

## UNIVERSITY OF KERALA

Re-accredited by NAAC with A++ GRADE

## College Basket

May 15, 2024, 8:42 a.m.

| College<br>Year of admissic<br>Discipline |              | u Sankupillai Memorial Devaswom Bo<br>ımerce | oard College (104) |  |  |
|---|--------------|--|--------------------|--|--|
| Category                                  | Course Code  | Course Name                                  | Entered by         | Entered on                             | Description  |
| Semester: 1                               |              |  |                    |  |  |
| MDC                                       | UK1MDCCOM100 | Accounting for Everyone                      | SREELEKSHMY H G    | Sat, 04 May<br>2024<br>12:10:12<br>GMT | An introductory course<br>that introduces the<br>learner about the basic<br>accounting principles, ke<br>concepts, the process of<br>recording transactions,<br>maintenance of cash<br>books, preparing trial<br>balances and final<br>accounts, and also the<br>preparation of budgets.<br>This course gives<br>emphasis on practical<br>applications and<br>foundational skills. |
| Semester: 2                               |              |  |                    |  |  |
| MDC                                       | UK2MDCCOM101 | Investing in Stock Market                    | SREELEKSHMY H G    | Sat, 04 May<br>2024                    | An introductory course<br>that provides a basic<br>understanding about the   |

|                    |              |                                     |                       | 12:09:54<br>GMT                        | investment principles,<br>functioning of the stock<br>market, stock market<br>analysis along with<br>practical insights on<br>trading securities.  |
|--------------------|--------------|-------------------------------------|-----------------------|--|--|
| Semester: 3<br>VAC | UK3VACCOM200 | Business and Professional<br>Ethics | Prof(Dr.) K C PRAKASH | Tue, 14 May<br>2024<br>18:36:51<br>GMT | An intermediate level<br>course, which provides an<br>understanding on the<br>ethical values, ethical<br>considerations and ethical<br>challenges in emerging as<br>responsible businesses<br>and professionals.   |
| Semester: 4        | UK4SECCOM201 | Digital Media Marketing             | Prof(Dr.) K C PRAKASH | Tue, 14 May<br>2024<br>18:37:30<br>GMT | A higher-level course,<br>which provides practical<br>knowledge and skill in<br>using digital medias,<br>including social media for<br>marketing products. This<br>course covers areas of<br>digital marketing<br>channels, social media<br>marketing strategies,<br>formulation of simulated<br>ads, display advertising,<br>content marketing, email<br>marketing, and search<br>engine marketing. This<br>course introduces<br>commerce students to<br>essential principles and<br>practices of digital media<br>marketing. |

| VAC         | UK4VACCOM201 | Sustainable Business<br>Practices             | Prof(Dr.) K C PRAKASH | Tue, 14 May<br>2024<br>18:37:22<br>GMT | An intermediate level<br>course that gives an<br>understanding about the<br>sustainable business<br>framework and<br>methodologies,<br>sustainable strategies and<br>models, circular economy,<br>and key sustainability<br>indicators.  |
|-------------|--------------|---|-----------------------|--|--|
| Semester: 5 | 1            | 1   |                       |  |  |
| SEC         | UK5SECCOM300 | Data Analysis and<br>Visualization in Finance | Prof(Dr.) K C PRAKASH | Tue, 14 May<br>2024<br>18:37:48<br>GMT | A higher-level course that<br>will impart the necessary<br>knowledge and skill in<br>using spreadsheets for<br>basic and advanced<br>mathematical statistical<br>function for financial<br>analysis. It covers areas of<br>investment valuation,<br>evaluation of project<br>profitability, calculation of<br>loan repayment, and<br>break-even analysis |
| Semester: 6 |              |   |                       |  |  |
| SEC         | UK6SECCOM300 | Accounting Software                           | Prof(Dr.) K C PRAKASH | Tue, 14 May<br>2024<br>18:38:14<br>GMT | A higher-level course,<br>which provides the<br>practical skills to the<br>learner in preparing bills<br>and vouchers, accounting<br>books and statements, and<br>computation of TDS and<br>GST using the accounting<br>software (Tally Prime 4.1)   |



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May 15, 2024, 8:42 a.m.

| College           | : Kumbalathu Sankupillai Memorial Devaswom Board College (104) |
|-------------------|--|
| Year of admission | : Batch 2024   |
| Discipline        | : FYUGP Commerce – Co-operation Stream                         |
|                   |  |

| Category    | Course Code  | Course Name  | Entered by           | Entered on                             | Description   |
|-------------|--------------|--|----------------------|--|---|
| Semester: 1 |              |  |                      |  |   |
| DSC         | UK1DSCCOM100 | Accounting Principles and<br>Standards (Mandatory) | University of Kerala | Wed, 08 May<br>2024<br>15:50:34<br>GMT | An introductory course in<br>accounting that helps the<br>learners to understand<br>the basic accounting<br>principles and concepts,<br>preparation of final<br>accounts of sole traders<br>and NPOs, and also the<br>preparation of accounts<br>from incomplete records. |
| DSC         | UK1DSCCOM101 | Management Concepts<br>and Practices               | SREELEKSHMY H G      | Mon, 13 May<br>2024<br>07:07:05<br>GMT | An introductory course<br>that helps the learners to<br>acquaint with the<br>evolution, functions and<br>approaches of<br>management, the concept<br>of team management, and<br>best management<br>practices.   |

| DSC         | UK1DSCCOM103 | Dynamics of Business<br>Environment | SREELEKSHMY H G      | 2024<br>15:50:34<br>GMT                | An introductory course<br>that familiarises the<br>social, economic, political,<br>legal and environmental<br>factors impacting<br>business, including the<br>global environment and<br>FDI                                       |
|-------------|--------------|-------------------------------------|----------------------|--|---|
| DSC         | UK1DSCCOM104 | Indian Financial System             | SREELEKSHMY H G      | Wed, 08 May<br>2024<br>15:50:34<br>GMT | An introductory course<br>that provides a basic<br>understanding about the<br>components of Indian<br>Financial System,<br>financial services, and<br>investor protection<br>mechanism.   |
| Semester: 2 |              |                                     |                      |  |   |
| DSC         | UK2DSCCOM100 | Financial Accounting<br>(Mandatory) | University of Kerala | Wed, 08 May<br>2024<br>15:56:08<br>GMT | An introductory course in<br>accounting that equips<br>learners to prepare the<br>accounts of different types<br>of business namely<br>partnership, branch and<br>departmental,<br>consignment, and joint<br>venture              |
| DSC         | UK2DSCCOM102 | E-business and<br>Governance        | SREELEKSHMY H G      |  | An introductory course<br>that familiarises the<br>learner with the<br>application of digital<br>means in business and<br>governance, and also<br>provides an<br>understanding about the<br>e-business systems and<br>strategies. |

| DSC      | UK2DSCCOM103 | Motivation and<br>Leadership in Business | SREELEKSHMY H G | Wed, 08 May<br>2024<br>15:56:08<br>GMT | An introductory course<br>that provides an<br>understanding about the<br>important motivational<br>theories, leadership styles<br>and their application in<br>business.   |
|----------|--------------|--|-----------------|--|---|
| DSC      | UK2DSCCOM104 | Practices of Banking and<br>Insurance    | SREELEKSHMY H G | Wed, 08 May<br>2024<br>15:56:08<br>GMT | An introductory course<br>that provides an<br>understanding about the<br>banking functions and<br>practices, and reforms in<br>banking. It also<br>familiarises the practices<br>of insurance business and<br>the functions of IRDA |
| Semester | r: 3         |  |                 |  | An intermediate level   |
| DSC      | UK3DSCCOM201 | Corporate Accounting                     | SREELEKSHMY H G |  | course that helps the<br>learner to understand the<br>accounting standards. and<br>the accounting<br>procedures for<br>underwiring, book<br>building, final accounts<br>preparation and internal<br>reconstruction of<br>companies. |
| DSC      | UK3DSCCOM202 | Entrepreneurship<br>Development          | SREELEKSHMY H G | Fri, 10 May<br>2024<br>14:21:14<br>GMT | An intermediate level<br>course that introduces the<br>concept of<br>entrepreneurship,<br>entrepreneurial<br>environment, and support<br>systems. It also provides<br>an understanding about  |

|         |              |   |                 |  | how to start a small<br>business.  |
|---------|--------------|---|-----------------|--|--|
| DSC     | UK3DSCCOM205 | Retail Banking                            | SREELEKSHMY H G | Fri, 10 May<br>2024<br>14:21:14<br>GMT | An intermediate level<br>course that provides an<br>understanding about<br>various retail banking<br>products and their<br>marketing, CRM in retail<br>banking, challenges in<br>retail banking, regulatory<br>compliances, and<br>technological<br>interventions in retail<br>banking operations.   |
| DSE     | UK3DSECOM201 | Conceptual Framework of<br>Co-operation   | SREELEKSHMY H G | Fri, 10 May<br>2024<br>14:22:00<br>GMT | An intermediate level<br>course under the elective<br>'Co-operation', which<br>provides a basic<br>understanding about the<br>fundamental principles of<br>co-operation, structure<br>and functioning of co-<br>operatives.  |
| DSE     | UK3DSECOM205 | Introduction to Indian<br>Taxation System | SREELEKSHMY H G | Fri, 10 May<br>2024<br>14:22:00<br>GMT | An intermediate level<br>course under the elective<br>'Taxation', which enables<br>the learner in attaining a<br>broader understanding of<br>the taxation system in<br>India. It provides a basic<br>knowledge about the<br>various direct and<br>indirect taxes in India and<br>its administration. |
| Semeste | er: 4        | ·   |                 | · · · · · · · · · · · · · · · · · · ·  | ·  |
| DSC     | UK4DSCCOM200 | Business Statistics                       | SREELEKSHMY H G | Fri, 10 May<br>2024                    | An intermediate level course that helps the  |

|     |              |   |                 | 14:23:05<br>GMT                        | learner in comprehending<br>the application of<br>statistical methods and<br>techniques to take<br>informed business<br>decisions. It covers<br>Measures of central<br>tendencies and<br>dispersion, Correlation,<br>Regression, Index<br>numbers and Time Series<br>Analysis.  |
|-----|--------------|---|-----------------|--|---|
| DSC | UK4DSCCOM201 | Company Administration                    | SREELEKSHMY H G | Fri, 10 May<br>2024<br>14:23:06<br>GMT | An intermediate course<br>that course covers the<br>legal provisions under the<br>Companies Act that<br>govern the formation,<br>corporate documents,<br>management, corporate<br>meetings. and the winding<br>up of companies.   |
| DSE | UK4DSECOM201 | Co-operation and<br>Community Development | SREELEKSHMY H G | Fri, 10 May<br>2024<br>14:23:33<br>GMT | An intermediate level<br>course under the elective<br>'Co-operation', which<br>helps the students to<br>understand the co-<br>operatives indifferent<br>sectors, how they<br>empower communities,<br>and fostering social<br>change to driving rural<br>development in India. It<br>also introduces the<br>successful initiatives and<br>government programs for<br>community development<br>though co-operatives |

| DSE      | UK4DSECOM205 | Theory and Practice of<br>Personal Income Tax | SREELEKSHMY H G      | Fri, 10 May<br>2024<br>14:23:33<br>GMT | An intermediate level<br>course under the elective<br>'Taxation' that provides a<br>clear understanding<br>about, the residential<br>status and five Heads of<br>Income and also equips<br>the learner in computing<br>the Gross Total Income  |
|----------|--------------|---|----------------------|--|--|
| INT      | UK4INTCOM200 | Summer internship                             | SREELEKSHMY H G      | Wed, 15 May<br>2024<br>08:25:10<br>GMT |  |
| Semester | r: 5         |   |                      |  |  |
| DSC      | UK5DSCCOM302 | Cost Accounting<br>(Mandatory)                | University of Kerala | Fri, 10 May<br>2024<br>19:28:43<br>GMT | A higher-level course,<br>which gives a sound<br>understanding about the<br>concepts of cost, elements<br>of cost, costing and cost<br>accounting. This course<br>covers the accounting for<br>material cost, labour cost,<br>overhead cost, and the<br>preparation of cost sheet<br>and profit reconciliation<br>statement. |
| DSC      | UK5DSCCOM303 | Human Resource<br>Management                  | SREELEKSHMY H G      | Fri, 10 May<br>2024<br>19:28:43<br>GMT | A higher-level course that<br>focuses on the functions<br>of HRM, workforce<br>diversity, work force<br>strategies, recruitment,<br>selection, training and<br>development, and<br>performance appraisal of<br>employees, contemporary<br>issues in HRM, and   |

|     |              |                                  |                 |  | maintain the human resource.  |
|-----|--------------|----------------------------------|-----------------|--|---|
| DSC | UK5DSCCOM305 | Advanced Corporate<br>Accounting | SREELEKSHMY H G | Fri, 10 May<br>2024<br>19:28:43<br>GMT | A higher-level course,<br>which provides a sound<br>knowledge about the<br>accounting treatment for<br>external corporate<br>restructuring, preparation<br>of financial statements of<br>banking and insurance<br>(life and general)<br>companies, calculation of<br>earnings per share (EPS)<br>in assessing the financial<br>performance.   |
| DSE | UK5DSECOM303 | Co-operative Legal<br>Framework  | SREELEKSHMY H G | Fri, 10 May<br>2024<br>14:24:56<br>GMT | A higher-level course<br>under the elective 'co-<br>operation', which provides<br>a thorough understanding<br>of the legal and regulatory<br>environment that shapes<br>the operations of<br>cooperatives in Kerala.<br>This course covers the<br>legal aspects of<br>cooperative formation,<br>governance, dispute<br>resolution and closure |
| DSE | UK5DSECOM310 | Income Tax Assessment            | SREELEKSHMY H G | Fri, 10 May<br>2024<br>14:24:56<br>GMT | A higher-level course<br>under the elective<br>'Taxation', which helps<br>learners to develop the<br>knowledge and skill to<br>compute the tax liabilities<br>of individuals, HUFs,<br>firms, charitable trusts<br>and co-operatives. This  |

| Semester: ( | 3            |                                 |                 |  | course also gives an<br>understanding about<br>deductions from GTI,<br>clubbing and aggregation<br>of income, agricultural<br>income, and filing of tax<br>returns.  |
|-------------|--------------|---------------------------------|-----------------|--|--|
| DSC         | UK6DSCCOM300 | GST: Law and Practice           | SREELEKSHMY H G | Fri, 10 May<br>2024<br>14:25:51<br>GMT | A higher-level course that<br>will provide learners with<br>a solid understanding<br>about the basics of GST,<br>including types,<br>registration procedure,<br>supply, input tax credit,<br>applicable rates, and<br>computation. It will also<br>equip the learner in<br>understanding the<br>procedure for filing GST<br>returns.   |
| DSC         | UK6DSCCOM301 | Financial Statement<br>Analysis | SREELEKSHMY H G | Fri, 10 May<br>2024<br>14:25:51<br>GMT | A higher-level course that<br>will equip learners with<br>the knowledge and skill in<br>analysing the financial<br>statements to assess the<br>financial health, to<br>identify risks and<br>opportunities for<br>effectively. Making<br>informed decisions, It<br>covers various tools and<br>techniques for analysis<br>namely comparative<br>financial statements,<br>common size statements, |

|     |              |  |                      |  | ratio analysis, cash and fund flow analysis.   |
|-----|--------------|--|----------------------|--|--|
| DSC | UK6DSCCOM303 | Auditing Principles and<br>Practices (Mandatory) | University of Kerala | Fri, 10 May<br>2024<br>14:25:51<br>GMT | A higher-level course,<br>which provides solid<br>conceptual and practical<br>knowledge on auditing by<br>covering topics such as<br>audit procedure,<br>vouching, verification,<br>company audit,<br>qualification of company<br>auditor, audit reporting,<br>investigation, professional<br>ethics, and EDP audit. |
| DSC | UK6DSCCOM305 | Research Methodology                             | SREELEKSHMY H G      | Fri, 10 May<br>2024<br>14:25:51<br>GMT | A higher-level course,<br>which provides sound<br>knowledge on the<br>methodology for carrying<br>out research. This course<br>helps the learner<br>understanding the<br>research process, research<br>designs, sampling designs,<br>data collection, hypothesis<br>testing, and report<br>writing.                  |
| DSE | UK6DSECOM302 | Co-operative Governance                          | SREELEKSHMY H G      | Fri, 10 May<br>2024<br>14:26:29<br>GMT | A higher-level course<br>under the elective 'Co-<br>operation', which<br>provides a comprehensive<br>understanding of<br>cooperative governance<br>principles, management<br>structure and<br>administrative setups in<br>the context of Kerala. It<br>also covers   |

|                 |              |  |                 |  | decentralization of power,<br>and professionalization in<br>management.   |
|-----------------|--------------|--|-----------------|--|---|
| DSE<br>Semester | UK6DSECOM311 | Assessment of Companies<br>and Corporate Tax<br>Planning | SREELEKSHMY H G | Fri, 10 May<br>2024                    | A higher-level course<br>under the elective<br>'Taxation', which helps the<br>learner to gain knowledge<br>and skill for computing<br>the tax liability of<br>companies. It also<br>provides knowledge<br>regarding tax planning<br>strategies for corporates,<br>transfer pricing, taxation<br>of MNCs, corporate tax<br>compliances in India, and<br>risk management<br>strategies. |
| DSC             | UK7DSCCOM400 | Statistics for Business<br>Research                      | SREELEKSHMY H G | Wed, 15 May<br>2024<br>08:38:16<br>GMT | A capstone course, which<br>equips the learner in<br>applying appropriate<br>statistical tools and<br>techniques for analysing<br>data for business<br>research. This covers the<br>probability theories and<br>distributions, sampling<br>distributions, estimation,<br>hypothesis testing, and<br>parametric and non-<br>parametric tests.  |
| DSC             | UK7DSCCOM401 | Accounting Standards and<br>Disclosure                   | SREELEKSHMY H G | Wed, 15 May<br>2024<br>08:38:16<br>GMT | A capstone course, which<br>enables the learner to<br>have a thorough<br>understanding about the<br>mechanism for complying   |

|     |              |  |                 |  | the disclosure with<br>accounting standards, It<br>covers accounting<br>standards related to<br>foreign exchange, grants<br>and investments,<br>borrowing cost and<br>segment-wise reporting,<br>related party disclosure<br>and lease, interim<br>financial reporting, and<br>impairment of assets.   |
|-----|--------------|--|-----------------|--|--|
| DSC | UK7DSCCOM402 | Strategic Financial<br>Management                | SREELEKSHMY H G | Wed, 15 May<br>2024<br>08:38:16<br>GMT | A capstone course, which<br>provides in-depth<br>knowledge in formulating<br>financial and investment<br>strategies for key<br>managerial positions. It<br>covers areas of financial<br>planning process, risk<br>evaluation in capital<br>budgeting, valuation of<br>business, sources of<br>international finance, and<br>international trade<br>finance |
| DSE | UK7DSECOM401 | Co-operative Research<br>and Digital Application | SREELEKSHMY H G | Wed, 15 May<br>2024<br>08:38:40<br>GMT | A capstone course under<br>the elective co-operation,<br>which focuses on research<br>in cooperatives especially<br>in the area of financial<br>management. It covers<br>areas of cooperative<br>networking, digital<br>transformation in<br>cooperatives, including<br>ERP  |

| Semester: 8 |              |                     |                 |  |  |
|-------------|--------------|---------------------|-----------------|--|--|
| CIP         | UK8CIPCOM400 | Semester Internship | SREELEKSHMY H G | Wed, 15 May<br>2024<br>08:25:56<br>GMT |  |
| RPH         | UK8RPHCOM400 | Research Project    | SREELEKSHMY H G | Wed, 15 May<br>2024<br>08:25:45<br>GMT |  |