

Sacred Heart College (Autonomous)

Department of Commerce Self Finance

B. COM FINANCE AND TAXATION (S/F)

Course plan

Academic Year: 2014 - 2015

Semester III

Course Structure

Course Code	Title Of The Course	No. Hrs./Week	Credits	Total Hrs./Sem
U3CCENG3	Language-English	3	3	54
U3CRCOM7	Marketing Management	5	4	90
U3CRCOM8	Financial Accounting	5	4	90
U3COCOM3	E-Commerce and General Informatics	4	4	72
U3CRCOM9	Business Management	3	2	54
U30PCFT1	Financial Management	5	3	90

COURSE PLAN

PROGRAMME	B.COM FINANCE AND TAXATION	SEMESTER	3
COURSE CODE AND TITLE	U3CCENG03: INDIA RETOLD: READINGS ON INDIAN POLITY, SECULARISM AND SUSTAINABILITY	CREDIT	4
HOURS/WEEK	3	HOURS/SEM	54

COURSE OBJECTIVES

- To understand the mechanics of English language and elucidate the meaning of Indian Polity, Secularism and Sustainability
- To comprehend the cultural moorings of a globalized society through the fundamental reading of literary texts
- To interpret the secular and pluralistic traditions of Imperial India
- To Create awareness about the evolution of a sustainable environment in a globalized world
- To evaluate the evolving condition of a politically acclaimed world, concerning ecological and anthropological conditions.
- To respond to the problematic scenarios concerning politics, environment and ideology through literary devices in the form of research papers.

SESSION	TOPIC	LEARNING RESOURCES
MODULE I		
1	On the Constitution of India	PPT/Lecture
2	On the Constitution of India	PPT/Lecture
3	On the Constitution of India	Lecture
4	A Dialogue on Democracy	PPT/Lecture
5	A Dialogue on Democracy	PPT/Lecture
6	A Dialogue on Democracy	Lecture
7	The Choice Before Us	PPT/Lecture
8	The Choice Before Us	PPT/Lecture
9	The Choice Before Us	Lecture
10	Signs of Change	PPT/Lecture
11	Signs of Change	PPT/Lecture
12	Signs of Change	Lecture
13	Heaven of Freedom	PPT/Lecture
14	Heaven of Freedom	PPT/Lecture
15	Heaven of Freedom	Lecture
16	Brother Abdul Rahman	PPT/Lecture
17	Brother Abdul Rahman	Lecture
18	Revision	
	CIA – I	
MODULE II		
30	Can You Make Out	
	Lecture	
31	Roots	PPT/Lecture
32	Roots	Lecture
33	Roots	Lecture
34	Roots	Lecture
35	Presentation	Lecture
36	Revision	
MODULE III		
37	Deep Ecology	PPT/Lecture
38	Deep Ecology	Lecture
39	Deep Ecology	Lecture
40	A Different Kind of Perspective	PPT/Lecture
41	A Different Kind of Perspective	Lecture
42	A Different Kind of Perspective	Lecture
43	Earth's Carrying Capacity	PPT/Lecture
44	Earth's Carrying Capacity	Lecture
45	Earth's Carrying Capacity	Lecture
46	What the Elements have taught me?	PPT/Lecture
47	What the Elements have taught me?	Lecture
48	What the Elements have taught me?	Lecture

49	What the Elements have taught me?	Lecture
50	In the Flood	PPT/Lecture
51	In the Flood	Lecture
52	In the Flood	Lecture
53	In the Flood	Lecture
54	Revision	

INDIVIDUAL ASSIGNMENTS/SEMINAR – Details & Guidelines

	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)
1	Presentations
2	Role Plays

GROUP ASSIGNMENTS/ACTIVITIES – Details & Guidelines

	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)
1	Group Discussions
2	Performances

References

India Retold: Readings on Indian Polity, Secularism and Sustainability

COURSE PLAN

PROGRAMME	B.COM FINANCE AND TAXATION (S/F)	SEMESTER	3
COURSE CODE AND TITLE	U3CRCOM7: MARKETING MANAGEMENT	CREDIT	4
HOURS/WEEK	5	HOURS/SEM	90
FACULTY NAME	Anjitha K Nnadanan		

COURSE OBJECTIVES

- To help students to understand the concept of marketing and its applications.
- To make the students aware of modern methods and techniques of marketing.

SESSION	TOPIC	LEARNING RESOURCES
MODULE 1		
1	Introduction to marketing	PPT/Lecture
2	Evolution of marketing, concepts of marketing	PPT/Lecture
3	Definition ,needs, wants and demand of marketing.	PPT/Lecture
4	Features, importance ,scope and limitations of marketing.	PPT/Lecture
5	Marketing process, market – definitions	PPT/Lecture
6	Levels of market, features of market	PPT/Lecture
7	Types of market	PPT/Lecture
8	Difference between market and marketing , difference between selling and marketing	PPT/Lecture
9	Marketing Mix – definition, features	PPT/Lecture
10	Elements of marketing mix, factors influencing marketing mix.	PPT/Lecture
MODULE II		
11	Introduction	
12-14	Market segmentation – definition, features, importance	PPT/Lecture
15-17	Market segmentation- benefits, limitations and process	PPT/Lecture
18-19	Prerequisites and bases for effective segmentation	PPT/Lecture

20-21	Target market, target marketing and market targeting.-difference between all, process, types	PPT/Lecture
22-23	Consumer behaviour - definition, features, benefits.	PPT/Lecture
24-26	Consumer behaviour-factors influencing, types.	PPT/Lecture
27-29	Revision	
30	Viva /Test	
CIA- I		
MODULE III		
31	Introduction to module -3	PPT/Lecture
32-33	Marketing of products-	Disc ussion and PPT
34-36	-Product-Meaning	Disc ussion and PPT
37-38	-Product development	PPT/Lecture
39-41	Product mix	PPT/Lecture
42	PLC	PPT/Lecture
43-45	Product line, product life cycle – advantages, limitations.	PPT/Lecture
46-48	Branding – objectives, need and importance, types.	PPT/Lecture
49	Trademark –need and importance, product standardization	PPT/Lecture
50	Labeling – functions, types.	Disc ussion and PPT
51	-Pricing of products	Disc ussion and PPT
52	-Factors influencing pricing	Disc ussion and PPT
53	-Pricing policies	Disc ussion and PPT
54	Pricing strategies	Disc ussion and PPT
55	-Types of pricing.	Disc ussion and PPT
MODULE IV		
56	Introduction to module -4	PPT/Lecture
57-58	Physical Distribution – definitions, features	PPT/Lecture
59	Importance of Physical distribution	PPT/Lecture
60-61	Logistics – Definition – Features	PPT/Lecture
62	Elements of Logistics/ Logistics Mix	PPT/Lecture
63	Process of Logistics	PPT/Lecture
64-65	Introduction to Supply chain Management – Definition – Features	PPT/Lecture

66-67	Channels of Distribution – Introduction – Importance	PPT/Lecture
68	Types of Channels	PPT/Lecture
69	Functions of various intermediaries in the distribution channels	PPT/Lecture
70	Factors affecting the choice of channel of distribution	PPT/Lecture
	CIA – II	
MODULE V		
71	Introduction to module	PPT/Lecture
72-73	Emerging trends in marketing	PPT/Lecture
74	Modern marketing	PPT/Lecture
75	Direct marketing--	PPT/Lecture
76	EMarketing-	PPT/Lecture
77	Tele marketing	PPT/Lecture
78	Viral marketing	PPT/Lecture
79	-Relationship marketing-	PPT/Lecture
80	Social marketing	PPT/Lecture
81	Demarketing	PPT/Lecture
82	-Remarketing	PPT/Lecture
83	Synchro marketing-	PPT/Lecture
84	Service marketing	PPT/Lecture
85-90	Revision	

INDIVIDUAL ASSIGNMENTS/SEMINAR – Details & Guidelines

	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)
1	Prepare a report on the Marketing Mix selected by a particular firm and their effectiveness
2	How does Marketing Utility help a firm in their success?

GROUP ASSIGNMENTS/ACTIVITIES – Details & Guidelines

	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)
1	To develop a product or service of their own and that product have to be marketed in the class, covering the elements of marketing mix.

References

- Kotler Philip and Koshy Abraham: Principles of Marketing, Revised edition, Pearson publication.
- Kotler Philip, Keller Lane [Keven](#), Fifteenth Edition, Pearson publication.

Web resource references:

- <https://www.enotesmba.com/2013/01/marketing-management-notes.html>

COURSE PLAN

PROGRAMME	BCOM. B.COM FINANCE AND TAXATION (S/F)	SEMESTER	3
COURSE CODE AND TITLE	U3CRCOM8, FINANCIAL ACCOUNTING	CREDIT	4
HOURS/WEEK	5	HOURS/SEM	90

COURSE OBJECTIVES

To familiarize the students with the accounting principles and practices of various types of business other than companies.

SESSIONS	TOPIC	LEARNING RESOURCES
MODULE I		
1-2	Accounting-definition-objectives-function	Discussion/PPT
3-5	GAAP	Discussion/PPT
6-7	Trial balance	Discussion/Practical problems
8	Trading and profit and loss account	Discussion/Practical problems
9-10	Balancesheet	Discussion/Practical problems
11-17	Preparation of final accounts with adjustments	Problem solving
18-20	Rectification of entries-classification of errors	Discussion/Practical problems
MODULE II		
21-22	Accounts of incomplete records-Features of single entry	Lecturing/PPT
23-24	Distinguish between single entry and double entry-Defects of double entry	Lecturing/PPT
25-27	-Profit determination under single entry	Problem solving
28-32	Capital comparison method	Problem solving
33-35	Conversion method	Problem solving
36-37	Steps for the conversion of single entry in to double entry	Problem solving
38-40	Preparation of Trading and profit and loss account under conversion method	Problem solving
CIA I		
MODULE III		
41-42	Royalty accounts-introduction-accounting procedure	Lecturing/PPT
43	accounting procedures with simple examples	Problem solving
44-46	Illustrations	Problem solving

47-48	Accounting procedures with simple examples	Problem solving
49-51	Illustrations	Problem solving
52-53	Adjustments in the event of strike and lock out	Problem solving
54-55	copy right royalty-illustrations	Problem solving
MODULE IV		
56-57	Branch accounts-objectives-features and types	Lecturing/PPT
58-59	Debtors system-Journal entries	Lecturing/PPT
60-65	adjustments of invoice price	Problem solving
66-71	stock and debtors system-journal entries	Problem solving
72-75	incorporation of branch trial balance	Problem solving
MODULE V		
76-78	Accounting for consignment-meaning-important terms	Lecturing/PPT
79-81	Accounting procedures with examples	Lecturing/PPT
82-87	Valuation of stock	Problem solving
88-90	Invoice price/ normal and abnormal loss	Problem solving
CIA II		

	Topic of Assignment	Nature of assignment
1	GAAP and Accounting standards	Descriptive
2	Practical problems	Problem Solving

BASIC REFERENCES

- Jain S P and Narang K L , Advnced Accountancy
- Maheswari S N and Maheswari S K Advanced Accounting
- Dr. S Mshukla and Dr. S P Gupta, Advanced Accounting
- NaseemAhammed, Financial Accounting
- K G C Nair,Financial Accounting

COURSE PLAN

PROGRAMME	BCOM. B.COM FINANCE AND TAXATION (S/F)	SEMESTER	3
COURSE CODE AND TITLE	U3COCOM3 E-COMMERCE AND GENERAL INFORMATICS	CREDIT	4
HOURS/WEEK	4	HOURS/SEM	72

COURSE OBJECTIVES

The objective of this course is to make the students familiar with the mechanism of conducting business transactions through electronic media.

SESSION	TOPIC	LEARNING RESOURCES
MODULE I		
1	Overview of Electronic Commerce	PPT
2, 3	Introduction to E-commerce	PPT/Lecture
4, 5	Concepts, features and functions	PPT/Lecture
6,7	Operation of e-commerce	Discussion
8, 9	Infrastructure for E-commerce	PPT/Lecture
9, 10	Application of E-Commerce in Direct Marketing and Selling	PPT/Lecture
11, 12	Value Chain Integration, Supply chain management	Discussion
13	Corporate Purchasing,	PPT/Lecture
	Financial and Information Services	
MODULE II		
14,15,16	E-Commerce Models and Strategies	PPT/Lecture
17,18	B2B, B2C, C2C C2B	Lecture
19, 20	Business Models for E-Commerce	Lecture
21, 22	Brokerage Model, Aggregator Model, Info-mediary model	Practical
23,24	Electronic Data Interchange	Lecture
25,26	Value chain model, Manufacturer model	Lecture
	Community Model, Value chain model, Manufacturer model, Advertising Model	Discussion
22,23	Mobile Commerce and Web Commerce	PPT/Lecture
24, 25, 26	Introduction to ERP-	PPT/Lecture
27, 28	Components- Meaning, purpose, advantages and disadvantages of transacting online	PPT/Lecture
MODULE III		
30, 31	Electronic Payment Systems	PPT/Lecture

32, 33, 34	Overview of Electronic Payment Systems	PPT/Lecture
35, 36, 37	Cybercash (Customer to Merchant Payments, Peer to Peer Payments, Security)	PPT/Lecture
38	Smart Card (Card Types, Closed or Open Security, Privacy, Card Costs, Non Card Costs)	Lecture
39, 40, 41, 42	Electronic Banking,	Lecture
43, 44, 45, 46	Electronic Fund Transfers	PPT/Lecture
47, 48, 49	Electronic Fund Transfers	Practical
50	Revision	Discussion
MODULE IV		
51, 52	E-Commerce Security-Introduction to Security Passwords	PPT/Lecture
53,54	Viruses, and Firewalls	PPT/Lecture
55	Encryption (PGP, HTTPS, and SSL)	PPT/Lecture
56	digital signature digital certificate, the e-commerce security environment	PPT/Lecture
57	threats in the E-commerce environment	PPT/Lecture
58	security intrusions and breaches attacking methods, sniffing	Discussion
59	cyber-vandalism	PPT/Lecture
60	technology solutions	PPT/Lecture
MODULE V		
61,62	Setting up of E-Commerce Business	PPT/Lecture
62, 63	Web development Promotion of the web sites	PPT/Lecture
63, 64	Trust building, Loyalty building	Discussion
65, 66	Online transactions Management and Control	PPT/Lecture
67, 68	Marketing and branding	PPT/Lecture
69, 70	Product delivery Settlement	Discussion
71-72	Revision	PPT/Lecture
CIA – II		

INDIVIDUAL ASSIGNMENTS/SEMINAR – Details & Guidelines

	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc.)
1	Recently developed ecommerce models
2	Developing a website of your own

GROUP ASSIGNMENTS/ACTIVITIES – Details & Guidelines

	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc.)
1	Product delivery Settlement
2	Electronic Payment Systems

References

- E-Commerce, the Cutting Edge of Business: Kamalesh K Bajaj and Debjani Nag, TMH
- E-Commerce: Schneider, Thomson Publication
- Business on the net: An Introduction to the whats and hows of e-commerce: Agarwala and Lal, Macmillan India Ltd
- E-Commerce: An Indian Perspective, P.T.Joseph, S.J., PHI
- Doing Business on the Internet E-Commerce (Electronic Commerce for Business) S. Jaiswal, Galgotia Publications.
- Lesikar, R.V. & Flatley, M.E. Basic Business Communication Skills for Empowering
- Internet Generation. Tata, McGraw Hill Publishing Company Ltd, New Delhi.
- Web Commerce Technology handbook: Daniel Minoli and Emma Minoli

Web resource references:

- <https://en.wikipedia.org/wiki/>

COURSE PLAN

PROGRAMME	BCOM. TT (S/F)	SEMESTER	3
COURSE CODE AND TITLE	U3CRCOM9 E-COMMERCE AND GENERAL INFORMATICS	CREDIT	2
HOURS/WEEK	3	HOURS/SEM	54

COURSE OBJECTIVES

To familiarize the students with the concepts and principles of Management

Session No	Topic	Comments/Notes
MODULE 1		
1.	MANAGEMENT Introduction	PPT
2.	characteristics	PPT/Lecture
3.	Management Functions (POSD CORB)	PPT/Lecture
4.	Management Functions (POSD CORB)	PPT/Lecture
5.	Management as a Science	PPT/Lecture
6.	Management as, Art	Lecture
7.	Management as profession	Lecture
8.	Fayol's Management Principles	Lecture
9.	CSR- IMPORTANCE	PPT/Lecture
10.	Management as administration	PPT/Lecture
11.	Comparison of Fayol and Taylor	PPT/Lecture
12.	Emergence of Japan as an industrial giant	discussion
MODULE 2		
13.	PLANNING – Introduction	PPT/Lecture
14.	Nature – Importance	CSR
15.	Steps in Planning	Lecture

16.	Planning Premises	Lecture
17.	Types of Plan	Lecture
18.	Types of Plan	PPT/Lecture
19.	Strategic Planning	PPT/Lecture
20.	MBO	PPT/Lecture
MODULE 3		
21.	Organising - Nature	PPT
22.	purpose of organisation,	PPT/Lecture
23.	Principles of organisation -	PPT/Lecture
24.	Types of organization	PPT/Lecture
25.	Organisation Chart	PPT/Lecture
26.	Organisation manual-	Lecture
27.	Departmentation, Committees	Lecture
28.	Deligation of Authority	Lecture
29.	Responsibility and accountability	PPT/Lecture
30.	Centralisation Vs decentralisation of authority	PPT/Lecture
31.	importance of staffing	PPT/Lecture
32.	Nature of staffing	PPT
33.	Process of selection	PPT/Lecture
34.	Process of recruitment	PPT/Lecture
MODULE 4		
35.	Discussion – Directing and its nature	PPT

36.	Motivation and nature of motivation	PPT/Lecture
37.	Importance of motivation	PPT/Lecture
38.	Discussion-Theories of motivation	PPT/Lecture
39.	Maslow's need hierarchy theory – propositions and criticisms	PPT/Lecture
40.	Frederick Herzberg's two factor theory	Lecture
41.	Douglas McGregor's Human resource approach ,Clayton Paul Alderfer's ERG theory	Lecture
42.	Leadership and its styles	Lecture
43.	Managerial Grid by Blake and Moun-ton-Likert s Four level model	PPT/Lecture
44.	Coordination its meaning and importance	PPT/Lecture
MODULE 5		
45.	Controlling	PPT
46.	meaning	PPT/Lecture
47.	Steps in controlling	PPT/Lecture
48.	Essentials of a good control system	PPT/Lecture
49.	Management by control	PPT/Lecture
50.	Methods of establishing control	PPT/Lecture
51.	MBE –Advantages and disadvantages	PPT/Lecture
52.	REVISION	
53.	REVISION	
54.	REVISION	

INDIVIDUAL ASSIGNMENTS/SEMINAR – Details & Guidelines

	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)
1	CSR – Report of any firm

GROUP ASSIGNMENTS/ACTIVITES – Details & Guidelines

	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)
1	Detailing selection process

References

1. Koontz & O Donnell, Management.
2. Appaniah & Reddy, Essentials of Management.
3. L M Prasad, Principles of management.
4. Rustum & Davan, Principles and practice of Management.
5. Srinivasan & Chunawalla, Management Principles and Practice.
6. S V S Murthy, Essentials of Management

COURSE PLAN

PROGRAMME	BACHELOR OF COMMERCE	SEMESTER	3
COURSE CODE AND TITLE	U30PCFT1- FINANCIAL MANAGEMENT	CREDIT	3
HOURS/WEEK	5	HOURS/SEM	90
FACULTY NAME	MM .DOMINIC		

OBJECTIVES-

1. To build a thorough understanding of the central ideas and theories of modern finance
2. To relate theory to practice so that students learn the practical applications of Financial Management concepts.

SESSION	TOPIC	LEARNING RESOURCES
MODULE I		
1-2	Meaning of finance, Financial management. Importance and scope	PPT
3	Objectives of financial management	PPT/Lecture
4	Financial decisions	PPT/Lecture
5	Functions of financial management	PPT/Lecture
6-7	Time value of money-concept of compounding technique	PPT/Lecture
8-9	Doubling period, multiple compounding period	Lecture
10-11	Effective rate of interest, future value of series of payments	Lecture
12	Compounded value of annuity and annuity due	Lecture
13	Discounting technique, present value of series of payments	Lecture
14	Present value of annuity and annuity due,	Lecture
15	Revision	
MODULE II		
16	Financing decisions, source of finance	PPT
17-18	Equity shares and preference shares	PPT
19	Deferred shares, no par stock, shares with differential rights, sweat equity	PPT
20-21	Debentures	PPT
22	Cost of capital-concept, importance	Lecture
23-24	Measurement of specific cost-cost of debt-redeemable debt-solving problems	Lecturing and problem solving
25-27	Irredeemable debt-illustrations	Lecturing and problem solving

28-30	Cost of preference share capital	Lecturing and problem solving
31-33	Cost of equity capital	Lecturing and problem solving
34	Cost of retained earnings	Lecturing and problem solving
35-37	Over all cost of capital	Lecturing and problem solving

MODULE III

38-39	Capital structure-meaning-capital structure v/s capitalization	PPT/Lecture
40-42	Capital structure theories-net income approach	Lecturing and problem solving
43-44	net operating income approach	Lecturing and problem solving
45-47	Modigliani – millar approach,arbitrage process,	Lecturing and problem solving
48-50	traditional approach	Lecturing and problem solving
51	Factors determining capital structure-leverage meaning	PPT/Lecture
52-53	Operating leverage-meaning and computation	Lecturing and problem solving
54-55	Financial leverage-meaning and computation	Lecturing and problem solving
56-58	Composite leverage-meaning and computation	Lecturing and problem solving
59-60	working capital-meaning and definition	PPT/Lecture
61-63	Importance-gross working capital-net working capital	PPT/Lecture
64	Factors determining working capital	PPT/Lecture
65-77	Solving problems	PROBLEM SOLVING
78	Revision	
79	dividend decisions	PPT/Lecture
80	Dividend policy-conservative v/s liberal	PPT/Lecture
81	Pay out ratio,retention ratio	PPT/Lecture

82	Dividend theories-irrelevance theory	PPT/Lecture
83-84	Modi giliani millar hypothesis	PPT/Lecture
85-86	Relevance theories-walters model	Lecturing and problem solving
87-88	Gordons model	Lecturing and problem solving
89	Determinants of dividend policy	Lecture
90	Bonus share-stock split	PPT/Lecture

INDIVIDUAL ASSIGNMENTS/SEMINAR – Details & Guidelines

	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)
1	Leverage problems
2	Working capital problems

GROUP ASSIGNMENTS/ACTIVITES – Details & Guidelines

	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)
1	SOURCE OF CAPITAL-Group presentation
2	

References

- Khan M.Y & Jain P.K., Financial Management Text, Problems and Cases
- Prasanna Chandra, Financial Management Theory and Practice
- Pandey I.M., Financial Management
- Maheshwari S.N., Financial Management Principles and Practice
- Shashi K Gupta and Sharma R.K., Financial Management
- Knott, Financial Management.
- Preeti Singh, Financial Management.