Hours)

Customer Creation – Edit Customer Details- Setting Beginning Balances for Customers - Sales Quotes/Quotation – Memorized Quotes - Converts Quotes into Invoice/ Sales Order –



Making Sales Orders – Sales Invoices – Entering Cash and Credit Sales – Entering Receipts from Customers – Recurring Billing - Credit Memos – Preparing Credit Memos – Maintain Sales Tax - Write Checks – Void Checks – Account Receivables Reports

Module 5: Payroll Preparation and Banking Tasks (10 Hours)

Account Reconciliation Report – Steps in Reconciliation- Account Reconciliation Reports; Account Register, Bank Deposit Report, Deposits in Transit- Outstanding Checks. Payroll: Creation of Payroll Set up Wizard - Set up Employee Defaults - Creation of Employees – Payroll Entry – Payroll Reports

Reference

1. Computer Accounting with Peachtree Complete - Sage *by Carol Yatch*
2. Using Peachtree Complete Accounting 2010 - Glenn Owen
3. Accounting Workbook for Peachtree 5.0 - Warren Allen

Course designed by: Mr. Binu Antony



SEMESTER V

CBCM521: COST ACCOUNTING

Credit: 4

Total Hours: 90

Course outcomes

After the successful completion of the course the student should be able to:

CO1: Understand the theoretical concepts related to cost and types of cost

CO2: Understand and apply the determination of inventory levels, economic order quantity, pricing of material issues and labour cost

CO3: Understand and apply the allocation and apportionment of overhead and computation of machine hour rate.

CO4: Acquire knowledge in allocation of overhead expenses under activity based costing

CO5: Draw up product cost sheet and job cost sheet and design economic batch quantity

Course Mapping Table

	Cognitive Level	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	Understand	1		-		-	1	-	-		-
CO2	Understand	-	2	1	1	1	1	1	2	-	-
CO3	Understand	1	-	1	1	-	1	-	-	-	1
CO4	Understand	-	2	1	1	-	1	1	1	1	1
CO5	Apply	1	2	1	1	-	1	1	1	1	1
Average		1.5	2	1	1	1	1	1	1.33	1	1

Module 1: Basics of Cost Accounting

(15 Hours)

Cost accounting, meaning and definition –Objectives- Functions of Cost accounting – Steps in implanting Cost accounting System – essentials of a good cost accounting system-Cost Centre – Cost Units – Direct expenses – Indirect expense– Classificationof cost –elements of cost-Distinction between cost accounting and financial accounting – cost control and cost reduction –Advantages and limitations of cost accounting

Module 2: Material and Labour Cost

(20 Hours)

Material -purchase procedure-inventory control techniques –levels of inventory-EOQ-Determinants of EOQ- Bin card –stores ledger-pricing of material issues -LIFO –FIFO-Simple average –Weighted average-inventory system- perpetual and periodic inventory stock. Labour –meaning –components of labour cost-methodsof wage payment and incentive plans-time keeping and time booking- idle time –over time and their accounting treatment

**Module 3: Overheads****(20 Hours)**

Meaning – Importance – Types of Overheads – Cost Allocation – Cost Apportionment – Absorption of Overheads – Different Bases of Absorbing overheads – Problems involving, allocation, apportionment, and different bases of absorption of overhead including Machine hour rate

Module 4: Activity Based Costing**(20 Hours)**

Activity Based Costing – Meaning and Definition – Cost Object – Cost Driver – Steps in ABC – Difference between Absorption Costing and ABC - Why ABC is applied Application of ABC in different industries – Activity Based Cost Management – Benefits – Activity Based Budgeting and its advantages – Product costing under ABC - Cost Statements under Traditional and ABC.

Module 5: Job, Batch and Unit Costing**(15 Hours)**

Meaning and features of Job, Batch and Unit costing – Situations where job/ batch costing is suitable - Cost sheet and its utility – Preparation of job cost sheet - Economic Batch Quantity – Preparation of Unit cost sheet - Preparation of Quotations.

Reference

1. Cost Accounting, SP Jain and KL Narang, Kalyani Publishers
2. Students Referencer on Cost Accounting, Saravanaprasath, Sitaraman & Co. Pvt. Ltd
3. Cost Accounting, PK Jain and MY Khan, Tata McGraw Hill Education
4. Principles of Cost Accounting, Edward Vanderbeck, Cengage Learning.
5. Cost Accounting Theory & Problems, Dr. SN Maheswari, Dr. SN Mittal, Sree Mahaveer Book Depot.
6. Principles and Practice of Cost Accounting, Ashish K Bhattacharya, PHI Learning Pvt. Ltd

Course designed by: Mr. Sojan Kurian



CBCM522: ENVIRONMENTAL STUDIES

Credit: 4

Total Hours: 90

Course outcomes

After the successful completion of the course the student should be able to:

CO1: Identify the social issues related to environment

CO2: Describe the recent developments in environment conservation and preservation

CO3: Demonstrate the environmental issues in the world.

CO4: Explain the Environmental laws and practices in India

CO5: Interpret environment as a basic right.

Course Mapping Table

	Cognitive Level	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	Understand	-	-	2	-	-	1	1	1	-	-
CO2	Apply	-	-	1	-	-	1	-	-	1	-
CO3	Understand	-	-	1	-	-	1	-	1	-	-
CO4	Understand	2	-	-	1	-	1	2	-	-	-
CO5	Understand	1	-	2	-	-	1	-	-	2	-
Average		1.5	-	1.5	1	-	1	1.5	1	1.5	-

Module 1: Urban problems related to energy

(15 Hours)

Urban problems related to energy, Water conservation - rain water harvesting, watershed management - Resettlement and rehabilitation of people: its problems and concerns - Case studies - Environmental ethics: Issues and possible solutions - Climate change, global warming, acid rain, ozone layer depletion.

Module 2: Green Initiatives

(20 Hours)

Green Accounting- Meaning- History- Scope and Importance - Advantages and limitations
Green Banking- Meaning- benefits- coverage- steps in greenbanking- environmental risks for banks- Green banking initiatives- International initiatives- Initiatives in India- Green Marketing - Meaning-Needand benefits – Challenges - Green marketing in India- Green washing and consequences - Eco tourism- significance- eco tourism activities in India- Opportunities and challenges - carbon credit and carbon exchanges (over view only) - Environmental audit- concept- need and scope.

Module 3: Pollution

(15 Hours)

Pollution as an externality: air pollution; water pollution; soil pollution; noise pollution; marine pollution - solid waste management: causes, effects and control measures of urban and industrial waste - biodegradable and non- 3 R's in waste management - Role of an individual in prevention of pollution. Global warming and climate change; ozone depletion; greenhouse effect; acid rain; carbon trading, carbon credit; carbon sequestration -Landscape changes;



deforestation; soil erosion. Flood and drought, desertification, overexploitation, threats to fresh water resources of Kerala; tourism and its impact on environment.

Module 4: Environmental laws and practices in India (20 Hours)

Water (Prevention and Control of Pollution) Act 1974 - Air (Prevention and Control of Pollution) Act 1981 - Environment (Protection) Act 1986 - Public Liability Insurance Act 1991 - National Green Tribunal.

Module 5: Right to Clean Environment and Public Safety (20 Hours)

Right to Clean Environment and Public Safety - Issues of Industrial Pollution - Prevention, Rehabilitation and Safety Aspect of New Technologies such as Chemical and Nuclear Technologies - Issues of Waste Disposal - Protection of Environment Conservation of natural resources and human rights - Reports, Case studies and policy formulation - Conservation issues of Western Ghats.

Reference

1. Environment and Ecology: A Dynamic Approach, 3e By GK Publications, 2021
2. Environmental Studies, N. Arumugam, V. Kumaresan, Saras Publications, 2020
3. Principles of Environmental Science by CUNNINGHAM, McGraw Hill, 2019
4. International Law & Human Rights, Dr. H O Aggarwal, Central Law Publications Mark, 2019

Course designed by. Mr. Janssen Joseph



CBCM523: ADVANCED FINANCIAL ACCOUNTING

Credit: 4

Total Hours: 108

Course outcomes

After the successful completion of the course the student should be able to:

- CO1:** Describe the theoretical concepts related to investment, insurance claims, banking companies, insurance companies and amalgamation of companies
- CO2:** Associate the Accounting Standards related to accounting for investment and amalgamation.
- CO3:** Estimate the provisions regarding preparation of final accounts of Banking Companies, & Insurance Companies and analyse the profitability of such companies
- CO4:** Extract the theoretical knowledge while determining the insurance claims and income from investment
- CO5:** Demonstrate the theoretical knowledge in preparing the books of accounts of transferor and transferee company engaged in amalgamation.

Course mapping Table

	Cognitive Level	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	Understand	3	3	2	1	-	2	2	2	-	-
CO2	Apply	2	3	2	2	-	2	-	2	-	-
CO3	Apply	-	3	2	2	-	-	-	3	1	-
CO4	Apply	-	2	-	-	-	-	-	2	-	-
CO5	Apply	-	2	-	-	-	-	1	2	-	-
Average		2.5	2.6	2	1.67	-	2	1.5	2.2	1	-

Module 1: Investment Accounts (15 Hours)

Provisions of Accounting Standard No. 13 related to classification of investment, disclosure requirements – determination of cost of investment under different circumstances – Carrying amount of investment – Preparation of Investment accounts for interest bearing securities – Preparation of investment account for debt instruments, equity and preference shares.

Module 2: Insurance Claims (18 Hours)

Determination of claim in case of loss of stock (normal goods)– Calculation of claim when there are abnormal items of stock - Loss of profit policy – concept – need – determination of claim on account of loss of profit.

Module 3: Final Accounts of Banking Companies (30 Hours)

Provisions Regarding CRR, SLR, CAR, Statutory Reserve - Capital Frame work of a Bank - Basel I and Basel II norms – Rebate on Bills Discounted, Concept, Accounting treatment– Asset Classification – Provisioning Norms - Income Recognition norms - Risk weights –



Capital Adequacy Ratio - Slip System of Posting – types of Slips — Profit & Loss Account and Balance Sheet of Banking Companies.

Module 4: Final Accounts of General Insurance Companies (20 Hours)

Difference between life insurance and general insurance – basic concepts of insurance company accounts - Preparation of revenue Account, Profit & loss account and balance sheet of general insurance companies

Module 5: Accounting for Amalgamation (25 Hours)

Application of Accounting Standard 14 – Amalgamation in the nature of Merger and amalgamation in the nature of purchase – Purchase Consideration - Pooling of Interest Method – Purchase Method - Difference between Pooling of Interest method and Purchase method – Books of Purchasing company and vendor company

Textbooks

1. Amitabha Mukherjee, and Mohammed Haneef, Corporate Accounting, Tata McGraw Hill Education Pvt. Limited, New Delhi, 2020
2. T. S. Reddy, and A. Murthy, Corporate Accounting, Margham Publications, Chennai, 2021
3. Saravana Prasath, and G. Shekhar, Advanced Accounting, Wolters Kluwer Pvt. Limited, Gurgaon, 2022
4. S. N Maheswari, Advanced Financial Accounting, Vikas Publishing House, New Delhi, 2022

Reference

1. <https://www.icai.org/post/intermediate-course>
2. Reference manual for Accounting Standards, published by Accounting Standards Board of India.
3. Chartered Accountant, Magazine published by ICAI

Course designed by: Dr. Antony Joseph K



CBCM524: INCOME TAX LAW AND PRACTICE

(F & T - Optional Core Course 3)

Credit: 3

Total Hours: 108

Course outcomes

After the successful completion of the course the student should be able to:

- CO1:** Acquire knowledge regarding the basic concepts of Income Tax Act, 1961 and the important definitions.
- CO2:** Understand the provisions for determining the residential status of different persons and scope of total income.
- CO3:** Determine the residential status of individuals and the total income of a person based on his residential status.
- CO4:** Understand the concepts and provisions in determining taxable income under income from salary, house property and profits and gains of business or profession.
- CO5:** Determine the taxable income under income from salary, house property and profits and gains of business or profession.

Course Mapping Table

	Cognitive Level	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	Remember	2	-	1	-	-	2	-	-	-	-
CO2	Understand	3	-	1	-	-	2	-	-	-	-
CO3	Apply	-	2	1	-	-	-	-	3	-	-
CO4	Understand	2	-	1	-	-	2	-	-	-	-
CO5	Apply	-	2	1	-	-	-	-	2	-	-
Average		2.33	2	1			2		2.5		

Module I: Introduction to Income Tax

(10 Hours)

Tax- Direct Tax and Indirect Tax- Constitutional validity of Taxes- overview of Income Tax law in India- Important Definitions- Rates of Income Tax- Accelerated Assessment- Agricultural Income- Partly Agricultural Income- Partial Integration.

Module 2: Residential Status and Incidence of Tax

(25 Hours)

Residential status-Basic concepts- Procedure for determining the residential status of individuals- Residential status of HUF- Residential status of Firms, AOP and BOI- Residential status of Companies- Residential status of local authorities and artificial juridical persons- Scope of Total Income and incidence of tax- Income exempt from tax.

Module 3: Income from Salary

(30 Hours)

Important concepts related with salary income- Basis of charge- Salary- Allowances- Perquisites- Retirement benefits- Commuted Pension- Gratuity- Leave encashment- Provident



funds and tax treatment- Profit in lieu of salary- Retrenchment compensation- Voluntary retirement receipts.

Module 4: Income from House Property (25 Hours)

Basis of Charge- Conditions for chargeability- Composite rent- Determination of annual value for different types of house properties- Deductions from annual value-Computation of income from house property under different categories of property- Treatment of unrealized rent recovered – Treatment of arrears of rent realized.

Module 5: Profits and Gains of Business or Profession (18 Hours)

Meaning of business and profession- Income chargeable under the head- Admissible deductions- Treatment of depreciation – Residuary expenses- Inadmissible deductions- Deductions to be made only on actual payment- Computation of the income under the head profits and gains of business or profession.

Reference

1. H C Mehrotra & S P Goyal, Direct Tax, 42nd Edition, Sahitya Bhawan Publications, 2021
2. Vinod K Singhania & Monica Singhania, Students Guide to Income Tax, 65th Edition, Taxman Publications, 2021.
3. T N Manoharan & G R Hari, Students Handbook on Taxation, Snow White Publications, 2021
4. H C Mehrotra & S P Goyal, Income Tax Law and Accounts, 62nd Edition, Sahitya Bhawan Publications, 2021.
5. V P Gaur & D B Narang, Income Tax Law and Practice, 47th edition, Kalyani Publishers, 2021.

Course designed by: Dr Renjith Jose



CBCM525: COMPUTERIZED ACCOUNTING – II

(CA - Optional Core Course 3)

Credit: 2

Total Hours 54

Course outcomes

After the successful completion of the course the student should be able to:

CO1: Create a new company in Tally and create chart of accounts and entering accounting transactions.

CO2: Record inventory items and inventory transactions in the accounts of company.

CO3: Create cost centers and cost categories in Tally and also record bill wise details in the accounts of a company

CO4: Prepare salary statements and bank reconciliation statements in an organization.

CO5: Prepare accounts with TDS, Service Tax and GST calculations.

Course Mapping Table

	Cognitive Level	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	Create	2	2	1	1	1	2	1	1	1	1
CO2	Apply	2	2	1	1	1	1	1	1	1	1
CO3	Create	1	1	-	-	-	1	1	-	-	-
CO4	Apply	2	1	1	1	1	1	1	-	-	-
CO5	Apply	2	2	2	-	1	1	1	1	1	1
Average		1.8	1.6	1.25	1	1	1.2	1	1	1	1

Module 1: Introduction to Tally

(12 Hours)

Features of Tally – Screen components-Settings of Function Key's- Creation of Company-selecting a company – altering/ modifying company creation details - F 11 Features – F 12 Configuration- Tally Security - Tally vault –Tally audit – advanced security control – back-up and restore - Accounts Only-account groups – pre-defined groups – creating single & multiple groups – creation of primary account groups – creating ledger accounts in single & multiple – displaying, altering and deleting account groups and ledgers – Accounting vouchers- entering transactions in accounting vouchers- creating new voucher types – modifying an existing voucher – duplicating a voucher – optional vouchers –post-dated vouchers – reverse journal-Balance sheet – Profit and loss account – Trial balance – Day books-Account Book

Module 2: Accounts with Inventory

(10 Hours)

Stock Group-Stock Item-Stock Categories-Unit of Measures- Godown- creating, displaying, altering Inventory Vouchers- using inventory vouchers – using accounting vouchers with inventory details (invoice mode) - Inventory reports - stock summary - inventory books – statement of inventory



Module 3: Advanced Accounts & Inventory (10 Hours)

Bill wise details-Multi Currency-bank reconciliation statement - creating budget -generating reports - configuring reports- statement of accounts – ratio analysis - cash flow -fund flow – list of accounts – exception reports cost categories- cost centers – creating cost categories and cost centers - displaying, altering and deleting cost categories and cost centers.

Module 4: Payroll (12 Hours)

Enabling payroll – creating pay heads – single/multiple creation of employee groups - single/multiple creation of employee head – salary details – configuration of salary details – creating units of work – managing and creating attendance / production types – payroll vouchers – creating payroll voucher types -displaying, altering and deleting payroll documents – payroll reports (full) – configuring all payroll reports – statutory deductions – generating a sample pay slip

Module 5: Accounting of Tax (10 Hours)

F 11 & F 12 settings for taxation – TDS - ledgers related to TDS – creating TDS voucher types - TDS reports – TCS – Service Tax - GST – GST terminologies – computing GST – ledgers and vouchers pertaining to GST – GST reports – GST forms – interstate trade and CST-FBT

Reference

1. Tally Manuel Vol 1 to Vol 5 –Tally Academy - Tally Solutions India
2. Tally ERP 9 in Simple Steps - Kogenet Learning Solutions Inc.
3. Computerized Accounting - K K Tomy

Course designed by: Mr. Binu Antony



SEMESTER VI

CBCM626: APPLIED COST ACCOUNTING

Credit: 4

Total Hours: 90

Course outcomes

After the successful completion of the course the student should be able to:

- CO1:** Apply the theoretical knowledge in computing equivalent production units and product cost under process costing and transfer price mechanism
- CO2:** Understand and apply the marginal costing technique in managerial decision making
- CO3:** Apply standard costing technique in cost control of material and labour
- CO4:** Draw up accounts of the contractor and contractee
- CO5:** Apply the theoretical knowledge in determining cost and selling price of various service industries.

Course Mapping Table

	Cognitive Level	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	Apply	1	-	-	-	-	1	-	-	-	-
CO2	Understand	-	2	1	1	-	1	-	2	1	-
CO3	Apply	1	2	1	1	-	1	2	2	1	-
CO4	Understand	2	-	1	-	-	1	-	1	-	-
CO5	Apply	-	1	2	1	1	1	1	2	-	1
Average		1.33	1.66	1.25	1	1	1	1.5	1.75	1	1

Module 1: Process Costing & Transfer Pricing Mechanism (25 Hours)

Meaning of process costing- features of industries where process costing is applied. Preparation of process Cost Accounts – Process Losses – Treatment of Abnormal Loss and Abnormal Gain - Equivalent Production – Inter Process Profits -Joint Products and By Product Costing – Meaning of Transfer Pricing – Objectives of Transfer Pricing – Criteria for setting TP - Methods of Transfer Pricing – Cost based TP – Market Price based TP – Negotiated TP – Practical problems dealing with cases where the TP is same but the output is different

Module 2: Marginal Costing (20 Hours)

Meaning and Definition – Difference between Marginal costing and Absorption Costing – PV Ratio – Break Even Point – Margin of Safety – Computation of sales required to earn a given profit – Effect of change in variable cost, selling price, sales volume, fixed cost etc on break even sales, PV ratio, BE sales, Profit and Margin of Safety- Break even Chart

Module 3: Standard Costing (20 Hours)

Meaning, Scope and Utility of Standard Costing – Advantages and limitations of Standard



Costing – Variance – Material Variances – Labour Variances

Module 4: Contract Costing

(15 Hours)

Features of contract costing – Preparation of accounts in the books of the contractor and contractee – Determination of profit on contract which is incomplete/ nearing completion and those completed

Module 5: Service Costing

(10 Hours)

Road Transport Costing – Hospital -Canteen Service Costing.

Reference

1. Students Referencer on Advanced Management Accounting, Saravanaprasath, Sitaraman & Co. Pvt. Ltd
2. Cost Accounting, SP Jain and KL Narang, Kalyani Publishers
3. Students Referencer on Cost Accounting, G. Sekar Saravanaprasath, Sitaraman & Co.
4. Cost Accounting, PK Jain and MY Khan, Tata McGraw Hill Education
5. Principles of Cost Accounting, Edward Vanderbeck, Cengage Learning.
6. Cost Accounting Theory & Problems, Dr. SN Maheswari, Dr. SN Mittal, Sree Mahaveer Book Depot.
7. Principles and Practice of Cost Accounting, Ashish K Bhattacharya, PHI Learning Pvt. Ltd

Course designed by: Mr. Sojan Kurian



CBCM627: PRINCIPLES OF BUSINESS DECISIONS

Credit: 3

Total Hours: 90

Course outcomes

After the successful completion of the course the student should be able to:

CO1: Estimate the scope of managerial economics and establish the linkage between managerial economics and other major disciplines

CO2: Choose the apt method to ascertain the linkage between demand and major determinants of demand.

CO3: Interpret the concept of production and make the linkage between units produced and its impact on various costs

CO4: Classify different market structures and find out the mechanism of determining the price in different markets.

CO5: Reflect insights into inflation and business cycle

Course Mapping Table

	Cognitive Level	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	Understand	1	-	-	-	-	2	-	-	-	-
CO2	Apply	2	-	2	2	-	2	2	-	-	-
CO3	Understand	1	-	1	-	-	1	2	-	-	-
CO4	Understand	1	-	1	1	-	2	1	-	-	-
CO5	Understand	1	-	-	-	-	2	-	-	-	-
Average		1.2	-	1.33	1.5	-	1.8	1.66	-	-	-

Module 1: Introduction to Economics

(15 Hours)

Economics—Wealth Definition, Welfare definition, Scarcity Definition and Growth Definition—Micro & Macro-economics – Managerial economics—Nature and uses—Relation with other disciplines—Application of Economic theory in business decision making—Circular flow of economic activity.

Module 2: Demand Analysis

(25 Hours)

Demand analysis—Demand function – Determinants of demand – Law of demand—Types of demand: Individual demand and Market demand - Demand schedule – Demand curve- Shifts in demand- Elasticity of demand: Income-Price—Cross and Advertisement .Consumer surplus—Demand forecasting—Meaning—Significance and methods—Demand forecasting of new products—Supply, Law of supply, Equilibrium price and quantity—Utility—Total utility and marginal utility—Types of utility—Measurement of utility—Cardinal and ordinal measurement - Law of diminishing marginal utility

Module 3: Theory of Production

(20 Hours)

Production—Production function- Cobb Douglas production function – Laws of production-



Law of diminishing returns–Law of returns to scale– Economies and diseconomies of scale– Isoquants–Isocost– Optimum combination of inputs. Cost concepts–Social and private cost– Economic and accounting costs–Fixed–Variable–Semi variable cost – Marginal cost – Average cost - Opportunity cost- Cost output relationship in the short run and long run- Producers surplus- Production possibility curve

Module 4: Mechanism of Pricing (15 Hours)

Pricing theory - Objectives of pricing- Perfect competition–Price determination under perfect competition- Equilibrium of a firm under perfect competition--Imperfect competition – Monopoly – Features and kinds of monopoly–Price output determination under monopoly– Price discrimination- Types- Conditions- Degree of price discrimination- Monopolistic competition–Features–Price output determination–Oligopoly—Features–Price output relation under oligopoly.

Module 5: Business Cycle (15 Hours)

Inflation–Types of inflation–Demand pull inflation–Cost push inflation–Wage push inflation– Imported inflation–Deflation–Measures to control inflation–Business cycles–Phases of business cycle– Causes and characteristics of each stage–Uses of business cycle in business decisions–Theories of business cycle.

Textbooks

1. R.L. Varshney, Managerial Economics, 2nd – Sulthan Chand & Sons-2014
2. Vanitha Agarwal, Managerial Economics, Pearson Education India, 2016

Reference

1. Keat Paul, K Young Philip, Erfle Steve, College Dickinson, Banerjee Sreejatha – Managerial Economics- 7th – Pearson-2017.
2. T R Jain, Managerial Economics, 1st, V K Global Publications, 2020.
3. Thomas J. Webster, Managerial Economics: Theory and Practice, Emerald Group Publishing, 2003.

Course Designed by: Dr Binu Mathew Job



CBCM628: AUDITING

Credit: 3

Total Hours: 90

Course outcomes

After the successful completion of the course the student should be able to:

CO1: Understanding the principles of auditing and types of audits

CO2: Evaluate the liabilities of the auditors

CO3: Explain the concept of audit documentation

CO4: Identify qualifications, disqualifications, appointment, rights and duties of the company auditor

CO5: Explain concepts and principles of corporate Risk assessment and internal control

Course Mapping Table

	Cognitive Level	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	Understand	2	1	-	-	-	2	1	-	-	-
CO2	Evaluate	2	-	1	-	-	1	-	1	-	-
CO3	Understand	1	1	1	-	-	1	-	-	1	-
CO4	Understand	-	1	-	1	-	-	1	1	1	-
CO5	Understand	1	2	-	-	-	-	-	2	1	-
Average		1.5	1.5	1	1	-	1.33	1	1.33	1	-

Module 1: Nature, Objective and Scope of Audit

(15 Hours)

Meaning and nature of Auditing –Definition of Audit - Basic Principles Governing an Audit - Scope of Audit - Objectives of Audit -Advantages of an Audit, Inherent Limitations of Audit - Differences between Accountancy and Auditing - The Auditor: Qualities and Qualifications of an Auditor - Liabilities of an auditor in case of Negligence-Misfeasance- Criminal liability- Liability towards third parties - Auditing standards: Overview, Role of Auditing and Assurance Standards Board in India

Module 2: Audit Planning and Audit Programme

(10 Hours)

Audit strategy - Planning an Audit of Financial Statement - Audit programme- Development of Audit Plan and Programme - Control of quality of audit work - Delegation and supervision of audit work - Materiality and Audit Plan; Revision of Materiality; Documenting the Materiality; Performance Materiality

Module 3: Documentation and Evidence and Audit Sampling

(25 Hours)

a. Documentation and Evidence

Concept of Audit Documentation; Nature & Purpose of Audit Documentation Form, Content & Extent of Audit Documentation - Audit working papers -Audit files, Permanent and current audit files - Ownership and custody of Audit Documentation- Audit procedures for obtaining



audit evidence - Sources of evidence - Relevance and Reliability of audit evidence -Sufficient appropriate audit evidence - Vouching - requirements of a voucher.

b. Audit Sampling

Meaning of Audit Sampling - Designing an audit sample - Types of sampling - Sample size and selection of items for testing - Test checking, Techniques of test check

Module 4: Audit Risk (20 Hours)

Audit Risk, Identifying and Assessing the Risk of Material Misstatement - Risk Assessment procedures; Documenting the Risks - Evaluation of internal control system; Testing of Internal control - Internal Control and IT Environment - Materiality and audit risk - Internal audit, Basics of Internal Financial Control and reporting requirements

Module 5: Company Audit (20 Hours)

Company Audit – meaning - Appointment of auditors; Removal of auditors; Remuneration of Auditors; Powers and duties of auditors - Auditor's Report- basic elements - Remuneration of Auditors; Powers and duties of auditors - Types of Modified Opinion; Circumstances When a Modification to the Auditor's Opinion is Required - Qualified, Adverse, and Disclaimer of Opinion

Reference

1. A Hand Book of Practical Auditing, B. N. Tandon, S Sudharasanam, S Chand Publishing
2. Fundamentals of Auditing, Basu, Pearson India
3. Auditing: Principles and Practice, Kumar Ravinder, Sharma Virender, PHI
4. Fundamentals of Auditing, Nagarajan, S. Meenakumar, Aph Publishing Corporation
5. Auditing: Theory and Practice, Arun Kumar, Atlantic

Course designed by: Mr. Janssen Joseph



CBCM629: MANAGEMENT ACCOUNTING

Credit: 4

Total Hours: 90

Course outcomes

After the successful completion of the course the student should be able to:

CO1: Summarize the concepts of management accounting and find out the tools used by management accountants

CO2: Capacitate skills in using tools of management accounting for the preparation of budgets, fund flow statement, cash flow statement, and financial ratios.

CO3: Compare the financial position of business units based on ratio and cash flow analysis

CO4: Evaluate the financial position of business houses and estimate the strength and weaknesses of organizations based on live data

CO5: Design budgets for business and non-business organizations

Course Mapping Table

	Cognitive Level	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	Understand	3		-	-	-	2	2	-	-	-
CO2	Apply	-	3	-	2	-		1	3	1	-
CO3	Analyse	-	3	2	-	-	-	-	2	2	-
CO4	Evaluate	-	3	2	2	-	-	-	2	2	-
CO5	Create	-	2	3	-	-	-	-	2	1	-
Average		3	2.75	2.33	2	-	2	1.5	2.25	1.5	-

Module 1: Introduction to Management Accounting

(15 Hours)

Meaning, definition, Scope and Functions of Management accounting – Difference between Financial accounting and Management Accounting – Management accounting and Cost Accounting – Installation of Management Accounting System - Role of Management accountant in a business enterprise – Financial Statements – Nature, Scope and functions – Limitations of financial statements – Tools of financial statement analysis- Comparative Income statement – Common size statements – Trend Analysis - Comparative evaluation of financial performance of organizations using the tools of financial statement analysis.

Module 2: Ratio Analysis

(25 Hours)

Financial Ratio– Meaning and scope - Classification of Ratios – Advantages and Limitations of Ratio analysis – Liquidity Ratios - Profitability Ratios – Activity Ratios – Leverage Ratios – Solvency Ratios – Investors Ratios – Interpretation of different financial ratios from the point of view of the organisations and its stakeholders - Preparation of P&L account and Balance sheet using given ratios - Financial Performance Analysis of Banking companies using CAMEL Model using live data.

**Module 3: Fund Flow Analysis****(20 Hours)**

Meaning and objectives of Fund Flow Statement – Advantages and Limitations of Fund Flow Statement – Preparation of Fund Flow Statement of a corporate enterprise – evaluation of the movement of working capital.

Module 4: Cash Flow Analysis**(15 Hours)**

Meaning and objectives of Cash Flow Statement – Accounting Standard 3 – Advantages and Limitations of Cash Flow Statement – Difference between Cash Flow Statement and Fund Flow- Statement – Preparation of Cash Flow Statement in case of Corporate and non-corporate enterprises – Interpretation about the flow of cash and cash position of a corporate enterprise - Analysis of liquidity of business organizations based on cash flow analysis using live data.

Module 5: Budgetary Control**(15 Hours)**

Budget, Meaning and Definition – Types of Budgets – Budgetary Control – Procedure for the preparation of a budget - Preparation of Functional Budgets – Flexible Budget – Fixed Budget -Procedure of Budgetary Control in conventional Budgetary system – Creation of budgets for business and non-business enterprises.

Textbooks

1. SN Maheshwari, Advanced Cost and Management Accounting, Kalyani Publications, New Delhi, 2020
2. V.K Saxena and CD Vasisht, Advanced Cost and Management Accounting, Kalyani Publishers, New Delhi, 2020
3. Amitabha Mukherjee and Mohammed Haneef, Corporate Accounting, McGraw Hill, New Delhi, 2021
4. Sisirkumar Bhattacharya & Sujith Kumar Roy, Management Accounting, S. Chand &Company, 2017

Reference

1. B. Saravana Prasath, Advanced Cost and Management Accounting, S. Sitharam & Company, 2022
2. <https://www.icaai.org/post/intermediate-course>
3. <https://icmai.in/studentswebsite/studymat.php>

Course designed by: Dr. Antony Joseph K



CBCM630: INCOME TAX: ASSESSMENT AND PROCEDURE

(F & T - Optional Core Course 4)

Credit: 3

Total Hours: 90

Course outcomes

After the successful completion of the course the student should be able to:

CO1: Understand the basis of charge, basic concepts, definitions and procedure for computation of taxable income under capital gains and income from other sources.

CO2: Compute taxable income under the head capital gains and income from other sources.

CO3: Understand the provisions of clubbing of income, aggregation of income, set-off and carry forward of losses and deductions under chapter VI A from gross total income.

CO4: Compute the gross total income, total income and the tax liability of individuals.

CO5: Understand the procedure for assessment of income and the process of filing of return of income, provision for advance payment of tax, income tax authorities and basic tax planning concepts

Course Mapping Table

	Cognitive Level	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	Understand	2	-	1	-	-	2	-	-	-	-
CO2	Apply	-	2	1	-	-	-	-	2	-	-
CO3	Understand	2	-	1	-	-	2	-	-	-	-
CO4	Apply	-	2	1	-	-	-	-	2	-	-
CO5	Understand	2	-	1	-	-	2	-	-	-	-
Average		2	2	1	-	-	2	-	2	-	-

Module 1: Capital Gains

(25 Hours)

Capital Asset- Short Term Capital Asset and Long-Term Capital Asset- Transfer-Mode of computation of capital gains- Ascertainment of cost in specified Circumstances- Cost of Acquisition- Cost of improvement – Cost Inflation Index- Treatment of capital asset converted into stock in trade- Exemption of capital gains- Tax on short term capital gains under section 111A- Tax on long term capital gains under section 112 and 112 A.

Module 2: Income from Other Sources

(20 Hours)

Incomes chargeable under the head- Deductions allowable- Deductions not allowable- Deemed incomes chargeable to tax- Computation of taxable income from other sources- Tax on income from other sources.

Module 3: Computation of Gross Total Income

(15 Hours)

Clubbing of Income- Aggregation of Income- Set -off and carry forward and set-off of losses- Computation of Gross Total Income.



Module 4: Computation of Total Income and Tax Liability (20 Hours)

Deductions from Gross Total Income- Computation of Total income of Individuals- Determination of tax liability of Individuals- Application of rates of tax- section 115BAC- Applicability of AMT.

Module 5: Assessment Procedures and Income Tax Authorities (10 Hours)

Return of income- Compulsory filing of return- Types of return - Submission of return of income through TRP- Permanent Account Number- Assessment – Types of Assessment- Advance payment of tax- Income Tax Authorities- Powers of CBDT- Tax Planning Concepts.

Reference

1. H C Mehrotra & S P Goyal, Direct Tax, 42nd Edition, Sahitya Bhawan Publications, 2021
2. Vinod K Singhanian & Monica Singhanian, Students Guide to Income Tax, 65th Edition, Taxmann Publications, 2021.
3. T N Manoharan & G R Hari, Students Handbook on Taxation, Snow White Publications, 2021
4. H C Mehrotra & S P Goyal, Income Tax Law and Accounts, 62nd Edition, Sahitya Bhawan Publications, 2021.
5. V P Gaur & D B Narang, Income Tax Law and Practice, 47th edition, Kalyani Publishers, 2021.

Course designed by: Dr Renjith Jose



CBCM631: DATABASE MANAGMENT SYSTEM

(CA - Optional Core Course 4)

Credit: 2

Total Hours: 54

Course outcomes

CO1: Expertise in Database, models and its relationships.

CO2: Construct and working with tables.

CO3: Compiling and managing queries

CO4: Designing and working with the form and its controls

CO5: Prepare and presenting reports.

Course Mapping Table

	Cognitive Level	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	Understand	1	-	1	-	-	-	-	1	-	-
CO2	Apply	-	-	2	-	2	-	-	1	-	-
CO3	Apply	-	-	2	-	2	-	-	1	-	-
CO4	Apply	-	-	2	-	2	-	-	1	-	-
CO5	Apply	-	-	2	-	2	-	-	1	-	-
Average		1	-	1.8	-	2	-	-	1	-	-

Module 1: Introduction to Database Concepts

(10 Hours)

Key concepts in data base, Database terminologies, Data entities, attributes and keys, Advantages of Database systems, Data Independence, Components of DBMS
RDMS & Relationships in Database: Data Models, Relational Data Model, RDBMS, Types of Relationships, referential integrity.

Module 2: Getting Familiar with MS Access 2007

(15 Hours)

Introduction to Access 2007, Security issues in Access, Elements in MS Access, Objects in MS Access, Changing views, Creating a database, Open and close a database, Modify and saving a database creating tables, adding fields to a tables, Data types, Lookup column, Insert and delete column, Add and delete records, Sorting and filtering, Formatting table, creating table relationships.

Module 3: Queries in Access

(10 Hours)

Introduction to queries, Types of queries, creating a query, Sort query, Display records, Retrieve data from single and multiple columns, Use a query to make tables.

Module 4: Forms in Access

(9 Hours)

Introduction to Forms, Form wizard - Editing the data in a form - The Form design view, Form Toolbox, Working with controls



Module 5: Reports in Access

(10 Hours)

Introduction to Report, Report wizard, Report design, Grouping, sorting, Layout, Style, Title of the report, Group header and footer, modify report, Printing a Report

Textbooks

1. Database Management System for Business – Tiji Thomas, Stephen James, Terry Jacob
2. Learning MS Access 2007 1 Edition (English, Paperback, Bangia Ramesh)

Reference

1. Database Management Systems Third edition - Ramakrishnan, Gehrke
2. Microsoft Office Access 2007: The Complete Reference Paperback – 30 October 2007
3. by Virginia Andersen
4. Microsoft® Access 2007 Student Edition Complete by Custom Guide-
<https://www.uc.edu/webapps/af/hr/CUSTOMGUIDE/content/content/access2007.pdf>

Course designed by: Maria Thomas



PRACTICAL

SEMESTER III & IV

CBCM4P01: ADVANCED EXCEL AND COMPUTERIZED

ACCOUNTING – I

(CA - Optional Core Course Practical)

Credit: 2

Total Hours: 72

Course Outcomes

Familiarization of Excel package, Ribbon tabs, Tables, Templates, Printing.

CO1: Performing worksheet operations, entering and editing worksheet data, entering Date and Time values, formatting worksheet in different ways, adding header and footer, Number formatting and Conditional formatting.

CO2: Working with Formulas and Functions, familiarizing different categories of functions, Date and Time functions, financial functions, cell referencing, Expertise in creating Pivot tables, Charts and making analysis of data using What-If Analysis tools.

CO3: Creating a new company, prepare journal entries, ledger accounts and financial statements of a business concern in Peachtree, create jobs and prepare job reports and

CO4: Record the inventory details, suppliers' details and make purchases of inventory items, record the customer details and make cash and credit sales transactions with the customers in Peachtree.

CO5: Prepare the account reconciliation statement and payroll statements

Course Mapping Table

	Cognitive Level	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	Apply	-	1	1	-	1	2	-	1	-	1
CO2	Apply	-	1	2	-	2	2	-	1	-	1
CO3	Apply	-	2	2	2	2	2	-	1	-	1
CO4	Apply	1	1	1	1	1	1	-	1	1	1
CO5	Apply	1	-	1	1	-	-	-	1	1	-
Average		1	1.25	1.4	1.33	1.5	1.75	-	1	1	1

ADVANCED EXCEL

(36 Hours)

Sample Programs

1. By using different formulas and functions

- Prepare a worksheet for creating a mark list for students
- Preparing Payroll worksheet for employees
- Sales register



2. Introducing different types of charts and chart elements.
3. Creating worksheet to show the use of Mathematical functions, financial functions, Date and time functions.
4. Creating Tables, Pivot tables, Pivot charts.
5. Create worksheet to analyze data using What – If Analysis tools.

COMPUTERIZED ACCOUNTING – I

(36 Hours)

- 1) Creating a company details and record journal entries, prepare ledger accounts and financial statements of a concern.
- 2) Creating jobs in a company and allocating expenses to each job and generate job reports
- 3) Recording stock items, supplier details and make both credit and cash purchase transactions with the suppliers.
- 4) Recording customer details, make both credit and cash purchase transactions with the customers and generating customer reports
- 5) Preparing an account reconciliation reports and salary statements of employees working in an organization and generating account reconciliation and payroll reports

Course designed by: Gigi Joseph



SEMESTER V & VI

CBCM6P02: COMPUTERIZED ACCOUNTING - II AND DATABASE MANAGEMENT SYSTEM

(CA - Optional Core Course Practical)

Credit: 2

Hours :90

Course Outcomes

CO1: Creating and modifying Database, develop relationship between tables and using queries in viewing and modifying data from tables

CO2: Compiling and managing controls in forms and Preparing and presenting reports

CO3: Create a new company in Tally, create chart of accounts and entering accounting transactions also generate financial accounting reports

CO4: Record stock items and inventory transactions in the accounts of company and generate inventory reports, create cost centers and cost categories in Tally and also record bill wise details in the accounts of a company

CO5: Prepare salary statements and bank reconciliation statements in an organization and prepare accounts with TDS, Service Tax and GST calculations.

Course Mapping Table

	Cognitive Level	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	Apply	-	-	2	-	2	-	-	1	-	-
CO2	Apply	-	-	2	-	2		-	1	-	-
CO3	Apply	1	1	1	1	1	1	-	1	1	1
CO4	Apply	1	1	1	1	1	1	-	1	1	1
CO5	Apply	1	1	1	-	1	1	-	1	1	1
Average		1	1	1.4	1	1.4	1	-	1	1	1

COMPUTERIZED ACCOUNTING – II

(54 Hours)

1. Creating a new company details in Tally and prepare journal entries, ledger accounts and financial statements of a business concern
2. Recording stock items and inventory transactions in the accounts of a business concern and generate inventory reports
3. Creating cost centers and cost categories and allocate cost items to each cost centers and cost categories. Record truncations of a company with bill wise details.
4. Record employee details and prepare salary statements of employees and generating pay slips and pay sheets. Prepare bank reconciliation statements and generate account reconciliation reports.



5. Record tax details and include tax details in the accounts of a company. Make TDS, Service Tax and GST computations.

DATA BASE MANAGEMENT SYSTEM

(36 Hours)

Programs:

1. Construct a Student database and a table. Modify database using column and row operations
2. Create relationships between two tables, Stu_details and Teacher_details
3. Using queries in viewing and modifying data from Stu_details and Teacher_details
4. Create a form and change its background colour.
5. Create a report from a student database

Course designed by: Maria Thomas



CBCM6PJ: PROJECT

Credit: 1

Course outcomes

After the successful completion of the course the student should be able to:

- CO1:** Apply relevant commerce, finance and management theories and research skills to a specific field of inquiry.
- CO2:** Develop persuasive and well supported arguments on a given topic.
- CO3:** Process data using suitable statistical techniques.
- CO4:** Communicate research findings in oral, written and graphical format.
- CO5:** Produce a dissertation document that reports and discusses findings from the research and defend it before a panel of experts.

Course Mapping Table

	Cognitive Level	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	Apply	-	1	-	2	-	2	-	1	-	-
CO2	Apply	1	-	-	1	-	2	-	2	-	-
CO3	Apply	-	2	-	-	1	1	-	1	2	-
CO4	Evaluate	-	2	-	-	-	-	-	2	2	-
CO5	Analyze	-	1	-	-	-	-	-	2	2	-
Average		1	1.5	-	1.5	1	2.5	-	1.6	2	-

The report of the project/research work shall be submitted to the department during sixth semester and shall be produced before the examiners appointed by the College. The evaluation of the dissertation is as given below.

Relevance of the topic	5
Review of literature	10
Methodology, content, analysis, conclusion	25
Language, structure and referencing	10
Total	50



COMMON COURSES IN ENGLISH FOR BCom PROGRAMME



SEMESTER I

CCEB101: UNDERSTANDING LITERATURE: SHORT STORIES AND NOVEL

Credit: 4

Total Hours: 90

Course Outcomes

On successful completion of the course, students shall be able to:

CO1: Demonstrate their understanding of American and British short stories from different eras

CO2: Illustrate their familiarity with short stories from non-Anglophone cultures from different eras

CO3: Identify the subtext and context of literary texts such as allegorical stories and novels

Course Mapping Table

	Cognitive Level	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	Understand	1	-	1	-	-	1	-	2	1	1
CO2	Understand	1	-	1	-	-	1	-	2	1	1
CO3	Understand	1	-	1	-	-	1	-	2	1	1
Average		1	-	1	-	-	1		2	1	1

Module 1: British and American Short Stories

(18 Hours)

1. W Somerset Maugham: "The Verger"
2. Oscar Wilde: "The Nightingale and the Rose"
3. O Henry: "Retrieved Reformation"

Module 2: Classic Indian Stories

(18 Hours)

1. R K Narayan: "A Hero"
2. Mulk Raj Anand: "The Barber's Trade Union"
3. Rabindranath Tagore: "The Home Coming"

Module 3: Stories from other Non-Anglophone Cultures

(18 Hours)

1. Guy De Maupassant: "The Necklace"
2. Gabriel Garcia Marquez: "The Handsomest Drowned Man in the World"
3. Anton Chekhov: "The Bet"

Module 4 & 5: Novel

(36 Hours)

1. George Orwell: *Animal Farm*

Course designed by: Dr Vimal Mohan John



SEMESTER II

CCEB202: REFLECTIONS ON LIFE

Credit:4

Total Hours: 90

Course Outcomes

On successful completion of the course, students shall be able to:

CO1: Explain in writing the significance of a pro-nature approach to life.

CO2: Illustrate examples of a pro-life approach to life

CO3: Respond in writing to literary texts that present value-based life examples and experiences

CO4: Illustrate real life examples that exhibit the finer aspects of humanity

CO5: Explain in writing to the various problems faced by independent India

Course Mapping Table

	Cognitive Level	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	Understand	1	-	2	-	-	2	1	2	2	2
CO2	Understand	1	-	2	-	-	2	1	2	2	2
CO3	Understand	1	-	2	-	-	1	-	2	2	2
CO4	Understand	1	-	2	-	-	1	-	2	2	2
CO5	Understand	1	-	2	-	-	2	1	2	2	2
Average		1	-	2	-	-	1.6	1	2	2	2

Module 1: Nature

(18 Hours)

1. Sanchari Pal: "The Inspiring Story of How Sikkim Became India's Cleanest State"
2. Sarah Joseph: "Hagar: A Story of a Woman and Water" (from *Gift in Green* [chapter 2])

Module 2: Nurture

(18 Hours)

1. Bertrand Russel: "An Ideal Individual"
2. M K Gandhi: "Childhood" (from *An Autobiography or The Story of my Experiments with Truth*)
3. R. N. Roy: "Martin Luther King: A Peaceful Warrior"

Module 3: Culture (18 Hours)

1. Shashi Tharoor: "The Idea of India: India's Mosaic of Multiplicities"
2. Mahasweta Devi: "Kunti and Nishadin"

Module 4: Governance

(18 Hours)

1. Ramachandra Guha: "A 50-50 Democracy" (Excerpts from "Epilogue" I and II, *India after Gandhi: The History of World's Largest Democracy*. Picador India, 2017, pp. 751-756)



2. Arundhati Roy: “Public Power in the Age of Empire” (Address at the annual meeting of the American Sociological Association on August 16, 2004)

Module 5: Life Narratives

(18 Hours)

1. Helen Keller: “Three days to see”
2. Jessie Owens: “My Greatest Olympic Prize”
3. J K Rowling: “The Fringe Benefit of Failure, and the Importance of Imagination”

Course designed by: Dr Teddy C Anthappai



SEMESTER III

CCEB303: PRACTISING WRITING

Credit: 3

Total Hours: 54

Course Outcomes

On successful completion of the course, students shall be able to:

CO1: Write short paragraphs observing the structural format.

CO2: Write letters and E-mails effectively.

CO3: Produce coherent essays of different types using appropriate cohesive devices.

Course Mapping Table

	Cognitive Level	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	Apply	1	-	2	-	1	2	-	2	1	1
CO2	Apply	1	-	2	-	2	2	-	2	1	1
CO3	Apply	1	-	2	-	1	2	-	2	1	1
Average		1	-	2	-	1.33	2		2	1	1

Module 1: Paragraph Writing

(18 Hours)

1. Writing Process: Pre-Writing, Structure and Revision
2. Practising Paragraph Writing

Module 2: Informal and Formal Communication

(18 Hours)

1. Informal Letters
2. Formal Letters
3. Business Letters
4. Writing E-mails

Module 3: Essay Writing

(18 Hours)

1. Descriptive Essays
2. Narrative Essays
3. Cause-and-Effect Essays
4. Argumentative Essays

Course designed by: Dr Benny Mathew



SEMESTER IV

CCEB404: EMPLOYABILITY SKILLS IN ENGLISH

Credit: 3

Total Hours: 54

Course Outcomes

On successful completion of the course, students shall be able to:

CO1: Draft an effective job application and CV

CO2: Attend an interview with confidence and with clarity of purpose.

CO3: Articulate oneself in Group Discussions observing the etiquettes in language and manners

CO4: Apply their knowledge of English grammar in appropriate contexts

Course Mapping Table

	Cognitive Level	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	Apply	1	-	2	-	2	2	-	2	2	2
CO2	Apply	1	-	2	-	2	2	-	2	2	2
CO3	Apply	1	-	2	-	2	2	-	2	2	2
CO4	Apply	1	-	2	-	2	2	1	1	1	1
Average		1	-	2	-	2	2	1	1.75	1.75	1.75

Module 1: Job Applications and CV

(18 Hours)

1. Writing cover letter and application letter
2. Writing CV, Resume, Biodata

Module 2: Interview and Group Discussion

(18 Hours)

1. Interview language skills
2. Preparing for interview
3. Practising Interview
4. Group Discussion: importance, GD etiquette, GD language
5. Doing GD

Module 3: English for Competitive Exams: Remedial Grammar

(18 Hours)

1. Articles
2. Tenses: Past, Present and Future - Major uses
3. Subject-Verb agreement
4. Preposition
5. Reported Speech
6. Passive

Course designed by: Dr Raju Sebastian



COMMON COURSES IN MALAYALAM FOR BCom PROGRAMMES



SEMESTER I

CCMC101: കഥയും കവിതയും

Credit: 4

Total Hours: 72

Course Outcomes

- CO1: ചെറുകഥയെന്ന സാഹിത്യരൂപത്തിന്റെ സവിശേഷതകൾ മനസ്സിലാക്കുന്നു
- CO2: മലയാളചെറുകഥയിലെ മികച്ച മാതൃകകളെ പരിചയപ്പെടുന്നതിലൂടെ ചെറുകഥയുടെ വികാസപരിണാമങ്ങളെക്കുറിച്ച് ധാരണ നേടുന്നു
- CO3: മലയാളചെറുകഥയുടെ ചരിത്ര-സാമൂഹികപശ്ചാത്തലങ്ങൾ പരിചയപ്പെടുന്നു
- CO4: കവിതാസാഹിത്യത്തിലെ ഭാവുകത്വപരിണാമം തിരിച്ചറിയുന്നു
- CO5: കാവ്യാഭിരുചിയും പരിസ്ഥിതി-കീഴാളാവബോധങ്ങളും തമ്മിലുള്ള ബന്ധം വിലയിരുത്തുന്നു

മൊഡ്യൂൾ ഒന്ന്: ചെറുകഥ (18 മണിക്കൂർ)

- 1.1. ചെറുകഥയെന്ന സാഹിത്യരൂപം
- 1.2. മലയാളചെറുകഥയുടെ വികാസപരിണാമങ്ങൾ - മലയാളചെറുകഥ: നവോത്ഥാനം, ദേശീയത, പുരോഗമനപ്രസ്ഥാനം
- 1.3. വൈക്കം മുഹമ്മദ് ബഷീർ, ഉറുബ്, കാരൂർ നീലകണ്ഠപ്പിള്ള, ഒ വി വിജയൻ
- 1.4. വിശദപഠനം: ഒരു മനുഷ്യൻ - വൈക്കം മുഹമ്മദ് ബഷീർ
- 1.5. വിശദപഠനം: രാച്ചിയമ്മ - ഉറുബ്
- 1.6. വിശദപഠനം: മരപ്പാവകൾ - കാരൂർ നീലകണ്ഠപ്പിള്ള
- 1.7. വിശദപഠനം: കടൽത്തീരത്ത് - ഒ വി വിജയൻ

മൊഡ്യൂൾ രണ്ട്: ആധുനിക ചെറുകഥ (18 മണിക്കൂർ)

- 2.1. ചെറുകഥയിലെ ആധുനിക പ്രവണതകൾ, പ്രമേയത്തിലും ആഖ്യാനത്തിലും നടത്തിയ പരീക്ഷണങ്ങൾ
- 2.2. കഥയിലെ വൈയക്തികത, സ്ത്രീ-പുരുഷബന്ധങ്ങളുടെ പുനർവായനകൾ
- 2.3. സേതു, എൻ എസ് മാധവൻ, സന്തോഷ് ഏച്ചിക്കാൻ, സിതാര എസ്
- 2.4. വിശദപഠനം: ദൂത് - സേതു



- 2.5. വിശദപഠനം: താരാ ഫെർണാണ്ടസ് - എൻ എസ് മാധവൻ
- 2.6. വിശദപഠനം: പന്തിഭോജനം - സന്തോഷ് ഏച്ചിക്കാനം
- 2.7. വിശദപഠനം: അഗ്നി - സിതാര എസ്

മൊഡ്യൂൾ മൂന്ന്: കവിത (18 മണിക്കൂർ)

- 3.1. മലയാളകവിതയുടെ ഭാവുകത്വപരിണാമം,
- 3.2. കാവ്യപ്രവണതകളും പരീക്ഷണങ്ങളും
- 3.3. ജി ശങ്കരക്കുറുപ്പ്, എൻ എൻ കക്കാട്, ബാലചന്ദ്രൻ ചുള്ളിക്കാട്, ഡി വിനയചന്ദ്രൻ
- 3.4. വിശദപഠനം: സൂര്യകാന്തി - ജി ശങ്കരക്കുറുപ്പ്
- 3.5. വിശദപഠനം: വഴിവെട്ടുന്നവരോട് - എൻ എൻ കക്കാട്
- 3.6. വിശദപഠനം: എവിടെ ജോൺ? - ബാലചന്ദ്രൻ ചുള്ളിക്കാട്
- 3.7. വിശദപഠനം: വീട്ടിലേക്കുള്ള വഴി - ഡി വിനയചന്ദ്രൻ

മൊഡ്യൂൾ നാല്: പുതുകവിത (18 മണിക്കൂർ)

- 4.1. കവിതയിലെ പുതുപ്രവണതകൾ
- 4.2. പരിസ്ഥിതി, കീഴാളദർശനങ്ങൾ മലയാളകവിതയിൽ
- 4.3. സുഗതകുമാരി, റഫീക്ക് അഹമ്മദ്, പി പി രാമചന്ദ്രൻ, എസ് ജോസഫ്
- 4.4. വിശദപഠനം: രാത്രിമഴ - സുഗതകുമാരി
- 4.5. വിശദപഠനം: തോരാമഴ - റഫീക്ക് അഹമ്മദ്
- 4.6. വിശദപഠനം: ലളിതം - പി പി രാമചന്ദ്രൻ
- 4.7. വിശദപഠനം: മീൻകാരൻ - എസ് ജോസഫ്

Reference

1. എം അച്യുതൻ, ചെറുകഥ ഇന്നലെ ഇന്ന്, ഡി സി ബുക്ക്സ്, 2016.
2. ഡോ കെ എം ജോർജ്ജ്(എഡി), ആധുനിക മലയാളസാഹിത്യചരിത്രം പ്രസ്ഥാനങ്ങളിലൂടെ, ഡി സി ബുക്ക്സ്, 2011.
3. ഡോ എം എം ബഷീർ, മലയാളചെറുകഥാസാഹിത്യചരിത്രം, കേരള സാഹിത്യ അക്കാദമി, 2008.
4. ഡോ എം ലീലാവതി, മലയാള കവിതാസാഹിത്യചരിത്രം, ഡി സി ബുക്ക്സ്, 2009.

Course designed by: ഡോ ജോസ് ജോർജ്ജ്



SEMESTER II

CCMC202: ഗദ്യം, രചനാപരിചയം

Credit: 4

Total Hours: 72

Course Outcomes

CO1: വിജ്ഞാനാന്വേഷണത്തിന്റെയും വൈജ്ഞാനികവിശ്ലേഷണങ്ങളുടെയും മാതൃകകളെ മനസ്സിലാക്കുന്നു

CO2: വിവിധ ഗദ്യവ്യവഹാരങ്ങളെ തിരിച്ചറിയുന്നു

CO3: അന്തർവൈജ്ഞാനിക ധാരണകൾ സ്വായത്തമാക്കുന്നു

CO4: രചനയുമായി ബന്ധപ്പെട്ട പ്രശ്നങ്ങൾ പരിഹരിച്ച് ഭാഷാപ്രയോഗത്തിന്റെ സാധ്യതകളെ മനസ്സിലാക്കി മികച്ച ആശയപ്രകാശനശേഷി നേടുന്നു

CO5: വിവർത്തനത്തിന്റെ പ്രാഥമികപാഠങ്ങൾ മനസ്സിലാക്കി വിവർത്തനത്തിൽ ഏർപ്പെടുവാനുള്ള ശേഷി ആർജ്ജിക്കുന്നു

മൊഡ്യൂൾ ഒന്ന്: വിവിധ വിജ്ഞാനമേഖലാപഠനങ്ങൾ (18 മണിക്കൂർ)

- 1.1. ഇതര വിജ്ഞാനമേഖലകളും ഗദ്യസാഹിത്യവും
- 1.2. അന്തർവൈജ്ഞാനിക നിരൂപണം
- 1.3. മാനവികത
- 1.4. വിശദപഠനം: ഗാന്ധി-നെഹ്റു സംവാദം - കെ അരവിന്ദാക്ഷൻ
- 1.5. പരിസ്ഥിതി, സ്ത്രീ
- 1.6. വിശദപഠനം: പാരിസ്ഥിതികസ്ത്രീവാദം - മഹ്മൂദബീഗം
- 1.7. മാധ്യമം
- 1.8. വിശദപഠനം: ആഗോളീകരണകാലത്തെ സിനിമ - സി എസ് വെങ്കിടേശ്വരൻ

മൊഡ്യൂൾ രണ്ട്: നിരൂപണ മാതൃകകൾ (18 മണിക്കൂർ)

- 2.1. കവിതാനിരൂപണം
- 2.2. വിശദപഠനം: കവിതയുടെ കുടിയൊഴിക്കൽ - ഡോ സി രാജേന്ദ്രൻ
- 2.3. സാഹിത്യനിരൂപണം മലയാളത്തിൽ
- 2.4. മലയാളനിരൂപകർ: സാമാന്യപരിചയം



- 2.5. വിശദപഠനം: അഭയാർഥി/നാടോടി - പി കെ രാജശേഖരൻ
- 2.6. നോവൽനിരൂപണം
- 2.7. വിശദപഠനം: പാപപൈതൃകത്തിന് പ്രായശ്ചിത്തബലി - എം തോമസ് മാത്യു

മൊഡ്യൂൾ മൂന്ന്: ഗദ്യസാഹിത്യമാതൃകകൾ (18 മണിക്കൂർ)

- 3.1. ഗദ്യസാഹിത്യം, ഗദ്യസാഹിത്യരൂപങ്ങൾ
- 3.2. ജീവചരിത്രം
- 3.3. വിശദപഠനം: നോവലുകളെ അതിശയിക്കുന്ന ജീവിതനോവൽ - പി കെ ബാലകൃഷ്ണൻ
- 3.4. സഞ്ചാരസാഹിത്യം, സഞ്ചാരസാഹിത്യപ്രസ്ഥാനം മലയാളത്തിൽ
- 3.5. വിശദപഠനം: ദേശാടനങ്ങളുടെ കാഴ്ച - രവീന്ദ്രൻ
- 3.6. പൊതുവിജ്ഞാനം
- 3.7. വിശദപഠനം: ഇന്ത്യ: വികസ്വരരാജ്യങ്ങളുടെ ഫാർമസി - ഡോ ബി ഇക്ബാൽ

മൊഡ്യൂൾ നാല്: രചനാപരിശീലനം (18 മണിക്കൂർ)

- 4.1. ഉപന്യാസരചനാതത്വങ്ങൾ
- 4.2. ആശയവിപുലനം
- 4.3. പദശുദ്ധി
- 4.4. പദഘടന
- 4.5. വാക്യരചന
- 4.6. വാക്യഭാഷങ്ങൾ
- 4.7. തർജ്ജമ

Reference

1. എം എൻ കാരശ്ശേരി, തെളിമലയാളം, ഡി സി ബുക്സ്, 2017.
2. ഡോ കെ എം ജോർജ്ജ്(എഡി), ആധുനിക മലയാളസാഹിത്യചരിത്രം പ്രസ്ഥാനങ്ങളിലൂടെ, ഡി സി ബുക്സ്, 2011.

Course designed by: ഡോ റെഫ്ലി മറിയം മാത്യു



**COMMON COURSES IN HINDI FOR
BCom PROGRAMME**



SEMESTER I

CCHC101: PROSE AND MASS MEDIA

Credit: 4

Total Hours: 72

Course Outcomes

At the end of the course, students shall be able to:

CO1: Analyse the different aspects of prose.

CO2: Critically analyse Hindi non-literary texts.

Module 1: Prose - 1

(18 Hours)

1. Omprakash Valmiki: "Jootan"
2. Harisankar Parsayi: "Choocha Our Mein"

Module 2: Prose - 2

(18 Hours)

1. A P J Abdul Kalam: "Agni ki Udan"
2. Swayam Prakash: "Gowri ka Guzza"

Module 3: Sanchar Media - 1

(18 Hours)

1. Ompuri: "Darsakom ko ab bhi achae cinema ki thalash"
2. Kumud Sharma: "Vigyapan our Sthree"

Module 4: Sanchar Media - 2

(18 Hours)

1. Rahi Mazoom Raza: "Madhyam ki Thalash"
2. Ramsharan Joshy: "Chak de India"

Textbooks

1. *Sahitya Sagar*, Rajkamal Prakashan, New Delhi, 2018
2. *Sanchar Media Evom Vyavasayik Pathralekhan*, Lok Bharathi Prakashan, Allahabad, 2017

Course designed by: Dr Roy Joseph



SEMESTER II

CCHC202: POETRY, COMMERCIAL CORRESPONDENCE AND TRANSLATION

Credit: 4

Total Hours: 72

Course Outcomes

At the end of the course, students shall be able to:

CO1: Critically appreciate poetry.

CO2: Develop grammatical proficiency in Hindi

CO3: Develop proficiency by the usage of correct grammar in the translation process.

Module 1: Poetry - 1

(18 Hours)

1. Kabirdas: “Doha” (4)
2. Tulsidas: “Pada” (2)
3. Sooryakanth Tripadi Nirala: “Badal Rag”
4. Kumar Ambuj: “Akela Aadmi”

Module 2: Poetry - 2

(18 Hours)

1. Gyanedrapathi: “Polythene”
2. Ekanth Sreevasthav: “Moolya”
3. Anamika: “Bejagah”
4. Arun Kamal: “Daily Passenger”

Module 3: Commercial Correspondence

(18 Hours)

1. Letter Writing – Formal Letters and Business Letters

Module 4: Translation (18 Hours)

1. Anuvad – (Hindi to English) – Practical Module

Textbooks

1. *Sahitya Sagar*, Rajkamal Prakashan, New Delhi, 2018
2. *Sanchar Media Evom Vyavasayik Pathralekhan*, Lok Bharathi Prakashan, Allahabad, 2017, pgs. 38-63 & 79 – 95.

Course designed by: Dr Roy Joseph



COMMON COURSE IN SYRIAC FOR BCom PROGRAMME



SEMESTER I

CCSC101: POETRY GRAMMAR AND HISTORY OF SYRIAC LANGUAGE & LITERATURE

Credit: 4

Total Hours: 72

Course Outcomes

On successful completion of the course, students shall be able to:

CO1: Learn and write the different scripts

CO2: Describe and compare the works of early Syriac writers

CO3: Write and construct small sentences in Syriac

CO4: Recite poetry

Module 1: History of Syriac Language and Literature

(9 Hours)

1. Origin of Syriac Language
2. Development of vowel system
3. Different scripts of Syriac language- Estrangela, East Syriac and West Syriac
4. Early Syriac literature (from 1st- 4th centuries)
5. Golden age (from 5th-9th centuries)
6. Age declension (from 10th-13th centuries)
7. Dormant period (from 14th-19th centuries)
8. Modern renaissance (20th century)
9. Themes and purposes of Syriac poetry

Module 2: Early Syriac Writers

(9 Hours)

1. Aphraat
2. St. Ephrem
3. Jacob of Serugh
4. Bar Hebraeus
5. Narsai

Module 3: Grammar

(36 Hours)

1. Noun and Pronoun
2. Pronominal Suffixes-first and third groups
3. Conjugation of Verbs-perfect tense
4. Orthographical specialties



5. Case letters
6. Adverb and adjective

Module 4: Poetry

(18 Hours)

1. Song of Repentance
2. Farewell
3. The Custody of Senses
4. Stray Gems

Reference

1. A Brief Outline of Syriac Literature – Sebastian Brock
2. Collection of Syriac Gems – Fr. Thomas William CMI
3. The New Syriac Primer – George Anton Kiraz
4. The Syriac Language and Literature - Fr Romeo Thomas TOCD
5. Aramaic Grammar Vol I and II - Fr Thomas Arayathinal
6. The Harp Vol XXXII 2017



SEMESTER II

CCSC202: PROSE AND POETRY, GRAMMAR AND HISTORY OF SYRIAN CHURCH IN KERALA

Credit: 4

Total Hours: 72

Course Outcomes

On successful completion of the course, students shall be able to:

CO1: Write and Construct Small Sentences.

CO2: Analyze the Texts

CO3: Translate and Analyzing the Texts

CO4: Compare and Describe the Syriac Traditions

Module 1: Early History of Syrian Church in India

(9 Hours)

1. Syriac church in India- Pre –Portuguese period
2. Diampor Synod
3. Koonan Cross Oath
4. Indian Church Under Latin Rule
5. Establishment of Syro Malabar Hierarchy

Module 2: Churches of East – West Syriac Tradition

1. Syrian orthodox church
2. Orthodox Syrian church
3. Syro – Malabar Church
4. Assyrian Church of the East
5. Marthoma Church
6. Thozhiyoor church

Module 3: Grammar

(36 Hours)

1. Plural pronominal suffixes-second group
2. Prepositions –singular and plural models
3. Conjugation of verbs-Future Tenses
4. Active participle

Module 4: Prose and Poems

(36 Hours)

1. Sermon on the mount
2. From the heart



3. Resurrection and the day of judgement
4. The good shepherd

Reference

1. New Testament in Syriac
2. A Brief Sketch of the history of Syrian Christians – Dr. Romeo
3. Collection of Syriac Gems – prose
4. SuriyaniBhasha Praveshika – Fr. Abraham Konatt
5. Bharatha Saba Charithram – Dr. Xavier Koodapuzha
6. The Syriac Language and Literature - Fr Romeo Thomas TOCD
7. Aramaic Grammar Vol I and II - Fr Thomas Arayathinal
8. The Harp Vol XXXII 201



**COMMON COURSE IN FRENCH FOR
BCom PROGRAMME**



SEMESTER I

CCFN101: FRENCH FOR EFFECTIVE COMMUNICATION - I

Credit: 4

Total Hours: 72

Module 1: Introductory Lessons (24 Hours)

Objectives: Introduce oneself, Identity of others, Counting, Communication in classroom

Grammar: Adjectives of nationality (M/F), Verbs 'to call' and 'to be', Numbers 1 to 100, Alphabet

Module 2: Oneself and Others (24 Hours)

Objectives: To greet, Ask for/Give personal details, Speak about one's tastes, dreams etc.

Grammar: Verb 'to have', Definite articles, Possessive adjectives, Negation, Indefinite articles, Question words, Prepositions

Module 3: Here/ There (24 Hours)

Objectives: Speak about the city, Identify and localise the places in a city, Gratitude and response, Understand and give an itinerary, Speak about one's activities, Weather

Grammar: Prepositions of place and contraction of articles, Why/because, Verbs 'to take' and 'to descend', Polite usages, Demonstrative adjectives, Letter-writing

Textbooks

1. Alter Ego, Méthode de Français, Anne Berthet, Catherine Hugo (eds.), Hachette, Paris, 2006.
2. Saison 1, Méthode de Français, Marie-Noëlle Cocton, Didier, Paris, 2014.
3. Grammaire Progressive du Français, Maïa Grégoire, Odile Thiévenaz, Clé International, Paris, 2003.
4. Vocabulaire Progressif du Français, Claire Leroy-Miquel, Anne Goliot-Lété, Clé International, Paris, 1997.



SEMESTER II

CCFN202: FRENCH FOR EFFECTIVE COMMUNICATION - II

Credit: 4

Total Hours: 72

Module 1: Alone/ With Others (24 Hours)

Objectives: Speak about profession, characterise a person, Propose/accept/refuse an outing, Fix an appointment, Invitation, Give instructions

Grammar: to like, adore, detest + name/verb, Verbs 'to make' and 'to go', M/F of professions, M/F/Plural of the qualifying adjectives, can/wish/must, Imperatives

Module 2: A Particular Day (24 Hours)

Objectives: Ask/Give the time, speak about one's daily life, employment, habitude, describe the past, Speak about one's future plans, Festivals

Grammar: Pronominal verbs, Expressions of frequency, Past tense, Verb 'to say', Future tense

Module 3: Private/Public Life (24 Hours)

Objectives: Announcements, Family gatherings, Telephonic conversations, Marriage, Family, Narration of the past, Physical descriptions, Restaurant, Films

Grammar: Past/Future tense (contd.), Formulas of telephonic conversations, Pronominal verbs (contd.), Position of adjectives

Textbooks

1. Alter Ego, Méthode de Français, Anne Berthet, Catherine Hugo (eds.), Hachette, Paris, 2006.
2. Saison 1, Méthode de Français, Marie-Noëlle Cocton, Didier, Paris, 2014.
3. Grammaire Progressive du Français, Maïa Grégoire, Odile Thiévenaz, Clé International, Paris, 2003.
4. Vocabulaire Progressif du Français, Claire Leroy-Miquel, Anne Goliot-Lété, Clé International, Paris, 1997.



SKILL DEVELOPMENT COURSE



CCMSDC01: TALLY PRIME

Credit: 2

Total Hours: 72

Course Outcomes

- CO1:** Create a new company in Tally prime, create ledger accounts and entering accounting transactions also generate financial accounting and mis reports.
- CO2:** Record banking transactions in Tally prime and prepare bank reconciliation statements.
- CO3:** Record inventory items and inventory transactions in the accounts of company and generate inventory reports.
- CO4:** Record bill wise details in the accounts of a company and manage account receivables and payables transactions.
- CO5:** Record purchase and sales order transactions of a company in tally prime and also create cost centers.

Module 1: Introduction to Tally Prime

(20 Hours)

Features of tally prime - Downloading and installation of tally prime - types of licenses in tally prime activate new license - company creation and setting up company features in tally prime - F12 configuration in tally prime - alter company details - shut the company - Introduction to chart of accounts - creation, alteration & deletion of masters in tally prime (both accounting & inventory) - multi-masters creation and display. - Recording and maintaining accounting transactions - recording transactions in tally - accounting vouchers in tally prime - recording accounting vouchers in tally prime (receipt, payment, contra, journal, purchase, sales, debit note and credit note. Final accounts reports in tally prime (introduction) - generating financial reports in tally prime. (Trial balance, profit and loss account, balance sheet, cash flow & fund, flow analysis report, receipts and payments) - mis reports in tally (stock summary analysis, daybook, cash and bank book, purchase register, sales register, journal register)

Module 2: Banking Transactions

(8 Hours)

Banking payments - cheque printing (both single & multiple cheque printing) - deposit slip (cheque/cash) - payment advice - bank reconciliation (auto/manual)

Module 3: Storage and Classification of Inventory

(14 Hours)

Introduction to supply chain - types of suppliers - inventory management - terms used in inventory management (theory part) - inventory masters in tally prime - creation of inventory masters in tally prime - tracking of movements of goods in batches/lots - activation of batches/lots for stock items - allocation of batch/lots details in purchase invoice - selling of stock items from batch/lots - identifying the expired batch in sales invoice - returning of expired



batch stock items - batch reports - price levels and price lists - activating price lists and defining of price levels - creation of price list - price level - revise price list.

Module 4: Accounts Receivable and Payable Management (15 Hours)

Accounts payable and receivable - maintain bill-wise entry - activation of bill-wise entry - specifying of credit limit for parties (for individual & multiple ledger) - sales voucher restriction based on credit limit - splitting of credit sale into multiple bills - payment performance of debtors - bills payable and receivable reports in tally prime - bills receivable - ageing analysis of outstanding - generating reminder letter in tally prime - generating confirmation of accounts in tally prime - bills settlement.

Module 5: Purchase and Sales Order Management (15 Hours)

Recording purchase order - recording receipt note - recording rejection out - recording purchase - recording debit note - recording payment - recording sales order - recording quotation - recording delivery note - recording rejection in - recording sales - recording receipt - purchase order outstanding - sales order outstanding - pre-closure of orders - reorder level - display reorder status - godown transfer in tally prime - tracking additional costs of purchase - configuration of additional cost of purchases in tally prime - cost/profit- centers management - cost center and cost categories - allocation of expenses to multiple cost centers and cost categories - cost center reports

Reference

1. Tally Manuel–Tally Academy - Tally Solutions India
2. Computerized Accounting - K K Tomy



Programme Articulation Table

Course Code	Course Title	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
Core Courses											
CBCM101	Business Statistics	1.6	2	2.4	1.75	-	-	1.5	2	2.5	2
CBCM102	Banking Theory practice	1.6	-	-	-	-	1.75	1	-	1	-
CBCM103	Fundamentals of Business law	2	1.67	1	2	1.67	1	-	1.67	1	-
CBCM104	Marketing Management	1.6	1.8	-	-	2	-	2.5	1	-	1.5
CBCM205	Quantitative Techniques and Introduction to Business Research	2.33	2.6	1.75	1.5	-	2.33	2.5	2.5	1.67	-
CBCM206	Business Communication Theory & Practice	2	-	1	-	-	1.5	1	1	-	1
CBCM207	Fundamentals of Corporate Regulations	1.2	-	-	2	2	2	1	-	1	-
CBCM208	Financial Accounting - I	2	-	2	-	1	1	-	1	1	-
CBCM309	Integrated Marketing Communication	1.5	1.5	1.5	1	1	1.33	1.5	2	1	1
CBCM310	Financial Accounting - II	-	3	2	-	-	1	2	-	-	-
CBCM311	Economic and Business Regulations	2	1	-	1	1	2	-	-	-	-
CBCM312	E - Commerce	1.4	-	1	-	-	1.4	1	-	1	-
CBCM313	Financial Management (F & T- Optional Core Course 1)	1	1.5	1	1	1	1.25	1.25	1	1	1
CBCM314	Advanced Excel (CA – Optional Core Course 1)	-	1.25	1.4	2	1.4	2	-	1	-	1
CBCM415	Financial Market	1.67	1	1	1.67	-	1.33	1.75	-	1.67	1
CBCM416	Corporate Accounting	-	3	2			1	2	-	-	-
CBCM417	Financial Services	2	1	-	2	-	2	-	-	-	-
CBCM418	Entrepreneurship Development	1.25	-	-	-	1	1.2	1.5	-	-	1
CBCM419	Goods and Service Tax (F & T Optional Core Course 2)	1	1	1.6	1.4	1	1.2	1.2	1	1	1
CBCM420	Computerized Accounting – I (CA – Optional Core Course 2)	1.2	1.25	1.20	1	1	1.33	1	1	1	1



Course Code	Course Title	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CBCM4P01	Advanced Excel and Computerized Accounting – I (CA – Optional Core Course Practical)	1	1.25	1.4	1.33	1.5	1.75	-	1	1	1
CBCM521	Cost Accounting	1.5	2	1	1	1	1	1	1.33	1	1
CBCM522	Environmental Studies	1.5	-	1.5	1	-	1	1.5	1	1.5	-
CBCM523	Advanced Financial Accounting	2.5	2.6	2	1.67	-	2	1.5	2.2	1	-
CBCM524	Income Tax Law and Practice (F & T Optional Core Course 3)	2.33	2	1			2		2.5		
CBCM525	Computerized Accounting – II (CA – Optional Core Course 3)	1.8	1.6	1.25	1	1	1.2	1	1	1	1
CBCM626	Applied Cost Accounting	1.33	1.66	1.25	1	1	1	1.5	1.75	1	1
CBCM627	Principles of Business Decisions	1.2	-	1.33	1.5	-	1.8	1.66	-	-	-
CBCM628	Auditing	1.5	1.5	1	1	-	1.33	1	1.33	1	-
CBCM629	Management Accounting	3	2.75	2.33	2	-	2	1.5	2.25	1.5	-
CBCM630	Income Tax Assessment and Procedure (F & T Optional Core Course 4)	2	2	1	-	-	2	-	2	-	-
CBCM631	Data Base Management System (CA – Optional Core Course 4)	1	-	1.8	-	2	-	-	1	-	-
CBCM6P02	Computerized Accounting - II and Database Management System (CA - Optional Core Course Practical)	1	1	1.4	1	1.4	1	-	1	1	1
CBCM6PJ	Project	1	1.5	-	1.5	1	2.5	-	1.6	2	-
Common Course: English											
CCEB101	Understanding Literature: Short Stories and Novel	1	-	1	-	-	1	-	2	1	1
CCEB202	Reflections on Life	1	-	2	-	-	1.6	1	2	2	2
CCEB303	Practising Writing	1	-	2	-	1.33	2	-	2	1	1
CCEB404	Employability Skills in English	1	-	2	-	2	2	1	1.75	1.75	1.75



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