

Sacred Heart College (Autonomous)

Department of Commerce

Master of Commerce [Finance and Taxation]

Course plan

Academic Year: 2014 - 15

Semester III

COURSE TEACHER: SANU VARGHESE

TITLE OF THE COURSE	MANAGEMENT ACCOUNTING
SEMESTER IN WHICH THE COURSE IS TO BE TAUGHT	III
NO. OF CREDITS	4
NO. OF CONTACT HOURS	90

COURSE RATIONALE

- ❖ To equip the students to interpret financial statements.
- ❖ To enable the students to have a thorough knowledge on the management accounting techniques in business decision making.

COURSEDESIGN

MODULE-1 Nature, meaning, functions, scope, objectives, tools and techniques of management accounting-meaning, objects , functions advantages and limitations of financial accounting and cost accounting-Management accounting VS financial accounting-Management accounting VS cost accounting. (10 Hrs)

MODULE-2 Financial statement analysis-Financial statements-types of financial analysis-methods of financial analysis-comparative statements-trend analysis-common size statement-advantages and limitations of financial statement analysis. (10 Hrs)

MODULE-3 Ratio analysis-meaning-significance-advantages and limitations of ratio analysis-classification of ratios-income statement ratios-balance sheet ratios-inter statement ratios-liquidity ratios-profitability ratios-ROI- turnover ratios-solvency ratios-leverage ratios-miscellaneous ratios-preparation of Trading and P&L account and balance sheet on the basis of ratios-statement showing proprietary fund-Advanced problems. (25 Hrs)

MODULE-4 statement of changes in financial position-Fund flow analysis-cash flow analysis-advanced problems-estimation of working capital-management reporting-report writing-general principles of a good reporting system. (35Hrs)

MODULE-5 Inflation accounting-Meaning-CPP method-Replacement cost accounting technique-CCA method-COSA-gearing adjustment-MWCA-advantages and disadvantages of price level accounting. (10 Hrs)

LEVEL OF KNOWLEDGE

The successful student will interpret financial statements. They apply management accounting principles and techniques for managerial decision making.

DETAILED SYLLABUS DELIVERY

Sessions	Date	Topic	Method	Remarks
1		Introductory Session	Lecture	1 Hr
2	Module 1	Financial statements ,meaning, essentials	Lecture,PPT	
3		Importance , characteristics, nature	Lecture,PPT	
4		Analysis and interpretation, objects and importance of analysis and interpretation	Lecture,PPT	
5	Module 2	Types of financial analysis , external and internal analysis	Lecture,PPT	
6		Horizontal analysis, vertical analysis	Lecture,PPT	
7		Methods and techniques used in Financial analysis	PPT and Lecture	
8		comparative income statement and balance sheet	Practical Problems	3 hrs
9		common size income statement and balance sheet	Practical Problems	2 hrs
10		Trend analysis	Practical Problems	2 hrs
11		Doubt clearing session and additional problems	Revision	
12	Module 3	Ratio analysis - introduction - meaning and definition	Lecture, PPT	
13		objectives - importance and uses	Lecture, PPT	
14		Classification of Ratios	PPT, Lecture	
15		Profitability Ratios	Practical Problems	
16		Coverage ratios	Practical Problems	2 hrs
17		Turnover ratios	Practical Problems	2 hrs
18		Financial ratios	Practical Problems	2 hrs
		Leverage ratios	Practical Problems	2 hrs
19		Advantages and disadvantages of Ratios	Lecture, PPT	

20		Preparation of Trading and Profit and Loss account and Balance Sheet using Ratios	Practical Problems	
21		limitations of Ratios	Lecture,PPT	
23		Discussion of important questions		
24		CIA - First Internal Examination		
25	Module 4	Fund Flow analysis - introduction - meaning and definition of fund	Lecture,PPT	2 hrs
26		Need for Fund Flow statement- managerial Uses	Lecture,PPT	2 hrs
27		Procedures for the preparation of fund flow statement	Lecture,PPT	3 hrs
28		Schedule of Changes in Working Capital	Practical Problems	3 hrs
29		Adjusted profit and loss account	Practical Problems	3 hrs
30		Fund Flow Statement	Practical Problems	
31		Distinction between Fund Flow Statement and Balance Sheet	Lecture, PPT	
32		Distinction between Fund Flow Statement and schedule of Changes in Working capital	Lecture,PPT	
		Uses of funds flow statement	Lecture,PPT	
33		Revision and discussion of important questions		
34		Cash Flow Statement- Introduction - meaning and Definition of Cash	Lecture,PPT	
35		usefulness of Cash flow statement, scope	Lecture,PPT	
36		Classification of Cash Flows	PPT and Lecture	
37		Preparation of Cash Flow Statement	Practical Problems	3 hrs
38		Cash flow from operating activities	Practical Problems	3hrs
39		Cash flow from financing activities	Practical Problems	3hrs
40		Cash flow from investing activities	Practical Problems	2 hrs
41		Cash flow statement - Direct Method	Practical Problems	

42		Cash flow statement- Indirect Method	Practical Problems	
43		Difference between cash flow and fund flow statements	Lecture	
44	Module 5	Inflation accounting-Meaning	Lecture	
45		CPP method	Practical problems	
46		Replacement cost accounting technique	Practical problems	
47		CCA method	Practical problems	
48		COSA	Practical problems	
49		gearing adjustment	Practical problems	
		MWCA	Practical problems	
		advantages and disadvantages of price level accounting.	Lecture	
50		Discussion of important questions		
51		Evaluation of the Course		
52		Test paper on Whole portion		
53		CIA - Second Internal Examination		

REFERENCE BOOKS

1. Man mohan, Goyal.S.N : Principles of Management Accounting.
2. Shashi.K.Gupta and Sharma.R.K : Management Accounting
3. Gupta.S.P and Sharma.R.K : Management Accounting
4. Kulshustia and Ramanathan : Management Accounting
5. Maheswari.S.N : Management Accounting and Financial Control.
6. Pandey .I.M : Principles of Management Accounting
7. Khan.M.Y & Jain.P.K : Management Accounting
8. Revi.M.Kishore : Management Accounting
9. Jhamb H.V, Fundamentals of Management Accounting.

COURSE TEACHER – DR. SAJOY P B

COUSRE CODE	DT02C12
TITLE OF THE COURSE	DIRECT TAX LAW AND PRACTICE
SEMESTER IN WHICH THE COURSE IS TO BE TAUGHT	III
NO. OF CREDITS	4
NO.OF CONTACT HOURS	75

COURSE RATIONALE

- ❖ To familiarise the students with Income Tax Act 1961 and to enable the students to compute Income taxable under the first three heads of income.
- ❖ To make students acquaint with recent updates in Income Tax Law.

COURSE DESIGN

- ❖ **MODULE – 1** Objectives of taxation – direct and indirect taxes- direct tax law in India- charging section – basic concepts- income- gross total income- total income- person- assessee- deemed assessee- assessee in default- role of tax- average rate of tax- maximum marginal rate- residential status- incidence of tax – income except from tax
(10 Hrs)
- ❖ **MODULE – 2** Heads of Income - Income from salary – income from house property – profits and gains of business or profession- capital gain- income from other sources.
(50 Hrs)
- ❖ **MODULE – 3** Clubbing of income – setoff- carry forward and setoff
(5 Hrs)
- ❖ **MODULE – 4** Deduction from gross total income.
(10 Hrs)
- ❖ **MODULE – 5** Assessment of individuals, HUF- computation of tax including agricultural income.

(15 Hrs)

LEVEL OF KNOWLEDGE

To make the students capable to compute taxable income from salary, house property, business or profession and capital gains. The students can compute the total income after considering set off and carry forwards of losses.

SKILL DEVELOPMENT

- Time management
- Communication
- Comprehension
- Application of tools
- Analysis
- Organization
- Adaptability
- Openness

DETAILED SYLLABUS DELIVERY

Session	Date	Topic	Method	Remarks
1	Day 1	Introduction to Income tax in India	Lecture, Discussion	
2	Day 2	Introduction to Income tax in India	Lecture, Discussion	
3	Day 3	Objectives of taxation	Lecture, Discussion	
4	Day 4	Objectives of taxation	Lecture, Discussion	
5	Day 5	Direct and indirect taxes	Lecture	
6	Day 6	Direct and indirect taxes	Lecture	
7	Day 7	Direct and indirect taxes	Lecture	
8	Day 8	Charging section	Lecture, Discussion	
9	Day 9	Charging section	Lecture, Discussion	
10	Day 10	Basic concepts	Lecture, Problem solving, Discussion	
11	Day 11	Gross total income	Lecture, Problem solving, Discussion	
12	Day 12	Gross total income	Lecture, Problem solving, Discussion	
13	Day 13	Total income	Lecture, Seminar, Discussion	
14	Day 14	Income, person, assessee, deemed assessee, assessee in default	Lecture, Seminar, Discussion	
15	Day 15	Average rate of tax	Lecture, Discussion	

16	Day 16	Maximum marginal rate	Lecture, Problem solving, Discussion	
17	Day 17	Residential Status of an individual	Lecture, Problem solving, Discussion	
18	Day 18	Residential Status of an individual	Lecture, Problem solving, Discussion	
19	Day 19	Incidence of Tax	Lecture, Problem solving, Discussion	
20	Day 20	Income exempt from tax	Lecture, Problem solving, Discussion	
21	Day 21	Review	Discussion	
22	Day 22	Introduction to Income from Salary	Lecture, Discussion	
23	Day 23	Introduction to Income from Salary	Lecture, Discussion	
24	Day 24	Chargeability	Lecture, Discussion	
25	Day 25	Perquisites	Lecture, Problem solving, Discussion	
26	Day 26	Perquisites	Lecture, Problem solving, Discussion	
27	Day 27	Deductions from income from salary	Lecture, Problem solving, Discussion	
28	Day 28	Provident Fund	Lecture, Problem solving, Discussion	
29	Day 29	Provident Fund	Lecture, Problem solving, Discussion	
30	Day 30	Computation of income from salary	Lecture, Problem solving, Discussion	
31	Day 31	Computation of income from salary	Lecture, Problem solving, Discussion	
32	Day 32	Introduction to Income from House property, Basis of charge	Lecture, Problem solving, Discussion	
33	Day 33	Deemed ownership	Problem solving, Discussion	
34	Day 34	Exemptions from tax	Problem solving, Discussion	
35	Day 35	Computation of Annual Value	Discussion	
36	Day 36	Computation of Annual Value	Lecture, Discussion	
37	Day 37	Deductions	Lecture, Discussion	
38	Day 38	Treatment of arrears of rent	Lecture, Problem solving, Discussion	

39	Day 39	Computation of taxable income	Lecture, Problem solving, Discussion	
40	Day 40	Introduction to Profits & Gains from business or profession	Lecture, Problem solving, Discussion	
41	Day 41	Chargeability	Lecture, Problem solving, Discussion	
42	Day 42	Deductions allowed and general deductions	Lecture, Problem solving, Discussion	
43	Day 43	Calculations of permissible depreciation & related concepts	Problem solving, Discussion	
44	Day 44	Expenses or Payments not deductible under this head of income	Discussion	
45	Day 45	Expenses allowed on actual payment basis only deemed profit u/s 41	Lecture, Discussion	
46	Day 46	Computation of profits and gains from business or profession	Lecture, Discussion	
47	Day 47	Introduction to capital gain and Basis of charge	Lecture, Discussion	
48	Day 48	Capital assets	Lecture, Problem solving, Discussion	
49	Day 49	Computation of short term capital gains	Lecture, Problem solving, Discussion	
50	Day 50	Computation of long term capital gains	Lecture, Problem solving, Discussion	
51	Day 51	Capital gain when capital assets are converted into stock	Lecture, Problem solving, Discussion	
52	Day 52	Capital gain when transfer of capital asset by partner to a firm, BOD, AOP	Lecture, Problem solving, Discussion	
53	Day 53	Capital gain on receiving compensation on compulsory acquisition of assets	Lecture, Problem solving, Discussion	
54	Day 54	Capital gain in case of Right shares and Bonus shares	Lecture, Problem solving, Discussion	
55	Day 55	Capital gain in case of converted shares or debentures	Lecture, Problem solving, Discussion	
56	Day 56	Capital gain exempt from tax	Discussion	

57	Day 57	Capital gain exempt from tax	Lecture, Discussion	
58	Day 58	Capital Gain Account Scheme	Lecture, Discussion	
59	Day 59	Capital Gain Account Scheme	Lecture, Problem solving, Discussion	
60	Day 60	Computation of capital gain	Lecture, Problem solving, Discussion	
61	Day 61	Clubbing of income	Lecture, Problem solving, Discussion	
62	Day 62	Clubbing of income	Lecture, Problem solving, Discussion	
63	Day 63	Clubbing of income	Lecture, Problem solving, Discussion	
64	Day 64	Setoff	Lecture, Problem solving, Discussion	
65	Day 65	Carry forward and setoff	Lecture, Problem solving, Discussion	
66	Day 66	Carry forward and setoff	Lecture, Problem solving, Discussion	
67	Day 67	Review	Lecture, Problem solving, Discussion	
68	Day 68	Deduction from gross total income	Lecture, Problem solving, Discussion	
69	Day 69	Deduction from gross total income	Lecture, Problem solving, Discussion	
70	Day 70	Deduction from gross total income	Lecture, Problem solving, Discussion	
71	Day 71	Assessment of individuals	Lecture, Problem solving, Discussion	
72	Day 72	Assessment of individuals	Lecture, Problem solving, Discussion	
73	Day 73	Assessment of HUF	Lecture, Problem solving, Discussion	
74	Day 74	Computation of tax including agricultural income.	Lecture, Problem solving, Discussion	
75	Day75	Review	Discussion	

REFERENCE BOOKS

1. Direct tax law and practice- V.K. Singhaniya, Taxmann Publication.
2. Income Taxes Law and Practice- Dr H C Mehrotra and Dr S P Goyal- Sahitya BhawanPublications.
3. Income tax law and practice, BS.Raman, United publishers,
4. Direct taxes, Bhagavati Prasad, Viswaprakasan
5. Direct tax law and practice, A.P.Philip, Soba publications.

COURSE PLAN
INTERNATIONAL BUSINESS- COURSE CODE:16P3COMT14
THIRD SEMESTER M.COM
TEACHING FACULTY: Tessa Mary Jose

CREDIT: 4
HOURS : 60

OBJECTIVES:

- To familiarise students with the international business environment
- To enable students to understand the scope of functioning of MNCs

REFERENCE:

1. International Business, Sumathivarma, Ane Books Private limited
2. International Business, S.C. Gupta, Ane Books Private Limited
3. International Business, Subbarao, Himalaya Publishing House
4. International Business, Chary, Wiley publications
5. International Business, Francis Cherunilam, Himalaya Publishing House
6. International Business, Srivastava
7. International Business, Aswathappa
8. International Business, C.B. Gupta

SESSION	TOPIC	METHOD OF TEACHING	REMARKS
MODULE 1			
1	International Business-meaning	Lecture	
2	Nature & importance of international business	Lecture	
3	Difference between domestic and international business	Lecture & reference	
4	International business environment	Lecture	
5	Economic Environment	Lecture	
6	Political Environment	Lecture	
7	Legal Environment	Lecture	
8	Nature & Scope of international marketing	Lecture	
9	Challenges of international business	Lecture & discussion	
10	Recent trends in international business	Lecture & discussion	Assignment1
MODULE 2			
11	Globalisation	Lecture	

12	Liberalisation, Privatisation & Globalisation	Lecture	
13	Globalisation & International Business	Lecture	
14	Global change & International Business	Lecture	
15	Motives of firm internationalisation	Lecture	
16	Motives of firm internationalisation	Lecture	
17	Drivers of Globalisation	Lecture	
18	Drivers of Globalisation	Lecture	
19	Global enterprise	Lecture	
20	Transnational enterprise	Lecture	
21	Transnational confederation	Lecture	
22	Concept of Multi National Organisations	Lecture & reference	
23	The changing pattern of MNCs	Lecture & reference	
24	Criticisms of MNCs	Lecture & reference	
25	MNCs in India	Lecture & reference	Assignment2 1 st CIA
MODULE 3			
29	International Economic Institutions	Seminar	
30	IMF-its organisation	Seminar	
31	IMF-its functions	Seminar	
32	WB-its history, organisation	Seminar	
33	WB- its Functions	Seminar	
34	ADB-its organisation	Seminar	
35	ADB-its functions	Seminar	
36	UNCTAD-its history	Seminar	
37	UNCTAD-its role & functions	Seminar	
38	WTO –its history	Seminar	
39	WTO –its functions	Seminar	
40	Role of WTO in world	Seminar	
41	MFA	Seminar	
42	International trade & payments	Seminar	
MODULE 4			
43	International investments	Lecture	
44	Meaning, significance and types of international investments	Lecture	
45	Growth and dispersion of foreign investments	Lecture	
46	FDI and FPI	Lecture & reference	
47	Mode of FDI entry	Lecture	

48	FDI in India, hurdles for FDI in India	Lecture & discussion	
49	Mergers and acquisitions	Lecture	
50	Foreign Investment Promotion Board	Lecture	
51	Foreign investment implementation authority	Lecture	Assignment3
MODULE 5			
52	Global regulatory environment	Lecture	
53	International monetary system	Lecture	
54	Exchange rate system-SDR	Lecture	
55	Currency & Convertibility	Lecture	
56	Distinct features of India's approach to convertibility	Lecture	
57	Finance of global business	Lecture	
58	Cash in advance, letter of credit, documentary collection –open account terms	Lecture	
59	Contribution of international finance towards international business	Lecture & reference	
60	Recent trends in international finance	Lecture & reference	Assignment4
SESSION	TOPIC OF ASSIGNMENT/SEMINAR	WEIGHTAGE	
Session 10	International business environment	MODULE 1	
Session 25	MNCs in India	MODULE 2	
Session 51	FDI in India	MODULE 4	
Session 60	Recent trends in international finance	MODULE 5	
61 – 90	Revision		

Course Code	CG03C14
Title of the course	Corporate Governance
Semester in which the course is to be taught	III
No. of credits	4
No. of contact hours	90

OBJECTIVES OF THE COURSE.

To understand the importance of corporate governance

LEVEL OF KNOWLEDGE

- Conceptual and Working Knowledge.
- Case Study citations only for better explanation.

DETAILED SYLLABUS DELIVERY

Session s	Topic	Method
	Introductory Session	Use of radio programs
2.	Corporate Governance-meaning-importance	Lecture
3.	Principles-Objectives-Constituents	Lecture
4.	Benefits Of Corporate Governance	Class discussion
5.	Theories underlying Corporate Governance (Stake holder's theory and Stewardship theory)	Class discussion
6.	Theories underlying Corporate Governance- Agency theory	Recitation oral questions

7.	Theories underlying Corporate Governance- Separation of ownership and control	Discussion groups conducted by selected student chairpersons
8.	Anglo-American Model	Use of slides, Lecture
9.	German Model	Use of slides, Lecture
10.	Japanese Model	Use of slides, Lecture
11.	Indian Model	Use of slides, Lecture
12.	OECD	Use of slides, Lecture
13.	Emphasis On Corporate Governance	Recitation oral questions
14.	Ethics And Governance	Use of filmstrips
15.	History And Growth Of Corporate Governance In India-Stake Holders And Corporate Governance	Class discussion
16.	Clause 49	Use of theater
17.	Corporate Governance And Mandatory And Non Mandatory Requirements	Lecture, Use of slides
18.	Corporate Governance And Mandatory And Non Mandatory Requirements	Lecture, Use of slides
19.	Board Of Directors	Lecture, Use of slides
20.	Independent Directors	Lecture, Use of slides
21.	Audit Committee	Lecture, Use of slides
22.	Subsidiary Companies	Lecture, Use of slides
23.	disclosures-CEO/CFO certification	Lecture, Use of slides
24.	regulatory framework of corporate governance in India	Lecture, Use of slides
25.	SEBI guidelines	Lecture, Use of slides

26.	RBI rules	Lecture, Use of slides
27.	reforms in the Companies Act, 2013	Lecture, Use of slides
28.	corporate governance in PSUs and banks	Lecture, Use of slides
29.	corporate governance report	Lecture, Use of slides
30.	corporate governance report	Lecture, Use of slides
31.	CIA – I	2 Hr. Descriptive answers
32.	CIA – I	2 Hr. Descriptive answers
33.	Corporate excellence	Lecture, Use of slides
34.	Role Of Chairman In Corporate Governance	Lecture, Use of slides
35.	Organisational Culture	Lecture, Use of slides
36.	Managing Cultural Diversity In Organization	Lecture, Use of slides
37.	Ethical Entrepreneurship	Lecture, Use of slides
38.	Sustainable Development Case Study.	Lecture, Use of slides
39.	Sustainable Development Case Study.	Lecture, Use of slides
40.	Sustainable Development Case Study.	Lecture, Use of slides
41.	Business ethics	Lecture, Use of slides
42.	ethics and values	Drama, role playing
43.	Seven principles of public life	Drama, role playing
44.	Ethical subjectivism and Relativism	Drama, role playing
45.	Moral Development (Kohlberg's 6 stages of Moral Development)	Drama, role playing

46.	<i>Student Activity</i>	<i>Forums</i>
47.	Ethics and Business	Lecture, Use of slides
48.	Myth of a moral business	Lecture, Use of slides
49.	Application of Ethical theories in Business	Lecture, Use of slides
50.	Utilitarianism (J.Bentham and J.S. Mill)	Lecture, Use of slides
51.	Deontology	Lecture, Use of slides
52.	Virtue Ethics	Lecture, Use of slides
53.	The new management philosophy	Lecture, Use of slides
54.	ethics in business functional areas	Class projects
55.	ethics in business functional areas	Class projects
56.	integrity-sales	Gaming and simulation
57.	integrity-sales	Gaming and simulation
58.	HRM	Storytelling, Lecture
59.	<i>Student Activity</i>	<i>Bulletin boards, School affiliations</i>
60.	Management Of Quality	Storytelling, Lecture
61.	Management Of Quality	Storytelling, Lecture
62.	Management Of Quality	Lecture, Use of slides
63.	Organizational Culture	Lecture, Use of slides
64.	Organizational Culture	Lecture, Use of slides
65.	Organizational Culture	Lecture, Use of slides
66.	Organizational Culture	Lecture, Use of slides
67.	Building corporate image	Lecture, Use of slides

68.	Building corporate image	Lecture, Use of slides
69.	Building corporate image	Lecture, Use of slides
70.	Meaning And Importance	Lecture, Use of slides
71.	Meaning And Importance	Lecture, Use of slides
72.	Meaning And Importance	Brainstorming, Lecture
73.	Steps In Building Corporate Image	Brainstorming, Lecture
74.	<i>Student Activity</i>	<i>Crossword puzzles- Law</i>
75.	CIA II	2 HOURS
76.	CIA II	2 HOURS
77.	<i>Practical</i>	<i>Instructor from a special field</i>
78.	Discussion on the CIA	Presentations by student panels from the class
79.	<i>Student Activity</i>	<i>Debate on current issues- Legal</i>
80.	Knowledge Workers And Knowledge Management	Lecture, Use of slides
81.	Knowledge Workers And Knowledge Management	Lecture, Use of slides
82.	Knowledge economy	Lecture, Use of slides
83.	Knowledge economy	Lecture, Use of slides
84.	Business Ethics	Lecture, Use of slides
85.	Protection Of Employees	Lecture, Use of slides
86.	QWL	Lecture, Use of slides
87.	Work life balance	Lecture, Use of slides
88.	REVISION	

89.	REVISION	
90.	REVISION- Evaluation of the Course	

Books for references

1. Corporate governance and business ethics, U.C.Mathur, Macmillain India limited.
2. Corporate governance, Machiraju, Himalaya Publishing House.
3. Corporate Governance, Monks.
4. Corporate Governance: Principles, Mechanisms & Practice, Parthasarathy.
5. Corporate governance and Business Ethics and CSR,J.P.Sarmma, Anebooks private limited.
6. Business Ethics, C.S.V.Murthy, HPH
7. Business Ethics, Francis & Mishra, TMH
8. Corporate governance, Fernando, Pearson

BUSINESS ENVIRONMENT

Professor : Fr Tomy P P
Class: III M.Com (Aided)
Semester: III

COURSE OBJECTIVE:

1. To understand business and its role in society
2. To understand the impact of environment in business

Basic Reference

1. Business Environment, Elsevier, Ane books private limited.
2. Business environment, Fransis Cherunilam, Himalaya Publishing House
3. Environmental management, Behera, Himalaya Publishing House
4. Environmental management, Jadhav, Himalaya Publishing House
5. Essentials of business environment, Aswathappa, Himalaya Publishing House.
6. Business Environment , Rosy Joshi & Sangam Kapoor; Kalyani Publishers

Sessions	Module	Topic	Method	Remarks/Reference
1		Introductory Session	Lecturing	
2	I	meaning, concepts, objectives of business	PPT	
3	I	meaning, concepts, objectives of business	PPT	
4	I	micro environment	PPT	
5	I	micro environment	PPT	
6	I	micro environment	PPT	
7	I	macro environment	PPT	
8	I	macro environment	PPT	
9	I	uses of environmental study	PPT	

10	I	uses of environmental study	PPT	
11	I	Relationship between business and its environment.	PPT	
12	I	Relationship between business and its environment.	PPT	
13	II	Economic environment	PPT	
14	II	Economic system	PPT	
15	II	economic system	PPT	
16	II	features of economic system		
17	II	features of economic system	PPT	
18	II	Merits of economic system	PPT	
19	II	demerits of economic system	PPT	
20	II	Internal Test	1 hr; descriptive answers only	
21	III	Political and legal environment	PPT	
22		classification of political system		
23	III	political risk	PPT	
24	III	Causes of political risk	PPT	
25	III	Types of political risk	PPT	
26	III	relationship between business and government	PPT	
27	III	responsibilities of business towards government	PPT	
28	III	kinds of legal systems	PPT	
29	III	kinds of legal systems	PPT	
30	IV	social and cultural environment	PPT	
31	IV	social and cultural environment	PPT	

32	IV	natural environment	PPT	
33	IV	natural environment	PPT	
34	IV	elements of culture	PPT	
35	IV	elements of culture	PPT	
36	IV	global and natural culture	PPT	
37	IV	social responsibilities of business	PPT	
38	IV	CSR-nature	PPT	
39	IV	Models of CSR	PPT	
40	IV	Strategies of CSR	PPT	
41	IV	arguments for social responsibility	PPT	
42	IV	arguments against social responsibility		
43	IV	Natural environment	PPT	
44	IV	Environment management	PPT	
45	IV	Environment management objectives	PPT	
46	IV	impact on business		
47	IV	impact on business		
48		Seminar		
49		Seminar		
50		Seminar		
51		Seminar		
52		Seminar		
53		Seminar		
54	V	Environmental management	PPT	
55	V	sustainable development		

56	V	sustainable development		
57	V	Environmental impact assessment and its relevance	PPT	
58	V	Environmental impact assessment and its relevance	PPT	
59	V	Environmental ethics		
60	V	EIA inputs to project life cycle		
61	V	EIA inputs to project life cycle		
62	V	environmental accounting		
63	V	assessing the components of environmental costs		
64	I, II	REVISION	Discussion	
65	III	REVISION	Discussion	
66 – 90	IV, V	REVISION	Discussion	
		Evaluation of the Course		