

EMEA College of Arts and Science Aided By Govt of Kerala Affiliated to the University of Calicut

Aided By Govt of Kerala Affiliated to the University of Calicut (Reaccreditted with 'A' grade by NAAC) Kondotti, Malappuram (dt), Kerala, PIN: 673638



REPORT

Cv For All Campaign

02-August-2022

INDEX

| SL.NO | TITLE | PAGE NO |
|-------|---------------------|---------|
| 01 | Brochure of Program | 3 |
| 02 | Event Report | 4 |
| 05 | Attendance | 5 |
| 06 | Photo Gallery | 7 |

BROCHURE OF PROGRAM



PLACEMENT CELL EMEA COLLEGE OF ARTS AND SCIENCE, KONDOTTY

IN COLLABORATION WITH

CONNECT

(THE STUDENT COMMUNITY OF EMEA COLLEGE)



REPORT

On 2nd August 2022, the placement cell of EMEA College of Arts and Science, in collaboration with CONNECT, ran the 'CV For All Campaign'. The campaign was led by Mohammed Afeef with the interns of the Community 'Connect'.

The campaign guided the participants in creating their own CVs. Apart from this, the session taught students about LinkedIn profiles and exploring various job opportunities through job portals. Around 40 students participated in the program. The campaign turned out to be a great success with the active participation of students.

ATTENDANCE

| # | Name | Signature |
|----|-------------------------------|-------------------|
| 1 | Noufal | AND |
| 2 | Fathima shahba km | Was a second |
| 3 | Muhammed shidhan MV | Andhus_ |
| 4 | Naseh | |
| 5 | Ahammed Yamil K | المضا |
| 6 | Fathima Safa pk | (1) |
| 7 | MUHAMMAD SHENFEER E | |
| 8 | Muhammad Jassim P | 74 |
| 9 | Mohammed Yunus I | Char |
| 10 | Shamhan | a Oberoder |
| 11 | Mohammed Rayyan PD | 0 |
| 12 | Hisham Shihab | Dakan |
| 3 | ABOUL RAHMAN MOND. ISMAIL | No Ro |
| 14 | Atethan Hobals Samuel | AT . |
| 15 | Muhammad minhaj k | one of the second |
| 16 | Ahrana Maciyam Aselul Shukoos | Dil. |
| 17 | SalmanulFasis | Lokis |
| 18 | Mohammed Fava3:P | Ques |
| 19 | Abdulla Fazál M·k | Jul |
| 20 | Mariyathul kibthiyya. k | al- de |
| 21 | Hiba.v | grote. |
| 22 | Muhammed Shuthan nv | Staidhor |
| 23 | Amil Shanned | and. |
| 24 | Muhammed Minhaj | Bathare |
| 25 | Farshad -V | grue 1 |
| 26 | Muhammed Nabeel. A | |
| 27 | Ahmed saturan | -fat |
| 28 | muhammed HAimalimp | chaire |

| # | Name | Signature |
|----|-------------------------------------|----------------|
| 30 | Rebina Parakash ck | Ketowa |
| 31 | Arethi-p. | Arresta. |
| 32 | Anussee. C/L | And |
| 33 | Avehida P | A SALAN |
| 34 | Fathirsa Riga. N.P Shifana Malol | O do |
| 35 | Shifana Malol | Skeeti |
| 36 | Jaseema Jumna M | June 1 |
| 37 | Ancena - KT | d. |
| 38 | Adhira . ct | <u>Coellas</u> |
| 39 | Haneena. | (20) |
| 40 | | |

PHOTO GALLERY









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Kondotti, Malappuram (dt), Kerala, PIN: 673638



REPORT

Certification Course in Designing

23-04-2022 & 25-04-2022

INDEX

| SL.NO | TITLE | PAGE NO |
|-------|---------------------|---------|
| 01 | Brochure of Program | 3 |
| 02 | Event Report | 4 |
| 05 | Attendance | 5 |
| 06 | Photo Gallery | 8 |

BROCHURE OF PROGRAM



DEPARTMENT OF COMPUTER SCIENCE

EMEA COLLEGE OF ARTS AND SCIENCE, KONDOTTY

JOINING HANDS WITH

CONNECT

(THE STUDENT COMMUNITY OF EMEA COLLEGE)

TO ORGANISE



A CERTIFICATE COURSE IN **DESIGNING**

- LAB ORIENTED PROGRAM TO BASICS TO ADVANCED 3 60 HOURS PROGRAM

 - **Q** IQAC CERTIFICATION



bit.ly/365Kejr

REPORT

A certificate course in designing conducted by Connect EMEA was successfully completed through 3 sessions. Through these sessions, the basic graphic editors Photoshop and Figma were introduced to the participants.

The first two sessions held on (23/04/2022) and (25/04/2022) dealt with Photoshop and the third session held on (26/04/2022) dealt with Figma. The sessions were led by Nahyan Sharvin and Jasim Razi. There was an active participation of almost 60 students and each of them were given tasks at the end of each session.

Certificates were provided to the participants who submitted all the tasks without fail. The keen interest shown by the students both in the classes and tasks, made the programme a successful one and helped them familiarise the basics of poster designing and to step into the world of designing.

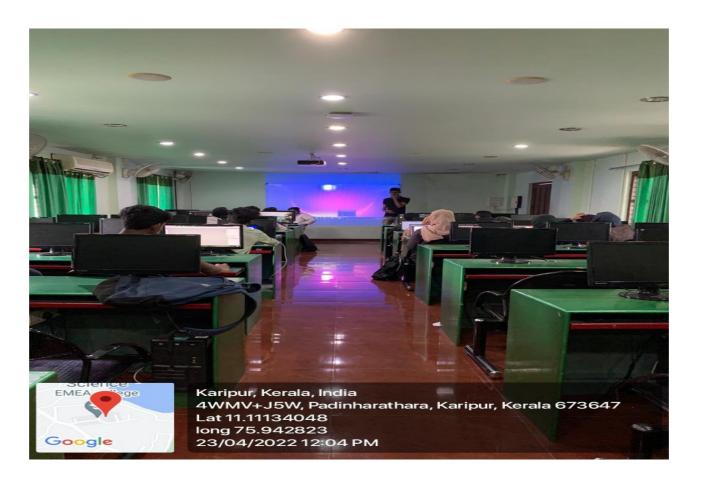
ATTENDANCE

| # | Name | Department | Year | Signature (FN) | Signature (AN) |
|----|-----------------------|-------------------|--------|----------------|----------------|
| 1 | Mazin Rasheed | B.Com Co-op. | Second | PAIN | |
| 2 | MUHAMMED SINAN MP | B.Voc. Accounting | First | Ship | |
| 3 | Muhammed Arif kp | B.Voc. Accounting | First | Josty | |
| 4 | Mohammed fawas Pk | B.Voc. Logistics | Second | | |
| 5 | Rayan Anwar k p | B.Voc. Logistics | Second | | |
| 6 | Shanif P K | B.Voc. Logistics | First | | |
| 7 | SHAZ SHAHUL | BBA | Third | | |
| 8 | Abdul Rahman | BBA | Second | 18B | |
| 9 | Mohammed irfan c | BBA | First | | |
| 10 | Janith.A | Computer Science | Third | | |
| 11 | Maryam PK | Computer Science | Third | | |
| 12 | Mirfa.B | Computer Science | Second | Nebet - | |
| 13 | Shahfila PV | Computer Science | Second | Marine Staller | |
| 14 | Afra Sherin | Computer Science | Second | No Calapous | |
| 15 | Irfana fasila. K | Computer Science | Second | Calle. | |
| 16 | Mohammed fazil kp | Computer Science | Second | docket | |
| 17 | Mahanas. kk | Computer Science | Second | wal | |
| 18 | Shameel C | Computer Science | Second | | |
| 19 | Noof Abdul Raheem. AP | Computer Science | Second | (A)o | |
| 20 | Mohamed shifin.k | Computer Science | Second | | |
| 21 | Shibil Basith CP | Computer Science | Second | | |
| 22 | MOHAMMED ANEES M | Computer Science | Second | | |
| 23 | Shana shirin p | Computer Science | First | | |
| 24 | Sreeyuktha.p | Computer Science | First | | |
| 25 | Mohammed ashiq p | Computer Science | First | | |
| 26 | Ramees MT | Computer Science | First | SMA | |
| 27 | Salman Faris CP | Computer Science | First | | |
| 28 | SHADIYA | Computer Science | First | | |

| # Name | Department | Year |
|--|--------------------------------|----------------------|
| SINAN MP | B,Voc. Accounting and Taxation | First Share Share |
| 1 MUHAMMED SIVERING 2 Shana shirin.p | Computer Science | First & |
| 3 Gokul EP | Computer Science | First F. F. |
| | Computer Science | First Turk |
| | Computer Science | First - die. |
| 5 HASNAP | Computer Science | Second Cleland Calif |
| 6 Dilshad Basith.p 7 MOHAMMED SHAMEEL VK | Computer Science | Second & |
| | Computer Science | Second wholp white |
| 8 Afra Sherin | Computer Science | Second Second |
| 9 Irfana fasila. K | Computer Science | Second Nis Dis |
| 10 DILSHAD KT | | Second Red |
| 11 Suhail Pazheri | M. Com | the other |
| 12 Fasalul Hagne KA | computer Science | इस्प्रम् कार्य |
| 13 Farne sand.P | B56.65 | Figs 1990 |
| 14 Muhammed Sahool. | B5c.c5 | Second sing |
| 15. MOHAMED SHIFIN | B5c-c5 | Second ohn B |
| 16. Irfan Ke | Micony | Second My hu |
| 17. Mohammed Fasil.P | BSC.CS | Second days. |
| 18. Mahamed Salahuddes | en BERICS | Third Sale |
| 192 Machamoraed Sashards | BELKE. | Throat. sell |
| DE. MOHAMED SHIEWH | B56.65 | Fried Sta |
| 19 Noof Abdul Raheem | Ap BSC.CS | There 28d |
| 20 - Mihammed fazilikp | BSC CS 3rd jecos | 3rd your hunder |
| 21 - Shahfila.PV | BSc CS | 3rd year Raw |

| # | Name | Department | Year | Signature (FN) | Signature (AN) |
|----|------------------|--------------------|--------|----------------|----------------|
| 29 | HASNA.P | Computer Science | First | | |
| 30 | Khadeeja Shibin | Computer Science | First | | |
| 31 | Munshid | Physics and Maths | Second | - Indiana | |
| 32 | MUHAMMED SHABIK | Physics and Maths | First | | |
| 33 | Rayan Mohammad | Physics and Maths | First | | |
| 34 | Majida Farsana.k | West Asian Studies | Third | | |
| 35 | Mohammed zayan p | West Asian Studies | Second | | |
| 36 | Mohammed Fuhad K | M. Com | First | Shino | |
| 37 | Suhail Pagheri | M.com | Second | Santo | |

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Kondotti, Malappuram (dt), Kerala, PIN: 673638



REPORT

E-Poster Designing Competition

12-August-2022 | Friday

INDEX

| SL.NO | TITLE | PAGE NO |
|-------|-----------------------|---------|
| 01 | Brochure of Program | 3 |
| 02 | Event Report | 4 |
| 03 | Program Result | 5 |
| 04 | Prize Winning Posters | 6 |
| 05 | Attendance | 7 |
| 06 | Photo Gallery | 8 |

BROCHURE OF PROGRAM



REPORT

As part of Azadi ka Amrit Mahotsav, celebrating and commemorating 75 years of independence of our nation India, CONNECT EMEA in collaboration with Department of Computer Science conducted E-Poster Designing Competition on 12/08/2022 Friday.

The programme was held in the computer lab at 10 am, allowing the participants time till 11.30 am to design their posters. The topic given for them was "India @ 75".

There were around 16 competitors and each of them designed their posters with great enthusiasm. The programme was well supervised by the members of the community. The winners of the competition were declared by Nahyan Sharvin and Jasim. The competition was won by Vasih (2nd year BBA) who was gifted by the cash prize of Rs.1000, and in the second place was Afra (3rd year BSc CS), gifted by the cash prize of Rs.500.

In conclusion, the programme being a well organised one, was conducted successfully. The participants were enthusiastic, which reflected in their highly spirited designs. Winners were greatly motivated, being honoured by worthy prizes.

PROGRAM RESULT



DEPARTMENT OF COMPUTER SCIENCE



(Reaccreditted with 'A' grade by NAAC)
Kondotti, Malappuram (dt), Kerala, PIN: 673638



E-Poster Designing Competition



1st Place

Vasih 2nd yr BBA



2nd Place

Afra 3rd yr Bsc CS

winners



PRIZE WINNING POSTERS

O FIRST PLACE





NATIONAL SERVICE SCHEME EMEA COLLEGE OF ARTS & SCIENCE UNIT NO - 102 & 115



O SECOND PLACE



ATTENDANCE

| # Name | | Department | Year | Sie | gn |
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| 9 Sha | heel.c | Bsc. Ls | 340 | 5 | 272 |
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| | al Vasih | BBA | 2nd | | haled: |
| 12 | ivk.B | Bsc. c | 3201 | | ment |
| 13 Median | al sharing | Bsc.cs | 300 | | a sur |
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| 16 Nout | at) | BSC. SCO | Λ. | | 5 |
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REPORT

Intern Bootcamp

 $26^{th} \& 27^{th} - May - 2022$

INDEX

| SL.NO | TITLE | PAGE NO |
|-------|---------------------|---------|
| 01 | Brochure of Program | 3 |
| 02 | Event Report | 4 |
| 05 | Attendance | 5 |
| 06 | Photo Gallery | 6 |

BROCHURE OF PROGRAM



REPORT

A two-day Intern Bootcamp was organized by 'Connect' of EMEA on 26th & 27th May 2022. On the first day of Bootcamp, the interns were introduced to the basic tools. Through this session, the interns were familiarized with documentation using Notion, Forms using Airtable, Task management using Jira and Discord managements. The supervision of the convener and other members brought up the day into a productive one, creating a friendly and enjoyable atmosphere as well.

The Bootcamp conducted for the interns was concluded by the second day, where all the members of the community were engaged in the discussion about implementing new strategies for the upgradation of the community and for the well execution of the upcoming events. The interns also shared their experience in the community and discussed the social issues in college and remedial measures for it. A whole lot of different ideas were put forward by the members making the conference a fruitful one.

The Bootcamp turned out to be a great success with the active participation of around 20 interns as they were engaged in the plans for the further development of the community.

ATTENDANCE

| Intern Bootcamp | |
|-------------------|--------------------------|
| Name | Destmot |
| Salmanul Faris cc | Department Cs (3rd qear) |
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| Fajad | - cs (git year) |
| Dilhay | V |
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| Shana | MB (2nd year) |
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REPORT

Master Word

28-August-2022

INDEX

| SL.NO | TITLE | PAGE NO |
|-------|---------------------|---------|
| 01 | Brochure of Program | 3 |
| 02 | Event Report | 4 |
| 05 | Attendance | 5 |
| 06 | Photo Gallery | 6 |

BROCHURE OF PROGRAM



Learn the most popular
Word Processing tool, Microsoft Word.

- O Computer Lab, Ground Floor
- **□** 26-08-2022 3PM

register now:
bit.ly/master_word





REPORT

On 08/28/2022, CONNECT EMEA held the Master Word session. The aim of the session was to teach the participants about the basic tools of the most popular word processing tool, Microsoft Word. The session was led by Mohammed Fazil who taught the students in the most basic way.

Around 50 students took part in the program and showed keen interest in learning Microsoft Word.

The session helped attendees on how to use Microsoft Word as it is critical for all students in their academic writings. The active participation of the students made the program a successful one.

ATTENDANCE

| # | Name | Department | | |
|----|-----------------------------|-----------------------|--------------|--|
| 1 | Muhammed Sinan mp | | Year | Signature |
| 2 | Abdul Rahman | B.Voc. Accounting and | Second | |
| 3 | Mohammed areej backer | ВВА | Third | |
| 4 | Salman faris | Computer Science | first Second | VOR. |
| 5 | Fathima Dhilshana MP | Computer Science | Second | |
| 6 | Muhammed Irfan Ev | Computer Science | Second | THE STATE OF THE S |
| 7 | Fajad | Computer Science | Second | 0 |
| 8 | | Computer Science | Second | Graz. |
| | Mohammad Naseef ak | Computer Science | Second | TO THE |
| 9 | Shamna sherin c | Computer Science | Second | Ed la |
| 10 | Sreeyuktha.p | Computer Science | Second | CUSTULA |
| 11 | Muhammed Azhar V | Computer Science | Second | W. |
| 12 | Mohammed ashiq p | Computer Science | Second | adva |
| 13 | Junaid abdulla | Computer Science | Second | Z » la |
| 14 | MOHAMMED SHAMEEL VK | Computer Science | Third | Charles . |
| 15 | Muhammad sahad | Computer Science | Third | sol |
| 16 | Saneen V | Computer Science | Third | 1.4 |
| 17 | DILSHAD BASITH | Computer Science | Third | O O O |
| 18 | Afra Sherin P | Computer Science | Third | allind |
| 19 | DILSHAD KT | Computer Science | 000000000 | alcontin |
| 20 | Mohammed Anees M | Computer Science | Third | |
| 21 | Ayisha hasna E | Economics | Third | (theu,) |
| 22 | Ramzana Basheer t | - | Second | |
| 23 | Mohammed Thoyyub CT | English | Second | |
| | | M.A Economics | Second | |
| 25 | Ayidha Rana K.P | computer science | Second | O DEED |
| | Shambl Habeeb Nop | Computer screne | score) | 9 |
| 26 | Shahfila. P.y | Computer Science | secondthin | d ex |
| 27 | Mashi-lha. p | Computer Science | Third | m ! |
| 28 | Infana fasila.k | Compuler science | third | Texas. |
| 30 | JUMAN.P Muhoned Salahude | ,, | " | De |

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REPORT

Typing Dash

11-August-2022

INDEX

| SL.NO | TITLE | PAGE NO |
|-------|---------------------|---------|
| 01 | Brochure of Program | 3 |
| 02 | Event Report | 4 |
| 05 | Attendance | 5 |
| 06 | Photo Gallery | 7 |

BROCHURE OF PROGRAM



Master the keyboard to move your fingers faster, and make your works more productive.

- O Computer Lab, Ground Floor
- □ 11-08-2022 1:50 PM





REPORT

On 11/08/2022 (Thursday), CONNECT EMEA conducted the session 'Typing Dash'. The session was aimed at training the participants the basics of typing and helping them being fluent in keyboarding.

The programme was led by Aseel KP and Mohammed Afeef, who described the process in the most lucid way, and it was followed by the students taking their paces and marking their progress as they moved along. Around 50 students attended the programme, who showed keen interest in learning the essence of speed typing.

The session made the participants aware of all the fundamentals they need to know about typing, and the resources available for them to learn by themselves. To sum up, the active involvement of each of the participants made the programme a fruitful one.

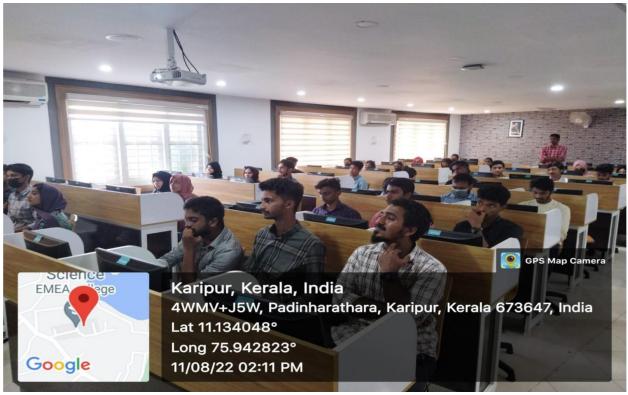
ATTENDANCE

| Toping dash | | Year | Signature |
|----------------------------------|-------------------|--------|---------------|
| Name | Department | | AM |
| Noof Abdul Raheem, A P | Computer Science | Third | ori. |
| 2 Abdul Rahman | BBA | Third | |
| 3 Suhail Ahamed P | M.Com | Second | , D |
| 4 Shana shirin p | Computer Science | Second | De la company |
| 5 Mahanas kk | Computer Science | Third | |
| 6 Afecfath T | B.Com Co-op. | Third | |
| | B.Com CA | Second | |
| | Computer Science | Third | |
| 8 Favas | Computer Science | Third | |
| g Shameema Beegum ckk | Computer Science | Third | Justo |
| 0 Mohammed shameel vk | Computer Science | Second | |
| Muhammed Asif | Microbiology | Third | |
| 12 Shidan k | B.Voc. Logistics | Second | |
| 3 SR . | | Second | |
| 14 Fssal | Computer Science | Second | Chamb |
| 15 Sreeyuktha.p | Computer Science | Third | |
| 16 Muhammed Rinshad K | B Voc. Logistics | Third | 2 oles |
| 17 Irtana fasila K | Computer Science | | 039 |
| 18 Shahfila PV | Computer Science | Third | Ew |
| 19 Hasna p | Computer Science | Second | 2013 |
| 20 Saneen V | Computer Science | Third | 40- |
| THE PARTY OF | Computer Science | Third | abe |
| | Computer Science | Second | 621 |
| | Physics and Maths | Second | |
| 23 ANSABA KK | Microbiology | Third | |
| 24 Rimshina kp | Computer Science | Second | 0 |
| 25 Fidha.c | Computer Science | Third | |
| 26 Mohamed shifin.k | Computer Science | Third | |
| 27 Alra sherin | Computer Science | Second | the Die |
| 28 Khadeeja Shibin | B.Com CA | Second | + |
| 29 Hani kodakkaden | BBA | Second | |
| 30 Afaq musa | Computer Science | Third | Ы |
| 31 Sahfan pc | cs | Third | Take |
| 65. Fidha Fasha.P 66. Rifna.C | cs | Third | Qu! |

PHOTO GALLERY







PG DEPARTMENT OF COMMERCE EMEA COLLEGE OF ARTS AND SCIENCE KONDOTTY



EXTENSION ACTIVITIES REPORT NET/SET COACHING

2021-22



INDEX

| SL NO | Content | Page |
|----------|--------------------------------------|-------|
| 1 | Introduction | 3-4 |
| 2 | Class Schedule | 5-10 |
| 3 | Students Register | 11-19 |
| 4 | Syllabus | 20-24 |
| 5 | Result of Model Examinations | 25-30 |
| 6 | Result of UGC NET Examination | 36-44 |
| 7 | Result of LBS SET Examination | 45-51 |
| 8 | Honoring | 52-64 |
| 9 | Study Materials | 65-75 |
| 10 | Sample question papers | 76-85 |



PG Department of Commerce, in collaboration with Centre for Competitive Examinations, EMEA College of Arts and Science, Kondotty ,Started UGC NET and LBS SET Coaching on 07/03/2021 through Offline mode. All PG Students from the college and Students from neighbor institutions were admitted to the course. After two months the Offline mode were shifted in to online mode and new admissions were taken to the online classes. Duration of the course extends to 10 Month as the UGC NET examinations were conducted by combining both December 2020 and June 2021 as a combined examination in January 2022 due to the Covid pandemic situation.

104 Students were admitted to the course and provided classes for 300 hours in online and offline mode. In addition to the classes continuous model examinations were conducted regularly in every week and special examinations in every month. Total of 50 online model examinations were conducted during the period. On the basis of the marks awarded by each student, special appreciation and cash awards have been provided to the students who attained higher marks and Special Coaching and individualized instructions were provided to the students who were weak in the examinations. A cash award of Rs.500, were provided to the Monthly toppers regularly throughout the period. During the Last 5 weeks Revisions classes and daily examinations were conducted and Special awareness and orientation classes were provided in order to improve the confidence level of the students.

Faculties from Different institutions, who were expert in each subject, were handled the different sessions. In addition to the regular classes motivation classes were provided by JRF holders and PhD holders which lead to improve the confidence level and interest of the students. Study materials in all the commerce subjects and general papers were distributed to the students in both soft copy and hard copy. Department library and college library facilities were also provided. The recorded online classes and study materials were also provided through an **application**, developed by the Department named as '**Educomx**'. The application helps the students to watch the classes at any time through their mobile phones and to access the study materials at any time. The students can watch the cltheires again to clear the doubts and this was very helpful to those students who cannot attend the live classes due to technical defects or personal problems.

14, Students from the group qualified NET/SET in the results publish in 2022. A Grand awarding function were arranged to honor the winners on 30/03/2022 at Audio Visual Theatre. College Principal, LT. Abul Rasheed, inaugurated the function and all the students from commerce department were participated in the function. The department has decided to carry on the coaching classes and asked the students, who not qualified the eligibility, to continue the classes.



| | SCHEDULE OF THE NET/SET COACHING CLASS 2021-22 | | | | | | | | | | |
|----------|--|-----------|---------------------------|--------------------------|-------------------------|-----------|--|--|--|--|--|
| SL NO | Date | Time | Subject | Name of Faculty | Mode | Hou rs | | | | | |
| 1 | 7/3/2021 | 10 am-5pm | Business Finance | Rafeeque ali Mundodan | Offline@EMEA College | 5 | | | | | |
| 2 | 11/3/2021 | 10 am-5pm | Accounting | Rafeeque ali Mundodan | Offline@EMEA College | 5 | | | | | |
| 3 | 13/3/2021 | 10 am-5pm | Marketing Management | Munavar Jasim PK | Offline@EMEA College | 5 | | | | | |
| 4 | 20/3/2021 | 10 am-5pm | Business Finance | Rafeeque ali Mundodan | Offline@EMEA College | 5 | | | | | |
| 5 | 21/3/2021 | 10 am-5pm | Accounting | Rafeeque ali Mundodan | Offline@EMEA College | 5 | | | | | |
| 6 | 28/3/2021 | 10 am-5pm | Accounting | Rafeeque ali Mundodan | Offline@EMEA College | 5 | | | | | |
| 7 | 29/3/2021 | 10 am-5pm | International Business | Muhammed Althaf TK | Offline@EMEA College | 5 | | | | | |
| 8 | 1/4/2021 | 10 am-5pm | Legal Aspects of Business | Rafeeque ali Mundodan | Offline@EMEA College | 5 | | | | | |
| 9 | 3/4/2021 | 10 am-5pm | Business Statistics | Moideen Shafeeq | Offline@EMEA College | 5 | | | | | |
| 10 | 4/4/2021 | 10 am-5pm | Legal Aspects of Business | Rafeeque ali Mundodan | Offline@EMEA College | 5 | | | | | |
| 11 | 7/4/2021 | 10 am-5pm | Accounting | Rafeeque ali Mundodan | Offline@EMEA College | 5 | | | | | |
| 12 | 9/4/2021 | 10 am-5pm | Business Management | Muhammed Faisal T | Offline@EMEA College | 5 | | | | | |
| 13 | 10/4/2021 | 10 am-5pm | Income Tax | Aboobacker Sidheeq KC | Offline@EMEA College | 5 | | | | | |
| 14 | 11/4/2021 | 10 am-5pm | Income Tax | Aboobacker Sidheeq KC | Offline@EMEA College | 5 | | | | | |
| 15 | 15/4/2021 | 10 am-5pm | Marketing Management | Munavar Jasim PK | Offline@EMEA College | 5 | | | | | |
| 16 | 19/4/2021 | 10 am-5pm | Business Statistics | Moideen Shafeeq | Offline@EMEA College | 5 | | | | | |
| 17 | 20/4/2021 | 10 am-5pm | Income Tax | Aboobacker Sidheeq KC | Offline@EMEA College | 5 | | | | | |
| 18 | 21/4/2021 | 10 am-5pm | Business Finance | Rafeeque ali Mundodan | Offline@EMEA College | 5 | | | | | |
| 19 | 22/4/2021 | 10 am-5pm | International Business | Muhammed Althaf TK | Offline@EMEA College | 5 | | | | | |



| 20 | 5/5/2021 | 10 am-12pm | Legal Aspects of Business | Rafeeque ali Mundodan | Online/Google Meet | 2 |
|----|-----------|------------|---------------------------|--------------------------|-----------------------|---|
| 21 | 6/5/2021 | 10 am-12pm | Legal Aspects of Business | Rafeeque ali Mundodan | Online/Google Meet | 2 |
| 22 | 17/5/2021 | 2 pm-4 pm | Business Finance | Rafeeque ali Mundodan | Online/Google Meet | 2 |
| 23 | 18/5/2021 | 2 pm-4 pm | Business Finance | Rafeeque ali Mundodan | Online/Google Meet | 2 |
| 24 | 19/5/2021 | 2 pm-4 pm | Mathematical Reasoning | Muhammed Fasil | Online/Google Meet | 2 |
| 25 | 20/5/2021 | 2 pm-4 pm | Marketing Management | Munavar Jasim PK | Online/Google Meet | 2 |
| 26 | 21/5/2021 | 2 pm-4 pm | Mathematical Reasoning | Muhammed Fasil | Online/Google Meet | 2 |
| 27 | 22/5/2021 | 2 pm-4 pm | Marketing Management | Munavar Jasim PK | Online/Google Meet | 2 |
| 28 | 24/5/2021 | 2 pm-4 pm | Business Finance | Rafeeque ali Mundodan | Online/Google Meet | 2 |
| 29 | 25/5/2021 | 2 pm-4 pm | Business Finance | Rafeeque ali Mundodan | Online/Google Meet | 2 |
| 30 | 26/5/2021 | 2 pm-4 pm | Business Economics | Aboobacker Sidheeq KC | Online/Google Meet | 2 |
| 31 | 27/5/2021 | 2 pm-4 pm | research Aptitude | Abdul Rahman | Online/Google Meet | 2 |
| 32 | 28/5/2021 | 2 pm-4 pm | Business Economics | Aboobacker Sidheeq KC | Online/Google Meet | 2 |
| 33 | 29/5/2021 | 2 pm-4 pm | Reading Comprehension | Abdul Rahman | Online/Google Meet | 2 |
| 34 | 31/5/2021 | 2 pm-4 pm | International Business | Muhammed Althaf TK | Online/Google Meet | 2 |
| 35 | 1/6/2021 | 2 pm-4 pm | Marketing Management | Munavar Jasim PK | Online/Google Meet | 2 |
| 36 | 2/6/2021 | 3 pm-5 pm | Business Management | Muhammed Faisal T | Online/Google Meet | 2 |
| 37 | 3/6/2021 | 3 pm-5 pm | Logical Reasoning | Abdul Rahman | Online/Google Meet | 2 |
| 38 | 4/6/2021 | 3 pm-5 pm | Marketing Management | Munavar Jasim PK | Online/Google Meet | 2 |
| 39 | 5/6/2021 | 3 pm-5 pm | Logical Reasoning | Abdul Rahman | Online/Google Meet | 2 |
| 40 | 7/6/2021 | 3 pm-5 pm | International Business | Muhammed Althaf TK | Online/Google Meet | 2 |
| 41 | 8/6/2021 | 3 pm-5 pm | Business Economics | Aboobacker Sidheeq KC | Online/Google Meet | 2 |



| 42 | 9/6/2021 | 3 pm-5 pm | Business Economics | Business Economics Aboobacker Sidheeq KC | | 2 |
|----|-----------|-----------|--------------------------------------|--|-----------------------|---|
| 43 | 10/6/2021 | 3 pm-5 pm | Banking and Finacial Institutions | Moideen Shafeeq | Online/Google Meet | 2 |
| 44 | 11/6/2021 | 3 pm-5 pm | ICT | Munavar Jasim PK | Online/Google Meet | 2 |
| 45 | 12/6/2021 | 3 pm-5 pm | Mathematical Reasoning | Muhammed Fasil | Online/Google Meet | 2 |
| 46 | 14/6/2021 | 3 pm-5 pm | Business Economics | Aboobacker Sidheeq KC | Online/Google Meet | 2 |
| 47 | 15/6/2021 | 3 pm-5 pm | Mathematical Reasoning | Muhammed Fasil | Online/Google Meet | 2 |
| 48 | 16/6/2021 | 3 pm-5 pm | International Business | Muhammed Althaf TK | Online/Google Meet | 2 |
| 49 | 17/6/2021 | 3 pm-5 pm | Business Management | Muhammed Faisal T | Online/Google Meet | 2 |
| 50 | 18/6/2021 | 3 pm-5 pm | Banking and Finacial Institutions | Moideen Shafeeq | Online/Google Meet | 2 |
| 51 | 19/6/2021 | 3 pm-5 pm | ICT | Munavar Jasim PK | Online/Google Meet | 2 |
| 52 | 21/6/2021 | 3 pm-5 pm | Income Tax | Aboobacker Sidheeq KC | Online/Google Meet | 2 |
| 53 | 22/6/2021 | 3 pm-5 pm | Accounting | Rafeeque ali Mundodan | Online/Google Meet | 2 |
| 54 | 23/6/2021 | 3 pm-5 pm | Business Environment | Muhammed Althaf TK | Online/Google Meet | 2 |
| 55 | 24/6/2021 | 3 pm-5 pm | Testing of Hypothesis | Jaseem | Online/Google Meet | 2 |
| 56 | 25/6/2021 | 3 pm-5 pm | Banking and Finacial Institutions | Moideen Shafeeq | Online/Google Meet | 2 |
| 57 | 26/6/2021 | 3 pm-5 pm | Data analysis & interpretations | Muhammed Fasil | Online/Google Meet | 2 |
| 58 | 28/6/2021 | 3 pm-5 pm | Accounting | Rafeeque ali Mundodan | Online/Google Meet | 2 |
| 59 | 29/6/2021 | 3 pm-5 pm | Accounting | Rafeeque ali Mundodan | Online/Google Meet | 2 |
| 60 | 30/6/2021 | 3 pm-5 pm | People and Environment | Abdul Rahman | Online/Google Meet | 2 |
| 61 | 1/7/2021 | 3 pm-5 pm | Income Tax | Aboobacker Sidheeq KC | Online/Google Meet | 2 |
| 62 | 2/7/2021 | 3 pm-5 pm | Business Management | Muhammed Faisal T | Online/Google Meet | 2 |
| 63 | 3/7/2021 | 3 pm-5 pm | Higher Education | Abdul Rahman | Online/Google Meet | 2 |



| 64 | 6/7/2021 | 3 pm-5 pm | Business Management | Muhammed Faisal T | Online/Google Meet | 2 |
|----|----------------|-------------------|------------------------|--------------------------|-----------------------|---|
| 65 | 7/7/2021 | 3 pm-5 pm | Income Tax | Aboobacker Sidheeq KC | Online/Google Meet | 2 |
| 66 | 8/7/2021 | 3 pm-5 pm | Accounting | Rafeeque ali Mundodan | Online/Google Meet | 2 |
| 67 | 9/7/2021 | 3 pm-5 pm | Higher Education | Dr. Muhammed | Online/Google Meet | 2 |
| 68 | 10/7/2021 | 3 pm-5 pm | Communication | Munavar Jasim PK | Online/Google Meet | 2 |
| 69 | 12/7/2021 | 3 pm-5 pm | Accounting | Rafeeque ali Mundodan | Online/Google Meet | 2 |
| 70 | 13/7/2021 | 3 pm-5 pm | Accounting | Rafeeque ali Mundodan | Online/Google Meet | 2 |
| 71 | 14/7/2021 | 3 pm-5 pm | Income Tax | Aboobacker Sidheeq KC | Online/Google Meet | 2 |
| 72 | 15/7/2021 | 3 pm-5 pm | Business Environment | Muhammed Althaf TK | Online/Google Meet | 2 |
| 73 | 16/7/2021 | 3 pm-5 pm | Communication | Munavar Jasim PK | Online/Google Meet | 2 |
| 74 | 17/7/2021 | 3 pm-5 pm | Teaching Aptitude | Abdul Rahman | Online/Google Meet | 2 |
| 75 | 19/7/2021 | 3 pm-5 pm | Income Tax | Aboobacker Sidheeq KC | Online/Google Meet | 2 |
| 76 | 20/7/2021 | 3 pm-5 pm | Business Statistics | Moideen Shafeeq | Online/Google Meet | 2 |
| 77 | 21/06/202 1 | 7.30pm- 9.30pm | STO Orientation | Rafeeque ali Mundodan | Online/Google Meet | 2 |
| 78 | 23/7/2021 | 3 pm-5 pm | People and Environment | Munavar Jasim PK | Online/Google Meet | 2 |
| 79 | 24/7/2021 | 3 pm-5 pm | Teaching Aptitude | Rafeeque ali Mundodan | Online/Google Meet | 2 |
| 80 | 26/7/2021 | 3 pm-5 pm | Business Statistics | Moideen Shafeeq | Online/Google Meet | 2 |
| 81 | 27/7/2021 | 3 pm-5 pm | People and Environment | Munavar Jasim PK | Online/Google Meet | 2 |
| 82 | 28/7/2021 | 3 pm-5 pm | Accounting | Rafeeque ali Mundodan | Online/Google Meet | 2 |
| 83 | 29/7/2021 | 3 pm-5 pm | Income Tax | Aboobacker Sidheeq KC | Online/Google Meet | 2 |
| 84 | 30/7/2021 | 3 pm-5 pm | Business Statistics | Moideen Shafeeq | Online/Google Meet | 2 |
| 85 | 31/7/2021 | 3 pm-5 pm | Teaching Aptitude | Rafeeque ali Mundodan | Online/Google Meet | 2 |



| 86 | 3/8/2021 | 3 pm-5 pm | Accounting | Rafeeque ali Mundodan | Online/Google Meet | 2 |
|-----|-----------|-----------------------|---------------------------|--------------------------|-----------------------|---|
| 87 | 4/8/2021 | 3 pm-5 pm | Legal Aspects of Business | Rafeeque ali Mundodan | Online/Google Meet | 2 |
| 88 | 5/8/2021 | 3 pm-5 pm | Business Statistics | Moideen Shafeeq | Online/Google Meet | 2 |
| 89 | 6/8/2021 | 3 pm-5 pm | HRM | Munavar Jasim PK | Online/Google Meet | 2 |
| 90 | 10/8/2021 | 3 pm-5 pm | HRM | Munavar Jasim PK | Online/Google Meet | 2 |
| 91 | 11/8/2021 | 3 pm-5 pm | Legal Aspects of Business | Rafeeque ali Mundodan | Online/Google Meet | 2 |
| 92 | 12/8/2021 | 3 pm-5 pm | Legal Aspects of Business | Rafeeque ali Mundodan | Online/Google Meet | 2 |
| 93 | 17/8/2021 | 4 pm-6 pm | Legal Aspects of Business | Rafeeque ali Mundodan | Online/Google Meet | 2 |
| 94 | 19/8/2021 | 3 pm-5 pm | Legal Aspects of Business | Rafeeque ali Mundodan | Online/Google Meet | 2 |
| 95 | 25/8/2021 | 7.30 pm-9.30 pm | NET Orientation | Rafeeque ali Mundodan | Online/Google Meet | 2 |
| 96 | 27/8/2021 | 3 pm-5 pm | Financial Management | Rafeeque ali Mundodan | Online/Google Meet | 2 |
| 97 | 28/8/2021 | 3 pm-5 pm | Business Finance | Rafeeque ali Mundodan | Online/Google Meet | 2 |
| 98 | 31/8/2021 | 3 pm-5 pm | Business Finance | Rafeeque ali Mundodan | Online/Google Meet | 2 |
| 99 | 2/9/2021 | 3 pm-5 pm | Accounting | Rafeeque ali Mundodan | Online/Google Meet | 2 |
| 100 | 3/9/2021 | 3 pm-5 pm | Business Finance | Rafeeque ali Mundodan | Online/Google Meet | 2 |
| 101 | 4/9/2021 | 3 pm-5 pm | Logical Reasoning | Abdul Rahman | Online/Google Meet | 2 |
| 102 | 5/9/2021 | 3 pm-5 pm | Logical Reasoning | Shafeeque | Online/Google Meet | 2 |
| 103 | 6/9/2021 | 3 pm-5 pm | Marketing Management | Munavar Jasim PK | Online/Google Meet | 2 |
| 104 | 7/9/2021 | 3 pm-5 pm | Marketing Management | Munavar Jasim PK | Online/Google Meet | 2 |
| 105 | 9/9/2021 | 3 pm-5 pm | Reading Comprehension | Rafeeque ali Mundodan | Online/Google Meet | 2 |
| 106 | 11/9/2021 | 3 pm-5 pm | Legal Aspects of Business | Rafeeque ali Mundodan | Online/Google Meet | 2 |
| 107 | 12/9/2021 | 10.30 am- 12.30 pm | Marketing Management | Munavar Jasim PK | Online/Google Meet | 2 |



| 108 | 14/9/2021 | 3 pm-5 pm | Business Economics | Aboobacker Sidheeq KC | Online/Google Meet | 2 |
|-----|---------------|-----------|------------------------|--------------------------|-----------------------|---|
| 109 | 16/9/2021 | 3 pm-5 pm | Business Economics | Aboobacker Sidheeq KC | Online/Google Meet | 2 |
| 110 | 21/9/2021 | 3 pm-5 pm | Business Management | Rafeeque ali Mundodan | Online/Google Meet | 2 |
| 111 | 23/9/2021 | 3 pm-5 pm | Business Management | Rafeeque ali Mundodan | Online/Google Meet | 2 |
| 112 | 24/9/2021 | 3 pm-5 pm | HRM | Munavar Jasim PK | Online/Google Meet | 2 |
| 113 | 25/9/2021 | 3 pm-5 pm | research Aptitude | Jaseem | Online/Google Meet | 2 |
| 114 | 2/10/2021 | 2 pm-4 pm | International Business | Muhammed Althaf TK | Online/Google Meet | 2 |
| 115 | 3/10/2021 | 3 pm-5 pm | International Business | Muhammed Althaf TK | Online/Google Meet | 2 |
| 116 | 21/10202 1 | 7 PM-9 PM | People and Environment | Dr.Muhammed | Online/Google Meet | 2 |



PG DEPARTMENT OF COMMERCE EMEA COLLEGE OF ARTS AND SCIENCE KONDOTTY NET/SET COACHING 2021-22

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SYLLABUS PAPER I (GENERAL)

- 1. Teaching Aptitudes
- 2. Research Aptitude
- 3. Reading Comprehension
- 4. Communication
- 5. Reasoning (Including Mathematical)
- 6. Logical Reasoning
- 7. Data Analysis and Interpretation
- 8. Information and Communication Technology
- 9. People and Environment Interaction
- 10. Higher Education System

Unit-I: Teaching Aptitude Syllabus

Teaching: Concept, Objectives, Levels of teaching (Memory, Understanding and Reflective), Characteristics and basic requirements.-Learner's characteristics: Characteristics of adolescent and adult learners (Academic, Social, Emotional and Cognitive), Individual differences.-Factors affecting teaching related to Teacher, Learner, Support material, Instructional facilities, Learning environment and Institution.-Methods of teaching in Institutions of higher learning: Teacher centered vs. Learner-centred methods; offline vs. Online methods (Swayam, Swayamprabha, MOOCs etc.). Teaching Support System: Traditional, Modern and ICT based. Evaluation Systems: Elements and Types of evaluation, Evaluation in Choice Based Credit System in Higher education, Computer-based testing, Innovations in evaluation systems.

Unit-II: Research Aptitude Syllabus

Research: Meaning, Types, and Characteristics, Positivism and Postpositivistic approach to research. Methods of Research: Experimental, Descriptive, Historical, Qualitative and Quantitative Methods, Steps of Research-Thesis and Article writing: Format and styles of referencing. Application of ICT in research. Research ethics.

Unit-III Comprehension Syllabus

A passage of text is given. Questions are asked from the passage to be answered.

Unit-IV: Communication



Communication: Meaning, types and characteristics of communication. Effective communication: Verbal and Non-verbal, Inter-Cultural and group communications, Classroom communication.Barriers to effective ommunication.Mass-Media and Society.Unit-V: Mathematical Reasoning and Aptitude Syllabus-Types of reasoning.Number series, Letter series, Codes and Relationships.Mathematical Aptitude (Fraction, Time & Distance, Ratio, Proportion and Percentage, Profit and Loss, Interest and Discounting, Averages etc.).

Unit-VI: Logical Reasoning Syllabus

Understanding the structure of arguments: argument forms, the structure of categorical propositions, Mood and Figure, Formal and Informal fallacies, Uses of language, Connotations and denotations of terms, Classical square of opposition. Evaluating and distinguishing deductive and inductive reasoning. Analogies. Venn diagram: Simple and multiple uses for establishing the validity of arguments. Indian Logic: Means of knowledge. Pramanas: Pratyaksha (Perception), Anumana (Inference), Upamana (Comparison), Shabda (Verbal testimony), Arthapatti (Implication) and Anupalabddhi (Non-apprehension). Structure and kinds of Anumana (inference), Vyapti (invariable relation), Hetvabhasas (fallacies of inference).

Unit-VII: Data Interpretation Syllabus

Sources, acquisition and classification of Data-Quantitative and Qualitative Data-Graphical representation (Barchart, Histograms, Pie-chart, Table-chart and Line-chart) and mapping of Data-Data Interpretation-Data and Governance.

Unit-VIII: Information and Communication Technology (ICT) Syllabus

ICT: General abbreviations and terminology.Basics of the Internet, Intranet, E-mail, Audio and Video-conferencing.Digital initiatives in higher education.ICT and Governance.

Unit-IX: People, Development and Environment Syllabus

Development and environment: Millennium development and Sustainable development goals. Human and environment interaction: Anthropogenic activities and their impacts on the environment. Environmental issues: Local, Regional and Global; Air pollution, Water pollution, Soil pollution, Noise pollution, Waste (solid, liquid, biomedical, hazardous, electronic), Climate change and its Socio-Economic and Political dimensions.Impacts of pollutants on human health.-Natural and energy resources: Solar, Wind, Soil, Hydro, Geothermal, Biomass, Nuclear and Forests.-Natural hazards and disasters: Mitigation strategies. Environmental Protection Act (1986), National Action Plan on Climate Change, International agreements/efforts -Montreal Protocol, Rio Summit, Convention on Biodiversity, Kyoto Protocol, Paris Agreement, International Solar Alliance.

Unit-X: Higher Education System Syllabus

Institutions of higher learning and education in ancient India.-Evolution of higher learning and research in Post Independence India. Oriental, Conventional and Non-conventional learning programmes in India.



Professional, Technical and Skill-Based education. Value education and environmental education Policies, Governance, and Administration.

PAPER II (COMMERCE)

Unit 1: Business Environment and International Business

Unit 2: Accounting and Auditing

Unit 3: Business Economics

Unit 4: Business Finance

Unit 5: Business Statistics and Research Methods

Unit 6: Business Management and Human Resource Management

Unit 7: Banking and Financial Institutions

Unit 8: Marketing Management

Unit 9: Legal Aspects of Business

Unit 10: Income-tax and Corporate Tax Planning

Unit 1: Business Environment and International Business

Concepts and elements of business environment: Economic environment- Economic systems, Economic policies(Monetary and fiscal policies); Political environment- Role of government in business; Legal environment- Consumer Protection Act, FEMA; Socio-cultural factors and their influence on business; Corporate Social Responsibility (CSR) Scope and importance of international business; Globalization and its drivers; Modes of entry into international business Theories of international trade; Government intervention in international trade; Tariff and non-tariff barriers; India's foreign trade policy Foreign direct investment (FDI) and Foreign portfolio investment (FPI); Types of FDI, Costs and benefits of FDI to home and host countries; Trends in FDI; India's FDI policy Balance of payments (BOP): Importance and components of BOP ,Regional Economic Integration: Levels of Regional Economic Integration; Trade creation and diversion effects; Regional Trade Agreements: European Union (EU), ASEAN, SAARC, NAFTA, International Economic institutions: IMF, World Bank, UNCTAD, World Trade Organisation (WTO): Functions and objectives of WTO; Agriculture Agreement; GATS; TRIPS; TRIMS

Unit 2: Accounting and Auditing

Basic accounting principles; concepts and postulates - Partnership Accounts: Admission, Retirement, Death, Dissolution and Insolvency of partnership firms - Corporate Accounting: Issue, forfeiture and reissue of shares; Liquidation of companies; Acquisition, merger, amalgamation and reconstruction of companies

Holding company accounts - Cost and Management Accounting: Marginal costing and Break-even analysis; Standard costing; Budgetary control; Process costing; Activity Based Costing (ABC); Costing for decision-making; Life cycle costing, Target costing, Kaizen costing and JIT - Financial Statements Analysis: Ratio



analysis; Funds flow Analysis; Cash flow analysis - Human Resources Accounting; Inflation Accounting; Environmental Accounting - Indian Accounting Standards and IFRS- Auditing: Independent financial audit; Vouching; Verification ad valuation of assets and liabilities; Audit of financial statements and audit report; Cost audit - Recent Trends in Auditing: Management audit; Energy audit; Environment audit; Systems audit; Safety audit

Unit 3: Business Economics

Meaning and scope of business economics - Objectives of business firms - Demand analysis: Law of demand; Elasticity of demand and its measurement; Relationship between AR and MR -Consumer behavior: Utility analysis; Indifference curve analysis -Law of Variable Proportions: Law of Returns to Scale - Theory of cost: Short-run and long-run cost curves - Price determination under different market forms: Perfect competition; Monopolistic competition; Oligopoly- Price leadership model; Monopoly; Price discrimination -Pricing strategies: Price skimming; Price penetration; Peak load pricing

Unit 4: Business Finance

Scope and sources of finance; Lease financing - Cost of capital and time value of money -Capital structure - Capital budgeting decisions: Conventional and scientific techniques of capital budgeting analysis - Working capital management; Dividend decision: Theories and policies - Risk and return analysis; Asset securitization International monetary system - Foreign exchange market; Exchange rate risk and hedging techniques-International financial markets and instruments: Euro currency; GDRs; ADRs - International arbitrage; Multinational capital budgeting

Unit 5: Business Statistics and Research Methods

Measures of central tendency -Measures of dispersion -Measures of skewness -Correlation and regression of two variables -Probability: Approaches to probability; Bayes' theorem -Probability distributions: Binomial, poisson and normal distributions -Research: Concept and types; Research designs -Data: Collection and classification of data -Sampling and estimation: Concepts; Methods of sampling - probability and non-probability methods; Sampling distribution; Central limit theorem; Standard error; Statistical estimation Hypothesis testing: z-test; t-test; ANOVA; Chi—square test; Mann-Whitney test (U-test); Kruskal-Wallis test (H-test); Rank correlation test -Report writing

Unit 6: Business Management and Human Resource Management

Principles and functions of management -Organization structure: Formal and informal organizations; Span of control -Responsibility and authority: Delegation of authority and decentralization - Motivation and leadership: Concept and theories - Corporate governance and business ethics - Human resource management: Concept, role and functions of HRM; Human resource planning; Recruitment and selection; Training and development; Succession planning - Compensation management: Job evaluation; Incentives and fringe benefits -Performance appraisal including 360 degree performance appraisal - Collective bargaining and workers' participation in management - Personality: Perception; Attitudes; Emotions; Group dynamics; Power and politics; Conflict and



negotiation; Stress management - Organizational Culture: Organizational development and organizational change

Unit 7: Banking and Financial Institutions

Overview of Indian financial system -Types of banks: Commercial banks; Regional Rural Banks (RRBs); Foreign banks; Cooperative banks -Reserve Bank of India: Functions; Role and monetary policy management - Banking sector reforms in India: Basel norms; Risk management; NPA management - Financial markets: Money market; Capital market; Government securities market - Financial Institutions: Development Finance Institutions (DFIs); Non-Banking Financial Companies (NBFCs); Mutual Funds; Pension Funds - Financial Regulators in India - Financial sector reforms including financial inclusion - Digitisation of banking and other financial services: Internet banking; mobile banking; Digital payments systems - Insurance: Types of insurance-Life and Non-life insurance; Risk classification and management; Factors limiting the insurability of risk; Reinsurance; Regulatory framework of insurance-IRDA and its role

Unit 8: Marketing Management

Marketing: Concept and approaches; Marketing channels; Marketing mix; Strategic marketing planning; Market segmentation, targeting and positioning -Product decisions: Concept; Product line; Product mix decisions; Product life cycle; New product development- Pricing decisions: Factors affecting price determination; Pricing policies and strategies - Promotion decisions: Role of promotion in marketing; Promotion methods - Advertising; Personal selling; Publicity; Sales promotion tools and techniques; Promotion mix - Distribution decisions: Channels of distribution; Channel management - Consumer Behaviour; Consumer buying process; factors influencing consumer buying decisions - Service marketing- Trends in marketing: Social marketing; Online marketing; Green marketing; Direct marketing; Rural marketing; CRM - Logistics management

Unit 9: Legal Aspects of Business

Indian Contract Act, 1872: Elements of a valid contract; Capacity of parties; Free consent; Discharge of a contract; Breach of contract and remedies against breach; Quasi contracts; - Special contracts: Contracts of indemnity and guarantee; contracts of bailment and pledge; Contracts of agency- Sale of Goods Act, 1930: Sale and agreement to sell; Doctrine of Caveat Emptor; Rights of unpaid seller and rights of buyer - Negotiable Instruments Act, 1881: Types of negotiable instruments; Negotiation and assignment; Dishonour and discharge of negotiable instruments - The Companies Act, 2013: Nature and kinds of companies; Company formation; Management, meetings and winding up of a joint stock company - Limited Liability Partnership: Structure and procedure of formation of LLP in India - The Competition Act, 2002: Objectives and main provisions - The Information Technology Act, 2000: Objectives and main provisions; Cyber crimes and penalties - The RTI Act, 2005: Objectives and main provisions - Intellectual Property Rights (IPRs): Patents, trademarks and copyrights; Emerging issues in intellectual property - Goods and Services Tax (GST): Objectives and main provisions; Benefits of GST; Implementation mechanism; Working of dual GST

Unit 10: Income-tax and Corporate Tax Planning



Income-tax: Basic concepts; Residential status and tax incidence; Exempted incomes; Agricultural income; Computation of taxable income under various heads; Deductions from Gross total income; Assessment of Individuals; Clubbing of incomes International Taxation: Double taxation and its avoidance mechanism; Transfer pricing -Corporate Tax Planning: Concepts and significance of corporate tax planning; Tax avoidance versus tax evasion; Techniques of corporate tax planning; Tax considerations in specific business situations: Make or buy decisions; Own or lease an asset; Retain; Renewal or replacement of asset; Shut down or continue operations - Deduction and collection of tax at source; Advance payment of tax; E-filing of income-tax returns

MODEL EXAMINATION MARK LIST

| JRF/NE | T/SET COACHING PAPER 2 (CON | /MER | CE) EX | AMIN | ATION | I RESU | JLT (M | ONTH 1) |
|--------|-----------------------------|------|--------|------|-------|--------|--------|---------|
| SL NO | NAME | W1 | W2 | W3 | W4 | M1 | LOW | TOTAL |
| 1 | HYDER ALI KT | 68 | 64 | 66 | 0 | 74 | 0 | 272 |
| 2 | NAVAMI P | 76 | 64 | 64 | 62 | 0 | 0 | 266 |
| 3 | SHAHABAS BASIL | 64 | 62 | 64 | 64 | 0 | 0 | 254 |
| 4 | SANGEETHA K K | 72 | 66 | 56 | 44 | 58 | 44 | 252 |
| 5 | SWATHI. V | 66 | 64 | 60 | 0 | 62 | 0 | 252 |
| 6 | HARIPRASAD P | 62 | 60 | 66 | 58 | 62 | 58 | 250 |
| 7 | NIHALA KK | 58 | 56 | 66 | 50 | 66 | 50 | 246 |
| 8 | HASBA | 60 | 66 | 54 | 50 | 60 | 50 | 240 |
| 9 | KRISHNA PRIYA PK | 66 | 60 | 62 | 0 | 52 | 0 | 240 |
| 10 | APARNA T | 62 | 54 | 58 | 38 | 64 | 38 | 238 |
| 11 | MOHAMMED ASHIQ K | 66 | 56 | 54 | 52 | 62 | 52 | 238 |
| 12 | FIDHA CP | 54 | 34 | 62 | 56 | 64 | 34 | 236 |
| 13 | HASNA P | 60 | 46 | 62 | 0 | 60 | 0 | 228 |
| 14 | MUFEEDA SHERIN .K | 62 | 62 | 52 | 40 | 50 | 40 | 226 |
| 15 | RAHMATHUNNISA C | 62 | 46 | 60 | 42 | 56 | 42 | 224 |
| 16 | FAIZAL OT | 56 | 58 | 52 | 50 | 56 | 50 | 222 |
| 17 | KRISHNAVENI H | 60 | 60 | 48 | 48 | 52 | 48 | 220 |
| 18 | HASLA. P | 52 | 54 | 64 | 48 | 0 | 0 | 218 |
| 19 | PRAVITHA PN | 50 | 50 | 54 | 0 | 64 | 0 | 218 |
| 20 | SHADINA P | 58 | 52 | 62 | 44 | 0 | 0 | 216 |
| 21 | HAFEEFA C | 62 | 60 | 0 | 40 | 52 | 0 | 214 |



| 22 | REMYA C | 56 | 52 | 54 | 0 | 52 | 0 | 214 |
|----|---------------------------|----|----|----|----|----|----|-----|
| 23 | ANOOPA P K | 54 | 50 | 48 | 48 | 60 | 48 | 212 |
| 24 | ВІЛ | 62 | 54 | 52 | 42 | 0 | 0 | 210 |
| 25 | SHILPA K K | 46 | 46 | 52 | 42 | 62 | 42 | 206 |
| 26 | SREESHNA.V | 52 | 46 | 52 | 38 | 56 | 38 | 206 |
| 27 | ANUSREE. P | 52 | 54 | 0 | 46 | 52 | 0 | 204 |
| 28 | FABNA P | 68 | 42 | 40 | 32 | 54 | 32 | 204 |
| 29 | RAHEENA | 56 | 52 | 50 | 46 | 42 | 42 | 204 |
| 30 | SREELAKSHMI SETHUMADHAVAN | 58 | 42 | 54 | 48 | 0 | 0 | 202 |
| 31 | KEERTHANA KRISHNAN K.L | 46 | 42 | 56 | 34 | 54 | 34 | 198 |
| 32 | NIMYA.P | 48 | 44 | 40 | 52 | 54 | 40 | 198 |
| 33 | ANAGHA AK | 52 | 40 | 54 | 40 | 46 | 40 | 192 |
| 34 | HAJARA CHENGODAN | 46 | 52 | 48 | 26 | 46 | 26 | 192 |
| 35 | HANNA JEBIN K | 56 | 44 | 50 | 42 | 38 | 38 | 192 |
| 36 | JULNA AK | 50 | 34 | 54 | 42 | 46 | 34 | 192 |
| 37 | HIBA BANU. M | 52 | 46 | 54 | 38 | 38 | 38 | 190 |
| 38 | SHABNA ASMI K K | 74 | 50 | 60 | 0 | 0 | 0 | 184 |
| 39 | МАНАВООВА | 52 | 0 | 42 | 40 | 48 | 0 | 182 |
| 40 | MUHAMMED RAEES K | 46 | 52 | 38 | 34 | 42 | 34 | 178 |
| 41 | RINSHI | 38 | 44 | 48 | 36 | 46 | 36 | 176 |
| 42 | MUZAMMIL KP | 56 | 40 | 40 | 0 | 38 | 0 | 174 |
| 43 | JINANA | 44 | 40 | 52 | 36 | 0 | 0 | 172 |
| 44 | MAJIDA JANNATH P | 48 | 46 | 44 | 34 | 0 | 0 | 172 |
| 45 | NUSAIBA A | 60 | 54 | 0 | 0 | 58 | 0 | 172 |
| 46 | SARANYA MV | 52 | 34 | 44 | 38 | 0 | 0 | 168 |
| 47 | SHABANA THASNEEM | 36 | 44 | 38 | 44 | 40 | 36 | 166 |
| 48 | JAMSHEENA K | 44 | 46 | 48 | 24 | 0 | 0 | 162 |
| 49 | ASWATHY | 0 | 54 | 50 | 56 | 0 | 0 | 160 |
| 50 | AKHILA K | 36 | 42 | 42 | 38 | 0 | 0 | 158 |
| 51 | FOUSIYA | 58 | 0 | 0 | 36 | 60 | 0 | 154 |
| 52 | SUHAILA | 52 | 0 | 52 | 0 | 50 | 0 | 154 |
| 53 | SHARFIDHA | 0 | 58 | 0 | 36 | 58 | 0 | 152 |



| 54 | MUHAMMED SUHAIL. K | 64 | 46 | 0 | 40 | 0 | 0 | 150 |
|----|---------------------|----|----|----|----|----|----|-----|
| 55 | ASLA TP | 54 | 48 | 46 | 0 | 0 | 0 | 148 |
| 56 | ASWATHI K | 44 | 38 | 38 | 28 | 0 | 0 | 148 |
| 57 | SHANIB | 38 | 52 | 54 | 0 | 0 | 0 | 144 |
| 58 | SHAREENA. K | 44 | 52 | 48 | 0 | 0 | 0 | 144 |
| 59 | MUHSINA P | 42 | 32 | 34 | 34 | 30 | 30 | 142 |
| 60 | JAFAR SADIQUE | 72 | 0 | 66 | 0 | 0 | 0 | 138 |
| 61 | SAFABANU.P | 30 | 26 | 44 | 26 | 36 | 26 | 136 |
| 62 | MUFEEDA BANU P | 48 | 38 | 0 | 0 | 42 | 0 | 128 |
| 63 | RABVATH.K | 70 | 0 | 52 | 0 | 0 | 0 | 122 |
| 64 | MANSOOR ALI K | 62 | 44 | 0 | 0 | 0 | 0 | 106 |
| 65 | SUHAIL | 40 | 0 | 62 | 0 | 0 | 0 | 102 |
| 66 | JASNA. KK | 34 | 34 | 30 | 0 | 0 | 0 | 98 |
| 67 | SABREENA KC | 34 | 34 | 0 | 28 | 0 | 0 | 96 |
| 68 | FASLA PP | 0 | 34 | 22 | 36 | 0 | 0 | 92 |
| 69 | MEHAROOF ALI | 48 | 40 | 0 | 0 | 0 | 0 | 88 |
| 70 | SHANIBA M.T | 28 | 24 | 34 | 0 | 0 | 0 | 86 |
| 71 | NIVYA C K | 48 | 36 | 0 | 0 | 0 | 0 | 84 |
| 72 | VISHNUMAYA P | 48 | 0 | 36 | 0 | 0 | 0 | 84 |
| 73 | USUNUL MUBARACK KP | 38 | 44 | 0 | 0 | 0 | 0 | 82 |
| 74 | JOSEENA JOSE | 38 | 40 | 0 | 0 | 0 | 0 | 78 |
| 75 | SUHAILA. KP | 42 | 0 | 0 | 34 | 0 | 0 | 76 |
| 76 | ASWANI. MC | 38 | 30 | 0 | 0 | 0 | 0 | 68 |
| 77 | SADIQUE | 0 | 58 | 0 | 0 | 0 | 0 | 58 |
| 78 | SHAHNA | 0 | 0 | 0 | 0 | 58 | 0 | 58 |
| 79 | ABDUL RAHMAN K. K | 36 | 20 | 0 | 0 | 0 | 0 | 56 |
| 80 | ABDUL LATHEEF ASLAM | 0 | 24 | 28 | 0 | 0 | 0 | 52 |
| 81 | THESNI | 0 | 52 | 0 | 0 | 0 | 0 | 52 |
| 82 | THASNIYA.PE | 50 | 0 | 0 | 0 | 0 | 0 | 50 |
| 83 | MIKHDAD MK | 48 | 0 | 0 | 0 | 0 | 0 | 48 |
| 84 | HAFSATH AP | 44 | 0 | 0 | 0 | 0 | 0 | 44 |
| 85 | SHERIN CP | 42 | 0 | 0 | 0 | 0 | 0 | 42 |



| 86 | SREELAKSHMI T | 42 | 0 | 0 | 0 | 0 | 0 | 42 |
|----|---------------|----|---|---|---|----|---|----|
| 87 | HAIFA P | 38 | 0 | 0 | 0 | 0 | 0 | 38 |
| 88 | VARSHA.K | 38 | 0 | 0 | 0 | 0 | 0 | 38 |
| 89 | FOUSIYA MV | 34 | 0 | 0 | 0 | 0 | 0 | 34 |
| 90 | AFSAL KV | 32 | 0 | 0 | 0 | 0 | 0 | 32 |
| 91 | ASWANI C | 28 | 0 | 0 | 0 | 0 | 0 | 28 |
| 92 | NITHIN ANAND | 0 | 0 | 0 | 0 | 18 | 0 | 18 |

MODEL EXAMINATION MARK LIST-GENERAL

JRF/NET/SET COACHING PAPER 1 (GENERAL) EXAMINATION RESULT (MONTH 1)

| SL NO | NAME | Week1 | Week2 | Week3 | Week4 | Month1 | Least | TOTAL |
|-------|------------------------|-------|-------|-------|-------|--------|-------|-------|
| 1 | HARIPRASAD P | 36 | 24 | 24 | 34 | 34 | 24 | 128 |
| 2 | HYDER ALI KT | 38 | 28 | 30 | 0 | 28 | 0 | 124 |
| 3 | NIHALA KK | 38 | 10 | 22 | 32 | 30 | 10 | 122 |
| 4 | NAVAMI P | 0 | 30 | 26 | 30 | 34 | 0 | 120 |
| 5 | SWATHI. V | 32 | 20 | 26 | 28 | 32 | 20 | 118 |
| 6 | HASBA PP | 30 | 16 | 32 | 24 | 30 | 16 | 116 |
| 7 | ANOOPA P K | 32 | 24 | 28 | 16 | 24 | 16 | 108 |
| 8 | BIJI | 30 | 26 | 24 | 26 | 0 | 0 | 106 |
| 9 | MUFEEDA SHERIN.K | 32 | 22 | 18 | 26 | 26 | 18 | 106 |
| 10 | SANGEETHA K K | 30 | 10 | 22 | 24 | 30 | 10 | 106 |
| 11 | MUHAMMED RAEES K | 34 | 14 | 18 | 24 | 28 | 14 | 104 |
| 12 | SHARFIDHA | 32 | 20 | 30 | 0 | 22 | 0 | 104 |
| 13 | SHADINA P | 28 | 28 | 20 | 24 | 0 | 0 | 100 |
| 14 | SREESHNA.V | 30 | 14 | 18 | 22 | 30 | 14 | 100 |
| 15 | MOHAMMED ASHIQ K | 34 | 18 | 22 | 16 | 24 | 16 | 98 |
| 16 | RAHMATHUNNISA C | 24 | 20 | 30 | 20 | 24 | 20 | 98 |
| 17 | ANAGHA AK | 30 | 12 | 20 | 18 | 28 | 12 | 96 |
| 18 | JULNA AK | 26 | 24 | 16 | 24 | 22 | 16 | 96 |
| 19 | KEERTHANA KRISHNAN K.L | 30 | 0 | 16 | 22 | 26 | 0 | 94 |
| 20 | KRISHNA PRIYA M | 30 | 18 | 22 | 24 | 0 | 0 | 94 |
| 21 | KRISHNAVENI. H | 34 | 14 | 22 | 22 | 16 | 14 | 94 |



| 22 | FABNA P | 26 | 20 | 20 | 26 | 0 | 0 | 92 |
|----|---------------------|----|----|----|----|----|----|----|
| 23 | HIBA BANU | 34 | 14 | 12 | 20 | 22 | 12 | 90 |
| 24 | NIMYA.P | 20 | 20 | 26 | 22 | 22 | 20 | 90 |
| 25 | SHILPA K K | 30 | 0 | 10 | 24 | 26 | 0 | 90 |
| 26 | HAJARA CHENGODAN | 26 | 14 | 0 | 18 | 30 | 0 | 88 |
| 27 | HANNA JEBIN K | 28 | 16 | 14 | 20 | 22 | 14 | 86 |
| 28 | MAJIDA JANNATH P | 22 | 16 | 22 | 24 | 14 | 14 | 84 |
| 29 | RASIMATH NISHA T | 0 | 12 | 18 | 30 | 24 | 0 | 84 |
| 30 | SHAHABAS BASIL | 0 | 20 | 34 | 28 | 0 | 0 | 82 |
| 31 | APARNA T | 32 | 0 | 22 | 26 | 0 | 0 | 80 |
| 32 | FOUSIYA | 0 | 0 | 30 | 24 | 26 | 0 | 80 |
| 33 | HAFEEFA C | 24 | 12 | 0 | 20 | 22 | 0 | 78 |
| 34 | RINSHI | 14 | 0 | 26 | 18 | 20 | 0 | 78 |
| 35 | HASNA P | 20 | 0 | 0 | 24 | 30 | 0 | 74 |
| 36 | MUHSINA P | 20 | 14 | 16 | 20 | 18 | 14 | 74 |
| 37 | MUZAMMIL KP | 30 | 12 | 12 | 0 | 20 | 0 | 74 |
| 38 | SHABNA ASMI K K | 26 | 12 | 18 | 0 | 18 | 0 | 74 |
| 39 | SUHAILA | 16 | 0 | 16 | 18 | 22 | 0 | 72 |
| 40 | SAFABANU.P | 26 | 0 | 14 | 12 | 18 | 0 | 70 |
| 41 | RAHEENA | 24 | 12 | 0 | 10 | 22 | 0 | 68 |
| 42 | REMYA C | 0 | 16 | 26 | 0 | 26 | 0 | 68 |
| 43 | ASLA T P | 24 | 18 | 0 | 0 | 24 | 0 | 66 |
| 44 | SHABANA THAZNEEM | 28 | 8 | 8 | 20 | 0 | 0 | 64 |
| 45 | NUSAIBA A | 26 | 8 | 0 | 0 | 28 | 0 | 62 |
| 46 | JASNA | 0 | 0 | 14 | 18 | 30 | 0 | 62 |
| 47 | MANSOOR ALI K | 22 | 18 | 0 | 20 | 0 | 0 | 60 |
| 48 | HASLA.P | 32 | 4 | 20 | 0 | 0 | 0 | 56 |
| 49 | SHANIB | 22 | 12 | 20 | 0 | 0 | 0 | 54 |
| 50 | FASLA PP | 0 | 16 | 16 | 20 | 0 | 0 | 52 |
| 51 | JOSEENA JOSE | 22 | 8 | 0 | 18 | 0 | 0 | 48 |
| 52 | RESHMA A R | 30 | 8 | 10 | 0 | 0 | 0 | 48 |
| 53 | SHANIBA M.T | 20 | 16 | 10 | 0 | 0 | 0 | 46 |
| 54 | MEHAROOF ALI | 30 | 14 | 0 | 0 | 0 | 0 | 44 |
| 55 | SHAMLA VK | 0 | 14 | 6 | 0 | 24 | 0 | 44 |
| 56 | AKHILA K | 0 | 10 | 16 | 16 | 0 | 0 | 42 |
| 57 | MUFEEDA BANU P | 0 | 18 | 0 | 0 | 24 | 0 | 42 |
| 58 | ABDUL LATHEEF ASLAM | 28 | 0 | 12 | 0 | 0 | 0 | 40 |
| 59 | ASWANI. MC | 26 | 14 | 0 | 0 | 0 | 0 | 40 |



| 60 | ASWATHY. K | 22 | 0 | 0 | 18 | 0 | 0 | 40 |
|----|--------------------|----|----|----|----|----|---|----|
| 61 | FIDHA CP | 0 | 8 | 16 | 0 | 16 | 0 | 40 |
| 62 | SREELAKSHMI T | 38 | 0 | 0 | 0 | 0 | 0 | 38 |
| 63 | VISHNUMAYA P | 30 | 8 | 0 | 0 | 0 | 0 | 38 |
| 64 | SAHARA BATHOOL | 0 | 0 | 14 | 24 | 0 | 0 | 38 |
| 65 | USUNUL MUBARACK KP | 24 | 12 | 0 | 0 | 0 | 0 | 36 |
| 66 | JAFAR | 0 | 0 | 16 | 20 | 0 | 0 | 36 |
| 67 | MUHAMMED SUHAIL K | 0 | 16 | 0 | 18 | 0 | 0 | 34 |
| 68 | SHERIN.CP | 34 | 0 | 0 | 0 | 0 | 0 | 34 |
| | M K MOHAMMED | | | | | | | |
| 69 | SHEMEER | 32 | 0 | 0 | 0 | 0 | 0 | 32 |
| 70 | МАНАВООВА М | 26 | 6 | 0 | 0 | 0 | 0 | 32 |
| 71 | THASNIYA.PE | 32 | 0 | 0 | 0 | 0 | 0 | 32 |
| 72 | FATHIMA FARSANA | 0 | 0 | 0 | 32 | 0 | 0 | 32 |
| 73 | NIVYA C K | 22 | 6 | 0 | 0 | 0 | 0 | 28 |
| 74 | SUBEESH K P | 28 | 0 | 0 | 0 | 0 | 0 | 28 |
| 75 | SUHAILA. KP | 28 | 0 | 0 | 0 | 0 | 0 | 28 |
| 76 | HAIFA P | 26 | 0 | 0 | 0 | 0 | 0 | 26 |
| 77 | HAFSATH AP | 24 | 0 | 0 | 0 | 0 | 0 | 24 |
| 78 | SADIQUE | 0 | 24 | 0 | 0 | 0 | 0 | 24 |
| 79 | SARANYA MV | 14 | 0 | 0 | 10 | 0 | 0 | 24 |
| 80 | SUHAIL | 24 | 0 | 0 | 0 | 0 | 0 | 24 |
| 81 | ASWANI C | 22 | 0 | 0 | 0 | 0 | 0 | 22 |
| 82 | MIKHDAD MK | 20 | 0 | 0 | 0 | 0 | 0 | 20 |
| 83 | SABREENA KC | 20 | 0 | 0 | 0 | 0 | 0 | 20 |
| 84 | SHAREENA. K | 0 | 14 | 0 | 0 | 0 | 0 | 14 |
| 85 | VARSHA | 12 | 0 | 0 | 0 | 0 | 0 | 12 |
| 86 | FAIZAL OT | 0 | 0 | 10 | 0 | 0 | 0 | 10 |
| 87 | ABDUL RAHMAN K K | 0 | 6 | 0 | 0 | 0 | 0 | 6 |





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MEGA TEST SERIES

··· WINNERS ···



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NAVAMIP

Rank 2



SHAHABAS BASIL

Rank 3

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To: HYDER ALI K T kthyderali01@oksbi

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of India)

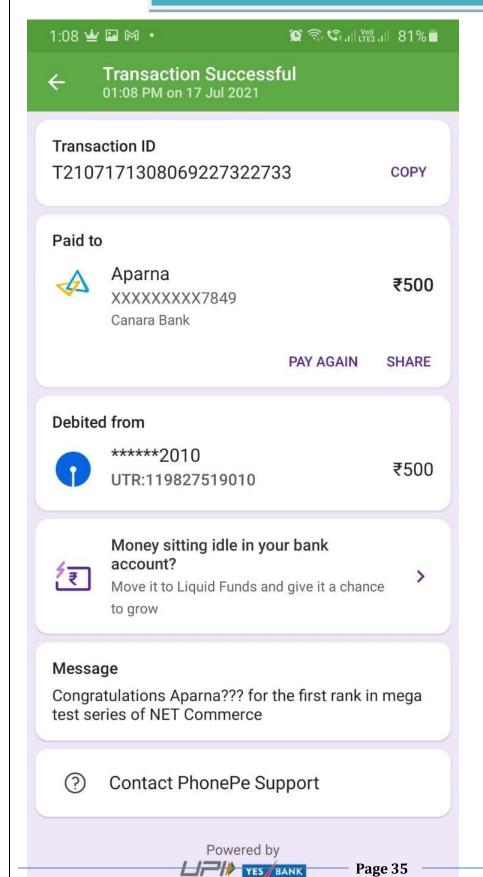
rafeequealimundodan@oksbi

Google Transaction ID CICAgOD0-vfUXA

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Page 34







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From: RAFEEQUE ALI MUNDODAN (State Bank

of India)

rafeequealimundodan@okicici

Google Transaction ID CICAgOCcp5ezUA

Page 36



LBS SET RESULT



STATE ELIGIBILITY TEST- Jan-2022 DIRECTORATE OF GENERAL EDUCATION

GOVERNMENT OF KERALA

(Conducted by LBS Centre for Science & Technology)

RESULT OF THE TEST CONDUCTED ON 09/01/2022 RESULT PUBLISHED ON 29/01/2022

| FATHIMA FARSANA C Paper I 49/120 Paper II 82/120 40.8333 % 68.3333 % | | |
|--|--|--|
| Paper II 82/120 40.8333 % | | |
| 40.8333 % | | |
| | | |
| 68.3333 % | | |
| | | |
| te 54.58 % | | |
| Passed | | |
| RCE | | |
| Open Quota | | |
| _ | | |

Click here to see instructions to successful candidates for obtaining SET-Jan-2022 Certificate

Candidates who want to get a photocopy of their OMR Answer sheets shall be provided with the same on payment of a fee of Rs.500/- per paper.(Demand Draft in favor of Director, LBS Centre for Science & Technology, Payable at Thiruvananthapuram.) Applications for photocopies for the answer sheets shall be made within a period of 1 month from the date of publication of results. Late applications will not be considered.

* Percentage required for Pass

| Paper | General | OBC - Non-Creamy Layer | SC/ST/PH-VH |
|------------------------------|--------------|--|-----------------|
| | 40 % | 35 % | 35 % |
| - 11 | 40 % | 35 % | 35 % |
| Aggregate | 48 % | 45 % | 40 % |
| | | d as (Part1+Part2)/(Max 1+N | |
| decimal places | in the calcu | ion shall be rounded off only ulation of aggregate percenta Il be made for calculating the | ge of marks. No |
| pass for Pape Prospectus. | r I and P | aper II separately. Refer C | lause 3 of the |



considered.

PG DEPARTMENT OF COMMERCE EMEA COLLEGE OF ARTS AND SCIENCE KONDOTTY NET/SET COACHING 2021-22

TE ELIGIBILITY TEST- July-: ECTORATE OF GENERAL EDUCAT

GOVERNMENT OF KERALA

onducted by the LBS Centre f Science & Technology)

TOF THE TEST CONDUCTED ON 14/08 RESULT PUBLISHED ON 25/09/2021

| | 00000000 | | | |
|--|----------------------|--|--|--|
| Roll Number | Roll Number 60050196 | | | |
| Name of Candidate | AFSAL KV | | | |
| Manka Casumad | Paper I: 65/119 | | | |
| Marks Secured | Paper II : 55/120 | | | |
| Result * | Passed | | | |
| | ! Congratulations ! | | | |
| Subject: COMMERCE | | | | |
| Community/ Quota Open Quota | | | | |
| * Result is provisional. Certificate will be issued subject to the satisfaction of relevant conditions in the prospectus. | | | | |
| Click here to see instructions to successful candidates for obtaining | | | | |
| SET-J | uly-2021 Certificate | | | |
| andidates who want to get a photocopy of their OMR Answer sheets shall be provided with the same of a fee of Rs.500/- per paper.(Demand Draft in favor of Director, LBS Centre for Science & | | | | |

Technology, Payable at Thiruvananthapuram.) Applications for photocopies for the answer sheets shall be made within a period of 1 month from the date of publication of results. Late applications will not be



STATE ELIGIBILITY TEST- July-2021 DIRECTORATE OF GENERAL EDUCATION

GOVERNMENT OF KERALA

(Conducted by the LBS Centre for Science & Technology)

RESULT OF THE TEST CONDUCTED ON 14/08/2021 RESULT PUBLISHED ON 25/09/2021

| 60050244 | | |
|---|--|--|
| HYDER ALI K T | | |
| Paper II: 56/119 Paper II: 70/120 | | |
| Passed | | |
| ! Congratulations ! | | |
| eject: COMMERCE | | |
| OBC(Creamy Layer) | | |
| e will be issued subject to the satisfaction of ditions in the prospectus. | | |
| ns to successful candidates for obtaining | | |
| July-2021 Certificate | | |
| | | |



STATE ELIGIBILITY TEST- Jan-2022

DIRECTORATE OF GENERAL EDUCATION
GOVERNMENT OF KERALA

(Conducted by LBS Centre for Science & Technology)

RESULT OF THE TEST CONDUCTED ON 09/01/2022 RESULT PUBLISHED ON 29/01/2022

| Roll Number | | 80050050 | | | | |
|---|---------------------|-----------------|--|--|--|--|
| Name of Candidate | SHANIB C P | | | | | |
| Marks Secured | | Paper I 56/120 | | | | |
| iviarks Secured | | Paper II 74/120 | | | | |
| | Paper I | 46.6667 % | | | | |
| Percentage of Mark | Paper II | 61.6667 % | | | | |
| Refer below table for Percentage required for Pass | Aggregate | 54.17 % | | | | |
| | | Passed | | | | |
| Result * | | | | | | |
| | ! Congratulations ! | | | | | |
| Subject: COMMERCE | | | | | | |
| Community/ Quota | Open Quota | | | | | |
| * Result is provisional. Certificate will be issued subject to the satisfaction | | | | | | |

* Result is provisional. Certificate will be issued subject to the satisfaction of relevant conditions in the prospectus.

> Click here to see instructions to successful candidates for obtaining SET-Jan-2022 Certificate

Candidates who want to get a photocopy of their OMR Answer sheets shall be provided with the same on payment of a fee of Rs.500/- per paper.(Demand Draft in favor of Director, LBS Centre for Science & Technology, Payable at Thiruvananthapuram.) Applications for photocopies for the answer sheets shall be made within a period of 1 month from the date of publication of results. Late applications will not be considered.



STATE ELIGIBILITY TEST- July 2021

GOVERNMENT OF KERALA

(Conducted by the LBS Centre for Science & Technology)

RESULT OF THE TEST CONDUCTED ON 14/08/2021 RESULT PUBLISHED ON 25/09/2021

| Roll Number | 60050207 |
|---|--|
| Name of Candidate | FAIZAL OT |
| | Paper I : 55/119 |
| Marks Secured | Paper II : 66/120 |
| Result * | Passed |
| | ! Congratulations ! |
| Su | bject: COMMERCE |
| Community/ Quota | Open Quota |
| | Certificate will be issued subject to the vant conditions in the prospectus. |
| Click here to see instruc | tions to successful candidates for obtaining |
| SET | F-July-2021 Certificate |
| of a fee of Rs.500/- per paper.(Demand Draft in | eir OMR Answer sheets shall be provided with the same on paymen n favor of Director, LBS Centre for Science & Technology, Payable a tocopies for the answer sheets shall be made within a period of 1 Late applications will not be considered. |

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Although due care has been taken in compilation of information available through this service and for continuous up gradation, in case you come across any error/mistake, you may intimate to the following E-mail address:- ddcc.lbs@kerala.gov.in

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STATE ELIGIBILITY TEST- Jan-2022 DIRECTORATE OF GENERAL EDUCATION GOVERNMENT OF KERALA (Conducted by LBS Centre for Science & Technology)

RESULT OF THE TEST CONDUCTED ON 09/01/2022 RESULT PUBLISHED ON 29/01/2022

| Roll Number | | 80050252 | |
|---|--------------------------------------|------------------------------|--|
| Name of Candidate | SABREENA K.C | | |
| | Pa | per I 55/120 | |
| Marks Secured | Paper II 54/120 | | |
| Dorsontage of Mark | Paper I | 45.8333 % | |
| Percentage of Mark | Paper II | 45 % | |
| Refer below table for Percentage required for Pass.* | Aggregate | 45.42 % | |
| Result * | | Passed | |
| | ! Congratulations ! | | |
| Subject | COMMERCE | | |
| Community/ Quota | Quota OBC(Non Creamy Layer) | | |
| * Result is provisional. Certificate will be | oe issued subjec | t to the satisfaction of | |
| to and instructions to | o successful car 2022 Certificate | didates for obtaining | |
| SET-Juli 1 | A COMP ANGUIOR | cheets shall be provided wil | |

Candidates who want to get a photocopy of their OMR Answer sheets shall be provided with the same on payment of a fee of Rs.500/- per paper.(Demand Draft in favor of Director, LBS Centre for Science & Technology, Payable at Thiruvananthapuram.) Applications for photocopies for the answer sheets shall be made within a period of 1 month from the date of publication of results.























STATE ELIGIBILITY TEST- Jan-2022 DIRECTORATE OF GENERAL EDUCATION

GOVERNMENT OF KERALA

(Conducted by LBS Centre for Science & Technology)

RESULT OF THE TEST CONDUCTED ON 09/01/2022 RESULT PUBLISHED ON 29/01/2022

| Roll Number | 80050183 MUHAMMED SUHAIL K | | |
|---|-------------------------------|----------------------------|--|
| Name of Candidate | | | |
| Mada Carrad | Paper I 45/120 | | |
| Marks Secured | Paper II 72/120 | | |
| General Section of the Company of the Company | Paper I | 37.5 % | |
| Percentage of Mark | Paper II | 60 % | |
| Refer below table for Percentage required for Pass * | Aggregate | 48.75 % | |
| Result * | ! Congratu | Passed | |
| Subject: | COMMERCE | | |
| Community/ Quota | OBC(Non Creamy Layer) | | |
| Result is provisional. Certificate will relevant conditions in the prospectus | | ect to the satisfaction of | |
| Click here to see instructions to SET-Jan-2 | successful candio | dates for obtaining | |

ayable at Thiruvananthapuram.) Applications for photocopies for the answer sheets shall be made within a

eriod of 1 month from the date of publication of results. Late applications will not be considered.





STATE ELIGIBILITY TEST- Jan-202: DIRECTORATE OF GENERAL EDUCATION

Conducted by LBS Centre for Science Technology)

RESULT OF THE TEST CONDUCTED ON 09/01/2022
RESULT PUBLISHED ON 29/01/2022

| Roll Number | 80050238 | | |
|---|--|---|--|
| Name of Candidate | HAJARA C | | |
| | P | aper I 62/120 | |
| Marks Secured | Paper II 53/120 | | |
| DESCRIPTION OF THE PROPERTY. | Paper I | 51.6667 % | |
| Percentage of Mark | Paper II | 44.1667 % | |
| Refer below table for Percentage required for Pass | Aggregate | 47.92 % | |
| Result * | ! Congr | Passed atulations ! | |
| Community/ Quota | OBC(Non Cream | y Layer) | |
| * Result is provisional. Certificate wo | | bject to the satisfaction | |
| Click here to see instructions to | | idates for obtaining | |
| Candidates who want to get a photocopy of their payment of a fee of Rn.508/- per paper.(Deman Technology, Payable at Thiruvananthapuram.) App made within a period of 1 month from the date considered. | d Draft in favor of lications for photoco | Director, LBS Centre for Science I ples for the answer sheets shall be | |

* Percentage required for Pass

| raper - | General | ODG - NOIT-Greating Layer | Set OILLIAM |
|-----------------------------------|-----------------------|--|-----------------------------------|
| | 40% | 35% | 35 % |
| 11 | 40 % | 35% | 35 % |
| Aggregate | 48 % | 45 % | 40 % |
| Aggregate is | calculate | d as (Part1+Part2)/(Max 1+N | Max 2) X-100 |
| decimal places rounding off of | in the calcumerks sha | do shall be rounded off only violation of aggregate percenta II be made for calculating the aper II separately. Refer C | ge of marks. No percentage for |

isclaimer:-LBS, Trivandrum provides this formation as a service. The information upplied is at the discretion of the provider nd no warranty is given or intended by the BS as to the accuracy or reliability of the

formation and questions of content or



UGCNET RESULT





Ministry of Education UGC-NET RESULT December 2020 & June 2021



| Roll Number : | KL13004308 | Application Number: 210510570005 | | | |
|---|--------------|----------------------------------|--|----------------------------------|--|
| Candidate's Name : | NAVAMI P | | = | | |
| Mother's Name : | NISHA R | | | | |
| Father's Name : | PRADEEP KU | JMAR P | | B2924400EAC70956B2D4752CF078BB85 | |
| Category : | GEN | Person with Disability(PwD)*: | | | |
| Subject : | Commerce | | | (a F | |
| No of Candidates in this Subject | Registered : | 134224 | Appeared : | 74012 | |
| Applied For : | JRF & ASSIST | JRF & ASSISTANT PROFESSOR | | | |
| Paper | | | ercentile Score Obt | ained@ | |
| Paper-1: | | | 94.6861640 | | |
| Paper-2: | | 98 | 98.1861041 | | |
| Total: | | 98 | 98.1022014 | | |
| Total Percentile Score obtained in Words : Ninety Eight point One 2 | | e Zero Two Two Ze | ero One Four Only | | |
| Result : | | QI | QUALIFIED FOR ASSISTANT PROFESSOR ONLY | | |





Ministry of Education UGC-NET RESULT December 2020 & June 2021



| , | | | | | | | |
|---|-----------------------------------|-------------|----------------|-----------|----------------------------------|--|--|
| Roll Number : | KL13005359 | Application | Number: | | | | |
| Candidate's Name : | FATHIMA FA | RSANA.C | | +D 200 A0 | | | |
| Mother's Name : | KADEEJA C | | | | 200 C T T SAME | | |
| Father's Name : | ABDUL MAJE | EED C | | | F91817F4EE1CFDD10B6CCC09314FED0D | | |
| Category : | OBC Person with Disability(PwD)*: | | | | | | |
| Subject : | Commerce | | | | | | |
| No of Candidates in this Subject | Registered : | 134224 | Appeared : | | | | |
| Applied For : | JRF & ASSIST | ANT PROFES | and the second | | | | |
| Paper Percentile Score Obtained@ | | | | | | | |
| Paper-1: 84.7675775 | | | | | | | |
| Paper-2: | | | | | | | |
| Total: | 93.9561813 | | | | | | |
| Total Percentile Score obtained in Words: Ninety Three point Nine Five Six One Eight One Three Only | | | | | | | |
| Result: QUALIFIED FOR ASSISTANT PROFESSOR ONLY | | | | | | | |
| | | | | | | | |

[&]quot; VI-Visually Impaired, HI- Hearing Impaired, LM-Locomotor Disability, OD-Other Disability

(a) Percentile Scores are normalised scores across multi session papers and are based on the relative performance of all those who appeared for the examination in this subject. The marks obtained are transformed into a scale ranging from 100 to 0 for each session of

(b) The Percentile Score indicates the percentage of candidates who have scored EQUAL TO OR BELOW (same or lower raw scores) that particular candidate in that session.

(c) The Percentile scores of a Candidate have been calculated as follows:

100 X Number of candidates appeared in the 'Session' with raw score EOUAL TO OR LESS than the candidate

Total number of the candidates appeared in the 'Session'

(d) The Percentile Score of the Total is NOT an aggregate or average of the Percentile Score of individual papers.

(e) Percentile score is not the same as percentage of marks obtained.

Dated: 19-02-2022

Senior Director, NTA UGC NET

Subject wise/Category wise cut-off for Assistant Professor only and Junior Research Fellowship (JRF)& Assistant Professor Both are available on website.

Note:

This electronically generated Score Card is the official result declared by NTA and does not require any signature.
 Candidate's particulars including Category and Person with Disability (PwD) have been indicated as mentioned by the candidate in the

online Application Form
3. Subject wise Cut-Off is based on the Percentage of Marks Obtained.
4. Those qualified for Assistant Professor will not be considered for award of JRF. Candidates who qualify the Test for eligibility for Assistant Professor will be governed by the rules and regulations for recruitment of Assistant Professor of the concerned universities/colleges/State governments, as the case may be.

5. The slots of JRFs of both UGC-NET December 2020 and June 2021 cycles have been merged, while the methodology for Subject wise cum

- Category-wise allocation of JRFs remains unchanged.

 6. The candidates who qualify for the award of Junior Research Fellowship are eligible to pursue research in the subject of their post-graduation or in a related subject and are also eligible for Assistant Professor. The universities, institutions, IITs and other national organizations may select the JRF awardees for full time research work in accordance with the procedure prescribed by them.

 7. Economically Weaker Section (EWS), Scheduled Caste(SC)/Scheduled Tribe(ST)/Persons with Disability(PwD)/ Thirdgender/Other Backward Classes -Non creamy layer (OBC-NCL), as per the central list of Other Backward Classes available on National Commission for Backward Classes -Non creamy layer (OBC-NCL), as per the central list of Other Backward Classes available on National Commission for Backward Classes. Classes (NCBC), Government of India website: www.ncbc.nic.in, candidate will be given such special concessions as may be decided by the
- UGC.

 8. Candidates qualifying for the award of Junior Research fellowship will be eligible to receive fellowship of UGC under various schemes, subject to their finding placement in universities/IITs/institutions. The validity period of the offer is three years w.e.f. the date of issue of JRF Award Letter. However, in case the candidates who have already joined M. Phil. / Ph.D., the date of commencement of fellowship shall be from the date of declaration of NET result or date of their joining, whichever is later.



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Ministry of Education UGC-NET RESULT December 2020 & June 2021





** VI-Visually Impaired, HI-Hearing Impaired, LM-Locomotor Disability, CD-Other Disability

(a) Percentile Scores are normalised scores across multi session papers and are based on the relative performance of all those who appeared for the examination in this subject. The marks obtained are transformed into a scale ranging from 100 in 0 for each session of

examinees.

(h) The Percentile Score indicates the percentage of candidates who have scored EQUAL TO OR BELOW (same or lower raw scores) that particular candidate in that session.

(c) The Percentile scores of a Candidate have been calculated as follows:

100 X Number of candidates appeared in the Session' with raw score EQUAL TO OR LESS than the candidate

Total number of the candidates appeared in the Session'

(d) The Percentile Score of the Total in NOT an aggregate or average of the Percentile Score of individual papers.
(e) Percentile score is not the same as percentage of marks obtained.

Dated: 19-02-2002

Subject visco/Category wise cut-off for Assistant Professor only and Junior Research Fellowship (JRF)& Assistant Professor.
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- 2. This electronically generated Score Card is the efficial result declared by NTA and does not require any signature.

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 3. Candidate's porticulars including Category and Person with Disability (PoD) have been indicated as meanined by the candidate in the online Application Ferries.

 4. Those qualified for Assistant Preference will not be considered for exceed of ptf. Candidates who qualify the Test for slightly for Assistant Professor will be governed by the rules and regulations for recraimment of Assistant Professor of the contended universities/college-State Professor will be governed by the result of a part of the contended of the contended universities/college-State for the contended of the cont

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46 12:30 PM 0.0KB/s (S) NTA Result testservices.nic.in Ministry of Education UGC-NET RESULT December 2020 & June 2021 Roll Number KL13003604 Application Number 210510594079 Candidate's Name : SWATHEV BINDHUP Mother's Name : Father's Name : VELAVORHAN V OBC Person with Disability(PwD)* Subject No of Candidates in this Subject Registered 134224 74012 Applied For JRF & ASSISTANT PROFESSOR Paper Percentile Score Obtainedill Paper-1 95.3442407 Paper 2 92.1531024 Total 95.0337608 Ninety Five point Zero Three Three Seven Six Zero Eight Only Total Percentile Score obtained in Words QUALIFIED FOR ASSISTANT PROFESSOR ONLY * VI-Visually Imparies His Hearing Imparied LM Locamotar Disability Op-Other Disability tession of examiners.
(b) The Percentile Source indicates the percentage of candidates who have source EQUAL TO GR BELOW (some or love) two sources) that perticular candidate in that session (c) The Percentile Sources of a Condidate have been calculated as follows:

100 X Number of sandidates appeared in the Session with two source EQUAL TO GR LESS than the condidate Trief numbers of the candidates appeared in the Session. (d) The Percentile Score of the Total is NOT on aggregate or everage of the Percentile Score of ects (e) Percentile score is not the same as percentage of marks obtained.

Subject wise/Category wise cut-off for Assistant Professor only and Junior Resear Assistant Professor Both are available on website.

Note:

Defed: 19-02-2022

- This electronically generated Score Card is the official result declared by NTA a signature.
- Candidate's particulars including Category and Person with Disability (PwD) has mentioned by the candidate in the online Application Form
- Subject wise Cut-Off is based on the Percentage of Marks Obtained.
- 4. Those qualified for Assistant Professor will not be considered for award of JRF the Test for eligibility for Assistant Professor will be governed by the rules and a recruitment of Assistant Professor of the concerned universities/colleges/State case may be.
- The slots of JRFs of both UGC-NET December 2020 and June 2021 cycles have methodology for Subject wise cum Category-wise allocation of JRFs remains u
- 6. The candidates who qualify for the award of Junior Research Fellowship are eli in the subject of their post-graduation or in a related subject and are also eligible Professor. The universities, institutions, IITs and other national organizations meawardees for full time research work in accordance with the procedure prescribe.
- 7. Economically Weaker Section (EWS), Scheduled Caste(SC)/Scheduled Tribe(ST Disability(PwD)/ Thirdgender /Other Backward Classes -Non creamy layer (OBC list of Other Backward Classes available on National Commission for Backward Government of India website: www.ncbc.nic.in, candidate will be given such spinary be decided by the UGC.
- 8. Candidates qualifying for the award of Junior Research fellowship will be eligib of UGC under various schemes, subject to their finding placement in universitie validity period of the offer is three years w.e.f. the date of issue of JRF Award L the candidates who have already joined M. Phil. / Ph.D., the date of commences be from the date of declaration of NET result or date of their joining, whichever
- The National Testing Agency shall not be responsible for any printing error in th





| Ministry of Education | | UGC-NET | RESULT Decembe | er 2020 & June 2 | |
|--|---|--|--------------------------------|--|--|
| Roll Number ; | K±12005089 | Application Number : | | 210511115011 | |
| Candidate's Name : | JASEELA NK | FASEELA NK | | | |
| Mother's Name: | SAFIYA | | | | |
| Father's Name : | HASSANNK | | | | |
| Category: | OBC | Person with Disability(PwD)*: | | | |
| Subject: | Commerce | | | | |
| No of Candidates in this Subject | Registered | 134224 | Appeared : | 74012 | |
| Applied For | JRF & ASSISTANT | PROFESSOR | | | |
| Paper | | F | Percentile Score Obtained® | | |
| Paper-1 | | 89.4802030 | | | |
| aper 2: | 96.4641016 | | | | |
| foral : | 95 6690239 | | | | |
| Total Percentile Score obtained in Words Ninety Fig. | | | linety Five point Six Six Nine | Zero Two Three Nine Only | |
| Result : | QUALIFIED FOR ASSISTANT PROFESSOR ONLY | | | | |
| " VFVisually Impaired. Hi- Hearing impaired, DM-L (ii) Percentille Scores are normalised scores acro- session of examinees. (b) The Percentille Score Indicates the percentage (c) The Percentille scores of a Candidate have ber- | es multi session papers and are o of candidates who have scored i or calculated as follows: | ased on the relative per qual. To OR BELOW (2 Number of candidates) | | particular candidate in that so aw score EOUAL TO OR LESS | |

Subject wise/Category wise cut-off for Assistant Professor only and Ju Assistant Professor Both are available on website.

Note:

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- The slots of JRFs of both UGC-NET December 2020 and June 2021 methodology for Subject wise cum Category-wise allocation of JRFs
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- 8. Candidates qualifying for the award of Junior Research fellowship w UGC under various schemes, subject to their finding placement in ur period of the offer is three years w.e.f. the date of issue of JRF Awar candidates who have already joined M. Phil. / Ph.D., the date of com the date of declaration of NET result or date of their joining, whichey





HONORING











LT Abdul Rasheed sir Principal of EMEA College



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SWATHI V (NET)



NAVAMI P



JAFAR SADIQ K



FATHIMA FARSANA C (NET)



FASEELA NK (NET)

LBS SET RESULT 2022



SHANIB CP (SET)



SABREENA KC (SET)



AFSAL KV



HYDER ALI KT (SET)



FAIZAL OT (SET)



HAJARA C



SUHAIL K (SET)



FATHIMA FARSANA C (SET)



SHIJILA MAJEED C (SET)

Congratulations

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FAIZAL OT





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HAJARA C





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SUHAIL K





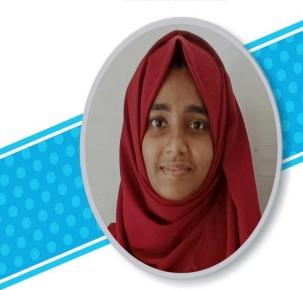
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FATHIMA FARSANA C





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JAFAR SADIK K





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NET HOLDER



FASEELA NK





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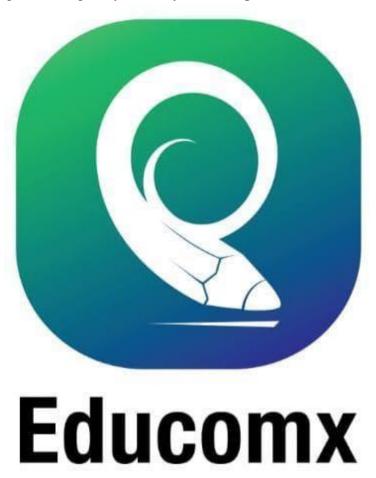
STUDY MATERIALS



Study Materials

The Department provided study materials in printed form as well as digital form. The Study materials of the entire subjects were distributed to the students in printed form and the soft copy of the materials were sent to the students in their whatsApp group. The study materials were prepared by the subject experts in each subjects from various institutions all over Kerala. The materials and recorded classes were also available in an education application named Educomx.

Educomx is an online platform for managing data associated with its tutoring classes in the most efficient and transparent manner. It is a user-friendly app with amazing features like online attendance, fees management, homework submission, detailed performance reports and much more- a perfect on- the- go solution for parents to know about their wards' class details. It's a great amalgamation of simple user interface design and exciting features; greatly loved by students, parents, and tutors.





SAMPLE OF STUDY MATERIAL-ACCOUNTING



Introduction to Accounting

Meaning

Accounting is mainly concerned with recording of financial transactions, summarizing them and communicating the users. Since accounting is the medium of communication, it is called **language of business**.

Definition:

According to **AICPA**(American Institute of Certified Public Accountants) "Accounting is the art of recording, classifying and summarizing in a significant manner in terms of money, transactions and events which are, in part at least, of a financial character and interpreting the results there of".

- Recording: Journal, Book of Primary entry, Book of original entry
- ➤ Classifying: Ledger (derived from the Dutch word Legger, which means to kept), Secondary record, Chief Book of Accounting, Book of Final entry
- > Summarising: Trial Balance, Income Statement/ Profit and Loss Account, and Balance Sheet.
- Analysis and Interpretation: Ratio Analysis, Fund Flow Analysis, Cash Flow Analysis, Trend Analysis, Comparative Statement, Common size Statement
- ➤ Communication: Preparation of Accounting Reports and communicate to the interested parties. The Interested parties are :
 - ➤ Internal owners, management
 - External-Customers, Researchers, Investors, Banks, creditors, Government, suppliers etc.

History

- Babylonia-City of commerce (4000 BC)-Recorded payment of wages and taxes on clay tables.
- Egypt (4000 BC)- Used some form of accounting for their treasuries where gold and other valuables were kept.
- Greece-Accounting was used for apportioning the revenues received among treasuries, maintaining total receipts, total payments and balance of government financial transactions.
- Luca pacioli-Introduced a book on Double entry system of accounting
- Kautilya, minister in chandragupta's kingdom wrote a book named "Arthashastra" which also described how accounting records had to me maintained.
- ✓ Father of accounting Luca Pacioli
 - > Full name- Luca Bartolomeo de Pacioli
 - > Italian, friar, mathematician, writer
 - ➤ Who first published his book on **Double entry system** of Accounting in 1494 known as "The summa de arithmeticaproportioni et proportionalita".[The Collected Knowledge of Arithmetic, Geometry, Proportion and Proportionality]



- > The following is a list of accounting terms, rules and principles that Luca Pacioli described in his book:
 - * The double-entry accounting system;
 - Debit is the left side of an account, and the credit is the right side of an account;
 - ❖ All debit amounts have to be equal to all credit amounts;
 - ❖ The usage of three books: a *memoriale*, a ledger, and a journal;
 - ❖ The *memoriale* is the document where a transaction is recorded first;
 - ❖ A journal contains records about all transactions in a chronological order listed in the debit and credit form;
 - ❖ All journal information is posted to the ledger;
 - Closing entries must be made at the year-end;
 - ❖ The trial balance (*summa summarium*) is the final important step in the accounting cycle;
 - ❖ Assets (account receivables, inventories), liabilities, equity, income, and expense accounts are presented in the ledger;

Features or Characteristics or Nature of Accounting

- 1) Accounting is an art.
- 2) Accounting is a science.
- 3) Recording of business transactions.
- 4) Classifying business transactions.
- 5) Summarizing the classified data
- 6) Analysis and interpret the summarized data
- 7) Communicating information to the interested parties.
- 8) Records transaction and events which are financial character.
- 9) Language of business

Objectives of Accounting or Functions of accounting

- 1. To keep systematic records.
- 2. To ascertain the operational profit or loss.
- 3. To ascertain the financial position of the business.
- 4. To make information available to various users.
- 5. To protect business properties.
- 6. To facilitate rational decision making.
- 7. To ascertain the cost of production and selling price.
- 8. To control expenditure of business.
- 9. To satisfy the requirements of law.
- 10. To calculate the amount due to and due from others.

Advantages of Accounting

- 1. Maintain business records
- 2. Prevention and detection of fraud
- 3. Information about profit or loss
- 4. Present true financial position
- 5. Helps in preparing financial statements
- 6. Helps to assess tax liabilities



- 7. Comparison of result
- 8. Acts as legal evidence
- 9. Assist the management

Limitations of Accounting

- 1. It is <u>historical in nature</u>.
- 2. Transactions of <u>non-monetary</u> nature will not be recorded in accounting.
- 3. It is <u>influenced by</u> the <u>personal judgment</u> of the accountant
- 4. In accounting valueless assets are also shown.
- 5. In accounting <u>price changes are not considered</u>.
- 6. It is not an exact science.
- 7. Use of different accounting methods reduces the reliability of accounts.
- 8. Accounting records show only actual cost figures.
- 9. Provide information about the concern as a whole

Book Keeping:

Bookkeeping is keeping the record of business transactions on day to day basis. It includes identifying, measuring and recording of transactions.

| S. No | Basis of distinction | Book-keeping | Accounting |
|-------|----------------------|--|---|
| 1 | Scope | It is concerned with recording and classifying the business transactions. | It is concerned with recording, classifying, summarising, analysing and interpreting the financial data. |
| 2 | Stage | Book-keeping is the primary stage in accounting. It is the base for accounting. | Apart from the primary stage, it includes secondary stage of analysis and interpretation. |
| 3 | Nature of job | It is routine and clerical in nature. | It is analytical in nature. |
| 4 | Knowledge required | It requires basic knowledge of the principles of journalising and posting. | |
| 5 | Skill required | Analytical skill is not required for book-keeping. | It requires analytical skill. |



Basic terms in accounting:

- Assets: properties of the business. Assets are classified in to two:
 - 1) Current assets

Current assets are the assets which can be converted in to cash within a short period of time.

Examples:

- Cash in hand
- Cash at bank
- Short term investment/marketable securities
- Bills receivables
- Sundry debtors
- Stock in trade
- Work in progress
- Prepaid expenses

2) Fixed assets

Fixed assets are the assets which cannot be converted in to cash within a short period of time. Fixed assets can be classified in to:

- 1. **Tangible assets** –are the assets which can be see and touch. Examples are;
 - Plant
 - Machinery
 - Land
 - Building
 - Furniture
 - Computer
 - Investments etc.
- 2. **Intangible assets**-which cannot be see and touch. Examples are;
 - **❖** Goodwill
 - Patent
 - Trade mark
 - **Copy right etc.**
- 3. Wasting assets-the value of the assets are exhausted during the usage of assets. Examples are
 - Gas
 - Timber
 - Mine
 - Quarries
 - Oil field
- 4. **Fictitious assets** –Actually not assets but treated as assets in order to tally the balance sheet for technical reasons. These are assets whose benefit is derived over a longer period of time. These are written off against the firm's earnings in more than one accounting period. These are shown on the asset side of the balance sheet under the head "miscellaneous expenditure". Examples are



- Promotional expenses of a business
- Preliminary expenses
- Discount allowed on issue of shares and debentures
- Underwriting commission

Liabilities:

Liabilities are the legal obligations of a business (creditor's equity). Liabilities can be classified in to

- 1) **Current liabilities** the company's debt or obligation that are due within one year. Examples are;
 - Short term loans
 - Sundry creditors
 - Bills payable
 - Dividends payable
 - Interest payable
 - Salary payable
 - Outstanding expenses
 - ❖ Overdraft etc.
- 2) **Fixed liabilities** The financial obligations of a company that are due after a year. Examples are;
 - Long term loans
 - Debentures
 - Bonds
 - Mortgages
 - Pension payable
 - Post-retirement health care obligation
 - ❖ Deferred tax liabilities(O/s Tax payable after TDS)
- 3) **Contingent liability**-It is a potential liability that may occur, depending on the outcome of an uncertain future event. It is recorded in the accounting records if the contingency is probable and the amount of the liability can be reasonably estimated. Examples are:
 - Liability on bills discounted outstanding or bills accepted on behalf of others
 - Liability under a guarantee given in favour of others
 - ❖ Liability for disputed claims and cases pending decision of the court
 - * Calls on partly paid shares held as investments
 - ❖ Liability for arrear of dividends on cumulative preference shares
 - Warrantee reserve

Capital

Money or money's worth invested by owners. It is the fund raised to support a particular business or project. It is also known as net assets or equity. Capital is affected by the following:

- a) Initial and additional contribution of owners
- b) Withdrawals made by owners
- c) Income



d) Expenses

Owner contribution and income increases the capital and withdrawal and expenses decreases the capital. Capital is divided in to two major forms;

- Fixed capital
 It is the amount invested in fixed assets.
- Working capital
 It is the excess of current assets over current liabilities

> Income

Income refers to an increase in economic benefit during the accounting period in the form of an increase in asset or decrease in liability that result in increase in equity other than contribution from owners. Income includes *revenues* and *gains*. Revenue refers to the amounts earned from the company's ordinary course of business such as sales, fees etc. Gains come from other activities, such as gains on sale of equipment, gain on sale of short term investments and other gains

> Expense

Expense refers to a decrease in economic benefit during the accounting period in the form of a decrease in asset or increase in liability that result in decrease in equity other than distribution to owners. It includes

- a) Revenue expense(expense for earning revenue),
- b) Capital expense (expense for acquiring various assets) and
- c) Deferred revenue expense is an expenditure which is revenue in nature and **incurred during an accounting period, but its benefits are to be derived from a number of following accounting periods.** Example: Heavy advertisement expenditure. Part of the amount which is charged to profit and loss account in the current accounting period is reduced from total expenditure and rest is shown in the balance sheet as an asset (fictitious asset, i.e. it is not really an asset).

Cost Vs expense:

Cost is the amount invested in the acquisition of goods or services which have not yet been expired or benefits or services of which have not yet been received or which have not yet been utilized or consumed in connection with realization of revenue.

Expense is defined as a cost that has given a benefit and is now expired. It refers to all expired cost which are deductible from revenue.

| Cost | Expense |
|--|---|
| Investment made towards acquisition of | Regular payment made towards ongoing |
| asset | business for revenue generation |
| Reflected on asset side of the balance sheet | Reflected on P/L A/C |
| Doesn't impact the profitability directly | Affect the profitability directly |
| Examples: fixed assets, prepaid expenses, | Examples: depreciation, interest expense, |
| inventory etc. | raw material expenses etc |



GAAP(Generally Accepted Accounting Principles)

It is a collection of commonly followed accounting rules and standards for financial reporting

Accounting Assumptions/postulates/concepts

1) Accounting entity concept

Business is separate from its owners. It is applicable for all forms of business organisations including partnership and sole proprietorship.

- ✓ Capital is shown in the liabilities side of the balance sheet
- ✓ Owner withdrawal for personal use is shown as deduction from owners capital
- 2) Money measurement concept

Only transactions which can be expressed in terms of money can be recorded.

- ✓ Dedication, Loyalty etc. of the worker cannot be recorded
- 3) Going concern concept

Business has indefinite future life. The going concern status of the concern will stand terminated from the date of appointment of a liquidator or the concern become insolvent.

- ✓ Charging of Depreciation
- ✓ Concept of assets and liabilities
- ✓ Outstanding expense as liability in Balance Sheet
- ✓ Prepaid expense as an asset in Balance Sheet
- 4) Periodicity concept

Life of the business is divided in to different periods

✓ Preparation of financial statements

Accounting principles/conventions

1) Historical cost concept

Assets are recorded in its actual cost

- ✓ Book value of the asset is different from its market value
- 2) Dual aspect concept

Each business transaction has two aspects, debit and credit (Luca Pacioli- father of accounting)

- ✓ Accounting Equation(Assets =Capital +Liabilities)
- ✓ Tallying of Balance Sheet
- 3) Matching concept

Determination of profit and loss can be done by matching revenue and expenditure.

- ✓ Outstanding expenses added with the concerned expenses , in P/L Account
- ✓ Pre-paid expenses are deducted from the concerned expense, in P/L Account
- 4) Realization concept/revenue recognition concept

Revenue is said to be realized when goods or services are sold to a customer. It emphasizes the fact that the mere receipt of an order for goods or services cannot be taken for the realization of revenue. Only those revenue or income which shall create certain obligation to business is treated as revenue and income.

✓ Advance money received from a customer cannot be considered as revenue earned.



5) Objective evidence/verifiability concept

The transactions should be recorded only on the basis of supporting documents.

- ✓ Truthful representation of a company's financial condition
- 6) Accrual concept

Not only the cash transactions are recorded, but the accrued transactions are also recorded.

- ✓ Outstanding expenses
- ✓ Accrued income
- 7) Convention of consistency

This means the methods adopted in one accounting year should not be changed in another year.

- ✓ Method of depreciation
- 8) Convention of conservatism (Prudence)

This is a convention of <u>playing safe</u>, which is followed while preparing the financial statements. The idea of this convention is to consider all possible losses and to ignore all probable profits.

- ✓ Inventory is valued at cost price or market price whichever is lower
- ✓ Provision for bad and doubtful debt
- 9) Convention of Materiality

Materiality means relevance or importance or significance. It is generally accepted in the accounting circle that the accounting statements and records must reveal all material facts.

- ✓ Ignoring paise in financial statements
- 10) Convention of full disclosure

The accounting convention of full disclosure implies that accounts must be honestly prepared and all material information must be disclosed therein.

- ✓ contingent liabilities,
- ✓ method of providing depreciation,
- ✓ debts due by directors (explanatory statements in b/s)



MODEL OUESTION PAPERS



- 1. **Assertion** (A): Personal transactions of the owners of the business are not recorded in the books. **Reasoning** (R): According to the business entity concept, each business enterprise is considered as an accounting unit separate from owners.
 - (1) Both (A) and (R) are correct and (R) is the correct explanation of (A).
 - (2) Both (A) and (R) are correct but (R) is not the correct explanation of (A).
 - (3) (A) is correct but (R) is not correct.
 - (4) (A) is wrong but (R) is correct.
- 2. Which one of the following is not an example of 'financing activities' with reference to cash flow statement?
 - (1) Repayment of bank loan
 - (2) Interest on debentures/Dividend paid
 - (3) Cash proceeds from public deposits
 - (4) Sale of fixed assets
- 3. Which one of the following statements is not true?
 - (1) An expenditure intended to benefit current year is revenue expenditure.
 - (2) Amount paid for acquiring goodwill is capital expenditure.
 - (3) Wages paid for installation of a new machine is usually debited to wages account.
 - (4) Revenue expenditure is not intended to benefit future period.
- 4. X Ltd. forfeited 20 shares of Rs. 10 each, Rs. 8 called up, on which John had paid application and allotment money of Rs. 5 per share, of these, 15 shares were reissued to Parker as fully paid up for Rs. 6 per share. What is the balance in the share Forfeiture Account after the relevant amount has been transferred to Capital Reserve Account?
 - (1) NIL
 - (2) Rs. 5
 - (3) Rs. 25
 - (4) Rs. 100
- 5. X and Y sharing profits in the ratio of 7: 3, admit Z for 3/7 share in the new firm in which he takes 2/7 from X and 1/7 from Y. The new ratio of X, Y and Z will be:
 - (1) 7: 3: 3
 - (2) 4: 2: 3
 - (3) 14: 6: 15
 - (4) 29: 11: 30
- 6. **Assertion** (A): A high operating ratio indicates a favourable position.

Reasoning (R): A high operating ratio leaves a high margin to meet non operating expenses.

- (1) (A) and (R) both are correct and (R) correctly explains (A).
- (2) Both (A) and (R) are correct but (R) does not explain (A).
- (3) Both (A) and (R) are incorrect.
- (4) (A) is correct but (R) is incorrect.



7. Which of the following is not an approach to the Capital Structure?

- (1) Gross Profit Approach
- (2) Net Operating Income Approach
- (3) Net Income Approach
- (4) Modigliani and Miller Approach

8. Which one of the following methods of Capital Budgeting assumes that cash-inflows are reinvested at the project's rate of return?

- (1) Net Present Value
- (2) Accounting Rate of Return
- (3) Internal Rate of Return
- (4) Discounted Pay Back Period
- 9. Cost of Equity Share Capital is more than cost of Debt because:
 - (1) Equity shares are not easily saleable.
 - (2) Equity shares do not provide the fixed dividend rate.
 - (3) Generally the face value of equity shares is less than the face value of debentures.
 - (4) Equity shares have high risk than debts.

10. Negative Net Working Capital implies that:

- (1) Long-term funds have been used for fixed assets.
- (2) Short-term funds have been used for fixed assets.
- (3) Long-term funds have been used for current assets.
- (4) Short-term funds have been used for current assets.

11. Which of the following is an implicit cost of increasing proportion of debt of a company?

- (1) P.E. Ratio of the company would increase.
- (2) Rate of return of the company would decrease.
- (3) Tax-shield would not be available on new debts.
- (4) Equity shareholders would demand higher return.

12. Profitability Index of a Project is the ratio of present value of cash inflows to:

- (1) Total cash inflows
- (2) Total cash outflows
- (3) Present value of cash outflows
- (4) Initial cost minus Depreciation

13. Which one of the following statements is false?

- (1) Effective dividend policy is an important tool to achieve the goal of wealth maximisation.
- (2) According to Walter, the optimal payout ratio for a growth firm is 100%.
- (3) MM model asserts that the value of the firm is not affected whether the firm pays dividend or not.
- (4) 'Bird-in-the-hand theory' in reference to dividend decision has been developed by Myron Gordon.

14. Amount withdrawn by the proprietor for personal use reduces both

A. Liabilities and capital



| В. | Assets | and | owners | equity |
|----|--------|-----|--------|--------|
|----|--------|-----|--------|--------|

- C. Expenses and liabilities
- D. None of these
- 15. From the following details, find out current assets

Current ratio 2.5 Liquid ratio 1.5 Working capital 60,000

- A. 1,00,000
- B. 80,000
- C. 60.000
- D. None of these
- 16. According to which accounting principle, personal expenses of proprietor are recorded in drawings account.
 - A. Prudence
 - B. Business entity concept
 - C. Matching
 - D. Money measurement
- - A. 1.200
 - B. 1,000
 - C. 3,600
 - D. 4,800
- 18. Closing stock, if given outside the trial balance, it is shown in......
 - A. Trading account and balance sheet
 - **B.** Profit and loss account
 - C. Profit and loss account and balance sheet
 - **D.** Balance sheet
- 19. Following information is extracted from the Trial balance of a business

Sales 1,00,000; Purchase 60,000; wages 21,000; closing stock was 3000 more than opening stock. 1/3 of the wages was charged to cost of goods sold in the trading account. What was the Gross profit

- A. 30,000
- B. 33,000
- C. 36,000



- D. 40,000
- 20. At the time of admission of a new partner
 - A. old firm has to be dissolved
 - B. old partnership has to be dissolved
 - C. Both old firm and partnership have to be dissolved
 - D. neither the firm nor the partnership has to be dissolved
- 21. Which of the following is incorrect
 - A. premium of goodwill brought in cash by a new partner on admission is shared by old partners in Sacrificing ratio
 - B. profit on revaluation of assets and liabilities is shared by old partners in old ratio
 - C. In case of admission of partner, the entry for unrecorded asset will be Revaluation a/c Debit and Asset a/c Credit
 - D. At the time of admission, general reserve is transferred to old partner's capital account
- 22. On 1st September 2021, Ram, a partner had given a loan of Rs.5,00,000 to the firm. Calculate interest on loan to be allowed as per partnership Act 1932 for the year ended 31st March 2022.
 - A. 30,000
 - B. 17,500
 - C. 15,000
 - D. None of these
- 23. A and B are partners with capital of 5,00,000 and 3,00,000 respectively. As per partnership deed they were entitled to i) Interest on capital @ 10% p.a ii) Salary to A: Rs.60,000 p.a, iii) Commission to B Rs.20,000 iv) Profit sharing ratio 3:2, v) Net profit earned during the year Rs.2,00,000. Calculate balance of partner's capital account at the end of the year under fluctuating capital method.
 - A. 6,34,000 and 3,66,000
 - B. 5,00,000 and 3,00,000
 - C. 6,20,000 and 3,80,000
 - D. 6,20,000 and 3,66,000
- 24. A,B and C are partners sharing profits in the ratio of 2:2:1. On retirement of B, goodwill was valued as Rs.30,000. Find the contribution of A and C to compensate B
 - A. 20,000 and 10,000
 - B. 8,000 and 4,000
 - C. No contribution
 - D. 15,000 and 15,000
- 25. X,Y,Z were partners sharing profits in the ratio of 5:3:2. Goodwill does not appear in the books, but it is agreed to be worth Rs.1,00,000, X retires from the firm and Y and Z decided to share future profits equally. X's share of goodwill will be debited to Y's and Z's capital account in the ratio of
 - A. 1:1
 - B. 2:3
 - C. 3:2



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| 11. | 1.7 | | IL. | .,, | | 11.71 |

- 26. Hari, Roy and Prasad are partners in the ratio of 3:5:1. Roy wants to retire. His share is being purchased by Prasad. What would be the new ratio of Hari and Prasad?
 - A. 1:2
 - B. 2:1
 - C. 3:5
 - D. 3:1
- 27. A and B are partners sharing profits and losses in the ratio of 3:2. A's capital is 60,000 and B's capital is 30,000. They admit C for 1/5th share of profits. How much C should bring in towards his capital?
 - A. 18,000
 - B. 24,000
 - C. 29,000
 - D. 22,500
- 28. Short term source of finance does not include
 - A. Bank credit
 - B. Customer advances
 - C. Ploughing back of profits
 - D. Trade credits
- 29. ______is the minimum required rate of earnings or the cut off rate of capital expenditure.
 - A. Cost of capital
 - **B.** Working capital
 - C. Equity capital
 - **D.** None of the above
- 30. The shares firstly offered to the existing shareholders are called...........
 - A. Right share
 - **B.** Bonus shares
 - **C.** Ordinary shares
 - **D.** Sweat Equity shares
- 31. is defined as the opportunity cost in terms of dividends forgone by withholding from the equity share holders
 - A. Cost of debenture
 - B. Cost of preference capital
 - C. Cost of term loans
 - D. Cost of retained earnings
- 32. X ltd issues rupees 50,000 8% debentures at a discount of 5%. The tax rate is 50% the cost of debt capital is
 - A. 4%.
 - B. 4.2%.
 - C. 4.6%.



- D. 5%.
- 33. Indicate the cost of equity capital, based on CAPM, with the following information Beta co-efficient 1.4, Risk free rate of interest 9%, Expected rate of return 16%
 - A. 9.8%
 - B. 18%
 - C. 18.8%
 - D. 16%
- 34. Match the following

| Equity share capital | a. Implicit Cost of capital |
|--------------------------|-----------------------------|
| Preference share capital | b. Highest cost of capital |
| Debentures | c. After tax basis |
| Retained earnings | d. Redeemable |

- A. a,b,c,d
- B. b,d,c,a
- C. a,d,b,c
- D. b,c,d,a
- 35. Which of the following cost inclusive of all cost of capital from all sources
 - a. Composite cost
 - **b.** Cost of debt
 - **c.** Fixed cost
 - d. Specific cost
- 36. Classic industries sell a new issue of 8%, 1000 irredeemable debentures of 100 each at 20% premium. The company falls in 20% tax bracket. Find cost of capital
 - **e.** 8%
 - **f.** 6%
 - g. 5.33%
 - h. 1.6%
- 37. Which of these is a long-term fixed-income financial security.
 - a. Debenture
 - **b.** Shares
 - c. Vehicles
 - **d.** None of the above
- 38. Increase in sales volume leads to......
 - A] increase in BEP
 - B] Decrease in BEP
 - C] No change in BEP
 - **D**] all of these
- 39. Calculate equilent production from the following informations:



Opening WIP 10,000 Units(60% completed) Unit brought in to production 50,000 Transferred to next process 40,000 (complete) Closing WIP 20,000 Units(75% completed)

- A. 59,000 units
- **B.** 49000 units
- C. 40,000 units
- D. 50,000 units
- 40. Who Introduced ZBB
 - A. Peter F. Drucker
 - B. Peter A Phyhrr
 - C. Peter check
 - D. EguniFema
- 1. Security premium account may be utilized by a company for
 - **A.** Writing off any loss on sale of fixed assets
 - **B.** Writing off any loss of revenue nature
 - C. Payment of dividend
 - D. Writing off the expenses/discount on the issue of debentures
- 2. When shares are forfeited, the share capital account is debited with......the the share forfeited account is credited with
 - A. Paid-up capital of shares forfeited; Called up capital of shares forfeited
 - **B.** Called up capital of shares forfeited; Calls in arrear of shares forfeited
 - C. Called up capital of shares forfeited; Amount received on shares forfeited
 - **D.** Calls in arrear of shares forfeited; Amount received on shares forfeited
- 3. Gopal held 100 shares of 10 each of a company on which he had paid Rs.3 on application, Rs.2 on allotment but could not pay Rs.2 on first call. The directors forfeited the above share . The share capital will be debited by
 - A. Rs.1000
 - B. Rs.700
 - **C.** Rs.500
 - **D.** Rs.800
- 4. A Limited issued a prospectus inviting application for 2000 shares. Applications were received for 3000 shares and prorate allotments were made on the applications of 2400 shares. If A was allotted 40 shares, for how many shares he must have applied?
 - **A.** 60
 - **B.** 44
 - C. 48



- **D.** 52
- 5. Which of the following statement is false
 - E. Every holding company is required to present a consolidated balance sheet under the companies Act 2013.
 - **F.** Minority interest shown in the consolidated balance sheet is the equity held by the outsiders in the subsidiary company.
 - **G.** Cost of control is the excess price paid for investment over and above proportionate share of net assets acquired by the holding company
 - **H.** There is no need to show inter-company dividends in the consolidated profit and loss account
- 6. If opening stock is 2,45,000, Purchase 15,00,000, sales 17,40,000, and rate of gross profit is 20% on cost of goods sold, then the closing stock would be
 - A. 3,53,000
 - B. 2,95,000
 - C. 2,45,000
 - D. 1,95,000
- 7. While calculating purchase consideration,.....value of assets is to be considered
 - E. Book value
 - F. Revalued price
 - G. Average price
 - H. Capital
- 8. In amalgamation of two companies:
 - A. Both companies lose their existence
 - **B.** Both companies continue
 - C. Any one company continue
 - **D.** Both A and B
- 9. Shares received from the new company are recorded at
 - E. Face value
 - F. Average price
 - G. Market value
 - H. Paid up value
- 10. If amalgamation is in the nature ofthe general reserve or profit and loss account balance will not be shown in the balance sheet
 - A. Form of merger
 - **B.** Form of purchase
 - C. Both A and B
 - **D.** Net Asset method
- 11. When purchasing company pays purchase consideration, it will be debited to
 - **A.** Business purchase account
 - **B.** Asset account



- C. Liquidators of selling company's account
- **D.** New company account
- 12. When vendor company(Seller) agrees to bear liquidation expenses, it will debit
 - A. Realization account
 - B. Bank account
 - C. Goodwill account
 - **D.** Vendor company account
- 13. If ABC limited and XYZ company are taken over by a new company DEF limited
 - **A.** It is called absorption
 - B. It is called amalgamation
 - **C.** It is called external re-construction
 - **D.** It is called internal re-construction
- 14. If ABC limited and XYZ company are taken over by a new company DEF limited
 - A. ABC limited and XYZ limited are known as the vendor companies
 - **B.** ABC limited and DEF limited are known as the vendor companies
 - C. XYZ limited and DEF limited are known as the vendor companies
 - **D.** DEF Limited is Known as the Vendor company
- 15. A feature which is common in all cases of merger viz, absorption, amalgamation and external reconstruction
 - A. Purchase of one company by another company
 - **B.** Liquidation of at least two companies
 - **C.** formation of at least one new company
 - **D.** liquidation of at least one existing company and formation of at least one new company
- 16. When the merger involves liquidation of one or more existing companies and formation of no new company , it is called
 - A. Amalgamation
 - **B.** Absorption
 - C. Internal re-construction
 - **D.** External re-construction
- 17. If there is any balance in the capital reduction account after writing off all the accumulated losses, then the same is transferred to
 - **A.** share capital account
 - B. capital reserve account
 - C. general reserve account
 - **D.** None of these
- 18. If creditors are willing to reduce their claims against the company, then the amount of reduction in the claim will be transferred to
 - A. share capital account
 - **B.** capital reserve account



- C. general reserve account
- D. Capital reduction account
- 19. The first item in order of payment to be made by liquidator is:
 - **A.** Secured creditors
 - **B.** Preferential creditors
 - C. Liquidation expenses
 - **D.** Preferential creditors
- 20. List H shows
 - A. Deficiency or surplus
 - **B.** preferential creditors
 - **C.** Fixed asset account
 - **D.** none of the above

EMEA COLLEGE OF ARTS AND SCIENCE

(Reaccredited with 'A' grade by NAAC) KONDOTTI, MALAPPURAM (Dt) Kerala, Pin-673638

Placement Drive 2021-22

10th March 2022

REPORT



Organized by
Centre for Competitive Examinations and Placement
(CCEP)



EMEA COLLEGE OF ARTS & SCIENCE KONDOTTY

CENTRE FOR COMPETITIVE EXAMINATION AND PLACEMENT





CAMPUS PLACEMEN **DRIVE -2022**

2022 **MARCH** 10. AM

• Administrative Office

POSITIONS

PYTHON/ ODOO DEVELOPER



BUSINESS DEVELOPMENT EXECUTIVES RELATIONS OFFICER



CUSTOMER





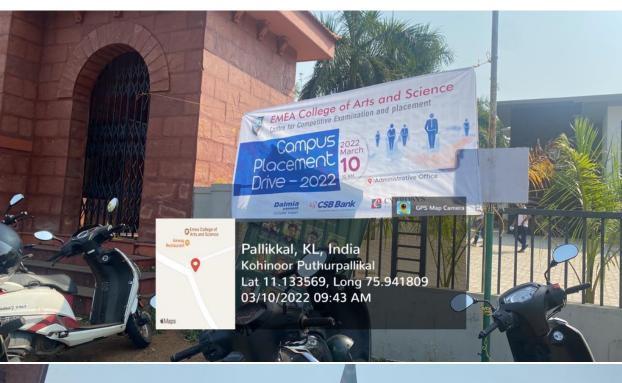


Placement Drive Report – 2022 March 10

Centre for Competitive Examinations and Placement Cell (CCEP) conducted a Campus placement drive on 10th March 2022 at EMEA College Campus. Three major firms ie: Dalmia Bharat Ltd., Catholic Syrian Bank(CSB) and Cybrosys Technologies from Production Banking and IT sectors respectively, were came for searching suitable talent for their companies. Around 250 candidates from the college and outside campuses were registered and attended the Placement drive, out of which 50 candidates were shortlisted for the Second stage of the selection process. At the Second stage qualified candidates were assessed on their career interests and communication skills, after which 35 candidates were selected for final round HR interview. After the third and final round of the selection process 7 students were selected by Cathalic Syrian Bank (CSB) Cybrosys IT solutions and Dalmia Cement.

There were detailed feedback discussion following the selection process. Each company representatives were shared their feedback with IQAC team lead by Principle Lt. Abdul Rasheed. Overall experience and feedback of the recruitment team of the companies were very positive as the need of their organization to search the right talent to drive its business objectives were fulfilled by the students and the Campus Recruitment Drive conducted by CCEP. Our Principal Lt. Abdul Rasheed P., motivated & supported in every aspect for the successful conduction of this campus drive & quoted how such Programmes were essential for boosting the confidence of students, build their career and for the strong image of the College by building a bridge between prestigious Industrial firms and EMEA College.

The programme was coordinated by Dr. Ashraf Valoor, Director Centre for Competitive Examinations and Placement. The programme commenced with a warm welcome of CCEP team. This was followed by a small presentation by Dr. Afsal PC, Assistant Professor of English gave a detailed knowledge of the companies and the job role. IQAC joint coordinator Mrs. Haulath, Mr. Firoz KT, BVoC HoD Mr. Althaf TK and other staff members and the college officials were among the team to lead the placement drive to be a grand success.











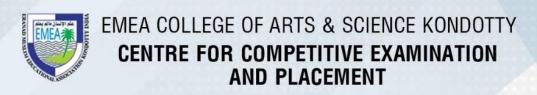


No. of students participated in test: 75

No. of students selected: 32

| Sn o. | Name | Location | Qualificatio n | Passout year | Mobile Number | Mail ID |
|----------|---------------------------|------------------|------------------------|-----------------|------------------|------------------------------------|
| 1 | Irfana Thesneem | Malappura m | Degree . Final Year | 2022 | 75101287 85 | irfanathesneem19@gmail.e om |
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| 8 | Mubashira K M | Kottukara | BSC. CS | 2022 | 80788191 35 | mubashirakmktri@gmail.co m |
| 9 | Rinshana K | Manjeri | BSC. CS | 2022 | 90485755 79 | rinshanak5019/a/gmail.com |
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| 22 | Jimshana K | kara | BSC. CS | 2022 | 65 | jimshana2193@gmail.com |
| 23 | Mohd. Muzammil K T | Pallikal | BSC. CS | 2022 | 95671677 13 | muzammilktmuhammed@ mail.com |
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| 26 | Salva | V K Padi | BSC. CS | 2022 | 63289185 67 | salvapk2001@gmail.com |
| 27 | Javid Ahammed | Kolappura m | BCA | 2022 | | manujavid@gmail.com |
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SHIKHA

For getting placed at CSB through 'EMEA Placement Drive 2022'











EMEA College of Arts and Science, Kondotty

Connect, the Student Community of EMEA College and the Centre for Competitive Exams and Placement (CCEP) Jointly organise



REPORT

Outcome Based Workshop on

Build Your Profile

22-March-2022 & 06-April-2022

Index

| Sl.no | Title | Page No |
|-------|---------------------|---------|
| 1 | College Profile | 3 |
| 2 | Brochure of Program | 4 |
| 3 | Introduction | 5 |
| 4 | Event Report | 9 |
| 5 | Attendance | 10 |
| 6 | Placements | 12 |
| 7 | Photo Gallery | 14 |

COLLEGE PROFILE



P.O. Kumminiparamba - 673 638 Malappuram Dist. Kerala - India

Ph: +91 483 2712030 | 2713530 | 2715020 | Fax: +91 483 2713530 E-mail: mail@emeacollege.ac.in | www.emeacollege.ac.in

College Profile

E.M.E.A.College of Arts and Science is aided by Government of Kerala, affiliated to University of Calicut, and reaccredited with 'A' grade by NAAC. This college is an embodiment of a long cherished dream of people of Ernad, a backward region in erstwhile Malabar district of British India. The college is situated in a village Kumminiparamaba, within earshot from Calicut International Airport. It is run by Ernad Muslim Educational Association, a registered society formed by a group of social reformers to establish educational institutions to uplift the socially and economically backward populace of this region.

College started in 1982 as a humble institution offering pre-degree programmes in commerce and humanities. It was upgraded to a degree college in the year 1991. Currently, it has five P G and ten U G programmes. The postgraduate programmes are in Economics, Commerce, English, Microbiology, and History and the subjects like Economics, Commerce, English, West Asian Studies, Microbiology, Biochemistry, Computer Science, Biotechnology and Business Administration are offered as core subjects for UG programmes. The institution is in the verge of becoming a recognized research centre. The programmes offered belong to both aided and self- financing streams.

There are 1492 students on the rolls of which majority hails from a relatively poor socioeconomic background. According to a report prepared by IQAC, almost 95% of students are from rural areas, which includes 15 % SC/ST categories, and 83 % other backward castes (OBC). Women constitute 60 % of the total enrollment.

There are 70 teaching positions in the institution of which 37 are permanent and 33 created by management for teaching self- financing programmes. There are 15 teachers with P.hD, 12 with M.Phil and remaining with PG as the highest qualification. 41% of the permanent faculty has published works including books and research articles.

The performance in the academic field is mainly manifested in the form of higher rate of progression to higher studies. Around 60-70 percentage of the students of this college move on to higher studies. In spite of the fact that the rate of campus placement is insignificant, the rate of progression to employment after academic career seems to be encouraging.

BROCHURE OF PROGRAM



EMEA College of Arts and Science, Kondotty

Connect, the student community of EMEA College and the Centre for Competitive Exams and Placement (CCEP) Jointly organise

Outcome Based Workshop on

Build Your Profile



- Make a CV
- Opening a LinkedIn Account
- Creating Job Portal Profiles

REGISTER NOW

bit.ly/3CUGZHy



INTRODUCTION

Connect is an initiative that is open for all departments in the college. The purpose of the initiative is to develop the Creative and Technical abilities of the students and thereby encouraging peer-to-peer learning among them. This helps them to have a better knowledge of the new Digital Tools which are stable in the market of their respective fields. The initiative intended to inculcate leadership quality and entrepreneurship skills among the students also aims at the ideas to be shared and provides internship programs according to one's skill and ability.

The community will help students to get to know the professional setup of their ability and to improve their creative and technical abilities such as designing, programming, digital marketing, etc. It will also help students to form a network with corresponding clusters of their area of interest and aspiring members of their same ability on a professional basis and will eventually result in producing graduates who are experienced and equipped for jobs.

This platform also provides certificates authorized by the principal, to the students, provided by higher authorities of the college.

The initiative has a vision to always help its members to achieve a fruitful career by providing internship programs during study time and assisting them in finding placement after graduation. It focuses on each student's area of interest and also collaborates with the alumni of the college for further growth and progress.

The community also collabs with several communities thereby helping in finding job opportunities for its highly determined members.

INTERNS

Execom '22 connect **Vice Convenor** Convenor Salmanul Faris Ameena Finshida **Anshad** Afeef **Aseel** (Tech Lead) (Event Lead) (Producers Lead) Nahyan Sharvin Shibil Basith Hiba (Media Lead) (Outreach Lead) (Content Writers Lead)

Execom '22



Media Team Content Writers Event Team



Fidha Farha



Fajad



Shameem



Shamna Sherin



Shahfila



Shadiya Rasheed





Jasim



Jasim



Lesin

Execom '22 connect Fueled By Passion Dilshad **Shamil** Shana kadar Rifna Noof Dilshana Salman Sheheen

Tech Team

Producers

Outreach Team

REPORT

On 22nd March 2022, a one day workshop on Profile Buildup was organized by 'CONNECT' of EMEA. The workshop was conducted as 2 batches. The first batch of workshop consisted of the 3rd year students and some of the 2nd year students. The rest of the 2nd year students and 1st year students were engaged in the second batch. Each batch was divided into morning and afternoon sessions. The sessions taught students about enhancing resume, LinkedIn profiles and exploring various job opportunities through job portals.

The sessions were conducted by Salmanul Faris CC, convener of the community who was aided by the other members of the community. Overall sixty students from various departments participated in the workshop. This workshop provided a chance for the students to familiarize themselves on various methods to create a resume and how to hunt for jobs easily.

The workshop turned out to be a great success, as several students got hired and placed into different firms by taking part in them. Noof Abdul Raheem of 2nd year Bsc Computer Science got hired as Community Manager Intern at 'Engineer's Cradle', Shamila Parveen and Irfana Shirin of 3rd year BCom got hired as Academic Consultants at 'AVODHA'. One day spent to design the profile has made the world recognize the true potentials of the profile holders.

1st Batch Attendance

| # | Name | Department | Year |
|----|----------------------|--------------------|--------|
| 1 | Sahad ibnu abdulla C | B.Com CA | Second |
| 2 | Najiya Nasrin | B.Com Co-op. | Third |
| 3 | Irfana shirin km | B.Com Co-op. | Third |
| 4 | Shamila parvin | B.Com Co-op. | Third |
| 5 | FATHIMA SHINMIDHA M | B.Com Co-op. | Third |
| 6 | Naila Siraj | B.Com Co-op. | Third |
| 7 | Aswathy K | B.Com Co-op. | Third |
| 8 | Sahfan pc | Computer Science | Third |
| 9 | Mohammed Fayiz P | Computer Science | Third |
| 10 | SHUHANA SHEREN.P | Computer Science | Third |
| 11 | Muhammad Muzammil KT | Computer Science | Third |
| 12 | Fathima Rishla P | Computer Science | Third |
| 13 | Harsha.pp | Computer Science | Third |
| 14 | Jumana sherin | Computer Science | Third |
| 15 | Shahfila PV | Computer Science | Second |
| 16 | Irfana fasila. K | Computer Science | Second |
| 17 | Afra Sherin | Computer Science | Second |
| 18 | Rifna C | Computer Science | Second |
| 19 | Noof Abdul Raheem.AP | Computer Science | Second |
| 20 | FIDHA FARHA | Computer Science | Second |
| 21 | Nazeeba.k | Economics | Third |
| 22 | Ladeeda Nasreen CA | Economics | Third |
| 23 | Farhana sherin.E | English | Third |
| 24 | Shehnas. C | English | Third |
| 25 | Thamanna | English | Third |
| 26 | Rasha Abdul Raheem C | English | Third |
| 27 | Mysha K M | English | Third |
| 28 | Fathima Binsiya N | West Asian Studies | Third |

2nd Batch Attendance

| # | Name | Department | Year |
|----|----------------------|------------------|--------|
| 1 | Fathima Nida | B.Com CA | First |
| 2 | Mohammed fawas pk | B.Voc. Logistics | Second |
| 3 | Shameem Aslam kp | B.Voc. Logistics | Second |
| 4 | Shammas | B.Voc. Logistics | Second |
| 5 | Nizam | B.Voc. Logistics | Second |
| 6 | Navas | B.Voc. Logistics | Second |
| 7 | Nazim | B.Voc. Logistics | Second |
| 8 | Abishek | B.Voc. Logistics | Second |
| 9 | Adnan Ahmed | ВВА | First |
| 10 | Mohammed Aqiyaan | ВВА | First |
| 11 | Dilshad basith.p | Computer Science | Second |
| 12 | MOHAMMED SHAMEEL VK | Computer Science | Second |
| 13 | Mohammed Rizvan. NT | Computer Science | Second |
| 14 | Juman P | Computer Science | Second |
| 15 | Saneen V | Computer Science | Second |
| 16 | Mohammad Naseef ak | Computer Science | First |
| 17 | Shana shirin.p | Computer Science | First |
| 18 | Muhammed Asif | Computer Science | First |
| 19 | SHADIYA | Computer Science | First |
| 20 | Shamna sherin c | Computer Science | First |
| 21 | Hasna p | Computer Science | First |
| 22 | Sreeyuktha.p | Computer Science | First |
| 23 | Fathima Dhilshana MP | Computer Science | First |
| 24 | Favaz Said p | Computer Science | First |
| 25 | Muhammed suhaib ch | Computer Science | First |
| 26 | Muhammad nihal | Computer Science | First |
| 27 | Najeeha kc | Computer Science | First |
| 28 | Fathima Fidha | Computer Science | First |
| 29 | Ayisha Rana KP | Computer Science | First |
| 30 | Fidha C | Computer Science | First |
| 31 | Shibin | Computer Science | First |
| 32 | Junaid | Computer Science | First |
| 33 | Areej | Computer Science | First |
| 34 | Hashir | Computer Science | First |
| 35 | Ashal | Computer Science | First |
| 36 | Aswathi.c | Microbiology | Second |
| 37 | Suhail Ahamed P | M.Com | Second |
| | | | |

PLACEMENTS



(3rd yr BCOM Cop)









as Academic Consultant





PLACED

as Academic Consultant



#BuildYourProfile

Irfana Shirin (3rd yr BCOM Cop)

#BuildYourProfile





Noof Abdul Raheem

(2nd yr BSc Computer Science)

Congratulations

on becoming community manager intern



SAMPLE RESUME

SHAMILA PARVIN

8921270441 | shamilahussainpt@gmail.com | a.r.nagar,chendappuraya,kerala,india, a.r.nagar, kerala

Summary

I am confident to do the position of human resource management . I have a clear experience in managing a team of students community for 5 years . It prove my confidents to do the work of a manager .I have a logical mind for strategic leadership and relationship building.I can take decisions for an organisation quickly, and i am intrested to handle people to get the best result for organisations

Experience

PASTRY_FEAST | Kozhikode, Kerala Owner/Operations Manager | 07/2017 - Present

- · started a home venture in 2017
- · operational manager
- · baking and sales
- · customer handling
- · controll and maintainence of accounts

sincere college , tusion center | a.r.nagar, kerala manager | 02/2017 - 03/2019

- manager
- · maintain payroll of employees
- · handling students and their parents
- · keep attendence register
- · make guidence and suggestions
- · monthly accounting

JUNIOR RED CROSS | a.r.nagar, kerala captain | 02/2012 - 03/2017

- · controller of cadet discipline
- flag operator
- national anthem commity
- · operational head

commfiesta ,management fest | Kondotty, Kerala Coordinating Manager | 01/2022 - 03/2022

- · program co-ordinator
- team assistence

Skills

Leadership Experience, Communications, operational efficiency, quick decision making power, relationship building, computerised accounting, computerised accounting

Education

calicut university | kondotty, kerala BCOM (CO-OPERATION) | 05/2022

- best manager in comfiesta management fest done by the emea college of arts and science, kondotty
- · best entrepreneur of the college award for pastry feast

board of higher secondary education,kerala | a.r.nagar, kerala plus two | 05/2019

- · second prize in swaraj international quiz competition
- · second prize in district kalolsavam for gazal

PHOTO GALLERY





