

CHRIST COLLEGE (AUTONOMOUS) IRINJALAKUDA

FYUGP Course Details

DEPARTMENT OF COMMERCE

B. COM PROFESSIONAL



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1. MAJOR

a. Course details

Name of the Department : B. COM PROFESSIONAL

Code & Name of the Course : COP1CJ101, **MANAGEMENT PRINCIPLES AND APPLICATION**

Type of the Course : Major

Course in Charge : SRUTHY K S

Question Bank in Charge : SRUTHY K S

Content of the Fifth Module as Approved in the BOS	Case studies of successful and failed organisational units to analyse the effect of management function on its success and failure
Mode of Evaluation as Approved in the BOS	Presentation of the findings and its Report preparation

b. Components of internal evaluation:

Sl. No.	Components of Internal Evaluation of Theory Part of Minor Course	Internal Marks for the Theory Part of Minor Course of 4-credits	
		Theory Only	
		4 Theory Modules	Open-ended Module
1	Test paper/ Mid-semester Exam	10	4
2	Seminar/ Viva/ Case Study	6	4
3	Assignment/Project	4	2
Total		20	10
		30	

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Course Code	COP1CJ101				
Course Title	MANAGEMENT PRINCIPLES AND APPLICATION				
Type of Course	Major				
Semester	1				
Academic Level	100-199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3		2	75
Pre-requisites	A basic foundation in subjects like business studies, economics and business related courses can be useful.				
Course Summary	This course covers a broad range of topics related to planning, organizing, leading and controlling within organisations. The course aims to equip students with the knowledge and skills necessary for effective management in a variety of organizational settings.				

c. Course Outcome (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category	Evaluation Tools used
CO1	Reflect various Schools of Management Thought and take better Decisions	E	C	Examinations/Review /Quizzes/ Assignment/Seminar/Practicum
CO2	Execute their organising skills	Ap	P	Examination/ Assignment/ Seminar/Practicum/ Case study
CO3	Build their Leadership skills	C	P	Project Case study
CO4	Implementing ethical business practises	Ap	P	Examinations Seminar/Debate Project Case study

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CO5	Case studies of successful and failed organisational units to analyse the effect of management function on its success and failure	C	P	Presentation of the findings and its Report preparation
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

d. Syllabus

Mo d ule	Unit	Content	Hrs
I	Introduction to Management		11
	1	Concept of Management- Nature-Significance- Functions of Management: Planning, Organizing, Leading, Controlling	2
	2	Evolution of Management Theories -Contributions of Henry Fayol and F.W Taylor	2
	3	Major Contributions of Elton Mayo, Mary Parker Follet and C.K Prahlad	2
	4	Planning-Types of Plans-Planning Process-Challenges in Planning	2
	5	Decision Making Process- M.B.O-Strategies for effective decision making and problem solving	2
	6	Managerial roles (Mintzberg) and competencies	1
	Organizing		8
II	7	Organizing-Steps-Organizational Structure	2
	8	Factors affecting organisational design- An Overview of Contemporary Organisational Designs	2
	9	Departmentalization-Authority and Responsibility	2
	10	Delegation of authority and decentralisation-Span of Management	2
	Leadership and Motivation		13
III	11	Concept of Leadership- Leadership Traits	1
	12	Leadership Theories- Trait Theory, Behavioral Theory, Contingency Theory	2

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	13	Leadership styles- Authoritarian Leadership, Democratic Leadership, Laissez-Faire Leadership	1
	14	Communication in Organizations-Importance of Effective Communication-	2
		Barriers to Communication and Strategies to Overcome them-Interpersonal Communication Skills	1
	15	Concept of Motivation –Characteristics	2
	16	Theory X and Theory Y- Contemporary Theories of Motivation – Reinforcement Theory –Expectancy Theory	2
	17	Methods of Employee Motivation-Techniques for Self-motivation and Goal Persistence	1
	18	Controlling- Control Process	1
	19	Types of Control Mechanisms- Management By Exception	1
	Contemporary Themes in Management		13
IV	20	Conflict Management-Definition and Types of Conflict-Sources of conflict within groups- Communication Skills for Conflict Management	2
	21	Conflict Resolution Strategies (e.g., negotiation, mediation, arbitration)- Managing and Leveraging Constructive Conflict	2
	22	Crisis Management and Resilience-Strategies for managing crises and disruptions	2
	23	Crisis Preparedness and Response Strategies	1
	24	Principles and Practice of Inclusive Leadership	2
	25	Business Ethics-Features- Principles of Business Ethics	2
	26	Factors affecting Business Ethics- Business Ethics at workplace-Ethics Management	2
	Open-Ended Module- Practical Exercises		30
V	1	Recommended to conduct the following: Case Studies: Present a hypothetical business scenario and encourage students to apply management theories to solve problems.	
	2	Group project: 1. Design a new Business Plan Conduct interviews with managers from different industries. Students can prepare questions and gain first-hand knowledge about managerial roles and responsibilities.	
	3	Management Game:	

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	Develop a management game that allows students to make decisions in a dynamic business environment.	
4	Conduct Workshops: Implement leadership development activities such as team building exercises	
5	Group Discussion, Seminar, Debate: Encourage students to discuss ethical decision-making in various managerial contexts.	
6	Institutional Visits: Organize visits to companies or organizations to observe management practices in action and prepare a report about it.	

References:

1. Boatwright. John R: Ethics and the Conduct of Business, Pearson Education, New Delhi.
2. Gupta.CB; Business Management, Sultan Chand & sons
- 3 Koontz,Hand Wechrick,H: Management, Mc Graw Hill Inc,New York.
- 4 Prasad.LM; Principles and Practice of Management; Sultan Chand & sons
- 5 Stoner.A F and Freeman RE; Management; Prentice Hall of India
- 6 Drucker, Peter,F., Management: Tasks, Responsibilities and Practices, Allied Publishers, New Delhi.
5. R.SDavar; Management Process
6. Rustum & Davan, Principles and Practice of Management.
7. Srinivasan & Chunawalla, Management Principles and Practice.
8. S.V.S. Murthy. Essentials of Management.

2. MINOR A

a. Course details

Name of the Department : Department of Commerce - B. Com Professional

Code & Name of the Course : COP1MN104 – FUNDAMENTALS OF FINANCIAL ACCOUNTING

Type of the Course : Minor

Course in Charge : Swetha K S

Question Bank in Charge : Swetha K S

Details of open-ended module :

Content of the Fifth Module as Approved in the BOS	Assign group projects where students collaborate to solve accounting problems and prepare the financial statements.
Mode of Evaluation as Approved in the BOS	Project report evaluation

b. Components of internal evaluation:

Sl. No.	Components of Internal Evaluation of Theory Part of Minor Course	Internal Marks for the Theory Part of Minor Course of 4-credits	
		Theory Only	
		4 Theory Modules	Open-ended Module
1	Test paper/ Mid-semester Exam	10	4
2	Seminar/ Viva/ Case Study	6	4
3	Assignment/Project	4	2
Total		20	10
		30	

FUNDAMENTALS OF FINANCIAL ACCOUNTING

Course Code	COP1MN104				
Course Title	FUNDAMENTALS OF FINANCIAL ACCOUNTING				
Type of Course	MINOR				
Semester	1				
Academic Level	100-199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3		2	75
Pre-requisites	It is beneficial to have a basic understanding of certain concepts related to business and also have certain basic mathematical and analytical skills				
Course Summary	This course demonstrates a solid understanding of the fundamental accounting principles and concepts. It helps to apply the principles of accounting to record financial transactions accurately.				

c. Course Outcome (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category	Evaluation Tools used
CO1	Demonstrate a solid understanding of the fundamental accounting principles and concepts.	U	C	Examinations/Review /Quizzes/ Assignment/Seminar/Practicum

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CO2	Demonstrate a solid understanding of the terms used in accounting including capital and revenue expenditure	Ap	P	Examination/ Assignment/ Seminar/Practicum
				Case study
CO3	Describe the accounting system and demonstrate how it is used to record and report, common business transactions	E	P	Project Case study
CO4	prepare basic financial statements including income statement and balance sheet	An	P	Examinations Seminar/Debate Project Case study
CO5	apply critical thinking to evaluate accounting scenarios and make informed decisions	Ap	P	Visit industrial unit and prepare report
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

d. Syllabus

Module	Unit	Content	Hrs
I	Accounting Fundamentals		11
	1	Meaning-Scope- Accounting Principles	3
	2	Concepts and Conventions	4
	3	Accounting Policies and Standards- Objectives	4
II		Capital & Revenue	10
	4	Capital Receipts & Revenue Receipts	4
	5	Capital Expenditure & Revenue Expenditure, Deferred Revenue Expenditure Contingent Assets & Liabilities	4
	6	Accounting Cycle	2
III	Recording Transactions		12
	7	Rules for debit and credit	2
	8	Traditional and modern approach- Double Entry Book Keeping	4
	9	Primary Books, Subsidiary books	3
		Bank reconciliation statement	3
IV		Preparation of Final Accounts	12
	10	Preparation of Trial balance	
	11	Final Accounts of Sole Trader (with simple Adjustments related to closing stock, Outstanding/prepaid expenses, accrued income/ income received in advance)	8

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		Open Ended Module: Practical Applications, Case Study and Course Project	30
V	1	Group project: Assign group projects where students collaborate to solve accounting problems and prepare the financial statements.	
	2	Case study: Present case studies or scenarios that involve issues in accounting.	
	3	Field visit: Organize visits to businesses firms to give students a firsthand look at how financial accounting is applied in different industries.	
	4	Workshops: Conduct interactive workshops where students actively participate in discussions, problem-solving, and hands-on activities related to financial accounting.	
		Note: Teacher can select any methods of practical training suitable for this course. By incorporating practical teaching methods, teacher can create an engaging learning experience ensuring that students are well-prepared for real-world challenges in the field	

References

1. M.C. Shukla, T.S.Grewal& S.C .Gupta, Advanced Accounting, Sulthan Chand & Sons, New Delhi.
2. Jain S.P Narang K.L, Financial Accounting, Kalyani Publishers
3. Gupta,R.L&Gupta,V.K, Advanced Accounting, Sulthan Chand & Sons, New Delhi
4. Arulanandam & Raman, Advanced Accounting, Himalaya Publishing House ,Mumbai
5. Reddy,T.S& Murthy ,Financial Accounting, Margham Publications.
6. Parthasarathy,S.&Jaffarulla, A Financial Accounting, Kalyani Publishers, New Delhi

3. MINOR B

Name of the Department : Department of Commerce - B. Com Professional

Code & Name of the Course : COP1MN104 - ESSENTIALS OF COST ACCOUNTING

Type of the Course : Minor

Course in Charge : Siji Paul. V

Question Bank in Charge : Siji Paul. V

Details of open-ended module :

Content of the Fifth Module as Approved in the BOS	Assign projects that focus on cost accounting practices in specific industries and create role playing scenarios
Mode of Evaluation as Approved in the BOS	Project report evaluation

b. Components of internal evaluation:

Sl. No.	Components of Internal Evaluation of Theory Part of Minor Course	Internal Marks for the Theory Part of Minor Course of 4-credits	
		Theory Only	
		4 Theory Modules	Open-ended Module
1	Test paper/ Mid-semester Exam	10	4
2	Seminar/ Viva/ Case Study	6	4
3	Assignment/Project	4	2
Total		20	10
		30	

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Course Code	COP1MN104				
Course Title	ESSENTIALS OF COST ACCOUNTING				
Type of Course	MINOR				
Semester	1				
Academic Level	100-199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3		2	75
Pre-requisites	A basic understanding about various fundamental accounting principles, accounting equation, double-entry accounting etc.				
Course Summary	This course intends students to engage in practical exercises, case studies, and discussions to apply cost accounting concepts to real-world scenarios. The goal is to equip students with the knowledge and skills needed to analyze, manage, and make informed decisions related to costs within an organizational context				

c. Course Outcome (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category	Evaluation Tools used
CO1	Gain comprehensive understanding of fundamental concepts and techniques employed in cost accounting.	U	C	Instructor created exams / Quiz Assignments
CO2	Learner shows skill to evaluate, control and manage cost of material efficiently.	An	P	Assignment Project Examination

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CO3	Build a strong foundation on theories and principles relating to the cost of labour.	An	P	Assignment Examination
CO4	Creating an ability to communicate and present cost statement.	Ap	P	Project Case study Examination
CO5	Demonstrate the ability to apply cost accounting practices by completing industry-specific projects and engaging in role-playing scenarios that simulate real-world financial decision-making and management strategies.	E	P	Project report evaluation
<p>* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C)</p> <p># - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)</p>				

d. Syllabus

Module	Unit	Content	Hrs	Mark
				70
I		Introduction to Cost Accounting	10	15
	1	Definition, Objectives, and Scope of Cost Accounting	2	
	2	Differentiate between cost accounting and financial accounting	1	
	3	Classification of Costs-Explore the various types of costs, such as fixed costs, variable costs, direct costs, and indirect costs.	2	
	4	Methods and Techniques of Costing-job costing, process costing, and activity-based costing, along with relevant techniques.	2	
	5	Cost Centre and Cost Unit-Define cost centers and cost units and their significance in cost determination.	1	
	6	Installation of Costing System and Cost Accounting Standards-steps involved in setting up a costing system-an overview of cost accounting standards.	2	

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II	Accounting and control of material cost		11	20
	7	Material Cost: Various Concepts to material costs, including procurement, storage, and usage.	2	
	8	Methods of Pricing Issue of Materials-ABC analysis, VED analysis, FSN analysis, JIT system, and inventory control systems.	2	
	9	Material purchase procedure	1	
	10	Stores Management-principles of effective stores management, including layout, handling, and security.	2	
	11	Stock Level Determinations and Economic Order Quantity (EOQ)-techniques for determining optimal stock levels and EOQ model.	2	
	12	Materials Losses and Accounting Treatment-causes of material losses and learn how to account for them appropriately.	2	
III	Accounting and Control of Labour Cost		11	15
	13	Labour Cost: Timekeeping and Time Booking	2	
	14	Systems of Wage Paymen- different wage payment systems, including time-based, piece-rate, and incentive-based.	2	
	15	Incentive Plans and Idle Time- incentive schemes and strategies to minimize idle time and enhance productivity.	2	
	16	Overtime and its Accounting Treatment	3	
	17	Labour Turnover and Learning Curve	2	
IV	Accounting for overheads and cost sheet		13	20
	18	Overheads: Classification-Classify overhead costs based on their nature, behavior, and allocation.	2	

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	19	Departmentalization, Allocation, and Apportionment	2	
	20	Absorption and Determination of Overhead Rates	2	
	21	Under/Over Absorption and Accounting Treatment	2	
	22	Cost Sheet and Unit Costing-Prepare cost sheets using unit costing methodology and understand various concepts related to cost sheets	5	
V	Open Ended module. Practical		30	
	1	Case Studies: Present case studies based on real-world scenarios where students need to apply cost accounting principles to solve problems.		
	2	Group Projects: Assign group projects that involve analyzing the cost structure of a real company.		
	3	Industry Visits: Organize field trips to companies that have strong cost accounting practices and allow students to observe how cost accounting principles are implemented in a real-world business setting.		
	4	Industry-Specific Costing Projects: Assign projects that focus on cost accounting practices in specific industries		
	5	Excel-based Cost Analysis: Conduct spread sheet-based workshops where students use spreadsheets to perform cost analyses.		
	6	Role-Playing Exercises: Create role-playing scenarios where students take on the roles of cost accountants		

References:

1. Jain & Narang : Cost Accounting
2. Nigam & Sharma : Cost Accounting
3. Khanna Pandey & Ahuja : Cost Accounting
4. M.L Agarwal : Cost Accounting
5. N.K. Prasad : Cost Accounting
6. S.P. Iyengar: Cost Accounting

7. S.N. Maheswari : Cost Accounting