



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 : Identify the importance materials management in the organisation and identifying the various levels of materials.

ECO 5 : Explain the various material pricing methods.

ECO 6 : Identify the methods for wage determination.

ECO 7 : Identify the methods adopted for overhead allocation.

ECO 8 : Prepare a cost and financial reconciliation statement.

ECO 9 : Define management accounting and identifying the basic concepts of management accounting.

ECO 10 : Understand the concept Management accounting and 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. Recognise the importance of cost control mechanism in an organisation 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
Module 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.		1. Outline 2. List

<ol style="list-style-type: none"> 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. 	<ol style="list-style-type: none"> 3. Test 4. Quiz 5. Illustration 	
Module	Topics	CO Linkage
Module 3	Overhead Cost- Allocation and Apportionment- Reconciliation of Cost and Financial Accounts	ECO 7 & 8
Learning Outcomes		Assessment
<ol style="list-style-type: none"> 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. 		<ol style="list-style-type: none"> 1. Quiz 2. Definition 3. List 4. Outline 5. Illustration 6. Examples

	7. Locate the causes of difference in the balances as per cost and financial statements.	
	8. Prepare a cost reconciliation statement.	
Module	Topics	CO Linkage
Module 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.		1. Outline
2. Detail the scope and objectives of management accounting.		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
Module 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.



GIRIDEEPAM
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Programme :-BBA

Semester :-2

BA2CMT09 STATISTICS FOR MANAGEMENT

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 have some idea about probability and probability distributions

To develop the concept of a sampling distributions.

To formulate hypothesis about various population parameters.

To conduct various statistical tests.

Expected Course Outcomes:

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

ECO 1. : Solve mathematical problems of probability .

ECO 2. : Compare properties of random variables.

ECO 3 : Illustrate theoretical distributions

ECO 4 : Define Sampling .

ECO 5 :State central limit theorem .

ECO 6:Understanding the importance of hypothesis and illustrate parametric test procedures.

ECO 7: Illustrate Chi –Square test procedures

Allocation of hours

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

Session Plan

Module	Topics	CO Linkage
Module I	<p>Probability Theory</p> <p>Basic concepts in probability, Addition theorem and Multiplication theorem .</p> <p>(Two events), conditional probability, Baye's Theorem (without proof) .</p>	ECO 1
Learning Outcomes		Assessment
<p>1.1 Discuss Basic concepts in probability</p> <p>1.2. Illustrate Addition theorem and Multiplication theorem (Two events).</p> <p>1.3. Describe definitions of probability.</p> <p>1.4 State Baye's Theorem (without proof)</p>		<p>1.Classroom discussion & presentation</p> <p>2.Interaction with students</p> <p>3.Test Paper.</p>
Module	Topics	CO Linkage
MODULE II	<p>Random variables and Theoretical distributions</p> <p>Random variables, Discrete and continuous random variables (Definition), Binomial, Poisson and Normal Distributions- Definition-Mean and variance (without derivation), Properties .</p>	ECO 2 ECO 3
Learning Outcomes		Assessment
<p>2.1 Define Random variables and Theoretical distributions .</p> <p>2.2 Illustrate Binomial Distributions.</p> <p>2.3 Illustrate Poisson Distributions .</p> <p>2.4 Illustrate Normal Distributions</p> <p>2.5 Discuss Discrete and continuous random variables .</p>		<p>1.Classroom discussion & presentation</p> <p>2.Interaction with students</p> <p>3.Test Paper</p>

Module	Topics	CO Linkage
MODU LE III	Sampling Introduction, Methods of sampling, Statistics and Parameters. Sampling distribution, standard error, central limit theorem (statement only) .	ECO 4, ECO 5
Learning Outcomes		Assessment
3.1 . Define Sampling 3.1. Explain Population, Sampling, Sample 3.2. Discuss Statistics and Parameters 3.3. Describe Sampling distribution, standard error. 3.4 State central limit theorem (statement only)		1.Classroom discussion & presentation 2.Interaction with students 3.Test Paper
Module IV	Topics	CO Linkage
MODU LE IV	Large sample tests Introduction, procedure of testing Hypothesis, Test of significance for attributes. Test of significance for mean. (Single sample only).	ECO 6
Learning Outcomes		Assessment
4.1. Discuss procedure of testing Hypothesis 4.2 Illustrate Z test & T test.		1.Classroom discussion & presentation 2.Interaction with students 3.Test Paper

Module	Topics	CO Linkage
MODU LE V	Chi - square Test & Goodness of fit. Introduction, Definition, chi-square test of goodness of fit (Fitting of distributions is excluded), chi-square test of independence. Uses, limitations.	ECO 7
Learning Outcomes		Assessment
5.1 Describe the properties of chi-square test . 5.2 Explain non parametric test 5.3 Illustrate chi-square test		1.Classroom discussion & presentation 2.Interaction with students 3.Test Paper

Reference Books

1. S P Gupta ,Statistical Methods,Sulthan Chand & Sons Publications ,Delhi

2.K .Subramani ,A.Santha , Statistics For Management ,Scitech Publications PVT .LTD



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Programme : - BBA

(Course) :-- BA2CMT08 MATHEMATICS FOR MANAGEMENT

Semester :- 2

Name of the Faculty : Mrs. Athira Kishan R

Email Id : athirakishanr@gmail.com

Mobile No : 9995487771

Significance of the Course :

To develop analytical and critical thinking skills and to analyse managerial problems in the light of mathematics and solving in such situations.

Course Objectives

- To develop scientific ability
- To know about modern trends in mathematics
- To know about problems in industry and management and to learn how to solve the problem
- To have research in Managerial Sciences.

Course Outcomes:

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

ECO 1: Develop analytical and critical thinking skills in Cartesian coordinate system.

ECO 2: Understand the concept about straight lines.

ECO 3: Explain about sequence, series and Arithmetic operation.

ECO 4: Explain about Geometric operation

ECO 5: Analyze interests and discounts, Present value and annuities.

Allocation of Sessions:

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

Session Plan

Module	Topics	CO Linkage
Module 1	<p>Plane Analytic Geometry -1</p> <p>This module consists of Cartesian coordinate system, Length of line segment, Section formulae, area of a triangle and collinearity of three points.</p>	CO 1
Learning Outcomes		Assessment
<ol style="list-style-type: none"> 1. Describe the concept about Cartesian coordinate system. 2. Use the section formula. 3. Find the length of the line segment, area of a triangle. 4. Test collinearity of three points. 		<ol style="list-style-type: none"> 1. Classroom discussion. 2. Presentation 3. Interaction with students 4. Assignment
Module	Topics	CO Linkage
Module 2	<p>Plane Analytic Geometry -2</p> <p>Gradient of a straight line, different equations of straight lines, parallelism and perpendicularity and concurrency of three lines.</p>	CO 2
Learning Outcomes		Assessment
<ol style="list-style-type: none"> 1. Describe different equations of straight lines. 2. Check parallelism, perpendicularity and concurrency of straight lines. 		<ol style="list-style-type: none"> 1. Classroom discussion 2. Interaction with students

Module	Topics	CO Linkage
Module 3	Arithmetic Progression, sum of the series in AP	CO 3
Learning Outcomes		Assessment
1. Summarize Arithmetic Progression 2. Find sum of the series in AP		Tests, assignment
Module	Topics	CO Linkage
Module 4	Geometric Progression, Sum of series in GP	CO 4
Learning Outcomes		Assessment
1. Describe Geometric Progression 2. Find the sum of series in GP		1. Classroom discussion 2. Interaction with students
Module	Topics	CO Linkage
Module 5	Calculation of interests and discounts, Present value and annuities, computing present value of money, Computing present value of annuities.	CO 5
Learning Outcomes		Assessment
1. Find the simple interest, compound interest and discounts. 2. Calculate present value of money and annuities.		1. Classroom discussion 2. Interaction with students

References

1. Business Mathematics -S.Saha
2. Business Mathematics -D.C. Sanchet& V.K Kapoor (Sultan Chand & Sons)
3. Business Mathematics –Lloyd D Brooks, AITBS Publishers and distributors, New Delhi



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Programme : **BBA**
(Course) : Business Communication
Semester : **2**
Name of the Faculty : Mrs.Meera M Nair
Email Id : meerakrishna87@gmail.com
Mobile No : 9778131271

Significance of the Course

- To develop the communication skills.
- To organize through and use them clearly in arguments
- To speak and write precisely, logically and effectively

Course Objectives

To understand the nuances of business communication

Expected Course Outcomes:

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

ECO1: Understand the basic concepts of communication and help them to transform their communication abilities.

ECO2: Develop the students to acquire necessary skills of Business Etiquettes for handling day to-day managerial responsibilities and evaluate the facilitators of business Communication.

ECO3: Analyse the forms of Communication and make the students to understand the verbal and non-verbal Communication.

ECO4 : Analyse the role of listening in business communication.

ECO5: Understand the effective strategies of departmental communication and businessletter writing

ECO6 : understand the new trends in communication

Allocation of Sessions

Module	1	2	3	4	5	Total
Sessions Allotted	16	15	12	27	10	80

Q Session Plan

Module	Topics	CO Linkage
Module 1	Meaning, importance, and process need and objectives of communication, 7 C's of communication, barriers of communication, how to overcome barriers of communication	ECO1 ECO2
Learning Outcomes		Assessment
<ol style="list-style-type: none"> Summarizes the concept of business communication and its relevance in organizations. Explain the process of communication. Infer the principles of communication. Compare the different barriers to communication and listening. Explain the different measures to overcome communication barriers. 		Quiz Test paper Group Discussion

Module	Topics	CO Linkage
Module II	Means/Media of communication-verbal and Non-Verbal communication, channel of communication, formal and informal communication. Types of communication, downward, upward, horizontal, diagonal, or crosswise.	ECO2 ECO3
Learning Outcomes		Assessment
		Quiz

1. Compare the different types of verbal and non-verbal communication, 2. Compare the formal and informal communication networks. 3. Outline the different forms of communication.		Test paper Group Discussion
Module	Topics	CO Linkage
Module III	Listening as a communication tool Important types of listening, Barriers to effective listening, and How to make listening effective.	ECO1 ECO4
Learning Outcomes		Assessment
1. Outline the different forms of listening. 2. Compare listening barriers with communication barriers. 3. Find out the different measures to make listening effectively.		Quiz Test paper Seminar Presentation
Module	Topics	CO Linkage
Module IV	Groups Business Letter Writing: - Need, Functions and kinds, Letters, Request Letters, Sales Letters, Complaints and adjustments, Departmental Communication: Meaning, Need and Types, Interview Letters, Promotion Letters, Resignation Letters, News Letters, Circulars, Agenda, Notice, Office Memorandums, Office Orders.	ECO5
Learning Outcomes		Assessment
1. Compare the different styles of writing a business letter.		Presentation Quiz

2. Explain the different types of departmental communication.		Test paper Seminar
3. Summaries the different types of business letters		
4. Prepare different kinds of letters.		
Module	Topics	CO Linkage
Module V	New Trends in Business communication. E mail, Teleconferencing, video conferencing, SMS	ECO6
Learning Outcomes		Assessment
1. Interpret the role of social Medias in effective business communication.		Quiz, GD Test paper Seminar
2. Summaries the procedures to be followed to send an email.		
3. Explain advantages and disadvantages of teleconferencing.		
4. Compare the new avenues of business communication.		

References Books

1. R.C. Bhatia, Business communication, Ane Books Pvt. Ltd.
2. R.K. Madhukar ,Business communication ,Vikas Publishing House Pvt Ltd
3. Ashraf Rizvi,Effective Technical Communication, McGraw Hill Education (India) Private Limited.
4. Courtland Bovée and John Thill, Business communication essentials, , Pearson 2015.
5. P D Chaturvedi, Mukesh Chaturvedi , Fundamentals of business communication, Pearson, 2012.



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EN2CCTO3 : Issues That Matter

Semester 2

Name of the Faculty : Merin George

Email ID : george.merin1@gmail.com

Mobile No : 9446603239

Significance of the Course

To sensitize the learners to contemporary issues of concern. The text outlines the political and social topics that are currently significant, to stimulate young minds, and thus widen the cultural contexts of some of the most pressing issues in the country and the world. It also aims at representing diverse experiences, historical and contemporary, to create a more circumspect and informed vision of future.

Course Objectives

On Completion of the course, the student should be able to discern the following:

1. Identify the major issues of contemporary significance
2. Respond rationally and positively to the issues raised
3. Internalise the values imparted through the selections.

Expected Course Outcomes:

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

CO1:**Analyse** the issues that affect modern society and their origin in history

CO2: **Create** a rational and empathetic outlook on such matters.

CO3: **Identify** the sustainable measures for protecting our environment.

CO4: **Examine** the aftereffects of colonialism through the lens of issues faced by the colonized natives.

CO5: Explain to students how to positively and rationally respond to the issues raised.

CO6: Apply values of empathy and tolerance as shown through selected literary works

Allocation of Sessions:

Module/ Section	1	2	3	4	5	6	7	8	Total
Sessions Allotted	20	20	10	5	15	5	10	5	90

Session Plan

Module	Topics	CO Linkage
Module 1	1.1 Kenzaburo Oe : "The Unsundered People" 1.2 Judith Wright: "The Old Prison" 1.3 Luigi Pirandello: "War "	CO 1, 2 &6
Learning Outcomes		Assesment
1 Analyse the after effect of world war on Hiroshimsa 2. Introduce war poetry and its features 3. Understand the psychological trauma of war victims		1.Power point Presentation 2. Class test 3. Worksheet
Module	Topics	CO Linkage
Module 2	2.1 Salman Rushdie : "Persuasions on the Power of the World". Toni Morrison: "Peril" 2.2 Bertolt Brecht: "The Burning of the Books" 2.3 Luisa Valenzuela: "The Censors"	CO 1, 2 &5
Learning Outcomes		Assessment
1. To analyse the role of dissent in a healthy society 2. Evaluate how literature can used as a tool to raise voice against injustice. 3. Explores how state imposed censorships affects human life.		1. Assignment 2. Power Point Presentation 3. Class Test
Module	Topics	CO Linkage
Module 3	3.1 Bandhu Madhav: "The Poisoned Bread" 3.2 Zitkala-sa : "A Trip Westward" 3.3 Tamsulas Ao: "The Pot Maker"	CO 1,4 &6
Learning Outcomes		Assessment

<p>1. Identify the problems faced by Dalit communities</p> <p>2. Discuss about the negative impacts of cultural encroachments</p> <p>3.Explores the tribal tradition and customs on an individual and her aspiration</p>	<p>1. Worksheet</p> <p>2.Power Point Presentation</p> <p>3. Seminar</p>	
Module	Topics	CO Linkage
<p>Module 4</p>	<p>4.1 Richard Leakey: "Does it Matter?"</p> <p>4.2 Gieve Patel: "On Killing a Tree"</p> <p>4.3 Sarah Joseph : "Hagar : A Story of a Women and Water"</p>	<p>CO 1,2,& 3</p>
Learning Outcomes		Assessment
<p>1. Analyse philosophical and practical concerns about the impact of human activity on the environment.</p> <p>2. Identify the importance of nature protection</p> <p>3.Understand the theme of water as the fundamental giver and preserver of life.</p>		<p>1. Group Discussion</p> <p>2. Worksheets</p> <p>3.Power Point presentation</p>
Module	Topics	CO Linkage
<p>Module 5</p>	<p>5.1 Mallica Mishra: "UnderstandingRefugeeism: An Introduction to Tibetan Refugees in India"</p> <p>5.2 W.H Auden: "Refugee Blues"</p> <p>5.3 Ghassan Kanafani : "The Child Goes to the Camp"</p>	<p>CO 1, 4 & 6</p>
Learning Outcomes		Assessment
<p>1. Understanding what it means to be a refugee</p> <p>2.Describes the indifference and antagonism faced by jewish refugees from nazi germany.</p> <p>3. Analyse the harsh realities in a refugee camp.</p>		<p>1. Seminar</p> <p>2. Worksheet</p> <p>3. Assignment</p>

Reference Books

1. Anita,R and Jimmy James. *Issues That Matter*, Macmillan education and Mahatma Gandhi University, Kottayam.

