

**(Abstract)**

M Com (Five Year Integrated) Programme CBCSS in the Dept of Commerce & Business Studies in Dr P K Rajan Memorial Campus, Nileswaram - Regulations, Scheme & Syllabus (I & II Semesters only) - Approved and implemented w. e. f 2023 admissions - Orders Issued.

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**ACADEMIC C SECTION**

ACAD C/ACAD C3/23751/2023

Dated: 07.04.2024

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- Read:-1. UOs No ACAD C3/1010/Int. MCom/2022 dated 12/07/2023 & 10/10/2023  
2. UO No ACAD C3/1010/Int. MCom/2022 dated 13/07/2023  
3. Email dated 05/03/2024 from Sri, Karthikeyan P, Convenor, Curriculum Revision Committee ( M Com (Five Year Integrated) Programme)  
4. Orders of Vice chancellor in the file of even No.dtd.02.04.2024.

**ORDER**

1. As per paper read (1) above, Scheme (All Semesters) , Syllabus & Pattern of Question Papers (1<sup>st</sup> to 6<sup>th</sup> Semesters) of M Com (Five Year Integrated) Programme CBCSS in the Dept of Commerce & Business Studies , Dr P K Rajan Memorial Campus, Nileswaram was implemented w. e. f 2022 admission.
2. As per paper read (2) above, a Curriculum Revision Committee was constituted for the Curriculum Revision of M Com (Five Year Integrated) Programme w. e. f 2023 admission.
3. The Curriculum Revision Committee conducted a One Day Workshop on 26/07/2023 in order to discuss the Curriculum & Syllabus revision of M Com (Five Year Integrated) Programme, to be implemented w. e. f 2023 admission.
4. Accordingly, as per paper read (3) above, Sri Karthikeyan P, Convenor, Curriculum Revision Committee for M Com (Five Year Integrated) Programme submitted the draft Regulation and Scheme & Syllabus (I & II Semester Only) of M Com (Five Year Integrated) Programme for approval and implementation w. e. f 2023 admission.
5. The Vice-Chancellor after considering the matter in detail and in exercise of the powers of the Academic Council conferred under Section 11(1) Chapter III of Kannur University Act 1996 and all other enabling provisions read together with, ***approved the Regulations and Scheme & Syllabi (I & II Semesters only) of M Com (Five Year Integrated) Programme and accorded sanction to implement the same in the Department of Commerce & Business Studies, Dr P K Rajan memorial Campus, Nileswaram w. e. f 2023 admissions.***
6. Regulations and the Scheme & Syllabi (I & II Semesters only) of M Com (Five Year Integrated) Programme (w. e. f 2023 admission) is appended and uploaded in the official website of Kannur University.
7. Orders are issued accordingly.

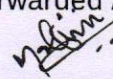
Sd/-

**Narayanadas K**  
**DEPUTY REGISTRAR (ACAD)**  
For REGISTRAR

To: 1. Course Director, Dept of Commerce & Business Studies  
2. Sri. Karthikeyan P, Convenor, Curriculum Revision Committee for M Com (Five Year Integrated) Programme

Copy To: 1. PA to CE (To circulate among the sections concerned in the Examination Branch)  
2. PS to VC/ PA to R  
3. AR II/ AR VIII (Exam)  
4. EP IV/ EX C I/ EG VIII (Examination Branch)  
5. DR/AR I/ AR II (Acad)  
6. Computer Programmer  
7. Webmanager (to upload in the University Website)

Forwarded / By Order

  
SECTION OFFICER



8

# **KANNUR UNIVERSITY**

**M Com (Five Year Integrated) Programme CBCSS**

**SYLLABUS**

**II AND II SEMESTER**

**2023 ADMISSION**

# **KANNUR UNIVERSITY**

## **VISION AND MISSION**

### **Vision:**

To establish a center of excellence in higher education with state of the art facilities that match global bench marks to provide quality and equitable teaching, learning and research education promoting critical application of knowledge in Kasaragod and Kannur revenue Districts and the Mananthavady taluk of Wayanad revenue District.

### **Mission:**

- ❖ To produce and disseminate new knowledge and to find novel avenues for application of such knowledge.
- ❖ To adopt critical pedagogic practices which uphold scientific temper, the uncompromised spirit of enquiry and the right to dissent.
- ❖ To uphold democratic, multicultural, secular, environmental and gender sensitive values as the foundational principles of higher education and to cater to the modern notions of equity, social justice and merit in all educational endeavors.
- ❖ To affiliate colleges and other institutions of higher learning and to monitor academic, ethical, administrative and infrastructural standards in such institutions.
- ❖ To build stronger community networks based on the values and principles of higher education and to ensure region's intellectual integration with national vision and international standards.
- ❖ To associate with the local self-governing bodies and other statutory as well as non-governmental organizations for continuing education and also for building public awareness on important social, cultural and other policy issues

## **PROGRAMME OUTCOMES**

Upon the successful completion of the program, students are able to;

**Program Outcome 01: Critical thinking:** Critically analyze the issues in a skeptical and unbiased way to achieve better judgment. It facilitates objective evaluation of facts critically.

**Program Outcome 02: Mastery over the subject:** Demonstrate mastery over the core area of the program. Acquire a detailed knowledge in the subjects. It enhances the analytical skill and facilitates evaluation of the emerging area of the subject.

**Program Outcome 03: Leadership Skill:** Acquire necessary skill and knowledge required for an effective leadership. It helps the students elevate to a higher level in corporate and non-corporate enterprises and face the challenges of a globalized environment.

**Program Outcome 04: Research Skill:** Carry out research activities in disciplinary and interdisciplinary area. Apply the acquired knowledge to analyse and interpret the data systematically and carry out research activities to find solutions to business and industrial problems.

**Program Outcome 05: Problem solving:** Apply the knowledge in problem solving and find a solution in an ethical way. It infuses confidence in students to face challenges of the globalized world.

**Program Outcome 06: Article/report writing skill:** Write and present report/documents on issues or problems concerned with business and industry.

**Program Outcome 07: Lifelong Learning:** Demonstrate lifelong learning in broadest context of socio-technological change.

## **PROGRAMME SPECIFIC OUTCOMES**

On completion of the program students are able to;

**PSO 01:** Demonstrate the ability to critically analyse and interpret issues relate to business and industry in its national and global context.

**PSO 02:** Demonstrate mastery over the core subjects Accounting, Taxation, and management, and in specialization area of finance and Business Analytics.

**PSO 03:** Carry out their own business and consultancy services in taxation, project management and accounting services.

**PSO 04:** Prepare and present business repot in better ways.

**PSO 05:** Be employed as human resources for local businesses, public organizations and multi-national enterprises and grab opportunities in different sectors of economy.

**PSO 06:** Prepare to undertake higher learning research program in commerce and management.

**PSO 07:** Ability to apply income tax and Audit as per Indian regulation and business and commercial law in real business life.

**INTEGRATED M.COM DEGREE PROGRAMME**

**SEMESTER WISE COURSES, WORK AND CREDIT DISTRIBUTION  
STATEMENT**

**SEMESTER I**

COURSE CODE	COURSE NAME	CREDIT			TEACHING HOURS / WEEK			MAX. MARK (ESE 60+ CE 40)
		L/T	P	TOTAL	L/T	P	TOTAL	
<b>AEC COURSE</b>								
ICOM01A101	English Common Course I	1	2	3	1	4	5	100
ICOM01A102 or ICOM01A103	Additional Common Course I-MAL/HINDI	1	2	3	1	4	5	100
<b>DSC COURSE</b>								
ICOM01C101	Business Organization and Management	3	1	4	3	2	5	100
ICOM01C102	Business Statistics	3	1	4	3	2	5	100
ICOM01C103	Financial Accounting	3	1	4	3	2	5	100
<b>MDC COURSE</b>								
ICOM01M101	Microeconomics	1	2	3	1	4	5	100
<b>TOTAL</b>		<b>12</b>	<b>9</b>	<b>21</b>	<b>12</b>	<b>18</b>	<b>30</b>	<b>600</b>
<b>SEMESTER II</b>								
<b>AEC COURSE</b>								
ICOM02A104	English Common Course II	1	2	3	1	4	5	100
ICOM02A105 or ICOM02A106	Additional Common Course II MAL/HINDI	1	2	3	1	4	5	100
<b>DSC COURSE</b>								
ICOM02C104	E- Commerce	3	1	4	3	2	5	100
ICOM02C105	Applied Calculus and Linear Algebra	3	1	4	3	2	5	100
ICOM02C106	Business Regulatory Framework	3	1	4	3	2	5	100
<b>MDC COURSE</b>								
ICOM02M102	Macroeconomic	1	2	3	1	4	5	100
<b>TOTAL</b>		<b>12</b>	<b>9</b>	<b>21</b>	<b>12</b>	<b>18</b>	<b>30</b>	<b>600</b>

**1 credit = 1 hour lecture/tutorial per week or 2 hours practical per week.**

**ABILITY ENHANCEMENT COMPULSORY COURSE (AECC):  
ENGLISH  
COMMON COURSE I**

**COMMUNICATIVE ENGLISH FOR BUSINESS**

SEMESTER	COURSE CODE	HOURS /WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
<b>I</b>	<b>ICOM01A101</b>	<b>05</b>	<b>03</b>	<b>40</b>	<b>60</b>	<b>03</b>

**Course Outcomes**

After studying this course students are able to;

1. Understand the essentials of business English, routine business correspondence, oral business communication and e-correspondence
2. Understand the updated information on the cultural components of communication, and how gender and culture define communication.
3. Learn the language for special purposes, as a communicative medium to conduct business functions
4. Appreciate the necessity of effective communication and the various ways of communicating
5. Evaluate the growing importance of correspondence in business

**UNIT I (1 hour/week)**

**Introduction to the Essentials of Business English**

1 What is Business English?

2 Types of Communication

3 Channels of Communication

4 Directions of Communication

**UNIT II (1 hour/week)**

**Cultural Components of Communication**

5 Conventions, Perceptions and Values

6 Cultural Variables

7 Gender Sensitivity

8 Effective Communication

**UNIT III (1 hour/week)**

Routine Business Correspondence



9 Interactive and Non-interactive Correspondence: Need, Importance and Techniques

10 Internal Business Correspondence

*Section A: Dimensions, Directions and Dynamics*

*Section B: Circulars and Notices*

*Section C: Memos and Office Orders*

*Section D: Notification, Agenda and Minutes*

11 External Business Correspondence

*Section A: Need, Format and Strategies for Effectiveness*

*Section B: Planning Business Letters*

*Section C: Sales Correspondence*

*Section D: Financial Correspondence*

*Section E: Employment Related Correspondence*

#### **UNIT IV (1 hour/week)**

##### **E-Correspondence**

12 Principles of Communication and E-Correspondence

13 The Internet

14 E-mail

15 E-commerce: The Revolution

16 Telecom Technology

17 Other Communication Technologies

#### **UNIT V (1 hour/week)**

##### **Oral Business Communication**

18 Using the Telephone

19 Interviews

20 Meetings

21 Group Discussions

22 Negotiations

23 Oral Presentation

### Pattern of Assessment

Continuous Evaluation- Assignments	Assignments and Presentations based on CO's -. socializing, Communication in Business, presenting information, participating in meeting and negotiations	10
Presentations		10

### Prescribed Texts:

*Business English* by Shormishtha Panja and Gautam Chakravarty, Pearson Long man, Delhi University.

### Unit Wise Weightage for Question Paper Settings

Unit	I	II	III	IV	
Weightage (Percentage)	20	20	20	20	

### Books for References:

Cardon, Peter W. *Business Communication: Developing Leaders for a Networked World*, McGraw-Hill Education, 2017.

Frendo, Evan. *How to Teach Business English* Pearson Education Limited, 2006

Guffey, Mary. *Essentials of Business Communication*, Cengage Learning, 2016

Guffey, Mary Ellen & Seefer, Carolyn M. *Business English*, South-Western College Pub, 2010

James, Schofield & Anna Osborn. *English for Business Speaking*, Collins, 2011.

Sweeney, Simon. *English for Business Communication*, Cambridge University Press, 2014

Wilkie, Helen. *Writing, Speaking, Listening: The Essentials of Business Communication* by, How to Books, Oxford, 2001.

.Wyatt, Rawdon. *English Vocabulary for Business and Administration*, A& C Black Publishers, 2007.

**ABILITY ENHANCEMENT COMPULSORY (AECC)**  
**സർഗ്ഗാത്മക സാഹിത്യം (SARGATHMAKA SAHITHYAM)**

Semester	Course Code	Hours/week	CREDIT	MARK 100	EXAM HRS
1	ICOM01A102	5	3	CE 40 ESE 60	3

**ഉദ്ദേശലക്ഷ്യങ്ങൾ**

- ആധുനിക മലയാള സാഹിത്യത്തെ സാമാന്യമായി പരിചയപ്പെടുക.
- സൗന്ദര്യാത്മക കൃതികളിൽ താല്പര്യം ജനിപ്പിക്കുക.
- കേവല രസനിയതയ്ക്കുള്ള വസ്തു എന്നതിനപ്പുറം സാമൂഹികചരിത്രവും ബോധഘടനയുമായി സാഹിത്യത്തിനുള്ള ബന്ധത്തെക്കുറിച്ച് സാമാന്യ ധാരണ രൂപീകരിക്കുക

**നിർദ്ദേശം**

വിശദപഠനത്തിന് നിർദ്ദേശിക്കപ്പെട്ട ഭാഗങ്ങളെ ആസ്പദമാക്കി കുറിപ്പുകൾ തയ്യാറാക്കുകയും അവ നിയുക്ത അധ്യാപകരുമായി ചർച്ച ചെയ്ത് സെമിനാറുകളും അസൈൻമെന്റുകളും സമർപ്പിക്കുകയും വേണം.

**മൊഡ്യൂൾ ഒന്ന് : കവിത**

ആധുനിക മലയാള കവിതയുടെ ഭാവുകത്വപരിണാമം പരിചയപ്പെടുകയും കാവ്യ ഭാഷയിലും കല്പനയിലുമുള്ള പരിണാമം ബോധ്യപ്പെടുത്തുകയും ചെയ്യുക എന്നിവയാണ് മൊഡ്യൂൾ ലക്ഷ്യം വയ്ക്കുന്നത്.

വിശദപഠനം

1. ചിന്താവിഷ്ണുയായ സീത -കുമാരനാശാൻ  
(സൂതർ മാമുനിയോടയോട്യയിൽ .... 10 ശ്ലോകം)
2. കാക്ക - വൈലോപ്പിള്ളി
3. ക്ലാസിൽ - ആറ്റൂർ രവിവർമ്മ
4. അമ്മയെ കുളിപ്പിക്കുമ്പോൾ - സാവിത്രി രാജാവൻ

**മൊഡ്യൂൾ രണ്ട് : കഥ**

നവോത്ഥാനഭാവുകത്വം തൊട്ട് ഇങ്ങോട്ടുള്ള മലയാള ചെറുകഥയുടെ പരിണാമത്തെ മനസ്സിലാക്കുക സമകാലിക കഥ ഉൾ വഹിക്കുന്ന രാഷ്ട്രീയ ചോദ്യങ്ങളെ തിരിച്ചറിയുക എന്നിവയാണ് ഈ മൊഡ്യൂളിന്റെ ലക്ഷ്യം.

വിശദ പഠനം

1. മോതിരം - കാരൂർ
2. ചെറിയ ചെറിയ ഭൂകമ്പങ്ങൾ - എം.ടി.വാസുദേവൻ നായർ
3. ശൂർപ്പണഖ - കെ.ആർ.മീര

**മൊഡ്യൂൾ മൂന്ന്: നോവൽ**

നോവൽ എന്ന സാഹിത്യരൂപത്തെയും മലയാള നോവലിന്റെ ചരിത്രത്തെയും സാമാന്യമായി പരിചയപ്പെടുക. എന്നാണ് ഈ മൊഡ്യൂളിന്റെ ലക്ഷ്യം.

വിശദപഠനം

ന്റുപ്പൂപ്പാക്കൊരാണേണ്ടാൻ - ബഷീർ

**മൊഡ്യൂൾ നാല് :**

ആത്മകഥ / ജീവചരിതം / ഓർമ്മക്കുറിപ്പ് / യാത്രാവിവരണം  
ആധുനിക സാഹിത്യത്തിലെ പ്രമുഖ ജനുസുകളായ  
യാത്രാവിവരണം ആത്മകഥ, ജീവചരിത്രം, ഓർമ്മക്കുറിപ്പ്  
എന്നിവയെ പരിചയപ്പെടുക എന്നതാണ് ഈ മൊഡ്യൂളിന്റെ  
ലക്ഷ്യം.

1. പുകയുന്ന ഗ്രാമങ്ങൾ - രവീന്ദ്രൻ

( അകലങ്ങളിലെ മനുഷ്യർ)

2. കൂട്ടമത്തെ നാട്ടുവെളിച്ചം - പി കുഞ്ഞിരാമൻ നായർ  
(എന്നെ തിരയുന്ന ഞാൻ)

**സഹായകഗ്രന്ഥങ്ങൾ**

1. മലയാള കവിത സാഹിത്യ ചരിത്രം- ഡോ.എം.ലീലാവതി
2. നവീന കവിത: എഡി.എം. എം ബഷീർ.
3. ആധുനികത മലയാള കവിതയിൽ - എൻ. അജയകുമാർ.
4. ചെറുകഥ ഇന്നലെ ഇന്ന് - എം. അച്യുതൻ
5. കഥയുടെ ന്യൂക്ലിയസ് - വത്സൻ വാതുശ്ശേരി
6. ചെറുകഥ വാക്കും വഴിയും - കെ.എസ്.രവീകുമാർ
7. മലയാള നോവൽ സാഹിത്യ ചരിത്രം - കെ.എം. തരകൻ
8. മാറുന്ന മലയാള നോവൽ - കെ.പി. അപ്പൻ
9. ആത്മകഥ സാഹിത്യം - നടുവട്ടം ഗോപാലകൃഷ്ണൻ.
- 10 ആത്മകഥകൾ ചരിത്രമെഴുതുമ്പോൾ - ഉദയകുമാർ

**ABILITY ENHANCEMENT COMPULSORY  
COURSE (AECC): HINDI**

सृजनात्मक हिंदी

SEMESTER	COURSE CODE	HOURS PER WEEK	CREDIT	MARKS 100		EXAM HRS
				CE	ESE	
1	ICOM01A103	5	03	40	60	3

**Course Objectives**

1. The aim of the course is to sensitize the students to aesthetic aspects of literary appreciation and to introduce Hindi poetry and short stories.
2. The aim of the course is to understand the echo of the literature and the elements of different types of poems and stories.

**Course Outcome**

1. Understand the development of Hindi poetry through selected poems.
2. Understand the style and trends in Hindi poetry and short story.
3. To develop the faculty of appreciation of Hindi poetry and short story.
4. Develop creative thinking and writing.
5. To sensitize the students to aesthetic, cultural, social, aspects of literary appreciation and analysis.
6. Critically evaluates the contribution of prescribed writers to Hindi literature.

**UNIT I**

**कविता**

1. मैथिलि शरण गुप्त - मनुष्यता
2. जयशंकर प्रसाद - हिमाद्री तुंग श्रंग से
3. निराला - वह तोड़ती पत्थर
4. महादेवी वर्मा - मैं नीरभरी दुःख की बदली

**UNIT II**

**कविता**

1. राजेश जोशी - थोड़ी सी जगह
2. सर्वेश्वर दयाल सक्सेना - भूख
3. कीर्ति चौधरी - वक्त
4. अरुण प्रकाश - नए इलाके में

**UNIT III**

**कविता और कहानी**

1. उदय प्रकाश - औरतें

- 2.अनामिका -बेजगह
- 3.प्रेमचंद -ठाकुर का कुआं
- 4.जैनेंद्र -खेल

## UNIT IV

### कहानी

- 1.भीष्म साहनी -चीफ की दावत
- 2.हरिशंकर परसाई-भोलाराम का जीव
- 3.मृणाल पांडे -कोठारी में लड़की
- 4.सुशीला टाकभौरे -सिलिया

### Books for Reference

- 1.काव्य सरगम- डॉ.संतोष कुमार चतुर्वेदी, संपादक, लोकभारती प्रकाशन, पहली मंजिल, दरबारी बिल्डिंग, गांधी मार्ग, इलाहाबाद, 211001
- 2.कथा - परिक्रमा- डॉ. नामदेव एम. गौड़ा, संपादक जवाहर पुस्तकालय, हिंदी पुस्तक प्रकाशक एण्ड वितरक, मथुरा, 281001, उत्तर प्रदेश
3. दलित कहानी संचयन -रमणिका गुप्ता, संपादक, केंद्रीय साहित्य अकादमी, दिल्ली
- 4.कहानी कुंज-डॉ वी.पी अमिताम, जवाहर पुस्तकालय, हिंदी पुस्तक प्रकाशक एण्ड वितरक, मथुरा, 281001, उत्तर प्रदेश
- 5.काव्य लहर -डॉ. वी भास्कर, जवाहर पुस्तकालय, सदर बाजार, मथुरा, 281001, उत्तर प्रदेश

## BUSINESS ORGANIZATION AND MANAGEMENT

SEMESTER	COURSE CODE	HOURS /WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
I	ICOM01C101	05	04	40	60	03

**Course Objective:** To acquaint students with the, concepts, principles and process of management and organization

### Course Outcomes:

After completing the course the students shall be able to

- 1: Understand the fundamental concepts of organization and management
- 2: Explain the important functions of management.
- 3: Understand the terms connected to the modern management
- 4: Identify the key skills required for the contemporary management practice

### Unit I

Introduction to business organization. characteristics of business, nature and scope, trade, commerce and business. Ownership pattern in business organizations, sole-tradership, partnership, Joint Stock Company. Special form of business ownership. Franchising, licensing, leasing, E commerce. (10 Hours)

### Unit II

Fundamentals of management- Development of management thought. Approaches to management- Classical, neo-classical and modern approach- Management process school, behavioral approach, system approach, contingency approach. Principles of management, contribution of Henry Fayol, scientific management, level of management, management and administration, management, art or science. (15 Hours)

### Unit III

Functions of management. Planning and organizing. Nature and process of planning, scope, objectives, types of plans, MBO, strategic planning Organizing. Meaning and definitions. principles of organization, types. Line, line and staff, functional organization, organizational chart, structure, factors affecting organizational structure .formal and informal organization. Committees, matrix organization (15 Hours)

### Unit IV

Staffing and directing- Staffing. Meaning, manpower planning, recruitment, sources, selection, process of selection, placement, transfer, promotion, career planning.

Directing- Definition, principles, supervision, leadership, concepts, qualities of a good leader, types of leadership, autocratic, democratic and laissez fair leaders, motivation, theories of motivation, Maslow, Herzberg, Mc Cleland, Vroom, and McGregor. Communication, concept, process importance, formal and informal communication (25 Hours)

**Unit V**

Coordination and control. Coordination, definition, meaning. Coordination as the essence of management, principles of coordination. Controlling, definition and features, process, types of control, requirements of a good control system.

Recent trends in management. Quality circles. Kaizen, Business process re-engineering, Bench marking, Knowledge Management System (KMS), TQM, Six sigma concept. Key managerial personnel, Chairman and CEO (25 Hours)

**Unit Wise Weightage for Question Paper Settings**

Unit	I	II	III	IV	V
Weightage (Percentage)	10	20	20	25	25

**Books for References:**

1. Koontz, weihrich, Aryasri. Principles of management, TATA McGraw Hill, 2004
2. TN Chabra, Principles and practice of management. Dhanpath Rai and co.
3. Prasad L M Principles and practice of management. Sulthan Chand and sons New Delhi
4. James A. stoner, Edward Freeman, Daniel Gilbert, Management, PHI Learning. New Delhi 2007
5. P.C Tripathi.P.N Reddy. Principles of Management. Tata McGraw-Hill Publishing Company Ltd New Delhi.



## BUSINESS STATISTICS

SEMESTER	COURSECODE	HOURS /WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
I	ICOM01C102	05	04	40	60	03

### Course Outcomes:

After studying this course, students shall be able to

- 1: Understand the importance, scope, applications and limitations of statistics
- 2: Acquaint with the basic statistical tools which can be applied in business situations.
- 3:- Understand the effect of trend and seasonal variations in business.
- 4:- Understand the concepts correlation, regression and probability.
- 5:- Apply the techniques of correlation, regression and probability in business situation

### Unit I

Introduction to statistics- Meaning, Definition, functions, importance and Limitations, Stages of Statistical investigation, Sources of data, Classification and tabulation. Data presentation- Tables, Charts and graphs. Scales of measurements- nominal, ordinal, ratio and interval scales. Construction of frequency distributions- Histogram and ogives.

### Unit II

Measures of Central Tendency – Arithmetic Mean – simple and weighted -Median and Mode, Properties. Quartiles Measures of dispersion- absolute and relative measures - range, quartile deviation, mean deviation standard deviation, Skewness and Kurtosis. Economic and Business applications of different measures.

### Unit III

Index Numbers – meaning, definition, uses. Problems in the construction of index numbers. Types of index numbers- methods of construction of index numbers- Laspeyer's, Paasche's, Fisher's, and Kelly's Methods. Test of adequacy- time reversal and factor reversal tests.

### Unit IV

Correlation: Meaning- Classification- Methods. Scatter Diagram- Karl Pearson's Coefficient of Correlation- Spearman's Rank Correlation.

Regression: Meaning and Definition- Types of Regressions- Regression Lines, Regression Equations.

Time Series Analysis: Meaning- Components of Time Series- Methods of Measures of Trend- Moving Average Method, Method of Least Squares.

### Unit V

Probability: Meaning and Definition- Important Terms- Theorems of Probability, Addition and Multiplication Theorems, Probability Distributions- Binomial Distribution- Poisson Distribution and Normal Distribution. (Simple Problems Only).

### Unit Wise Weightage for Question Paper Settings

Unit	I	II	III	IV	V
Weightage (Percentage)	25	20	15	25	15

**Books for References:**

1. S.P.Gupta: Statistical Methods, Sulthan Chand And Sons, New Delhi 2.
2. Gupta S. C. & Kapoor V. K. : Fundamentals of Mathematical Statistics, Sultan Chand & Sons, New Delhi.
3. C B Gupta & Vijay Gupta: An Introduction to Statistical Methods, Ane Books Pvt Ltd.
4. P. N. Arora & Mrs.S.Arora: Quantitative Aptitude vol I & II, S Chand & Co. Ltd, New Delhi
5. S.L.Aggarwal& S L Bhardwaj: Fundamentals of Business Statistics, Kalyani Publishers.

## FINANCIAL ACCOUNTING

SEMESTER	COURSE CODE	HOURS /WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
<b>I</b>	<b>ICOM01C103</b>	<b>05</b>	<b>04</b>	<b>40</b>	<b>60</b>	<b>03</b>

**Course Objective:** Demonstrate knowledge and understanding of concepts, theories, laws, and practices in financial accounting and develop the skill of recording financial transactions and preparation of reports in accordance with various accounting standards.

**Course Outcomes:**

After studying the course students are able to;

1. Acquire the ability to use the accounting system to record, classify, and summarize the data needed to solve a variety of business problems
2. Prepare and present the Final accounts of Sole Trader
3. Understand the Accounts of special transactions relate to Consignment, Joint venture and Hire Purchase.
4. Understand the concept of Royalty and preparation of royalty accounts.
5. Acquainted with the Accounting Standards, GAAP, Ind AS and IFRS

**Unit I: Introduction to Accounting**

Definition - Features -Advantages – Limitations - Assumptions, Concepts, Conventions and Principles Accounting - Accounting Process - Journal - Ledger - Trial Balance - Accounting Standards - GAAP, Ind AS, IFRS (Concept only) -Final Accounts of Sole Trader with adjustments. (20 Hours)

**Unit II: Accounting for Consignment and Joint Venture**

Consignment – Meaning – Features – Basic terms used in consignment – Books of Consignor and Consignee –Cost Price Method and Invoice Price Method – Treatment of bad debts – Valuation of Consignment Stock –Normal and Abnormal Loss - Meaning – Valuation and Treatment. Joint Venture – Meaning – Features – Methods of recording Joint venture transactions – Consignment Vs Sales – Consignment Vs Joint venture.(20 Hours)

**Unit III: Accounting for Hire Purchase**

Meaning - Characteristics - Important Definitions -Hire Vendor - Hire purchaser -Hire Purchase Agreement-Down payment - Hire Purchase Price - Cash Price - Calculation of Interest, Calculation of Cash Price- Journal Entries and Ledger Accounts in the books of Hire Purchaser and Hire vendor (20 Hours)

#### **Unit IV: Royalty Accounts**

Meaning and Definition - Technical Terms - Royalty, Landlord, Tenant, Minimum Rent, Short Workings, Recoupment of Short Workings –Fixed and Fluctuating rights - Accounting Treatment in the books of Lessor and Lessee- Treatment of Strike, Lock out etc. (15 Hours)

#### **Unit V: Inland Branch Accounts**

Meaning - Objectives -Types of branches-Dependent Branches ('Debtors system' and 'Stock & debtors System') Cost Price and Invoice Price - - Independent branches - Incorporation of branch transactions in Head Office books - Adjustment entries in the books of Head Office only. (15 Hours)

#### **Unit Wise Weightage for Question Paper Settings**

Unit	I	II	III	IV	V
Weightage (Percentage)	25	25	20	15	15

#### **Books for References:**

1. Gupta. R.L.and Radhaswamy. M: Financial Accounting; Sultan Chand and Sons, New Delhi.
2. Shukla. M.C., Grewal T.S., and Gupta, S.C.: Advanced Accounts: S. Chand & Co. New Delhi.
3. P.C. Tulsian, Financial Accounting, Tata McGraw Hill, New Delhi
4. Jain, S.P. and K.L. Narang. Financial Accounting. Kalyani Publishers, New Delhi.
5. S. N. Maheshwari, Financial Accounting, Vikas Publication, New Delhi. T.S, Grewal, Introduction to Accounting, S. Chand and Co., New Delhi
6. Weygandt Jerry J, Kimmel Paul D et.al, Accounting Principles
7. Warren Carl S, Financial Accounting, South Western Educational Publishing

## MICROECONOMICS

SEMESTER	COURSE CODE	HOURS /WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
<b>I</b>	<b>ICOM01M101</b>	<b>05</b>	<b>3</b>	<b>40</b>	<b>60</b>	<b>03</b>

### Course Objectives:

The course aims to provide theoretical foundation in microeconomics, which will widen the tool box of commerce students at the undergraduate level. The course starts by providing an elementary understanding of microeconomics and intends to build later on with providing understanding on the theoretical core of micro economics with focus on consumer behaviour, production, cost and finally the exposition of markets.

### Course Outcomes:

At the end of this course, the student will be able to;

- 1:** Understand the basic concepts of microeconomics which is essential for dealing with real world economic issues
- 2:** Understand the basics of demand and analyze how consumers behave in a market setting in the light of basic theories of consumer behaviour and choice
- 3:** Understand demand forecasting which is necessary for dealing with the real world market conditions
- 4:** Expand their understanding on production technology and cost of production
- 5:** Understand the dynamics of various commodity markets which is essential for addressing market changes

### Unit I: Introduction to Microeconomics

Why study Microeconomics? – Microeconomics and managerial decision making - The themes of Microeconomics: Trade-offs, Prices and markets, Theories and Models - Competitive v/s Non-competitive markets - Market price: Real vs. Nominal prices (10 Hours)

### Unit II: Demand and Consumer Choice

Basics of Demand: Demand curve – Basics of Supply: Supply curve - Market Equilibrium - Elasticity of demand: price, income and cross elasticity – measurement of price elasticity – demand forecasting: basic elements - Notion of Consumer behaviour - Budget constraints: Budget line and Effects of changes in income and prices Cardinal vs. Ordinal utility – Law of diminishing marginal utility and Law of equi-marginal utility - Indifference curve and indifference map, Shape of indifference curves: convexity and diminishing marginal rate of substitution - Utility Maximisation with indifference curves - Price effect bifurcation exercise for a normal good (Hick's Method) - demand curve from price consumption curve - Revealed preference hypothesis (30 Hours)

### Unit III: Production and Cost

Production function - Production with one variable input (labour): the law of variable proportions - Production with two variable inputs (labour and capital): Return to a scale Iso-quant approach to returns to scale - Cobb-Douglas Production function - Which

cost matters? Economic cost and accounting cost – fixed and variable cost – fixed vs. Sunk cost - Cost in the short run: shape of TFC, TVC and TC, AFC, AVC, AC and MC  
 Cost in the long run: user cost of capital - cost minimising input choice and the producer's equilibrium: a given output at a minimum cost – The expansion path – output maximisation with given cost - long run average cost and long run marginal cost – economies and diseconomies of scale - Dynamic changes in cost: learning curve

(20 Hours)

#### **Unit IV: Firm and the Market Structure**

Theory of firm and managerial decision making – neo-classical model of profit maximisation, Baumol's sales revenue maximisation, Williamson's utility maximisation, Marris' model of managerial enterprise - Perfectly competitive markets: choosing output in the short run: when should the firm shut down? Short run supply curve - choosing output in the long run: Zero economic profit - Monopoly and market power: Natural Monopoly, AR and MR, Monopolist's output decision, monopoly power: measurement- Learner's methodology - Monopolistic competition: the makings of monopolistic competition, equilibrium in the short run and long run - economic inefficiency and excess capacity - Oligopoly: Collusive and non-collusive - equilibrium in non-collusive oligopoly market: Cournot, Chamberlin, Bertrand, Sweezy's model – Collusive models: Price Leadership and Cartels

(30 Hours)

#### **Unit Wise Weightage for Question Paper Settings**

Unit	I	II	III	IV
Weightage (Percentage)	20	30	20	30

#### **Books for References:**

- Pindyck, R. S., Rubinfeld, D. L., & Mehta, P. L. (1995). *Microeconomics* (Vol. 4). Englewood Cliffs, NJ: Prentice Hall.
- Koutsoyiannis, A. (1975). *Modern microeconomics*. Springer.
- Moon, M. A. (2018). *Demand and supply integration: The key to world-class demand forecasting*. Walter de Gruyter GmbH & Co KG.
- Varian, H. R. (2014). *Intermediate Microeconomics: A Modern Approach: Ninth International Student Edition*. WW Norton & Company.
- Salvatore, D. (2008). *Microeconomics: theory and applications*. OUP Catalogue.
- Mankiw, N. G. (1997). *Introduction to microeconomics*.
- Dwivedi, D. N. (2016). *Microeconomics: Theory and Applications*. Vikas Publishing House.
- Mas-Colell, A., Whinston, M. D., & Green, J. R. (1995) *Microeconomic theory* (Vol. 1). New York: OUP.

**SEMESTER II**  
**COMMON COURSE II**  
**ACADEMIC WRITING**

SEMESTER	COURSE CODE	HOURS /WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
<b>II</b>	<b>ICOM02A104</b>	<b>05</b>	<b>03</b>	<b>40</b>	<b>60</b>	<b>03</b>

**Course Outcomes**

After studying this course students are able to;

- Understand and organize academic writing from initial stage to organizing and proof-reading.
- Develop and cultivate skilled reading of various kinds of academic texts meant for both examination and research.
- Develop skills that are needed for academic writing such as writing reports, assignments, articles, abstracts, projects, essays and research dissertation with giving references.
- Understand the methods of writing content for blogs and texts for visual material.

**Unit I (1 hour/week)**

**The Writing Process**

- Background to writing
- Developing plans from titles
- Evaluating a text
- Understanding purpose and register
- Selecting key points
- Note-making
- Paraphrasing
- Summary writing
- Combining sources
- Planning a text
- Organising paragraphs
- Organising the main body
- Introductions
- Conclusions
- Re-reading and re-writing
- Proof-reading

## **Elements of Writing**

- Cause and effect
- Cohesion
- Comparisons
- Definitions
- Discussion
- Examples
- Generalisations
- Numbers
- References and quotations
- Style
- Synonyms
- Visual information

## **Unit III: (1 hour/week)**

### **Accuracy in Writing**

- Abbreviations
- Adverbs
- Articles
- Caution
- Conjunctions
- Formality in verbs
- Modal verbs
- Nationality language
- Nouns and adjectives
- Nouns: countable and uncountable
- Passives
- 12. Prefixes and suffixes
- 13. Prepositions
- 14. Prepositions
- 15. Punctuation
- 16. Referring verbs
- 17. Relative pronouns
- 18. Singular/ plural
- 19. Tenses
- 20. Time words and phrases



**Unit IV : (1 hour/week)****Writing Models**

- 1. Formal letters Letter
- 2. CVs
- 3. Designing and reporting surveys
- 4. Comparison essay
- 5. Discursive essay

**Pattern of Assessment**

Assignments	Assignments and Presentations based on CO's -. academic writing such as writing reports, assignments, articles, abstracts, projects, essays and research dissertation	10
Presentations		10

**Prescribed Text:**

***Academic Writing: A practical guide for students* by Stephen Bailey, Routledge Falmer, 2004.**

**Unit Wise Weightage for Question Paper Settings**

Unit	I	II	III	IV	
Weightage (Percentage)	20	20	20	20	

**Books for Reference:**

Carlisi, Karen and Susana Christie. *Tapestry: Listening & Speaking (Levels 3 & 4)*, Revised Edition of *Authentic & Aware*, Boston: Heinle&Heinle

Davis, Jason and Rhonda Liss. *Effective Academic Writing (2&3)*, New York: OUP, 2006.

Gardner, Peter. S. *New Directions: Reading, Writing and Critical Thinking*, (Third Edition), Cambridge University Press, 2010.

Murray, Rowena and Moore, Sarah. *The Handbook of Academic Writing A Fresh Approach*, Open University Press, 2006.

Nambiar, K.C. *Speaking Accurately*, Second Edition, Cambridge University Press India Ltd., 2011.

Swales, John M & Feak, Christine B. *Academic Writing for Graduate Students, 3rd Edition: Essential Skills and Tasks*, Michigan ELT, 2012.

**ABILITY ENHANCEMENT COMPULSORY COURSE ( AECC)**  
**മലയാളത്തിന്റെ സമകാലീനത**  
**(MALAYALAM IN THE CONTEMPORARY ERA)**

Semester	Course code	Hour/week	Credit	Mark 100	Exam Hour
II	ICOM02A105	05	03	CE 40 ESE 60	03hr

**ഉദ്ദേശലക്ഷ്യങ്ങൾ**

- ഭാഷയെയും ആശയ വിനിമയത്തെയും കുറിച്ച് സാമാന്യ ധാരണയുണ്ടാക്കുക.
- മാതൃഭാഷയുടെ പ്രാധാന്യം തിരിച്ചറിയുക.
- വ്യക്തിയുടെ സ്വത്വബോധ നിർമ്മിതിയിൽ ഭാഷ ചെലുത്തുന്ന സ്വാധീനത്തെ മനസ്സിലാക്കുക.
- വ്യവഹാരഭാഷയുടെയും സാഹിത്യഭാഷയുടെയും മൂല്യങ്ങൾ മനസ്സിലാക്കുക.
- വ്യത്യസ്ത കാലഘട്ടത്തിൽ ബഹുജനമാധ്യമങ്ങൾ ആശയ വിനിമയത്തിൽ ചെലുത്തിയ സ്വാധീനത്തെ തിരിച്ചറിയുക.
- മലയാളയുടെ സാമൂഹിക സാംസ്കാരിക ജീവിതത്തിൽ ബഹുജനമാധ്യമങ്ങൾ ചെലുത്തുന്ന പങ്ക് മനസ്സിലാക്കുക.
- മലയാളം കമ്പ്യൂട്ടിങ്ങിനെക്കുറിച്ച് അറിവു നേടുക.
- ഇന്റർനെറ്റിലെ ഭാഷ വ്യവഹാര മാതൃകകളും അവയുടെ സാധ്യതകളും മനസ്സിലാക്കുക.

**നിർദ്ദേശം**

നിർദ്ദേശിക്കപ്പെട്ട പാഠഭാഗങ്ങളെ ആസ്പദമാക്കി കുറിപ്പുകൾ തയ്യാറാക്കുകയും അവ നിയുക്ത ട്യൂട്ടറുമായി ചർച്ച ചെയ്ത് സെമിനാറുകളും അസൈൻമെന്റുകളും സമർപ്പിക്കുകയും വേണം.

**മൊഡ്യൂൾ -1**

വ്യവഹാരഭാഷയും സാഹിത്യഭാഷയും

ഭാഷ-നിർവ്വചനം-ഭാഷവൈവിധ്യങ്ങൾ-വ്യവഹാരഭാഷ-മാതൃഭാഷ-ജീവൽഭാഷ-മൃതഭാഷ-സങ്കരഭാഷ-ഔദ്യോഗികഭാഷ-ഭരണഭാഷ-മാനകഭാഷ-സാഹിത്യഭാഷ-കാവ്യഭാഷ-ഗദ്യഭാഷ

**വിശദപഠനം**

എന്റെ ഭാഷ - വള്ളത്തോൾ നാരായണമേനോൻ കുളിച്ചല്ലേൻ പറഞ്ഞാലെന്താ? - എം.എൻ. കാരശ്ശേരി (കുളിച്ചല്ലേൻ പറഞ്ഞാലെന്താ?)

**മൊഡ്യൂൾ -2**

ആശയവിനിമയ മാധ്യമങ്ങൾ

ആശയവിനിമയം-നിർവ്വചനം-ആശയവിനിമയ പ്രക്രിയയുടെ ഘടകങ്ങൾ-വ്യത്യസ്ത ആശയവിനിമയരീതികൾ, ആശയവിനിമയവും ബഹുജനസമ്പർക്ക മാധ്യമങ്ങളും. പത്രം, റേഡിയോ, ടെലിവിഷൻ തുടങ്ങിയ മാധ്യമങ്ങളുടെ

സവിശേഷതകളും ജനസ്വാധീനവും.

സിനിമ: ഉത്ഭവം-വളർച്ച-സവിശേഷതകൾ-ജനപ്രിയത.

വിശദപഠനം

കളവുപോയ സൈക്കിളും കഴിഞ്ഞു പോയ കാലഘട്ടവും - വിജയ കൃഷ്ണൻ (ചലച്ചിത്ര സമീക്ഷ) ഇരുട്ടിന്റെ ആത്മാവ്- റേഡിയോനാടകം, സംവിധാനം: ഉമാബാലൻ <https://youtu.be/vHc00Dc1Vow>

മൊഡ്യൂൾ -3

സാങ്കേതികവിദ്യയും മലയാളവും

ആധുനിക സാങ്കേതികവിദ്യയും ആശയവിനിമയവും-മലയാളം കമ്പ്യൂട്ടിങ്-മലയാളം ടെപ്പിങ് സോഫ്റ്റ്‌വെയറുകൾ-മലയാളം ടൈപ്പു ചെയ്യുന്നതിനുള്ള വിവിധ മാർഗ്ഗങ്ങൾ-യൂനികോഡ് ഫോണ്ട്.

വിശദ പഠനം

മലയാളം കമ്പ്യൂട്ടിങ് - വി.കെ.ആദർശ് (വിവര സാങ്കേതികവിദ്യ നിത്യജീവിതത്തിൽ)

മൊഡ്യൂൾ -4

ഇന്റർനെറ്റും മലയാളവും

ഇന്റർനെറ്റ് സാധ്യതകൾ-വെബ്സൈറ്റ്-പ്രത്യേകതകൾ-മലയാളം വെബ്സൈറ്റുകൾ - വെബ് പോർട്ടലുകൾ - മലയാളം ബ്ലോഗുകൾ - മലയാളം വിക്സിപീഡിയ - വിവിധ സോഷ്യൽ നെറ്റ് വർക്കിംഗ് സൈറ്റുകൾ - സൈബർ സാഹിത്യം .

വിശദപഠനം

വിശുദ്ധരാത്രികൾ - അർഷാദ്ബത്തേരി ( പെൺകാക്ക) മാറുന്ന മാധ്യമലോകം - എൻ.പി.രാജേന്ദ്രൻ ( മാറുന്നലോകം മാറുന്ന മാധ്യമലോകം)

സഹായകഗ്രന്ഥങ്ങൾ

ഭാഷയും മനശാസ്ത്രവും - കെ.എം.പ്രഭാകരവാര്യർ  
ആധുനിക ഭാഷാശാസ്ത്രം - കെ.എം.പ്രഭാകരവാര്യർ  
മാധ്യമങ്ങളും മലയാളസാഹിത്യവും -എഡി: ഡോ.എം.ആർ. തമ്പാൻ  
കേരള പത്രപ്രവർത്തനചരിത്രം - പുതുപ്പള്ളി രാഘവൻ,  
മലയാള സിനിമപഠനങ്ങൾ - സി.എസ്. വെങ്കിടേശ്വരൻ  
ചിത്രശാല - വിജയകൃഷ്ണൻ ,  
കമ്പ്യൂട്ടർ പരിചയവും പ്രയോഗവും - ഡോ:അച്യുത്.എസ്.ശങ്കർ,  
ഇനിവായന ഇവായന - വി.കെ.ആദർശ്  
സൈബർ തരംഗങ്ങൾ - കെ. അൻവർ സാദത്ത്

## व्यावहारिक हहदी: िचना तथा प्रयोग

### (VYAVAHARIK HINDI : RACHNA TATHA PRAYOG)

SEMESTER	COURSE CODE	HOURS PER WEEK	CREDIT	MARKS		EXAM HRS
				100		
				CE	ESE	
<b>II</b>	<b>ICOM02A106</b>	<b>05</b>	<b>03</b>	<b>40</b>	<b>60</b>	<b>3</b>

#### Course Objectives

Aim of the course is to give general awareness of Hindi language and communicative skills in Hindi.

#### Course Outcome

After studying this course students are able to;

- 1 Prepare certain basic kinds of letters independently in their personal and their professional life.
- 2 Understand the features of business letters.
- 3 Develop communicative skills in Hindi.
- 4 Develop creative writing skills in Hindi.
- 5 Develop skills in translation. Translate simple passages from English to Hindi & vice versa
- 6 Understand the importance of translation as a tool for communication.
- 7 Recollects the common technical terms used in official language.

#### Unit- I

पत्र लेखन -पारिवारिक पत्र,सामाजिक पत्र, व्यावसायिक पत्र,आधिकारिक पत्र ।

संकेत बन्धनो ंके आधार पर कठिनी लेखन ।

**(20 Hours)**

## Unit- 2

अनुवाद - अनुवाद की परभाषा, अनुवाद का महत्त्व, अनुवादक क गुण। अंग्रेजी से हिन्दी में और हिन्दी से अंग्रेजी में अनुवाद काया के मलए अभ्यास।

सारलेखन/ संक्षेपण का अभ्यास

(15 Hours)

## Unit- 3

वातालाप-कुछ खास वषयों पर / वमभन्न जसिनतयों में बोलचाल - पुस्तक संबंधी वातालाप पुस्तकालयाध्यक्ष से, यात्रा के दौरान बातचीत, छात्र और अध्यापक के बीच वातालाप, सरकारी दफ्तर में

वातालाप, डाक घर में प आहद। ताछ, स्टेशन पर, ममत्र से सैर का वववरण

साक्षात्कार-पुरस्कार प्राप्त कव यो अमभनेता से , अध्यापक पद कमलए, राष्ट्रीय खेलकूद प्रतियोगिता के ववजेता से आहद।

(20 Hours)

## Unit- 4

ननबंध लेखन - समकालीन ववषयों पर अथधक ध्यान -ननबंध मलखने की रीनत- भमका- ववषय- ववकास- उपसंिार ।

1. पयावरण और प्रदषण
2. नशाबन्दी

3. भारत में बेरोजगारी की समस्या
4. साहित्य और समाज
5. ववज्ञान के चमत्कार
6. िमारे समाज का कोढ़ - दिज प्रिा

वाणज्यसंबंधी पाररभावषक शब्दावली - अंग्रेजी से हिदी में और हिदी से अंग्रेजी में।

पाररभावषक शब्दावली

1. Abstract - सार
2. Academic- शैक्षणिक
3. Account - लेखा
4. Activities - कायकलाप
5. Action - कायववथध
6. Act- अथधननयम
7. Ad hoc-तदिा
8. Additional- अनतररक्त
9. Adjourn - स्थिगत करना
10. Advisory committee - सलािकार सममनत
11. Affidavit - शपि पत्र
12. Affiliate - संबध
13. Agenda- कायस ी
14. Acknowledgement- पावती ,रसीद
15. Agitation - आन्दोलन
16. Agreement- करार, समझौता
17. Allegation-आरोप
18. Allowance -भत्ता

19. Amendment- संशोधन
20. Analysis- ववश्लेषण
21. Applicant- आवेदक
22. Arrears- बकाया
23. Assurance- आशवासन
24. Attached- संलग्न
25. Authority- अथधकार
26. Autonomous- स्वायत्त
27. Balance- संतुलन
28. Ban - प्रनतबंध
29. Bearer - वािक
30. Bibliography- संदभा गंरिसी
31. Board- मंडल
32. Bonafide - वास्तववक
33. Bureaucracy - नौकरशािी
34. By order - आदेश से
35. Cabinet -मंत्रमंडल
36. Cancel - रद्द करना
37. Capacity - क्षमता
38. Celebration - समारोि
39. Certified copy- प्रामाणकप्रनत
40. Chancellor - कुलपनत
41. Collaboration - सियोग
42. Committee - सममनत
43. Confidential - गोपनीय

44. Constitution - संवधान
45. Contract - ठेका
46. Correspondence - पत्राचार
47. Council - पररषद्
48. Confirmation - पुष्ट
49. Defence - रक्षा
50. Delegate- प्रनतननथध
51. Democracy - लोकतंत्र
52. Designation - पदनाम
53. Determination - संकप
54. Drafting - आलेखन , प्रारूपण
55. Eligible - पात्र
56. Effect - प्रभाव
57. Embassy- दतावास
58. Emergency - आपात
59. Enclosure-अनुलग्नक
60. Enrolment - नामांकन
61. Evaluation- म यांकन
62. Estimate - आकलन
63. Executive - कायपामलका
64. Faculty - ननकाय
65. Federation - मिसंघ
66. For perusal - अवलोकना
67. Forwarded - प्रेषत
68. Gazette - राजपत्र



69. Governing body - शासी- ननकाय
70. Heading - शीषका
71. Highest priority - सवोच्च प्रािममकता
72. Hospitality - आनतथ्य
73. Implementation - कायान्वयन
74. Index - स क, स चका
75. Interpreter- दभषया
76. Jubilee - जयन्ती
77. Judiciary - न्यायपामलका
78. Jurisdiction - अथधकार क्षेत्र
79. Liability - दानयत्व
80. Maintenance - अनुरक्षण
81. Managing committee - प्रबंध सममनत
82. Monopoly - एकाथधकार 83. Negative -  
नकारात्मक 84. Obedient - आज्ञाकारी
85. Offence - अपराध
86. Ordinance - अध्यादेश
87. Prohibition - प्रनतबंध
88. Proposal - प्रस्ताव
89. Receipt -रसीद, पावती
90. Record - अमभलेख
91. Regulation - ववन्नयम
92. Section - अनुभाग, खंड
93. Statement - बयान, वक्तव्य

94. Temporary - अ॒पकामलक
95. Tourism - पयटन
96. Unofficial - अनौपचाररक
97. Validity - मान्यता
98. Voluntary - स्वैज॒च्छक
99. Working committee - काय॑ा सममनत

(20 Hours)

**Books for References:**

1. व्यावहारिक हिन्दी की व्याकरण अनुवाद तथा रचना,  
डॉ एच. परमेश्वरन, राधाकरण प्रकाशन प्राइवेट मलमटेड, अंसारीमग  
7/3, दररयागंज, नई हदली – 110002
2. कामकाज की हिन्दी, डॉ पी एम टॉमस, समीक्षा पब्लिकेशन्स,  
गाँधीनगर, हदली 110031
3. व्याकरण एवं रचना - शरजा कुमारी आर, राजपाल एंड संस  
, मदरसा रोड, कश्मीरी गेट, हदली 110006
4. व्यावहारिक हिन्दी व्याकरण तथा रचना - डॉ रिदेव बारी, लोक भारती  
प्रकाशन, पिली मंजल, दरबारी बज्ज, ,  
मिात्मा गांधी मागा, इलाहाबाद-211001

## E – COMMERCE

SEMESTER	COURSE CODE	HOURS /WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
<b>II</b>	<b>ICOM02C104</b>	<b>05</b>	<b>04</b>	<b>40</b>	<b>60</b>	<b>03</b>

### Course Objective:

This course introduces the concepts of E - Commerce. The course helps the students to understand the concepts of Electronic Commerce, its types, Security issues, payment systems and ethical, social and legal issues.

### Course Learning Outcomes:

1. Familiarizing the students with the concepts of e - Commerce.
2. Familiarizing various models of E- Commerce.
3. Discuss the security environment and challenges
4. Explore the payment methodologies
5. Discuss the ethical, legal and social challenges.

### Module 1:

E- Commerce – M-Commerce - Features of E- Commerce – Different types of E – Commerce – Brief history and evolution – EDI – Growth of technology and challenges – E- Commerce benefits and challenges.

### Module 2:

Major B2C models – Portal – E- tailer – aggregators – Market creator – Service provider – Major B2B models – E- Distributors – E – Procurement – Industry Consortia – Private industry networks – C2C models – online auctions –E- Governance - Major E-Commerce website and its design

### Module 3:

E – Commerce Security environment – Dimensions of security – security threats in E-Commerce environment – Phishing and identity theft – Virus, worms and malicious codes – Hacking and cyber vandalism – Technology solutions – E-cryption – symmetric key encryption – public key encryption – firewalls – digital envelopes – SSL – Anti viruses – Government laws and future

**Module 4:**

Online payment systems – recent developments in digital payments – credit cards – UPI – digital wallets – online stored value system – mobile payment – cash on delivery – payment service providers – payment risks – OTP driven payment systems

**Module 5:**

Ethical issues in E – Commerce – Responsibility , Liability and Accountability – Privacy and information rights – Profiling and behavioral targeting – E- Commerce surveillance – Legal protection – Intellectual property rights – Copy rights – Online infringement of trademarks and dilution – public safety and welfare – Governance issues.

**Unit Wise Weightage for Question Paper Settings**

Unit	I	II	III	IV	V
Weightage (Percentage)	25	25	20	15	15

**Books for References:**

1. E- Commerce – Business, Technology and Society – Kenneth C Laudon & Carol Guercio Traver
2. Milind Oka, E – Commerce, Everest Publishing House
3. C.V.S. Murty, E – Commerce, Himalaya Publishing House
4. Joshph, E -Commerce. An Indian Perspective, PHI
5. Samantha Shurely, E -Business with Net-Commerce:, PHI
6. W. Cheswick, Stevens, &Aviel Rubin : Fire Wall and Internet Security:, Addison-Wesley Professional

## APPLIED CALCULUS AND LINEAR ALGEBRA

SEMESTER	COURSE CODE	HOURS /WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
<b>II</b>	<b>ICOM02C105</b>	<b>05</b>	<b>04</b>	<b>40</b>	<b>60</b>	<b>03</b>

### Course Objectives:

1. To have a preliminary knowledge of the concepts of Calculus for making the students competent to apply it in their Core subject
2. To have a preliminary knowledge of the concepts of Linear Algebra for enabling the students to apply the concepts in applied fields.

### Course Outcomes:

1. Understanding the concepts of functions and limits
2. Understanding the concept of differentiation and the methods of differentiation
3. Understanding the applications of differentiation
4. Understanding the concept of integration and the methods of integration
5. Understanding the applications of integration
6. Understanding the concepts of matrices and determinants
7. Understanding the algebraic operations of matrices
8. Understanding row operations and finding inverse of matrices
9. Understanding the solution of equations using matrices
10. Understanding applications of matrices to Business and Economics

### Unit I: Differential Calculus

**Functions and Limit**- Constants and variables, functions, graphs, limit of a function, methods of finding limits, some results on limits, some important limits.

**Differentiation** –Derivatives, rules of differentiation, parametric functions, differentiation of implicit functions.

**Applications of differentiation** - maxima and minima, determination of local maxima and local minima, elasticity of demand, price elasticity of demand, types of price elasticity of demand, solved examples. (20 Hours)

### Unit II: Integral Calculus

**Indefinite Integration** – Introduction, general rule of integration, exception to the general rule of integration, some standard results, method of substitution.

**Definite integration** – Introduction, properties of definite integrals

**Applications of integration** – Introduction, consumer's surplus, producer's surplus, consumer's surplus under pure competition, consumer's surplus under monopoly. (20 Hours)

### Unit III: Fundamentals of matrices

Matrices, row matrix, column matrix, sub matrix, equal matrices, addition and

subtraction of matrices, matrix multiplication, commutative law, associative law and distributive law, identity matrix, null matrix, diagonal matrix, scalar matrix, transpose of a matrix, orthogonal matrix, inverse of a matrix, determinant, multiplication of determinants. (15 Hours)

#### Unit IV: Applications of Matrices

Matrix expression of a set of linear equations, row operations, augmented matrix, Gaussian method of solving linear equations, determinants and non singularity, higher order determinants, minors and cofactors, Laplace expansion, properties of a determinant, cofactor and adjoint matrices, inverse matrices, solving matrix equations with the inverse, Cramer's rule for matrix solutions, the Gaussian method of inverting a matrix, Applications of matrices and determinants to Business and Economics. (20 Hours)

#### Texts for study

**1. Business Mathematics & Statistics, Aggarwal, B.M., Ane Books Pvt. Ltd.**

Sections 1.1, 1.2, 1.3, 1.4, 1.5, 1.6, 1.7, 1.8, 1.9, 1.10, 1.11, 1.12, 1.13, 1.14, 2.1, 3.1, 3.2, 3.4, 3.6, 3.10, 3.13, 3.14, 4.1, 4.3, 4.4, 4.5, 5.1, 5.2, 5.4, 5.5, 5.6, 6.1, 6.2, 6.3, 6.4, 6.5, 6.6, 6.11, 6.12, 7.1, 7.2, 7.3, 7.4, 7.5

**2. Theory and Problems of Mathematics for Economists, Dowling, Edward T., Schaum's Outline Series, McGraw Hill, 1986**

Sections 10.9, 10.10, 10.11, 10.12, 11.1, 11.2, 11.3, 11.4, 11.5, 11.6, 11.7, 11.8, 11.9, 11.10

#### Unit Wise Weightage for Question Paper Settings

Unit	I	II	III	IV
Weightage (Percentage)	25	20	30	25

#### Books for References:

1. G.B, Thomas Jr., M.D. Weir and J.R. Hass, Thomas' Calculus (14<sup>th</sup> edition), Pearson Education
2. Differential and Integral Calculus, Frank Ayres, Jr., Elliott Mendelson, Schaum's Outline Series, Third edition, McGraw Hill, 1992
3. Integral Calculus, Shanti Narayanan and P.K. Mittal, Sultan Chand
4. Text of Matrices, Shanti Narayanan and P.K. Mittal, Sultan Chand
5. Theory and Problems of Matrices, Frank Ayres Jr., Schaum's Outline Series, McGraw Hill

## BUSINESS REGULATORY FRAMEWORK

SEMESTER	COURSE CODE	HOURS /WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
<b>II</b>	<b>ICOM02C106</b>	<b>05</b>	<b>04</b>	<b>40</b>	<b>60</b>	<b>03</b>

### Course Objectives:

This course introduces the Indian Contract Act 1872, Sale of Goods Act and the Partnership Act. The course helps the students to understand various provisions of these Acts which are relevant to conduct of business activities and apply them in real life situations.

### Course Outcomes:

1. Illustrate the essential elements of a valid contract and the nature of different types of contracts.
2. Describe the important provisions governing a valid Contract and their legal Implications.
3. Understand the legal provisions governing contract of Indemnity and Contract of Guarantee.
4. Understand the legal provisions governing the agreement of sale of goods in India.
5. Discuss important legal provisions governing partners and formation of partnership Including limited partnership.
6. Apply the knowledge about Contract laws while entering into a contract with other parties of different capacities.

### Unit I

The Indian Contract Act 1872: Introduction - objectives of the Act - Definition of Contract - Essential Elements of a Valid Contract - Classification of Contract.

(10 Hours)

### Unit II

a) Offer and Acceptance - Meaning of Offer - How offer is made - Essentials of a valid offer - Kinds of Offer -Revocation of Offer - Acceptance- Meaning - How Acceptance is made - Essentials of Valid Acceptance - Revocation of Acceptance

b) Consideration - legality of consideration and objects - Capacity of parties - Free consent – Coercion - Undue influence – Fraud – Misrepresentation – Mistake - Performance of contract - Discharge of contract

(20 Hours)



**Unit III**

Contract of Indemnity and Guarantee: Contract of Indemnity - Mode of contract of Indemnity - Rights of Indemnity holder - Commencement of Liability of indemnifier - Contract of Guarantee - Essential elements of a guarantee - Types of guarantees - Contract of Indemnity Vs Contract of Guarantee - Nature and Extent of Surety's liability  
 - Discharge of a Surety - Revocation of the Contract of Guarantee - Rights of a Surety.

(15 Hours)

**Unit IV**

Sale of Goods Act 1930: Definitions - Transfer of Ownership-Condition and Warranties. - Performance of Contract of Sales - Rights of Unpaid Vendor - Auction Sales.

(15 Hours)

**Unit V**

Indian Partnership Acts:

- a) Indian Partnership Act 1932 -Nature of partnership-Right and Liabilities of Partners- Dissolution of Firms.
- b) Limited Liability Partnership Act 2008- Concept- Formation- Membership- Functioning-Dissolution

(15 Hours)

**Unit Wise Weightage for Question Paper Settings**

Unit	I	II	III	IV	V
Weightage ( Percentage)	10	30	20	20	20

**Books for References**

1. N D Kapoor, Elements of Mercantile Law, Sulthan Chand
2. M C Shukla, Mercantile Law, S Chand
3. G. Gullybaba, Mercantile Law , Gullybaba Publishing House Pvt. Ltd.
4. Dr. R K Bangia, Principles of Mercantile Law, Allahabad Law Agency
5. R C Chawla and K C Garg, Fundamentals of Business Laws, Kalyani Publishers
6. Kuchhal M C & Kuchhal A, Business Law, Vikas Publishing Depot
7. Chopra R K, Business Law, Himalayan Publishing House.

## MACROECONOMICS

SEMESTER	COURSE CODE	HOURS /WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
<b>II</b>	<b>ICOM02M102</b>	<b>05</b>	<b>03</b>	<b>40</b>	<b>60</b>	<b>03</b>

### Course Objectives

The course helps to understand the overall structure of the economy in theoretical and contemporary perspectives. The paper attempts to discuss the functional relationships between economic aggregates. It enables students to understand the working of the economy at the aggregate level. It will also help them to critically analyze the alternative economic policies required to develop suitable solutions to various economic problems of their society and economy.

### Course Outcomes

After studying this course students are able to

- 1: Understand the measures of economic performance.
- 2: Evaluate current economic conditions using economic performance indicators.
- 3: Understand classical and Keynesian macroeconomic ideas for dealing the functional relationship of aggregates and developments in macroeconomics.
- 4: Understand the macroeconomic instability and its causes
- 5: Suggest remedial measures to deal with macroeconomic instability.
- 6: Analyze the impacts of policy actions.

### Unit I

Introduction (1930's Great Depression and the development of Macroeconomics) -the subject matter of economics - Measuring economic activity: GDP, GNP, NNP, - Determination of National Income in an economy (two-sector, three sectors and four sectors) Measuring price level: WPI & CPI, GDP deflator – Measuring joblessness:

Unemployment rate- Measurement of unemployment in India -Usual Status Approach- Weekly Status Approach- Daily Status Approach (15 Hours)

### Unit II

Classical theory of employment output and income – full employment

principle - Say's Law –quantity theory of money wage-price flexibility- real theory of interest - Keynesian theory of employment output and income— effective demand- underemployment equilibrium- Consumption function, APC and MPC – Investment function – MEC and MEI - Investment multiplier – Accelerator- Super multiplier- Government spending and net exports

(25 Hours )

**Unit III**

The trade-off between inflation and unemployment in the economy- Philips curve - 1970's Stagflation – Adaptive expectation and Rational expectation model - Long-run Philips curve - Business cycle- Phases of Business cycle- A Keynesian model of business cycle- Samuelson Approach to Business cycle- Hicks' Trade cycle – Global financial crisis and its impact on the world economy

20 Hours)

**Unit IV**

Macroeconomic Stabilization policies- Fiscal policy and its tools- Crowding out effect- Tax multiplier- Built - in Stabilizers - Deficit concepts (Revenue deficit, Fiscal deficit and Primary deficit) – Deficit financing in India – Monetary policy (quantitative and qualitative)- recent fiscal deficit crisis in India.

(15 Hours)

**Unit Wise Weightage for Question Paper Settings**

Unit	I	II	III	IV	V
Weightage (Percentage)					

**Books for References:**

Froyen, R. T., & Perez, S. J.. Macroeconomics: Theories and policies, Pearson Errol D'Souza, Macro Economics – Pearson Education  
 Rangarajan, C.& Dholakia, B. H. (1979). Principles of Macro economics. Tata McGraw-Hill Education  
 Mankiw, N. G. Macroeconomics Worth Publishers  
 Ahuja H L, Macroeconomics, S Chand Company & Company Pvt. Ltd