



GIAL

GIRIDEEPAM
INSTITUTE OF ADVANCED LEARNING
Approved by AICTE & Affiliated to Mahatma Gandhi University, Kottayam

| | | |
|---------------------|---|--|
| Programme | : | BBA |
| (Course) | : | BA4CRT18 ENTREPRENEURSHIP |
| Semester | : | 4 |
| Name of the Faculty | : | Treasa Fyna |
| Email Id | : | treazafyna@gmail.com |
| Mobile No | : | 9946910444 |

Significance of the Course

Economic development of a nation is made possible with the help of industries.
Entrepreneurs act as agents of change by commercialising innovative ideas.
Entrepreneurs trigger capital formation. EDP programmes act as support system for the growth of entrepreneurs. This course gives an insight to the students on entrepreneurship, qualities and skills needed for entrepreneurs, support systems for entrepreneurs etc.

Course Objectives

- To orient students in Entrepreneurship.
- To encourage entrepreneurial skills.
- To provide an insight on the emerging trends in industry.

Expected Course Outcomes

On completion of the Course, it is expected that the student will be able to:

- ECO 1: - Figure out the role played by entrepreneurs in the economic growth of a country
- ECO 2 :- Compare the training programs offered by EDP institutions in Kerala and India.
- ECO 3:- Identify the project financing institutions in Kerala and India and their services.

ECO 4:- Discuss on the legal requirements for starting a new venture.

ECO 5:- Illustrate new investment opportunities.

ECO 6:-Identify the institutions supporting small business enterprises.

ECO 7 :-Formulate a project report.

Allocation of Sessions

| Module | 1 | 2 | 3 | 4 | 5 | Total |
|-------------------|----|----|----|----|----|-------|
| Sessions Allotted | 15 | 15 | 15 | 25 | 20 | 90 |

Session Plan

| Module | Topics | CO Linkage |
|---|---|-----------------------------------|
| Module 1 | To make the students understand about entrepreneurs and different classifications. Entrepreneur and entrepreneurship - Definition; traits and features; classification; Entrepreneurs; Women entrepreneurs; Role of Entrepreneurs in India. | ECO1 |
| Learning Outcomes | | Assessment |
| 1. Define entrepreneurs. 2. Differentiate between entrepreneurs and entrepreneurship. 3. Identify the problem faced by women entrepreneurs. 4. Examine the role of entrepreneurs in economic Growth. | | Test Quiz Presentation |
| Module | Topics | CO Linkage |
| 2 | Create an awareness about EDP. Entrepreneurial development programme concept; Need for training; phases of EDP; curriculum & contents of Training Programme; Support systems, Target Groups; Institutions conducting EDPs in India and Kerala. | ECO 2 |
| Learning Outcomes | | Assessment |
| 1. Describe EDP. 2. Explain the phases and contents of EDP. 3. Compare the institutions conducting EDP programmes. | | Examples Presentations Test |

| Module | Topics | CO Linkage |
|--|---|--|
| 3 | <p>General awareness about project financing new enterprises.</p> <p>Promotion of a venture; opportunity Analysis Project identification and selection;</p> <p>External environmental analysis economic, social, technological and competitive factors.</p> <p>Legal requirements for establishment of a new unit.</p> <p>loans, Overrun finance; Bridge finance; Venture capital; Providing finance ,Approaching financing institutions for loans..</p> | <p>ECO 3</p> <p>ECO 4</p> |
| Learning Outcomes | | Assessment |
| <ol style="list-style-type: none"> 1. Understand the various stages of project identification. 2. Describe on environmental analysis. 3. Identify the institutions supporting new ventures with financial aid. 4. List out the legal requirements for starting a new unit. | | <p>Test</p> <p>PPT</p> <p>Presentation</p> <p>Quiz</p> |
| Module | Topics | CO Linkage |
| 4 | <p>To identify different opportunities in small business.</p> <p>Small business Enterprise - Identifying the Business opportunity in various sectors – formalities for setting up of a small business enterprise .</p> <p>Institutions supporting small business enterprise - EDII (Entrepreneurship Development Institute of India), SIDO (Small Industries Development Organization , NSIC (National small Industries Corporation Ltd. (NSIC) ,NIESBUD (National Institute for Entrepreneurship and small Business Development) .</p> <p>Sickness in small business enterprise causes and remedies.</p> | <p>ECO 5</p> <p>ECO 6</p> |
| Learning Outcomes | | Assessment |
| <ol style="list-style-type: none"> 1. Understand the formalities for setting up a small business. 2. List out the institutions supporting small business. 3. Appraise the various investment opportunities in small business | | <p>Presentation</p> <p>Case study</p> <p>Role Play</p> |

| Module | Topics | CO LINKAGE |
|---|---|-------------------------------------|
| 5 | To understand about a project report relating to a small business. Project formulation - Meaning of a project report, significance contents. Planning, commission's guidelines for formulating a project report - specimen of a project report, Problems of entrepreneurs. Case studies of entrepreneurs. | ECO 7, ECO 1 |
| Learning Outcomes | | Assessment |
| 1. Outline the contents of a project report. 2. Understand the planning commissions guidelines for project report. 3. Prepare a project report. | | Test Case study Presentation. |

References Books

1. Dorden and Natarajan , Entrepreneurship Development, Himalaya Publishing House.
2. Poornima M. Charantimath , Entrepreneurship Development and Small Business Enterprises Pearson, 2nd edition.



GIAL

GIRIDEEPAM
INSTITUTE OF ADVANCED LEARNING
Approved by AICTE & Affiliated to Mahatma Gandhi University, Kottayam

| | | |
|---------------------|---|---------------------------------------|
| Programme | : | BBA |
| (Course) | : | Cost and Management Accounting |
| Semester | : | 2 |
| Name of the Faculty | : | Sarun Jacob |
| Email Id | : | sarunpalathra@gmail.com |
| Mobile No | : | 9809077502 |

Significance of the Course

Cost and management accounting is a course which intends to help the students in understanding the relevance of facilitating control over the cost of the organisation. The course helps the students to have an idea about the various elements of cost. It also helps the students to understand the various techniques used by the management

Course Objectives

1. To understand the relevance of cost control.
2. To identify the various elements of cost and the control that can be facilitated in these elements of cost.
3. To understand the concept of management accounting.
4. To describe the various management accounting tools.

Expected Course Outcomes

On completion of the Course, it is expected that the student will be able to:

ECO 1 : Define cost accounting and its concepts.

ECO 2 : Identify the basic differences between cost and financial accounting.

ECO 3 : Prepare cost sheet.

ECO 4 : Outline the importance materials management in an organisation .

ECO 5 : Explain the various material pricing methods.

ECO 6 : List the methods for wage determination.

ECO 7 : Examine the methods adopted for overhead allocation.

ECO 8 : Prepare a cost and financial reconciliation statement.

ECO 9 : Define the concept of management accounting .

ECO 10 : Understand the concept of budgetary control

ECO 11 : Compute marginal costing.

ECO 12 : Explain standard costing and variance analysis.

Allocation of Sessions

| Module | 1 | 2 | 3 | 4 | 5 | Total |
|-------------------|----|----|----|----|----|-------|
| Sessions Allotted | 14 | 41 | 21 | 14 | 18 | 108 |

Session Plan

| Module | Topics | CO Linkage |
|---|--|---|
| Module 1 | Cost Accounting- Meaning, Definition, Scope, Objectives- Distinction between Cost and Financial Accounting- Preparation of Cost Sheets. | ECO 1,2 & 3 |
| Learning Outcomes | | Assessment |
| 1. Describe the concept of cost accounting. 2. Infer the objectives of cost accounting. 3. Recognize the importance of cost control mechanism in an organization 4. Explain the limitations of cost accounting. 5. Differentiate between cost and financial accounting. 6. Construct a cost sheet. | | 1. Definition 2.Explanation 3. Test 4. Outline |
| Module | Topics | CO Linkage |
| 2 | Material Cost- Purchasing Procedure- Stores Control- E.O.Q, Stock Levels- Pricing of Material Issues- Labour Cost- Labour Turnover- Methods of Wage Payment. | ECO 4,5 & 6 |

| Learning Outcomes | | Assessment |
|---|---|---|
| 1. Explain the concept of material cost and material control. 2. List the various stores records maintained by the organisations. 3. Find the optimum level of materials to be purchased at a single time. 4. Use the various material pricing methods. 5. Explain the concept of labour cost and labour control. 6. Differentiate between time keeping and time booking. 7. Calculate the wages to be paid to the employees based on different wage payment techniques. 8. Describe the concept of labour turnover. 9. Compare the avoidable and unavoidable reasons of labour turnover. | | 1.Outline 2.List 3.Test 4.Quiz 5.Illustration |
| Module | Topics | CO Linkage |
| 3 | Overhead Cost- Allocation and Apportionment- Reconciliation of Cost and Financial Accounts | ECO 7 & 8 |
| Learning Outcomes | | Assessment |
| 1. Understand the concept of overhead. 2. Construct a primary distribution summary. 3. Construct a secondary distribution summary. 4. Outline the concept of absorption of overhead. 5. Compare over absorption and under absorption. 6. Describe the need of a cost and financial reconciliation statement. 7. Locate the causes of difference in the balances as per cost and financial statements. 8. Prepare a cost reconciliation statement. | | 1.Quiz 2.Definition 3.List 4.Outline 5. Illustration 6. Examples |
| Module | Topics | CO Linkage |
| 4 | Management Accounting- Meaning, Definition, Scope, Objectives- Management Accounting as distinct from Cost Accounting and Financial Accounting- Budgetary Control- Classification of Budgets(Emphasis on theory). | ECO 9 & 10 |
| Learning Outcomes | | Assessment |
| 1.Describe the concept of management accounting. 2. Detail the scope and objectives of management accounting . | | 1.Outline 2.List |

| | | |
|---|---|-------------------|
| 3. Differentiate the cost accounting, financial accounting and management accounting. | | 3.Test |
| 4. Explain the concept of budgetary control. | | 4.Quiz |
| 5. Understand the various functional budgets. | | 5.Illustration |
| Module | Topics | CO LINKAGE |
| 5 | Cost- Volume- Profit Analysis- Standard Costing- Analysis of Material and Labour Variances. | ECO 11 & 12 |
| Learning Outcomes | | Assessment |
| 1. Understand the concept of marginal costing. | | 1.Definition |
| 2. Explain about standard costing. | | 2.List |
| 3. Classify the various processes of standard costing. | | 3. Test |
| 4. Explain the concept of variance analysis. | | 4. Journal |
| 5. Calculate the material cost variance and labour cost variance | | 5. Illustration. |

References Books

1. Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods. Kalyani Publishers.
2. Arora, M.N. Cost Accounting – Principles and Practice. Vikas Publishing House, New Delhi.
3. Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems. Shri Mahavir Book Depot, New Delhi.
4. Shukla, M.C., & Grewal, T. S., Cost Accounting, Sultan Chand & Sons, New Delhi
5. J Madegowda, Advanced cost accounting, Himalaya Publishing House, Mumbai.



GIAL

GIRIDEEPAM
INSTITUTE OF ADVANCED LEARNING

Approved by AICTE & Affiliated to Mahatma Gandhi University, Kottayam

| | | |
|---------------------|---|--------------------------|
| Programme | : | BBA |
| (Course) | : | Managerial Economics |
| Semester | : | 4 |
| Name of the Faculty | : | Meera M Nair |
| Email Id | : | meerakrishna87@gmail.com |
| Mobile No | : | 9778131271 |

Course Objectives

To understand the importance of micro economic concepts and its relevance. Factories Act and Industrial

To demonstrate the knowledge in demand and supply laws.

To compare and differentiate between different market structures.

To analyse the macroeconomic concepts and its relevance.

Course Outcomes:

On completion of the course, it is expected that the student will be able to:

ECO 1. : Analyze the role and responsibilities of a Managerial Economist in business.

ECO 2. : Remember the measures to control Macroeconomic phenomena's.

ECO 3: Understand the law related to satiable characteristics of consumers.

ECO 4. : Understand different micro economic concepts and its applications.

ECO 5: Compare the two laws related to time periods in production.

ECO 6: Explain the price and output determination under various market structures.

Allocation of Sessions

| Module | 1 | 2 | 3 | 4 | 5 | Total |
|-------------------|----|----|----|----|----|-------|
| Sessions Allotted | 10 | 15 | 23 | 22 | 20 | 90 |

| Module | Topics | CO Linkage |
|---|--|---|
| Module 1 | Introduction, Definition, Scope and uses of Managerial Economics. Role of a managerial economist. Difference between managerial economics and pure economics. | ECO 1 |
| Learning Outcomes | | Assessment |
| <ol style="list-style-type: none"> 1. Explain the definitions given by different economists. 2. Compare traditional economics with managerial economics. 3. Explain the role and responsibilities of managerial economist in business. 4. Explain the significance of managerial economics. | | Test paper Quiz Assignment |
| Module II | Business cycles- Phases of a business cycle. Economic systems- Capitalist, Socialist, Mixed economy. Inflation: Definition, Courses of inflation, Control of inflation. Banking: Functions of Central Banks, Functions of Commercial Banks. Monetary Policy, Fiscal Policy | ECO2 |
| Learning Outcomes | | Assessment |
| <ol style="list-style-type: none"> 1. Describe the merits and demerits of different phases of the business cycle. 2. Interpret the fiscal and monetary measures to control inflation, deflation, and the business cycle. 3. Describe the functions of Central and Commercial banks. 4. Explain the features of the economic system. | | Test paper Group Discussion Assignment |
| Module | Topics | CO Linkage |

| | | |
|--|---|---|
| Module III | Demand Analysis, Meaning of demand, the law of Demand, Determinants of demand, Types of demand, Law of Diminishing Marginal Utility, Consumer Surplus. Elasticity of demand, Price elasticity of demand, Income elasticity of demand, cross elasticity of demand. | ECO3 |
| Learning Outcomes | | Assessment |
| <ol style="list-style-type: none"> 1. Identify the different types of elasticity of demand. 2. Explain the law of diminishing marginal utility. 3. Explain the factors influencing demand for a commodity. 4. Identify the exceptions of the law of demand. | | Test paper Seminar Group discussion |
| Module | Topics | CO Linkage |
| Module IV | Production function, Managerial use of Production function, Law of diminishing returns, Law of returns to scale, Economies of scale, Diseconomies of scale Isoquants, Iso cost curve, Optimum combination of inputs. Pricing, Pricing policy, and practices, Cost plus pricing, rate of return pricing, pricing of competing firms, pricing of new products, price leadership, price discrimination | ECO4 |
| Learning Outcomes | | Assessment |
| <ol style="list-style-type: none"> 1. Compare the law of variable proportion and laws of returns to scale. 2. Explain the different types of economies and diseconomies of scale. 3. Explain the different pricing policies. 4. Identify the different types of leadership. 5. Compare the different types of price discrimination. | | Test paper Seminar Assignment GD |

| | | |
|---------------|---------------|-------------------|
| Module | Topics | CO Linkage |
|---------------|---------------|-------------------|

| | | |
|--|--|----------------------------------|
| Module V | Market structure, Perfect competition, Monopoly, Monopolistic competition and oligopoly. | ECO5 |
| Learning Outcomes | | Assessment |
| <ol style="list-style-type: none"> 1. Describe the features of perfect competition. 2. Explain the price and output determination under perfect competition. 3. Explain the difference between pure competition and perfect competition. 4. Compare the characteristics of different market structures. 5. Compare the characteristics of monopoly and monopolistic competition. 6. Understand the price determination under price discrimination. | | Test paper Assignment Quiz |

References

1. Dean, Joel Managerial economics- Prentice Hall of India
2. Varshney, R.L., & Maheshwari, K.L., Managerial Economics, Sultan Chand & Sons Private Ltd., New Delhi
3. Kasi Reddy M., & Saraswathi, S., Managerial Economics and Financial Accounting, PHI Learning, New Delhi.
4. DM Mithani, Managerial economics, Himalaya Publishing House Mumbai.
5. Mehta, P. L., Managerial Economics, Sultan & Chand, New Delhi
6. Trivedi, M.L., Managerial Economics Theory and Applications, McGraw Hill Education Private Ltd, New Delhi.
7. Dwivedi, D. N., Managerial Economics, Vikas Publishing House Private Limited, New Delhi.
8. Gopalkrishna, Managerial Economics, Himalaya Publishing House, Mumbai
9. Craig H Petersen, W Cris Lewis & Sudhir K Jain, Managerial Economics, Pearson, 4th edition.



GIRIDEEPAM
INSTITUTE OF ADVANCED LEARNING
Affiliated to Mahatma Gandhi University, Kottayam

Programme :-BBA

Semester :- 4

BA4CMT19 BASIC INFORMATICS FORMANAGEMENT

Name of the Faculty : Arya S Babu

Email Id : aryasbb@gmail.com

Mobile No : 9809159300

Objective of the course

On completion of the course, a student should be able to:-

To have through knowledge in Excel.

To get adequate knowledge in Excel to use it in their Research Work.

To become Computer proficient.

To get enough knowledge in Computerized Accounting.

Should be able to scientifically analyse the financial position of a firm.

Expected Course Outcomes:

On completion of the Course, it is expected that the student will be able to:

ECO 1: Understand the basics of Excel .

ECO 2 : To learn Formatting Techniques in Excel

ECO .3: Apply formulas ,functions, charts in spreadsheet for statistical & business purpose.

ECO 4 : Understand the features of Tally.

ECO 5 : Identify the key components of Tally.

ECO 6 : Understand the working of Tally software .

ECO 7 : Generate Tally report .

Allocation of hours

| Module | 1 | 2 | 3 | 4 | 5 | Total |
|-------------------|----|----|----|----|---|-------|
| Sessions Allotted | 22 | 15 | 24 | 20 | 9 | 90 |

Session Plan

| Module | Topics | CO Linkage |
|---|---|--|
| Module I | MODULE - I: EXCEL BASICS (Based on XP) OBJECTIVES:- Understand the basics of Excel. To learn Formatting Techniques in Excel Introduction □ Components of Excel Window □ Cell □ Cell Address □ Frame - Worksheet - Work Book □ Formatting Techniques (Cell, Page, Printing). | ECO 1, ECO 2 |
| Learning Outcomes | | Assessment |
| 1.1. Discuss the various Components of an Excel Window 1.2 . Describe various formatting techniques in excel . 1.3. Explain excel basics (based on xp) (practical) | | 1.Classroom discussion 2.Lab practical 3.Test Paper/Practical examination . |

| | | |
|--|---|---|
| MODULE II | MODULE II: FORMULAS AND FUNCTIONS AND CHARTS IN EXCEL OBJECTIVES:- Create Formulae Work with different Addressing Modes. Work with different Functions. Inserting a formula , Addressing Modes , Relative ,Absolute , Mixed , Inter Sheet Referencing, Functions Financial Functions (NPV, PMT) Mathematical Functions (SUM, ROUND, FACTORIAL) ,Statistical Functions (AVERAGE, COUNT, MEDIAN, MODE, STDDEV) Logical Functions (IF, AND, FALSE, NOT, OR, TRUE). Macros ,Goal Seek - Charts - Types of Charts ,Preparing Charts. | ECO 2 |
| Learning Outcomes | | Assessment |
| 2.1 Define formulas and functions and charts in excel (practical) 2.2 Discuss formula in excel 2.3 Define referencing. 2.4 Explain Functions in excel. | | 1.Classroom discussion 2.Lab practical 3.Test Paper |
| MODULE III | MODULE III: COMPUTERIZED ACCOUNTING - TALLY OBJECTIVES:- Understand the features of computerized accounting Understand the basic and advanced features of Tally. Introduction - Features of Computerized Accounting □ Advantages of Computerized Accounting □ Limitations of Computerized Accounting - Features of Tally □ Need for Tally - Technological Advantages. | ECO 3 |

| Learning Outcomes | | Assessment |
|--|---|--|
| 3.1 Explain Features of Tally 3.2 Discuss the advantages Computerized Accounting. | | 1.Classroom discussion 2.Lab practical 3.Test. |
| MODUL E IV | <p>MODULE IV: TALLY FUNDAMENTALS AND PROCESSING TRANSACTIONS</p> <p>OBJECTIVES:-</p> <p>Identify the key components of Tally. Create a Company Define Various Fields Determine the Valid Inputs Understand F11 : Features ,Understand F12: Configure. Create Ledgers ,Record Transactions using Accounting Vouchers Getting functional with Tally</p> <ul style="list-style-type: none"> □ Tally Start-up □ Tally screen components □ Mouse / Keyboard Conventions □ The Tally clock □ Switching between Screen Areas □ Quitting Tally. Creation / Setting up of a Company in Tally □ Creation of a Company. F11: Features - F12: Configure □ Master Configuration □ Voucher Configuration. <p>Processing Transactions in Tally</p> <ul style="list-style-type: none"> □ Ledgers and Groups □ Accounting Vouchers □ Contra Voucher □ Payment Voucher □ Receipt Voucher □ Journal Voucher □ Sales Invoice. Recording Transactions of Sample Data (Transactions for April □ Trial Balance □ Backup □ Transactions for May □ Transactions for June) | ECO 5 ECO 6 |

| Learning Outcomes | | Assessment |
|---|--|---|
| 4.1. Create a company, Ledgers and Groups , Vouchers in Tally (practical). 4.2 Discuss F11: Features , F12: Master Configuration in Tally (practical). | | 1.Classroom discussion 2.Lab practical 2.Test Paper/Practical examination . |
| MODUL E V | MODULE V: GENERATING AND PRINTING OF ACCOUNTING REPORTS OBJECTIVES:- Generate Accounting Records and Statement of Accounts. Print Accounting Records and Statement of Accounts. Introduction <input type="checkbox"/> Financial Reports in Tally <input type="checkbox"/> Balance Sheet <input type="checkbox"/> Profit and Loss Account <input type="checkbox"/> Account Books <input type="checkbox"/> Group Summary <input type="checkbox"/> Group Vouchers <input type="checkbox"/> List of Accounts. | ECO 7 |
| Learning Outcomes | | Assessment |
| 5.1 Generating and printing of accounting reports (practical) | | 1.Classroom discussion 2.Lab practical 2.Test Paper/Practical examination . |

Reference Books

1. MS-Office XP 8 in 1, Habraken, Tech Media
2. Simply Tally 9.0 , Ashok K. Nandhani, BPB 1st Edition
3. Tally 9 Training Guide , Ashok K. Nandhani ,BPB 1st Edition

