



**DEPARTMENT OF
MANAGEMENT STUDIES
MUHAMMED ABDURAHIMAN MEMORIAL
ORPHANAGE (MAMO) COLLEGE**

[Govt. Aided First Grade College & Affiliated to University of Calicut.
Re-Accredited by NAAC with A Grade]

**CURRICULUM FOR CERTIFICATE COURSE
CERMG001: BASIC ACCOUNTING**

**OFFERED DURING THE
ACADEMIC YEAR 2017-18
[APPROVED BY ACADEMIC COMMITTEE, MAMO COLLEGE]**



MANASSERY, MUKKAM POST,
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CONTENTS		
1	INSTITUTIONAL VISION, MISSION & OBJECTIVES	3
2.	VISION, MISSION, OBJECTIVES & CORE VALUES OF THE DEPARTMENT	4
3.	B.B.A PROGRAMME EDUCATIONAL OBJECTIVES (PEOs)	5
4.	B.B.A PROGRAMME SPECIFIC OUTCOMES (PSOs)	7
5.	B.B.A PROGRAMME OUTCOMES (POs)	9
6.	CERMG001: COURSE CURRICULUM	12
6.1.	COURSE LEVEL	13
6.2.	PREREQUISITE	13
6.3.	COURSE INTAKE & ADMISSION	13
6.4.	COURSE COORDINATOR	13
6.5.	COURSE PREAMBLE	13
6.6.	DURATION	13
6.7.	CURRICULUM FOCUS	14
6.8.	COURSE OBJECTIVES	14
6.9.	SKILL EXPECTED	14
6.10.	COURSE OUTCOMES	14
6.11.	MAPPING OF COs WITH POs AND PSOs	15
6.12.	MODULE-WISE COURSE CONTENTS	15
6.13.	DELIVERY MODE	17
6.14.	DELIVERY SCHEDULE	17
6.15.	DETAILED COURSE DELIVERY PLAN	17
6.16.	ASSESSMENT COMPONENTS	19
6.17.	COURSE EVALUATION & GRADING	20
6.18.	GRIEVANCE REDRESSAL	21
6.19.	ISSUANCE OF CERTIFICATES	21



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INSTITUTIONAL VISION, MISSION & OBJECTIVES 01



VISION

VISION: Build Scientifically Oriented, Intellectually Accomplished, Morally Upright and Socially Committed youth who can play a constructive role in Nation Building.



MISSION

MISSION: Intellectual, social and economic empowerment of the youth in general and women, minorities, orphans and the destitute in particular by providing quality, value-based higher-education.



OBJECTIVES

OBJECTIVES: Pursuit of Excellence, Harnessing technology, Thrust on value-based education, Nurturing Excellence and Moulding the youth for Nation Building



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VISION, MISSION, OBJECTIVES & CORE VALUES OF THE DEPARTMENT 02



VISION

VISION: To be in the vanguard of emerging frontiers of management thought and practice by continuous value addition to the intellectual capital for inclusive.



MISSION

MISSION: To transform our youngsters into competent decision makers and world class managers to excel in a dynamic competitive environment.



OBJECTIVES: (a) Facilitate and guide students learn various theoretical and practical aspects of Business Management. (b) Nurture young graduates with high ethical and humanitarian values in the community and make them equipped with leadership and soft skills for taking up leadership role in the corporate world or Entrepreneurship. (c) Prepare students to pursue higher education in the institutes of National Importance. (d) Make the community aware of the possible avenues and importance of management education.



VALUES

CORE VALUES: Innovation, Quality and Excellence, Industry-Oriented Skilling, Ethical Conscience, Service Mindedness, Professionalism and Global Outlook.



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B.B.A: PROGRAMME EDUCATIONAL OBJECTIVES (PEOs) 03

After 4 to 5 years of graduation, the career and professional accomplishments attained by the Management Studies Graduates would reflect that the programme really prepared the graduates to deal with the real world, where they could apply and use the skills and knowledge they have learned to good use.

Specifically, the graduate would be able to:



PEO1: Pursue any of the following three alternatives: (i) immediately take up a career in any area of business and management and work productively as a successful management professionals in diverse career paths including supportive and leadership roles on multidisciplinary teams, (ii) broaden the scope of the career path by pursuing higher studies and research in the field of business and management and (iii) go for taking up the challenge and spearheads start-ups by positively exploiting the diverse potentials of the business industry.



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PEO2: Graduates will communicate effectively, recognize and incorporate societal needs and constraints in their professional endeavours, and practise their profession with high regard to legal and ethical responsibilities.



PEO3: Be original, creative, innovative and systematic in their all endeavours, including individual, collaborative and entrepreneurial ventures with meticulous strategic thinking, planning and execution.



PEO4: Have sufficient breadth of understanding to enable continued professional development and lifelong learning throughout their career.



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B.B.A: PROGRAMME SPECIFIC OUTCOME (PSOs) **04**

On successful completion of a Bachelor Degree in Management, the graduates would be able to:



PSO1: THEORETICAL SOUNDNESS IN THE AREA OF BUSINESS: Students at the time of graduation will be able to apply fundamental knowledge in management theory and critically analyze problems and helps in management decision making.



PSO2: FUNCTIONAL AREAS OF MANAGEMENT: Determine the functional areas of management such as Production, purchasing, marketing, sales, advertising, finance, human resource system.



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CURRICULUM FOR CERTIFICATE COURSE - CERMG001



PSO3: TECHNOLOGY: Students at the time of graduation will be able to apply appropriate technology to find solutions for complex problems in the field of business.



PSO4: RESEARCH CAPABILITY: Students at the time of graduation will be able to apply domain knowledge and expertise for enhancing research capability to transform innovative ideas into reality.



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B.B.A: PROGRAMME OUTCOMES (POs) 05

The students graduating from B.B.A Programmes should be able to:



PO1: BASIC MANAGEMENT KNOWLEDGE: Acquire basic management knowledge like planning, organizing, coordinating and controlling.



PO2: BUSINESS PROBLEM ANALYSIS: Identify, formulate, review business problems and apply scientific method for getting solution.



PO3: DESIGN/DEVELOPMENT OF SOLUTIONS: Design solutions for complex real-life problems and design system components or processes that meet the specified needs with appropriate consideration for the public health and safety, and the cultural, societal, and environmental considerations.



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PO4: CONDUCT INVESTIGATIONS OF COMPLEX PROBLEMS: Use research-based knowledge and research methods including design of experiments, analysis and interpretation of data, and synthesis of the information to provide valid conclusions.



PO5: MODERN TOOL FOR MANAGEMENT: Identify and learn the modern tool for management and apply for decision making related with production, marketing, financing, investment, quality, etc.



PO6: THE MANAGEMENT PROFESSION AND SOCIETY: Apply reasoning informed by the contextual knowledge to assess societal, health, safety, legal and cultural issues and the consequent responsibilities relevant to the professional practice.



PO7: ENVIRONMENT AND SUSTAINABILITY: Understand the impact of the professional computing solutions in societal and environmental contexts, and demonstrate the knowledge of, and need for sustainable development..



PO8: ETHICS: Apply ethical principles and commit to professional ethics and responsibilities and norms of the computing practice.



PO9: INDIVIDUAL AND TEAM WORK: Function effectively as an individual, and as a member or leader in diverse teams, and in multidisciplinary settings.



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PO10: COMMUNICATION: Communicate effectively on complex computing activities with the computing community and with society at large, such as, being able to comprehend and write effective reports and design documentation, make effective presentations, and give and receive clear instructions.



PO11: PROJECT MANAGEMENT AND FINANCE: Demonstrate knowledge and understanding of the computing and management principles and apply these to one's own work, as a member and leader in a team, to manage projects and in multidisciplinary environments.



PO12: LIFE-LONG LEARNING: Recognize the need for, and have the preparation and ability to engage in independent and life-long learning in the broadest context of technological change.



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CERTIFICATE COURSE

CERMG001: BASIC ACCOUNTING 06

COURSE CURRICULUM

Course Name	Basic Accounting
Course Code	CERMG001
Year	2017-18
Course Designer	Mr. MIRSHAD K. C
Couse Duration	30 Hrs.
Course Schedule	June to September.
Maximum Students Intake	60 Students



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CURRICULUM FOR CERTIFICATE COURSE - CERMG001

1. COURSE LEVEL

Foundational, skill-oriented certificate programme.

2. PREREQUISITE

None.

3. COURSE INTAKE & ADMISSION

Maximum 60 students will be given admission to the course based on First-Come-First-Serve basis. All the students of the MAMO College are eligible for free enrolment for the course. The enrolment notification will be issued for the course well in advance of the commencement of the course.

4. COURSE COORDINATOR

Mr .Mirshad K. C, Asst. Professor, Department of Management Studies.

5. COURSE PREAMBLE

The course on Basic accounting provides students the basic concept, principles of accounting. It enable the students to prepare journals and ledger accounts in a business firm. This course also aims at to get an idea about various business transactions and how to treat these transactions while preparing various statements. By completing this course students will get a brief idea about business, types of accounts, various financial statements in a sole proprietorship business and confidence to those who would like to do MBA, MCA, CA, CMA, MCOM, etc.

6. DURATION

Total Duration: 30 Hrs. [Contact Hrs. 24Hrs, and Assessment Works: 6 Hrs.]



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7. CURRICULUM FOCUS

Enhance the employability of the learners through curriculum enrichment for additional skill development.

8. COURSE OBJECTIVES

Learners are expected to

- (a) To familiarise the students with basic accounting.
- (b) To develop knowledge and practice of preparing various ledger accounts and final statement preparation of sole proprietorship business.

9. SKILL EXPECTED

On the successful completion of the course, learners will be able to:

- (a) To do accounts of a sole proprietorship business
- (b) To understand the financial statements of business enterprises.
- (c) To analyse and compare the financial statements of various business

10. COURSE OUTCOMES

Upon the successful completion of the course, learners will be able to:

CO No	Course Outcome(CO)	Skill/Knowledge Attainment Level Based on Revised Bloom's Taxonomy
CO1	Understand the basic concept and principles of accounting practices.	Understand
CO2	Prepare final accounts of sole trader	Apply



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CO No	Course Outcome(CO)	Skill/Knowledge Attainment Level Based on Revised Bloom's Taxonomy
CO3	Analyze various financial statements and ledger accounts of sole proprietorship.	Analyze
CO4	Identify and interpret accounting information to inform users and make decisions.	Create

11. MAPPING OF COs WITH PSO's AND POs

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1	2	1	1	1	1	1	2	3	1	2	1	1	2	1	1
CO2	1	1	2	1	1	1	1	1	2	3	1	2	1	1	2	1	1
CO3	1	1	2	1	1	1	1	1	2	3	1	2	1	1	2	1	1
CO4	1	1	2	1	1	1	1	1	2	3	1	2	1	1	2	1	1
AVG	1	1	2	1	1	1	1	1	2	3	1	2	1	1	2	1	1

12. MODULE-WISE COURSE CONTENTS

MODULE 1: INTRODUCTION TO ACCOUNTING

MODULE DURATION: 10 Hrs. [Contact Hrs. 8 Hrs., and Assessment Works: 2 Hrs.]

MODULE CONTENT: Basic Accounting concept-Kinds of accounts-Double entry Book keeping - Rules of debit and credit



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MODULE OUTCOME: On successful completion of the module, learners can familiarize with the basic concepts and principles of accounting, different types of accounts used. The learners will have an overall view about double entry system of bookkeeping. Students also learn how to identify the debit, credit aspects of different transactions in the business.

MODULE 2: JOURNALS AND LEDGERS

MODULE DURATION: 10 Hrs. [Contact Hrs. 8 Hrs., and Assessment Works: 2 Hrs.]

MODULE CONTENT: Preparation of journal and ledger accounts _ Problems-Trial Balance-Types of errors- types of financial statements.

MODULE OUTCOME: On successful completion of the module learners will be able to understand about the preparation journal books and ledger accounts based on journal entries, preparation of trial balance to find the accuracy of ledger accounts prepared and to familiar about the various final statements like trading account, profit and loss account and balance sheet etc..

MODULE 3: SUBSIDIARY BOOKS

MODULE DURATION: 10 Hrs. [Contact Hrs. 8 Hrs., and Assessment Works: 2 Hrs.]

MODULE CONTENT: Subsidiary Books-Cash book-Types of cash book-Problems-Purchase book-Sales Book-Purchase return Books-Sales return.

MODULE OUTCOME: On successful completion of the module, learners will be able to understand about different subsidiary books like cashbook, purchase book etc. In addition, how to treat different transactions of this nature.

REFERENCES:

1. Jae K. Shim & Joel G. Siegel, *Accounting Handbook*, Barron's Accounting Handbook.



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2. A. Vinod, *Financial accounting*, Calicut University Press.
3. *Basic Accounting* (for Open Course), Calicut University publication.

ADDITIONAL REFERENCES & STUDY MATERIALS:

4. Study material provided by University of Calicut under Distance education.

13. DELIVERY MODE

The course employs multi-mode delivery mechanism including contact lecture, online videos, and Online and offline course works.

14. DELIVERY SCHEDULE

June to September.

15. DETAILED COURSE DELIVERY PLAN

Hour	Delivery Mode and Activity	Topics to be Covered
1	Contact Hour - 1: Classroom Discussion	Introducing the Course
2	Contact Hour - 2: Classroom Discussion	Basic accounting concepts
3	Contact Hour - 3: Classroom Demonstration	Kinds of accounts
4	Contact Hour - 4: Classroom Demonstration	Personal accounts
5	Contact Hour - 5: Classroom Demonstration	Nominal and real Accounts
6	Contact Hour - 6: Classroom Demonstration	Double entry Book keeping



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Hour	Delivery Mode and Activity	Topics to be Covered
7	Contact Hour - 7: Classroom Discussion	Rules of debit
8	Contact Hour - 8: Classroom Discussion	Rules of credit
9	Assessment works– 1: Course Assignment	Course Assignment to Preparation of introduction to basic accounting
10	Assessment works– 2: Written test	A descriptive exam for first module
11	Contact Hour - 9: Classroom Discussion	Journal.
12	Contact Hour - 10: Classroom Discussion	ledger
13	Contact Hour - 11: Classroom Discussion	Preparation of Journal
14	Contact Hour - 12: Classroom Discussion	Preparation of ledger
15	Contact Hour - 13: Classroom Demonstration	Problems of journal and ledger.
16	Contact Hour - 14: Classroom Discussion	Trial Balance
17	Contact Hour - 15: Classroom Discussion	Trial balance Errors
18	Contact Hour - 16: Classroom Discussion	Types of financial statements
19	Assessment works– 3: Course Assignment	Course Assignment to Preparation of trial balance from ledger accounts
20	Assessment works– 4: Written Exam	A descriptive exam for module 2



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Hour	Delivery Mode and Activity	Topics to be Covered
21	Contact Hour - 17: Classroom Discussion	Subsidiary books
22	Contact Hour - 18: Classroom Discussion	Cash book
23	Contact Hour - 19: Classroom Discussion	Types of cash book
24	Contact Hour - 20: Classroom Discussion	Problems of cash book
25	Contact Hour - 21: Classroom Discussion	Purchase Book
26	Contact Hour - 22: Classroom Discussion	Sales Book
27	Contact Hour - 23: Classroom Demonstration	Purchase return books
28	Contact Hour - 24: Classroom Demonstration	Sales return books
29	Assessment works– 5: Course Assignment	Course assignment to preparation of different subsidiary books
30	Assessment works– 6: Written Exam	A descriptive exam for module 3

16. ASSESSMENT COMPONENTS

Total Marks: 100

CLASSROOM AND GROUP PARTICIPATION: 20 Marks. This component aims at testing the course content understanding and the reflection skills and their attainment levels.



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Principal: 0495-2295121

COORDINATOR
ACADEMIC COMMITTEE
MUHAMMED ABDURAHIMAN MEMORIAL
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P.O. MANASSERY, MUKKAM - 673602



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CURRICULUM FOR CERTIFICATE COURSE - CERMG001

COURSE WORK: 30 Marks. This component aims at testing the skill attainment levels of the learners in analysing and implementing the real-world problem.

MID-COURSE ASSIGNMENT: 20 Marks. This component aims at testing the module-wise attainment levels of the course objectives and course outcome and module outcomes.

END-COURSE ASSESSMENT: 30 Marks. This component aims at testing overall attainment levels of the course with respect to course objectives, course outcome and module outcomes.

17. COURSE EVALUATION & GRADING

The course evaluation is done/coordinated entirely by the course coordinator. The following 10-point Indirect Grading System is used for awarding grades to students:

Percentage of Mark	Letter Grade	Interpretation	Class
95 and above	O	Outstanding	First Class with Distinction
85 to below 95	A+	Excellent	First Class with Distinction
75 to below 85	A	Very good	First Class with Distinction
65 to below 75	B+	Good	First Class
55 to below 65	B	Satisfactory	First Class
45 to below 55	C	Average	Second Class
35 to below 45	P	Pass	Third Class
Below 35	F	Failure	Fail
Incomplete	I	Incomplete	Fail
Absent	Ab	Absent	Fail

The grade is awarded by the course-coordinator by considering the overall performance of the learner in all the assessment component of the course.



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18. GRIEVANCE REDRESSAL

The grievances, if any, can be submitted to the Head of the Department for its redressal. Those grievances that cannot be redressed by HoD can be forwarded to Academic Council of the College for final decision on the matter.

19. ISSUANCE OF CERTIFICATES

The Course Completion Certificate will be issued to all the successful candidates showing the Total Marks and Grade Obtained.



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