

BUSINESS STATISTICS

COURSE OBJECTIVES

1. To provide basic knowledge of the origin and evolution of Statistics
2. How the statistical techniques can be applied in our day to day life to create a better tomorrow.
3. To enhance the usage of Measures of central tendency for students in various fields.
4. To impart the importance and knowledge of Statistics to the students.

Basic References

1. Statistical Methods - S P Gupta.
2. Probability Theory - Yuanshih Chow, Henry Teicher
3. Time series Analysis and Techniques - Peter J Brockwell, Richard A Davis
4. Business Statistics - Dr K P Ramachandran Pillai and Dr B Gopakumar.
5. Business Statistics - K G C Nair, Dr Jayan, Dr Dipa, Dr Thomas Philip.
6. Business Statistics - L R Potti, Thomas Tomy.
7. Business Statistics - S L Agarwal, S L Bhardwaj.

COURSE OUTCOMES:

At the end of the course, the student

1. Would know the evolution of Business Statistics, and what the various stages of its evolution are.
2. Should be familiar with the various Measures of central tendency
3. Should be able to analyse a given problem and chart out appropriate Measure of central tendency.
4. Should know the application of Index numbers
5. Should be able to apply Statistical Methods knowing its merits and demerits.

SESSIONS	DATE	TOPIC	METHOD	REMARKS/ REFERENCE
1		MODULE 1 Introductory Session on Business Statistics	Power Point Presentation including pictures with examples.	More effective for students as pictures will help them to grasp their portions easily.
2		Meaning, Evolution & definition of the word Statistics	Power Point Presentation	
3		Stages and growth of Statistics, Scholars associated with Statistics	Power Point Presentation	
4		Functions of Statistics	Power Point Presentation	
5		Limitations of Statistics	Power Point	

			Presentation	
6		Application of Statistics in various fields	Power Point Presentation	
7		Distrust of statistics	Power Point Presentation	
8		Written Snap Test - one Hour		
9		MODULE 2 Introduction to Central Tendency	Power Point Presentation	
10		Measures of Central Tendency	Power Point Presentation	
11		Concept of Central tendency and its application in different fields	Lecturing and practicing problems	
12		Mean-Theory & Problems	Lecturing and practicing problems	
13		Mean-Theory & Problems	Power Point Presentation and practicing problems	
14		Mean-	Power Point Presentation practicing problems	
15		Median-Theory & Problems	Power Point Presentation and practicing problems	
16		Median-Theory & Problems	Power Point Presentation and practicing problems	
17		Median-Theory & Problems	Power Point Presentation and practicing problems	
18		Median-Theory & Problems	Power Point Presentation and practicing problems	
19		Mode - Theory & Problems	Power Point Presentation and	

			practicing problems	
20		Mode - Theory & Problems	1 hr; descriptive answers only	
21		CIA – I	2 HOURS	
22		MODULE- 3 Measures of Dispersion concept - types	Power Point Presentation	
23		Absolute and relative measure of dispersion	Power Point Presentation	
24		Range - Inter Quartile Range	Power Point Presentation & Practicing problems	
25		Inter Quartile Range- Quartile Deviation	Lecturing & Practicing problems	
26		Mean Deviation	Lecturing & Practicing problems	
27		Mean Deviation	Lecturing & Practicing problems	
28		Standard Deviation- Merits & Demerits	Lecturing & Practicing problems	
29		Standard Deviation- Merits & Demerits	Lecturing & Practicing problem	
30		Standard Deviation & Relevance Applications in Business	Lecturing & Practicing problems	
43		Co-efficient of variation	Practicing problems	
44		Skewness	Power Point Presentation & Practicing problems	
45		Kurtosis - concepts	Power Point Presentation & Practicing problems	
46		Moments Theory & Problems	Power Point Presentation &	

			Practicing problems	
47		Moments Theory & Problems	Power Point Presentation & Practicing problems	
60		MODULE-4 Index Numbers- Meaning-Importance- Characteristics and uses of Index Numbers- Quantity Index- Value based Index	Power Point Presentation	
61		Methods of constructing Index Numbers	Power Point Presentation	
62		Laspeyers Index Number	Practicing Problems	
63		Laspeyers Index Number	Practicing Problems	
64		Laspeyers Index Number	Practicing Problems	
65		Paasche's Index Number	Practicing Problems	
66		Paasche's Index Number	Practicing Problems	
67		Fishers Ideal Index Numbers	practicing problems	
68		Fishers Ideal Index Numbers	Practicing Problems	
69		Test of Consistency – Problems in the construction of index Numbers – Cost of Living Index Numbers and its uses	Power Point Presentation & Practicing Problems	
70		CIA II	2 HOURS	
71		MODULE 5 Time Series Analysis- Meaning-definition Components of time series	Power Point Presentation	

72		Methods of determination of trend	Power Point Presentation & Practicing Problems	
73		Methods of moving average	Practicing Problems	
74		Methods of Least Squares –Scope in business	Practicing Problems	
75		Methods of Least Squares–Scope in business	Practicing Problems	

ASSIGNMENTS

	Date of submission/completion	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)	Weightage
1		Collect the statistical reports of various organisations and analyse the application of different measures of central tendency. (Individual – Graded)	5
2		Conduct a statistical analysis with the application of measures of central tendency	5

ASSIGNMENTS/EXERCISES – Details & Guidelines

Assignment: Statistics exhibition:

Statistical reports of various organisations should be collected.
A report should be prepared on the basis of the collected statistics.

Seminar : New inventions in the field of statistics sghould be prepared as a report.

Minimum time limit is 15 minutes.

Maximum up to 30 minutes.

3 or 4 students in each group.

Each student should compulsory present their part managing their time limit.

Academic Insight : A visit to Statistical Department to understand the functioning of the same.

FINANCIAL ACCOUNTING

COURSE OBJECTIVES

To familiarize students with the accounting principles

To enable the students to prepare financial statements of business concern.

Basic Reference

- 1.Jain S.P and Narang K.L,Advanced Accountancy
- 2.Maheswari S.N and Maheswari S.K;Advanced Accounting
3. Dr.S.M Shukla and Dr.S.P Gupta;Advanced AccountingJayapandian S;Accounting for Manager
- 4.Naseem Ahmed;Financial Accounting

COURSE OUTCOMES:

At the end of the course, the student

- They shall be familiar with accounting principles
- Shall be able to analyse financial statements and financial position of firms.
- Shall be able to prepare financial statements of non profit organisations

Session s	Date	Topic	Method	Remarks/Reference
1		Module 1-Accounting-definition-objectives-function	Discussion with students	
		GAAP	Discussion	
2		Journal-illustrations	Discussion	
3		Ledger	Discussion and lecturing	
4		Illustrations	Discussion	
5		Trial balance	Discussion	
6		Trading and profit and loss account	Lecturing	
7		Illustrations	Lecturing	
8		Balancesheet	Lecturing	
9		Preparation of final accounts with adjustments	Lecturing	
10		Illustrations	Lecturing	
11		Illustrations	Lecturing	
12		Illustrations	Lecturing	
13		Illustrations	Lecturing	
14		Illustrations	Lecturing	
15		Rectification of entries-classification of errors	Lecturing and discussions	
16		Rectification of entries	Lecturing	
16		Illustrations	Lecturing	
17		Illustrations	Lecturing	
18		Illustrations	Lecturing	
19		Suspense account	Lecturing	
20		Module 2-accounting of non trading concern	Lecturing and discussion	
21		Receipts and payment account	Lecturing	

22		Illustrations	Lecturing	
23		Illustrations	Lecturing	
24		Illustrations	Lecturing	
25		Illustrations	Lecturing	
26		Income and expenditure account	Lecturing	
27		Illustrations	Lecturing	
28		Illustrations	Lecturing	
29		Illustrations	Lecturing	
30		Balance sheet	Lecturing	
31		Illustrations	Lecturing	
32		CIA 1		
33		Module 3-royalty accounts-introduction-accounting procedure	Lecturing	
34		Special circumstances-illustrations	Lecturing	
35		Adjustment of minimum rent in the event of strike and lock out	Lecturing	
36		Illustrations	Lecturing	
37		Illustrations	Lecturing	
38		Illustrations	Lecturing	
39		Govt subsidy in case of strike and lock out	lecturing	
40		Journal entries and preparation of accounts	Lecturing	
41		Illustrations	Lecturing	
42		Illustrations	Lecturing	
43		Illustrations	Lecturing	
44		Module 4-Branch accounts-objectives-features and types	Lecturing	
45		Debtors system	Lecturing	
46		Illustrations	Lecturing	

47		Illustrations	Lecturing	
48		Illustrations	Lecturing	
49		Illustrations	Lecturing	
50		Illustrations	Lecturing	
51		Independent branches	Lecturing	
52		Illustrations	Lecturing	
53		Illustrations	Lecturing	
54		Illustrations	Lecturing	
55		Incorporation of branch trial balance in HO books	Lecturing	
56		Illustrations	Lecturing	
57		Illustrations	Lecturing	
58		Illustrations	Lecturing	
59		Illustrations	Lecturing	
60		Consolidated balance sheet	Lecturing	
61		Illustrations	Lecturing	
62		Illustrations	Lecturing	
63		Illustrations	Lecturing	
64		Module 5-accounting for consignment-meaning-important terms	Lecturing	
65		Accounting procedure	Lecturing	
66		Illustrations	Lecturing	
67		Illustrations	Lecturing	
68		Illustrations	Lecturing	
69		Valuation of stock	Lecturing	
70		Illustrations	Lecturing	
71		Illustrations	Lecturing	
72		Illustrations	Lecturing	
73		Normal loss and abnormal loss	Lecturing	
74		CIA II		

75			
76			
77			

ASSIGNMENTS

	Date of submission/completion	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)	Weighttage
1		Prepare financial statement of a business firm	5
2		With the help of various vouchers of particular concern prepare various ledger accounts	5
3			
4			

COURSE PLAN
BUSINESS REGULATORY FRAMEWORK
2015 – 2016
SEMESTER 1

Course Objectives

Sl No	Overall: The objective of this course is to make the students familiar with the laws in business practice.		
	Objectives	Focus	Skill Areas
1	Provide a brief idea about the framework of Indian Business Laws.	Indian Contract Act, 1872	Skills of applying business laws in practice.
2	To enable students to apply the provisions of business laws in business activities.	Sale of Goods Act, 1930	Skills of conducting business ethically by complying the business laws.

Expected Outcome

- The students are clear about the Indian Contract Act, 1872, essential elements of a contract, offer and acceptance, parties to a contract, legality of object and consideration, breach of contract, and quasi contract
- Students have the knowledge of doing efficient business activities by understanding the right and duties of bailor and bailee, pawner and pawnee, agents and the surety.
- Students have developed through knowledge of Sale of Goods Act, 1930.

Session No	Day/Date	Topic	Comments/Notes
1		Discussion - Law of contracts	
2		Lecture: The Indian Contract Act, 1872	
3		Definition of contract	
4		Nature and Classification	
5		Essential elements	
6		Offer and acceptance	
7		consideration	
8		Capacity of parties	
9		Minors	
10		Persons of unsound mind	
11		Persons disqualified by law	

12		Free consent	
13		legality of object and consideration	
14		Performance of contract	
15		Discharge of contract	
16		Breach of contract	
17		Remedies for breach of contract	
18		Quasi contract	
19		Performance of contract	
20		TEST	
21		Discussion – Special contracts	
22		Bailment –definition	
23		Bailment and pledge	
24		Essential elements	
25		Rights of Bailor	
26		Duties of Bailor	
27		Rights of Bailee	
28		Duties of Bailee	
29		Finder of lost goods	
30		Essentials of pledge	
31		Rights of Pawnee	
32		Duties of Pawnee	
33		Rights of Pawner	
34		Rights of Pawnee	
35		VIVA	
36		Discussion – Indemnity, Guarantee	
37		Indemnity - definition	
38		Nature of liability of surety	
39		Rights of surety	
40		Discharge of surety	
41		Meaning and definition of guarantee	
42		VIVA	
43		Discussion – Agency	
44		Law of Agency	
45		Essentials of Law of Agency	
46		SURPRISE TEST	
47		Kinds of agents	
48		Rights of agent	

49		Duties of agent	
50		Rights of principal	
51		Duties of principal	
52		ASSIGNMENT	
53		Creation of agency	
54		Termination of agency	
55		Sub agents and substituted agents	
56		relationship	
57		VIVA	
58		Discussion – sale	
59		Sale of Goods Act, 1930	
60		Formation of contract of sale	
61		Essentials of contract of sale of goods	
62		Classification	
63		Condition on warranties	
64		Transfer of property in goods	
65		Performance of contract of sale	
66		Unpaid seller	
67		Rights of an unpaid seller	
68		VIVA	
69		TEST	
70,71,72		SEMINAR	

ASSIGNMENTS

	Session/ Date	Assignment	Graded/ Non- graded	Remarks
1		REAL LIFE EXAMPLES OF AGENT AND PRINCIPAL		

REFERENCES

Call No.	Author	Title	Topic
	L.R. POTTI	BUSINESS REGULATORY FRAMEWORK	Covers syllabus.

**COURSE PLAN 2015 SEM 3
BUSINESS ENVIRONMENT**

Course Objectives

Sl No	Overall: The objective of this course is to make students aware of business environment, understand the micro and macro factors that affect the functioning of business organisations and to analyse the system and policies currently prevailing in India		
	Objectives	Focus	Skill Areas
1	Understand business and its role in society	Fast and wise Decision making	Skill of proper decision making on time
2	Understand the previous and current economic policies	Adjust business with economy	Skills of doing business
3	Comprehend the business environment	Understanding the Business world	Skills in Managing business

Expected Outcome

- The students are clear about the changing business environment
- Students have the knowledge of building a new business
- Students have developed through day today business news

Session No	Day/Date	Topic	Comments/Notes
1		<ul style="list-style-type: none"> • Discussion & Presentation: Business, Industry & Commerce 	
2		<ul style="list-style-type: none"> • Lecture: Business Environment - meaning , concept, significance and nature 	
3		<ul style="list-style-type: none"> • Lecture: Elements of business environment 	
4		<ul style="list-style-type: none"> • Presentation: Internal and External Environment 	
5		<ul style="list-style-type: none"> • GD 	
6		<ul style="list-style-type: none"> • Oral Test 	
7		<ul style="list-style-type: none"> • Lecture: Economic, Geographic, socio-cultural, legal Environment 	

8		<ul style="list-style-type: none"> • Lecture: Political and Technological environment • 	
9		<ul style="list-style-type: none"> • Lecture: Business ethics, social responsibility of business 	
10		<ul style="list-style-type: none"> • Lecture: - social audit 	
11		Corporate governance - meaning, importance, objectives & principles	
12		<ul style="list-style-type: none"> • Oral test 	
13		<ul style="list-style-type: none"> • Lecture: Economic system, economic reforms 	
14		<ul style="list-style-type: none"> • Lecture: Privatisation, Liberalisation & Globalisation 	
15		<ul style="list-style-type: none"> • Lecture: Impact of LPG on Indian economy 	
16		<ul style="list-style-type: none"> • Oral Test 	
17		<ul style="list-style-type: none"> • Lecture: Government economic policies 	
18		<ul style="list-style-type: none"> • Lecture: Monetary policy 	
19		<ul style="list-style-type: none"> • Oral test 	
20		<ul style="list-style-type: none"> • Lecture: Fiscal policy 	
21		<ul style="list-style-type: none"> • Lecture : EXIM policy 	
22		<ul style="list-style-type: none"> • Oral test 	
23		Industrial and Licensing policy	
24		Niti Aayog	
25		Global environment of business	
26		Competition policy and law	

27		FEMA and FERA	
28		• Oral test	
29		FEMA and FERA Objectives, features, advantages of FERA and FEMA	
30		Right to Information Act	
31		• Oral Test	
32		Consumer Protection Act	
33		WTO functions	
34		BRICS	
35		Foreign investment FDI & FPI	
36		Legal Environment meaning and definition	
37		Insolvency and bankruptcy code 2016	
38		Corporate insolvency resolution process	
39		Liquidation process	
40		IPR	
41		IPR detail	
42			
43, 44, 45, 46		Natural environment meaning, significance	
47		• Oral test	
48		components of natural environment	
49, 50		Impact on business protection	
51		Climate changes	
52		Green India 2047	
53		Carbon credit introduction, Bali action plan	
54		• Viva	

ASSIGNMENTS

	Session/ Date	Assignment	Graded/ Non- graded	Remarks
1		Impact of LPG in India		
2.		Green India 2047		
3		Niti Aayog		

REFERENCES

Call No.	Author	Title	Topic
	<i>Keith Davis and William C.Frederick</i>	<i>Business and Society Management, Public Policy, Ethics.</i>	
	<i>. Peter F. Drucker</i>	<i>Management Tasks, Responsibilities, Practices.</i>	
		<i>Consumer Protection Act- 1986 and its amendments</i>	
		<i>. Right to Information Act.</i>	

B COM TRAVEL & TOURISM
SEMESTER -2
QUANTITATIVE TECHNIQUES FOR BUSINESS RESEARCH
Course Code: 15U2RCOM04

Sl No	Objectives	Focus	Skill Areas
	Overall: To enable the students to apply the simple statistical tools in business research		
1	To understand research and its methodology.	To study the meaning, definition and importance of research. To understand the characteristics and different types of research To study steps in research process.	Importance of research in our daily life. Also to impart research skill in students to analyse different life problems.
2	To understand the Diagrammatic and Graphic Presentation of data	To study the significance of diagrams and graphs. To learn the different types of diagrams. To study the different graphs of frequency distributions.	Skills of understanding the different types of diagrams and graphs and its usage in presentations.
3	To understand the Correlation analysis.	To understand the importance of Correlation analysis . To study the different types Correlation-methods- Karl Pearson's Co-efficient of correlation-Spearman's Rank correlation co-efficient etc. To study the Regression analysis.	Skills of understanding the importance of correlation and regression analysis.
4	To understand the basic concepts of Probability theory.	To understand the Concept of Probability. To understand approaches to assigning probability. To study Permutation and combination of probability. To study the Theorems of Probability (Addition theorem & Multiplication theorem).	Skills of understanding the concept of Probability and the solution to handle it.
5	To understand research Report writing.	To study the integral part of report. To study characteristics of a good report and Contents of a report. To understand the importance of Bibliography in research.	Understanding the Skills of report writing.

Expected Outcome

- The students are clear about the concepts – research, the steps involved and different types of research.
- Students have the knowledge of different statistical analysis like correlation and regression.

- Students have developed the skills of probability analysis.
- Students have developed the skills of report writing.
- Knowledge regarding the importance of research in day to day life.
- Knowledge regarding the various types of reports and their effective usage.
- Familiarization with various types quantitative techniques used in business research.

Session Plan

Session No	Day/Date	Topic	Method	Comments/Notes
1	Module-1	Introduction to Research- Concept of research. Meaning and Definition.	Discussion & Presentation	Discussion: The role of research in the development of the country.
2		Characteristics and features of research.	Lecture	
3		Business Research and its application.	Lecture and discussion	
4		Types of research	Lecture	
5		Pure and Applied research Exploratory and Descriptive,	Lecture	Uses and application of research.
6		Empirical and Analytical, Qualitative and Quantitative	Lecture	
7		-Do-	Lecture & Discussion	
8		Research process	Discussion	
9		-Do-	Lecture	
10		Different types of data -Primary and Secondary Data	Power point presentation	
11		Methods of data Collection-	Lecture	
12		Observation method , case study	Power point presentation	
13		Interview schedule and questionnaire	Power point presentation	
14		Census and Sampling methods	Lecture	
15		Probability sampling – types, merits & demerits	Power point presentations	
16		Non-probability sampling- types, merits & demerits	Power point presentations	Discussion with ppt- features and functions of each functional departments in a hotel

17		Classification and Tabulation of Data	Lecture	Module 1 completed
18	Module 2	Introduction to Diagrammatic and Graphic Presentation of data	Activity and discussion	
19		Significance of diagrams and graphs	Activity	
20		Types of diagrams and importance	Activity	
21		Bar diagrams such as simple, sub-divided, multiple and percentage	Activity	Drawing graphs
22		Pie diagram	Activity	
23		Graphs of frequency distributions	Activity	
24		Histogram	Activity	
25		frequency polygon	Activity	
26		Less than Ogive	Activity	
27		-Do-	Activity	
28		More than Ogive	Activity	
29		-Do-	Activity	
30		Limitations of Diagrams	Power point presentations	
31		-Do-	Power point presentations	
32		Limitations of Graphs	Power point presentations	Module-2 completed
33		Revision	Power point presentations	
34		Revision	Lecture & discussion	
35		IAT I, Mid-course Evaluation	Power point presentations	
36	Module-3	Correlation - Concept-meaning and definition	Discussion and lecture	
37		-Do-	lecture	

38		Importance of correlation and its application	discussion	
39		Different Types of Correlation	Power point presentations	
40		-Do-		
41		Different methods of Correlation	Problem solving	Problem solving
42		Karl Pearson's Co-efficient of correlation	Problem solving	Problem solving
43		-Do-	Problem solving	Problem solving
44		Spearman's Rank correlation co-efficient	Problem solving	Problem solving
45		-Do-	Problem solving	Problem solving
46		Probable error	Problem solving	
47		-Do-	Lecture	
48		Regression analysis – Concepts-meaning and definition-its uses	Lecture and discussion	Skills of understanding the different types of quantitative analysis like correlation and regression.
49		Different types of regression	Power point presentations	
50		Lines of Regression-Regression Equation under Algebraic method	Power point presentations	
51		Standard error.	Lecture and problem solving	Module 3 completed
52	Module-4	Probability-Meaning-Definition-	Lecture	
53		-Do-	Lecture	
54		Basic terms-concepts of probability	Lecture	
55		-Do-	Lecture	

56		Approaches to assigning probability	Lecture	
57		-Do-	Lecture & Discussion	
58		Permutation- problems	Problem solving	
59		-Do-	Problem solving	
60		Combination-problems	Problem solving	
61		-Do-	Problem solving	
62		-Do-	Problem solving	
63		Theorems of Probability Addition Theorem- problems	Problem solving	
64		-Do	Problem solving	
65		Multiplication theorem-problems	Problem solving	Module 4 completed
66	Module -5	Report writing-Qualities of good report	Discussion and lecture	
67		Integral part of report-	lecture	
68		Characteristics of a good report	Talk and discussion	
69		Contents of a report-Bibliography	Lecture	Module 5 completed
70		Revision	Lecture	
71		Revision	Lecture	
72		IAT II	Test 2	

ASSIGNMENTS

	Session/ Date	Assignment	Remarks
1		Collect a published report of a survey conducted by a magazine/ news paper	Individual Printed report,
2		Assignment on sampling technique	Individual
3		Conducting a Seminar and talk with resource persons.	
4		Motivating students <ul style="list-style-type: none"> to present paper in seminars and conferences by conducting research(for top learners) or/ 	Group

		<ul style="list-style-type: none"> students have to present a study in the class which they have conducted using research methodology.(for medium and slow learners) 	
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REFERENCES

- S. P. Gupta (2012),” *Statistical Methods*” Sultan Chand & Sons
- S.C. Gupta (2016),”*Fundamentals of Statistics*”, Himalaya Publishing House, New Delhi.
- S. Gupta(2002),”*Research Methodology and Statistical Techniques*”, Laurier Books, Limited.
- Hang Lee(2016),”*Foundations of Applied Statistical Methods*”, Springer; Softcover reprint of the original 1st ed. 2014 edition
- D N Elhance(2010),”*Fundamentals Of Statistics*”, *Kitab Mahal Distributors-New Delhi*
- Kothari. C.R(2014), ”, *Research methodology*”, New Age International Publishers Ltd.- New Delhi.
- Dr. S.M. Shukla and Dr. S.P. Sahai(2010),” *Statistical Methods*”, Sahitya Bhawan Publications.

INTERNATIONAL FINANCIAL REPORTING STANDARDS

SEM II

Credit – 4

Hours- 72

Course Objectives

To understand the framework and convergence process of IFRS in India

To understand the presentation and reporting of Financial Statements as per IFRS

Basic Reference

1. C.A KAMAL GARG - Practical Guide to IFRS & Ind-AS
2. MUKESH SARAF - Ind AS & IFRS Converged Ind- AS
3. ABBAS ALI MIRZA, GRAHAM J. HOLT- Practical Implementation Guide and Workbook for IFRS
4. IFA-BPP LEARNING -IFRS for Accounting Professionals
5. KAPLAN PUBLISHING - IFRS Study Guide

Course Outcomes:

At the end of the course, the student

- They shall be familiar with IFRS
- Shall be able to analyse and prepare financial statements as per IFRS.
- Shall be able to distinguish Indian GAAP and IFRS.

Sessions	Date	Topic	Method	Remarks/Reference
1		Module 1-General introduction to IFRS	Lecturing and Discussion	
		Outline about GAAP and AS	Discussion	
2		IASB regulatory and conceptual framework	Lecturing	
3		IASB structure and role	Lecturing and PPT	
4		Advantages and disadvantages of IASB Conceptual framework	Lecturing and PPT	
5		Scope and application of IASs/IFRSs	Lecturing	
6		Impact of globalisation	Dscussion	
7		IFRSs progress towards global harmonization	Lecturing	
8		Benefits and barriers of IASs and IASB	Lecturing	
9		Comparison between IFRS, Indian GAAP and US GAAP	Lecturing and discussion	
10		IFRS-DEVELOPMENT	Lecturing	
11		IFRSs progress towards global harmonization	Lecturing	
12		Accruals basis and going concern	Lecturing	
13		Elements of financial statements	Lecturing	
14		Class room assignment on AS	Group work	
15		Module 2- Inventory-Recognize the cost of inventories	Lecturing and discussions	
16		NRV-IASB requirements for valuing inventories and Methods of valuation-	Lecturing	
16		Revenue Recognition	Lecturing	
17		Illustrations	Lecturing	

18		Illustrations	Lecturing	
19		Construction contracts-Contract Revenue and Contract Cost-	Lecturing	
20		Determine the stage of completion of construction contract-Measurement of outcome of the construction contract	Lecturing	
21		Illustrations	Lecturing	
22		Illustrations	Lecturing	
23		Recognition of expected losses in construction contract-Extracts for construction contract in statement of comprehensive income and statement of financial position	Lecturing	
24		Illustrations	Lecturing	
25		Illustrations	Lecturing	
26		Illustrations	Lecturing	
27		CIA 1	Lecturing	
28		Module 3- Accounting for tangible and intangible assets Property, Plant and equipment-overview	Lecturing	
29		Cost model and revaluation model	Lecturing	
30		Illustrations	Lecturing	
31		Illustrations	Lecturing	
32		Illustrations	Lecturing	
33		Depreciation	Discussion	
34		Illustrations	Lecturing	
35		Recognition and derecognition of PPE	Lecturing	
36		Illustrations	Lecturing	
37		Government Grant –Accounting treatment of government grants through capital approach and income approach	Lecturing	

38		Illustrations	Lecturing	
39		Impairment of Asset- Identification, recognition and measurement criteria	Lecturing	
40		Borrowing Cost-Recognition Criteria- Commencement and cessation of capitalization	Lecturing	
41		Illustrations	Lecturing	
42		Intangible Assets- Expected economic benefits in future -Internally generated goodwill-Useful life and amortization.	Lecturing	
43		Illustrations	Lecturing	
44		Module 4- Accounting for leases and Statement of Cash Flow Leasing	Lecturing	
45		Accounting for operating leases and finance leases	Lecturing	
46		Accounting treatment of lessors and their disclosures-	Lecturing	
47		Illustrations	Lecturing	
48		Illustrations	Lecturing	
49		Illustrations	Lecturing	
50		Statement of Cash Flows-Benefits and drawbacks of statement of cash flow.	Lecturing	
51		Comparison of profit and loss and cash flow	Lecturing	
52		Format direct and indirect method	Lecturing	
53		Illustrations	Lecturing	
54		Illustrations	Lecturing	
55		Illustrations	Lecturing	
56		Illustrations	Lecturing	
57		MODULE 5- First Time Adoption of	Lecturing	

		IFRS and presentation of financial statements Adoption process of IFRS with special reference to India		
58		Industry need and requirements for IFRS professionals in India	Lecturing	
59		The components of financial statements- Disclosing of items	Lecturing	
60		The components of financial statements- Disclosing of items	Lecturing	
61		Preparation of Statement of financial position-Current and non-current assets	Lecturing	
62		Income statement	Lecturing	
63		Equity statement	Lecturing	
64		Simple illustrations	Lecturing	
65		Simple illustrations	Lecturing	
66		Simple illustrations	Lecturing	
67		CIA II	Lecturing	

ASSIGNMENTS

	Date of submission/completion	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)	Weighttage
1		Globalization and its effect on different sectors	5
2		Application of various accounting principles in given situations.	5

COURSE PLAN 2015-16
CORPORATE REGULATIONS , SEM-2
Course Objectives

Sl No	Overall: The objective of this course is to provide an understanding regarding the administration and management of corporate form of business and to give a firsthand exposure to corporate laws especially Indian companies Act 2013		
	Objectives	Focus	Skill Areas
1	Aware of the corporate procedures .	Advanced corporate world and Growth of the Nation	Skill to understand and handle the dynamic surroundings
2	Overall view of the accountability of the management	Establishment and Management of business organisation	Skills of making better business management

Expected Outcome

- The students are clear about the concepts – Accountability, wealth maximization, SEBI, Companies, winding up....etc
- It provides an understanding regarding the administration and management of corporate form of business
- Students have developed thorough knowledge and practice of corporate governance

Session No	Day/Date	Topic	Comments/Notes
1		Discussion & Presentation: Company	
2		Lecture : defenitions, characteristics	
3		Lecture: lifting of corporate veil	
4		Types of companies	
5		one person company, small company,producer company	
6		Lecture: formation of company	
7		Lecture: promoters	
8		Lecture: legal position	
9		Lecture: pre incorporation contract-stages	
10		Provisional contracts	
11		Online registration of the company	
12		test	
13		Lecture: documents	
14		Memorandum of association	
15		Articles of association	

16		viva	
17		Lecture: doctrine of ultravires	
18		Discussion	
19		Doctrine of constructive notice	
20		Indoor management	
21		Discussion	
22		Prospectus-importance	
23		Contents-shelf red herring prospectus	
24		Misstatement in prospectus	
25		GDR-Book building-issue, allotment	
26		Forfeiture of share	
27		Transmission of shares	
28		Buy back of shares	
29		provisions	
30		Issue of bonus shares	
31		Surprise test	
32		Lecture: management Directors Types- women ,independent directors Small shareholders directors disqualifications	
33			
34			
35			
36			
37			
38		DIN	
39		Powers and duties	
40		Removal of directors	
42		Key managerial personnel	
43		Managing director, manager	
44		CS	
45		Company meetings	
46		prerequisites	
47		General meeting and board meetings	
48		seminar	
49		seminar	
50		Conduct of meeting	
51		Postal ballot	
52		Meeting through video conferencing	
53		e-voting	
54		test	
55		Discussions	
56		Lecture: miscellaneous provisions	

57		Books of accounts	
58		Online filing of documents	
59		Dividend provisions	
60		seminar	
61		Auditors appointment	
62		Auditors- rotation, report	
63		NFRA	
64		Lecture : winding up of a company	
65,		NCLT	
66		Special courts	
67		Lecture: Depositories Act 1996	
68		Rights and obligations of depositories	
69		NSDL,CDSL	
70		Depository participants -issuers and beneficial owners	
71		Inquiry and inspections	
72		penalty	
73		seminar	

ASSIGNMENTS

	Session/ Date	Assignment	Graded/ Non- graded	Remarks
1		Library-types of winding up		
2.		SEBI-ROLE		
3		CG- IN India		

REFERENCES

Call No.	Author	Title	Topic
	L.R potty	Corporate law and governance	Covers syllabus.
	M.PTanton	Text book of company law	

SEMESTER-II**COURSE PLAN****BUSINESS COMMUNICATION AND MANAGEMENT INFORMATION SYSTEM**

Instructional Hrs - 72	Hrs attended - 60
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COURSE OBJECTIVE. To familiarise the importance of communication in business and methods of communication relevant to various business situations and to build up communication skill among students

Sessions	Topic	Method	Remarks/Reference
1.	Introductory Session on business communication and management information	Lecture	
2.	MODULE-1 : 1 Communication-Need-Process	Lecture	
3.	Types-Oral-written-Verbal-Non verbal-Internal,	Lecture	
4.	External- Non-verbal communication-	Lecture	
5.	Body language-Kinesics, Proxemics-Para language	Power Point Presentation	
6.	Channels of Communication	seminar	
7.	Barriers to Communication	seminar	
8.	Barriers to Communication	seminar	
9.	Barriers to Communication	seminar	
10.	Principles of effective communication	seminar	
11.	Debate		
12.	MODULE-2 : Introduction to letter writing. Job application letters	notes	
13.	Resume-CV	Notes	
14.	Reference and recommendation letters	Notes	
15.	Debate	Notes	
16.	Employment letters	Notes	
17.	Employment letters	Notes	
18.	Group discussion on demonetization		
19.	Online application-Soft skill	Lecture	
20.	CIA – I	1 hr; descriptive answers only	
21.	MODULE-3 :Business letters-	Lecture	
22.	Essential of good business letters	Lecture	

23.	types of Business letters	Lecture	
24.	Debate		
25.	Parts and layout of business letters	Notes	
26.	Business enquiry letters	Notes	
27.	Offers and quotation- Orders and execution	Notes	
28.	grievances and redressals. Sales letters-	Notes	
29.	Follow-up letters-Circular letters	Notes	
30.	Status enquiry-Collection Letters	Notes	
31.	Preparation of partnership deed-	Notes	
32.	power of attorney.	Notes	
33.	MODULE-4 :Impact of IT on communication		
34.	Role of computers-Internet	seminar	
35.	E-mail	seminar	
36.	Telephone –voice mail	seminar	
37.	SMS- Video conferencing-	seminar	
38.	Teleconferencing.	seminar	
39.	Negative impact of technology	seminar	
40.	Debate on impact of IT on new generation.		
41.	Class test		
42.	MODULE-5 : Introduction to Management Information System	Lecture	
43.	Data and information	Lecture	
44.	MIS –Definition and concept	Lecture	
45.	Need-Benefits-	Lecture	
46.	Functions of MIS	Lecture	
47.	Functions of MIS	Lecture	
48.	Objectives-Characteristics	Lecture	
49.	Role of MIS	Power Point Presentation	
50.	Role of MIS	Power Point Presentation	
51.	Sub system of MIS	Lecture	
52.	Sub system of MIS	Lecture	
53.	Structure of MIS	Lecture	
54.	Structure of MIS	Lecture	
55.	Relationship between decision making and MIS.	Power Point Presentation	

56.	Relationship between decision making and MIS.	Power Point Presentation	
57.	CIA II		
58.	Discussion of previous year question papers.		
59.	Evaluation of the Course		
60.	REVISION		
61.	REVISION		
62.	REVISION		

ASSESSMENT O F STUDENTS

- **ASSIGNMENTS**

1. Note book submission
2. Seminar report
3. Seminar Report on SBI buddy

- **Viva after each chapter**
- **Discussion on daily Business news**
- **Discussion of new words and their meaning**

COURSE OUTCOMES:

At the end of the course, the student

- The students are clear about the concepts – various types of business letters
- How to write various letters and reports
- Debates are conducted on current issues

Basic References

1. Bhatia R.C, Business Communication.
2. Salini Agarwal Essential communication skill.
3. Reddy P.N, and Apopannia, Essentials of Business Communication

Sacred Heart College (Autonomous), Thevara

Course Plan for 2015-16 (Odd Semester)

Programme : Bcom. Computer Application (S/F)

Semester: 3

Course Title: MARKETING MANAGEMENT

Instructional Hrs : 72 Credit-4

Learning Outcomes: a).To help students to understand the concept of marketing and its applications.

Term – I (Before I Internal Exams) – 30 % of the syllabus			
Sl No	Topic/Module	Method of teaching	Remarks: Books, reference etc
M 1	MODULE -1 Topics to be covered :-		
1	Introduction to marketing	lecturing	Interaction with students, briefing the syllabus
2	Evolution of marketing, concepts of marketing	Lecturing with PPT	Book – Dr.Sreedhar P.Nair
3	Definition ,needs, wants and demand of marketing.	Lecturing with PPT	Books – A.Vinod Daily 10 mins viva on the topic discussed previous day
4	Features, importance ,scope and limitations of marketing.	Lecturing with PPT	Book – Dr.Sreedhar P.Nair
5	Objectives, marketing utilities, functions	Lecturing with PPT	Book-Dr. K.G.C. Nair
6	Marketing process, market - definitions	Lecturing with PPT	Book – Dr.Sreedhar P.Nair
7	Levels of market, features of market	Lecturing with PPT	Book-Dr. K.G.C. Nair
8	Types of market	Seminar	This topic they have already learned in 12 th class , so seminar was allotted to the students
9	Types of market	Seminar	seminar was allotted to the students

b). To make the students aware of modern methods and techniques of marketing

10	Difference between market and marketing , difference between selling	lecturing	Books – A.Vinod
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	and marketing		
11	Marketing Mix – definition, features	lecturing	Book-Dr. K.G.C. Nair
12	Elements of marketing mix , factors influencing marketing mix.	Lecturing with PPT	Book – Dr.Sreedhar P.Nair
13	Marketing management – definition, features, objectives, function	Lecturing with PPT	Book – Dr.Sreedhar P.Nair
14	Market segmentation – definition, features, importance	Lecturing	Book – Dr.Sreedhar P.Nair
15	Market segmentation- benefits, limitations and process	Lecturing with PPT	Book – Dr.Sreedhar P.Nair
16	Prerequisites and bases for effective segmentation	Lecturing	Books – A.Vinod
17	Target market, target marketing and market targeting.-difference between all, process, types	Lecturing	Book – Dr.Sreedhar P.Nair
18	Consumer behaviour - definition, features, benefits.	Lecturing	Book – Dr.Sreedhar P.Nair
19	Consumer behaviour-factors influencing, types.	Lecturing with PPT	Book – Dr.Sreedhar P.Nair
	Feedback , evaluation of module -1		Suggestions from students , their view on the subject.
M-2	MODULE – 2 Topics to be covered:-		
20	Introduction to module -2	Lecturing	Interaction with students, briefing the topics
21	Product – definitions, features	Lecturing	Book – Dr.Sreedhar P.Nair
22	Levels of products, difference between product and services.	Lecturing with PPT	Book – Dr.Sreedhar P.Nair
23	Types of product, product development- need	Lecturing with PPT	Book – Dr.Sreedhar P.Nair
24	Stages in product development, factors to be considered.	Lecturing with PPT	Book – Dr.Sreedhar P.Nair
25	Product innovation- definition, need and importance	Lecturing with PPT	Books – A.Vinod
26	Product mix- dimensions, strategies	Lecturing	Books – A.Vinod
27	Product line, product life cycle – advantages, limitations.	Lecturing with PPT	Books – A.Vinod
28	Branding – objectives, need and importance, types	Lecturing with PPT	Book-Dr. K.G.C. Nair Other reference from internet
29	Brand equity – key elements, brand loyalty .	Lecturing with PPT	Book-Dr. K.G.C. Nair
30	Trademark –need and importance, product standardisation	Lecturing with PPT	Book-Dr. K.G.C. Nair
31	Packaging – functions, characteristics	Lecturing with PPT	Book-Dr. K.G.C. Nair
32	Labeling – functions , types.	Lecturing	Book-Dr. K.G.C. Nair

		with PPT	
M-3	MODULE – 3 Topics to be covered:-		
33	Introduction to module -3	Lecturing with PPT	Interaction with students, briefing the topics
34	Pricing – definitions, features	Lecturing with PPT	Book – Dr.Sreedhar P.Nair
35	Objectives of pricing	Lecturing with PPT	Book – Dr.Sreedhar P.Nair
36	Role of pricing in marketing	Lecturing with PPT	Book – Dr.Sreedhar P.Nair
37	Factors influencing pricing decisions	Lecturing with PPT	Book – Dr.Sreedhar P.Nair
38	Basic pricing policies	Lecturing with PPT	Books – A.Vinod
39	Basic pricing policies	Lecturing with PPT	Books – A.Vinod
40	Types of pricing	Lecturing with PPT	Books – A.Vinod
42	Pricing strategies	Lecturing with PPT	Book-Dr. K.G.C. Nair Other reference from internet
43	Resale Price Maintenance	Lecturing with PPT	Book-Dr. K.G.C. Nair
44	Penetration pricing	Lecturing with PPT	Book-Dr. K.G.C. Nair
45	Skimming pricing	Lecturing with PPT	Book-Dr. K.G.C. Nair
46	Difference between pricing methods and strategies	Lecturing with PPT	Book-Dr. K.G.C. Nair
M-4	MODULE – 4 Topics to be covered:-		
47	Introduction to module -4	Lecturing with PPT	Interaction with students, briefing the topics
48	Distribution decision	Lecturing with PPT	Book – Dr.Sreedhar P.Nair
49	Channels of distribution	Lecturing with PPT	Book – Dr.Sreedhar P.Nair
50	Definition of distribution channel, Basic channels of distribution	Lecturing with PPT	Book – Dr.Sreedhar P.Nair
51	Public distribution system	Lecturing with PPT	Book – Dr.Sreedhar P.Nair
52	Factors affecting choice of distribution channels	Lecturing with PPT	Books – A.Vinod
53	Channel members	Lecturing with PPT	Books – A.Vinod

54	Types of channel members	Lecturing with PPT	Books – A.Vinod
55	Factors influencing the selection of a channel	Lecturing with PPT	Book-Dr. K.G.C. Nair Other reference from internet
56	Levels of channel	Lecturing with PPT	Book-Dr. K.G.C. Nair
57	Market logistics, Definition, Features	Lecturing with PPT	Book-Dr. K.G.C. Nair
58	Importance of Market logistics, Elements of Logistics	Lecturing with PPT	Book-Dr. K.G.C. Nair
59	Process of Logistics	Lecturing with PPT	Book-Dr. K.G.C. Nair
M-5	MODULE – 5		
	Topics to be covered:-		
60	Introduction to module -5	Lecturing with PPT	Interaction with students, briefing the topics
61	Promotion decisions, Meaning and Definition of sales promotion	Lecturing with PPT	Book – Dr.Sreedhar P.Nair
62	Objectives of sales promotion	Lecturing with PPT	Book – Dr.Sreedhar P.Nair
63	Importance and limitations of sales promotion	Lecturing with PPT	Book – Dr.Sreedhar P.Nair
64	Causes for the increase of sales promotion activities	Lecturing with PPT	Book – Dr.Sreedhar P.Nair
65	Types of sales promotion programmes	Lecturing with PPT	Books – A.Vinod
66	Personal selling, objectives	Lecturing with PPT	Books – A.Vinod
67	Difference between personal selling, Advertising and Sales promotion	Lecturing with PPT	Books – A.Vinod
68	Steps in selling	Lecturing with PPT	Book-Dr. K.G.C. Nair Other reference from internet
69	Advertising , Evolution	Lecturing with PPT	Book-Dr. K.G.C. Nair
70	Meaning and Definition, elements	Lecturing with PPT	Book-Dr. K.G.C. Nair
71	Functions and advantages of advertising	Lecturing with PPT	Book-Dr. K.G.C. Nair
72	Distrust of advertising	Lecturing with PPT	Book-Dr. K.G.C. Nair
73	Advertising Media , Types of Advertising Media	Lecturing with PPT	Books – A.Vinod
74	Publicity meaning and definition, importance, types of publicity	Lecturing with PPT	Book-Dr. K.G.C. Nair Other reference from internet
75	Difference between advertising and publicity	Lecturing with PPT	Book-Dr. K.G.C. Nair

Notes :

1. All topics are taught with recent examples so that students can easily relate to the topic.
2. PPT are prepared with pictures and cartoons so it will attract the students mind.
3. Daily 10 mins revision is done

Assignments :

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.
This will give the students a practical knowledge as well as their creativity can also be known.

Rules : Three students in group
PPT can be used .
Time allotted :10mins

DEPARTMENT OF COMMERCE
CORPORATE ACCOUNTING

Course Code	1543RCOM08
Title of the course	CORPORATE ACCOUNTING
Semester	III
No. of credits	4
No. of contact hours	90
Faculty Name	Anjitha K Nandan

COURSE AIM/RATIONALE.

To provide a thorough knowledge about the accounting of companies

OBJECTIVES OF THE COURSE.

To understand the real company accounting policies

Sessions	Date	Topic	Method	Remarks/Reference
1		Revision on company and share capital	Discussion and PPT	Portions already studied in plus two
2		Problems on issue of shares	Lecturing and illustrations	
3		Illustrations	lecturing	
4		Reissue and forfeiture of shares	Lecturing and discussion	
5		Illustrations	Lecturing	
6		Illustrations	lecturing	
7		Redemption of preference shares	Lecturing	New topic
8		Illustrations	Lecturing	
9		Illustrations	Lecturing and discussion	

10		Bonus issue	Lecturing	
11		Illustrations	Lecturing	
12		Underwriting	Lecturing	
13		Illustrations	Lecturing	
14		Buy back of shares	Group work	
15		Illustrations	Lecturing and discussions	
16		MODULE 2 Final accounts of joint sock companies-introduction-format of P/L A/C	Lecturing	In new format
16		Illustrations	Lecturing	
17		Illustrations	Lecturing	
18		Illustrations	Lecturing	
19		Illustrations	Lecturing	
20		Illustrations	Lecturing	
21		Balance sheet	Lecturing	
22		Illustrations	Lecturing	
23		Illustrations	Lecturing	
24		Illustrations	Lecturing	
25		Final accounts with adjustments	Lecturing	
26		Illustrations	Lecturing	
27		Illustrations	Lecturing	
28		Illustrations	Lecturing	
29		Illustrations	Lecturing	
30		CIA 1	Lecturing	
31		MODULE 3 Business combinations and Corporate Restructuring	Lecturing	PPT
32		Purchase considerations and its calculations	lecturing	

33		Journal entries	Discussion	
34		Amalgamation	Lecturing	
35		Illustrations	Lecturing	
36		Illustrations	Lecturing	
37		Illustrations	Lecturing	
38		Illustrations	Lecturing	
39		Illustrations	Lecturing	
40		Illustrations	Lecturing	
41		Absorption	Lecturing	
42		Illustrations	Lecturing	
43		Illustrations	Lecturing	
44		Illustrations	Lecturing	
45		Illustrations	Lecturing	
46		External reconstructions	Lecturing	
47		Illustrations	Lecturing	
48		Illustrations	Lecturing	
49		Illustrations	Lecturing	
50		Illustrations	Lecturing	
51		Illustrations	Lecturing	
52		Inter company owings	Lecturing	
53		Illustrations	Lecturing	
54		Difference between amalgamation, external reconstructions and absorption.	Discussion	
55		MODULE 4 INTERNAL RECONSTRUCTION AND CAPITAL REDUCTION Introduction Capital alterations and	Lecturing	

		capital reduction-difference between internal reconstructions and various combination schemes		
56		Capital reductions	Lecturing	
57		Illustrations	Lecturing	
58		Illustrations	Lecturing	
59		Illustrations	Lecturing	
60		Illustrations	Lecturing	
61		Illustrations	Lecturing	
62		Consolidation and sub division	Lecturing	
63		Illustrations	Lecturing	
64		Illustrations	Lecturing	
65		Illustrations	Lecturing	
66		Liquidation accounts	Lecturing	
67		Terms related to liquidation	Lecturing and discussion	
68		Terms related to liquidation	Lecturing and discussion	
69		Terms related to liquidation	Lecturing and discussion	
70		Terms related to liquidation	Lecturing and discussion	
71		Liquidators final statement of accounts	Lecturing	
72		Illustrations	Lecturing	
73		Illustrations	Lecturing	
74		Illustrations	Lecturing	
75		Revision		
76		Revision		
78		Revision		

		CIA II		
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	Topic of Assignment & Nature of assignment (Individual/Group - Written/ Presentation - Graded or Non-graded etc)	Weighttage
1	Practical Problems on Amalgamation,absorption andexternal reconstructon	
2	Practical Problems on Liquidators final statement of accounts	
3	Viva	

REFERENCES

Jain. S.P and Narang. K. L : Advanced Accountancy
 Maheswari .S.N and Maheswari S.K : Advanced Accounting
 Paul.K.R : Corporate Accounting
 Dr. S.M.Shukla and Dr.S.P.Gupta : Advanced Accounting
 McShukla and T.S.Grewal : Advanced Accounts
 Rawat.D.S : Accounting
 Nirmal Gupta and ChhaviSharma : Corporate Accounting Theory and Practice

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COURSE PLAN (2015-16)
E-COMMERCE AND GENERAL INFORMATICS
Course code –1543CRCOMO9, SEM-3

Course Objectives

Sl No	Overall: The objective of this course is to make the students familiar with the mechanism of conducting business transactions through electronic media.		
	Objectives	Focus	Skill Areas
1	Aware of the role of Internet in Business.	Advanced Business world	Skill of doing online purchase
2	Capable of making e- payments	Get idea about e-management of business	Skills of making better e-shopping and e-business dealings.

Expected Outcome

- The students are clear about the concepts E-Commerce, Models and strategies, EPS, Ecommerce security.
- Students have the knowledge of making better online business dealings.
- Students have developed through knowledge and practice of e- commerce.

Session No	Day/ Date	Topic	Comments/Notes
1		Discussion & Presentation: E-commerce-introduction	
2		Lecture: Features and functions	
3		Lecture: operation of e- commerce	
4		Infrastructure for e-commerce	
5		Discussion	
6		Lecture: Application of e-commerce in direct marketing and selling	
7		Lecture: value chain integration	
8		Lecture: supply chain management	
9		Lecture: corporate purchasing	
10		Financial and information services	
11		Test	
12		Lecture: E-commerce models and strategies	
13		Discussion	
14		Lecture: Types of e-commerce	
15		Discussion	
16		Lecture: Business models for e-commerce	

17		Discussion	
18		Lecture: Brokerage model, aggregator model, info-mediary model	
19		Community model, value chain model, manufacturing model	
20		Surprise test	
21		Advertising model, subscription model	
22		Electronic data interchange	
23		Mobile commerce and web commerce	
24		Discussion	
25		ERP and components	
26		Electronic payment system	
27		Overview of EPS	
		Discussion	
28		Cyber cash	
29		Electronic banking	
30		Debit card, credit card operations	
31		Assignment	
32		Smart card -types	
33		Electronic fund transfer	
34		Discussion	
35		Test	
36		E-commerce security	
37		Passwords, virus, firewalls	
38		Encryption –types	
39		Discussion	
40		Digital signature and certificate	
41		Other security measures	
42		Setting up of e-commerce business	
43		Web development	
44		Promotion of the websites	
45		Trust building and loyalty building	
46		Marketing and branding online transactions	
47		Management and control	
48,49		Product delivery and settlement	
50, 51		settlement	
52		Discussion	
53		Review & Evaluation	
54,55,56,57,58		Seminar	

59,60,61,62,63		Seminar	
64,65,66,67,68		Seminar	
69,70,71		Viva	

ASSIGNMENTS

	Session/ Date	Assignment	Graded/ Non- graded	Remarks
1		LIBRARY- Models of e-commerce		
2.		Different types of E-Commerce		
3		Practical application of online shopping		

REFERENCES

Call No.	Author	Title	Topic
	JACOB BOSE ANTONY THOMAS	E-COMMERCE AND GENERAL INFORMATICS	Covers syllabus.

COURSE PLAN
BUSINESS MANAGEMENT
2015 – 2016
SEMESTER 3
Course Objectives

Sl No	Overall: The objective of this course is to enrich the knowledge of students in managing a business organisation		
	Objectives	Focus	Skill Areas
1	Aware of the role of management principles in the business organisation	Efficient business management and organizational behaviour	Skill to understand and handle the diversified culture and attitude of the organisation
2	Capable to handle the challenging and uncertain events in business in an efficient way.	Techniques to maintain motivate and nurture the human resource in the organisation	Skills of making better business management

Expected Outcome

- The students are clear about the concepts – Functions of management, HRM, Techniques of Motivation, Leadership and Control
- Students may feel confidence to handle the uncertainties and changes in the business organisation.
- Students have developed through knowledge and practice of business management.

Session No	Day/ Date	Topic	Comments/Notes
1		Discussion : Management	
2		Lecture: Definition, Nature	
3		Lecture: Scientific principles of management, Techniques of scientific management	
4		General principles of management	
5		VIVA	
6		Universality of management- Art, Science or Profession	
7		Management v/s Administration - School of thoughts	
8		Corporate Social Responsibility (CSR) of business and management	
9		TEST	

10		Discussion: Planning	
11		Definition and Nature	
12		Importance of planning	
13		Steps in planning	
14		Planning premises	
15		VIVA	
16		Types of plans - on the basis of usage	
17		On the basis of Nature	
18		Strategic planning, MBO and its features	
19		Steps in MBO process, Advantages and limitations	
20		Suggestions for making MBO effective	
21		TEST	
22		Discussion - Human Resource Management	
23		HRM – objectives and importance	
24		Human Resource Planning – benefits	
25		HRP - steps	
26		Human Resource Development	
27		Discussion - Recruitment	
		Sources of internal recruitment , its merit and demerit	
28		Sources of external recruitment	
29		VIVA	
30		ASSIGNMENT	
31		Discussion- Selection	
32		Steps in selection procedure	
33		Discussion –Training	
34		Methods of training – on the job training Off the job training	
35			
36		Training v/s development	
37		Placement, Induction	
38		Discussion –Performance appraisal	
39		Methods in performance appraisal - Traditional methods	
40		Modern methods of performance appraisal	
41		Merit v/s seniority based promotion	
42		VIVA	
43		Discussion - Motivation	
44		Nature of motivation	
45		Techniques of motivation	

46		Types of motivation	
47		Importance of motivation	
48		Motivation and morale	
49		Discussion-Theories of motivation	
50		Maslow's need hierarchy theory - propositions and criticisms	
51		Frederick Herzberg's two factor theory	
52		VIVA	
53		Douglas McGregor's Human resource approach	
54		Clayton Paul Alderfer's ERG theory	
55		Victor vroom's Valence Expectance Theory	
56		VIVA	
57		Leadership and its styles	
58		Blake and Mouton's Managerial Grid Model of Leadership	
59		TEST	
60		Discussion - Controlling	
61		Steps in control process	
62		Essentials of a good control system	
63		Discussion - Management by exception	
64		MBE - Advantages and disadvantages	
65		VIVA	
66,67,68,69		REVISION	
70		QUIZ	

ASSIGNMENTS

	Session/ Date	Assignment	Graded/ Non- graded	Remarks
1		Sources of Recruitment		

REFERENCES

Call No.	Author	Title	Topic
	Dr. Joseph George	BUSINESS MANAGEMENT	Covers syllabus.

COURSE PLAN 2015-16
B COM Travel & TOURISM
SEMESTER -3
FUNDAMENTALS OF TOURISM
Course Objectives

Sl No	Objectives	Focus	Skill Areas
	Overall: To provide the basic knowledge of tourism as a growing industrial branch of the Indian Economy		
1	To understand the evolution and growth of tourism in India	To study the nature and scope of tourism. To study the characteristics and history of Indian tourism.	Importance of tourism industry in the Indian economy.
2	To learn the different types of tourism and the features and characteristics- advantages and Disadvantages of each type	Various types of tourism. The main features of each type of tourism and its impact on the destination. (Kerala/India)	Skills of understanding the different types of tourism promoting in Kerala and its impact on the economy.
3	To understand the various Tourism products of Kerala and India	The different types of tourism products ranging from cultural tourism products to natural tourism products.	Skills in understanding the different tourism products of Kerala
4	To understand the planning for tourism development	To understand the planning process adopted for tourism development.	Skill of scientific planning.
5	To understand the Adversities of tourism. To learn about the alternative tourism initiatives and to understand the different policies of Government of India for the protection of tourism resources.	To understand the positive and negative impacts of tourism. To learn about the different sustainable tourism initiatives. To understand the important laws in India for protection of tourism resources.	Skills of developing sustainable tourism plans which ensures maximum benefits to the destination community.

Expected Outcome

- The students are clear about the concepts – Tourism and alternative forms of tourism.
- Students have the knowledge of the different types of tourism.
- Students have developed the skills of planning and evaluation of tourism projects.
- Knowledge regarding the various policies of government for the protection of tourism resources.
- Familiarization with various types tourism products of Kerala and India.

Sessio n No	Day/ Date	Topic	Method	Comments/ Notes
1		The nature and scope of tourism,	Discussion &	Discussion: The role of tourism in

			Presentation	economic development of the country.
2		Meaning and definition of tourism	Lecture	
3		The characteristics of tourism	Lecture	
4		Describing excursion- leisure and recreation,	Lecture	
5		Describing tourist – visitor-traveler	Lecture	
6		Domestic Tourism and international tourism	Lecture	
7		Significance of tourism	Lecture & Discussion	
8		-Do-	Discussion	
9		Different components of tourism	Lecture	
10		6 A's of tourism	Power point presentation	
11		The history of tourism	Power point presentation	
12		-Do-	Power point presentation	
13		The history of Indian tourism.	Power point presentation	
14		Growth of the Indian tourism.	Lecture	
15		-Do-		
16		Various types of tourism.	Power point presentations	Discussion with quoting examples of each type of tourism.
17		The main features of each type of tourism (Kerala/India)	Lecture	
18		Pilgrimage Tourism-cultural-folklore Tourism	Power point presentations	
19		Farm tourism and eco-tourism	Power point presentations	

20		community-based tourism, Adventure tourism	Power point presentations	
21		Rural tourism and cuisines, Handicrafts industry in Kerala	Power point presentations	
22		Health tourism- Different types of medical tourism, Ayurveda tourism in Kerala	Power point presentations	
23		Monsoon Tourism and its importance in Kerala	Power point presentations	
22		The impact of each type of tourism (Kerala/India) on the destinations.	Power point presentations	
23		domestic and international tourism - responsible tourism	Power point presentations	
24		Responsible tourism, Sports tourism	Power point presentations	
25		Quiz on various types of tourism in India & Kerala		
26		Revision		
27		Revision		
28		Revision		
29		IAT I, Mid-course Evaluation		
30		Tourism products - meaning and concept	Lecture & discussion	
31		- characteristics of tourism products	Lecture & discussion	
32		-Do-	Lecture & discussion	
33		Components of tourism products	Lecture	
34		Different types of tourism	Power point	

		products- art and architecture-	presentations	
35		architectural wonders- in India & Kerala	Power point presentations	
36		-Do-		
37		archaeological sites in India & Kerala	Power point presentations	
38		Forts, palaces and museums in India &Kerala	Power point presentations	
39		-Do-		
40		Monuments in India & Kerala	Lecture	
41		traditions and festivals in India & Kerala	Lecture	
42		Nature-based tourism	Lecture	
43		Tourism products of India	Power point presentations	
44		wild-life sanctuaries in India & Kerala	Power point presentations	
45		National parks in India & Kerala	Power point presentations	
46		Hill-resorts in India & Kerala	Power point presentations	
47		Desert safari in India & Kerala	Power point presentations	
48		Indian beaches	Power point presentations	
49		Backwaters in India	Power point presentations	
50		Indian folklores and Indian folk dance forms	Power point presentations	
51		Culture, customs and costumes of India and Kerala	Power point presentations	

52		Quiz on tourism products of India & Kerala		
53		The nature and characteristics of Tourism products, the various Tourism products of Kerala and India Group Assignment:	Power point presentations	
54		-Do-		
55		The importance of tourism planning	Lecture	
56		The planning process	Lecture	
57		Objective- setting	Lecture & Discussion	
58		Selection and classification of tourism spots	Lecture & Discussion	
59		Carrying capacity management	Lecture	
60		Determinants of carrying capacity level	Lecture & Discussion	
61		Development of basic amenities	Lecture & Discussion	
65		Evaluation of tourism project	Lecture & Discussion	
63		Development of tourism master plan	Lecture & Discussion	
64		Implementation of tourism master plan.	Lecture	
65		The planning process adopted for tourism development	Power point presentation	
66		-do-		
67		Experience Sharing – Tourism Planning by external Resource Person (OPTIONS: Dr. Jayasankhar, Vijayakumar,)	Talk and discussion	
68		Adversities of tourism	Lecture	
69		Issues of tourism	Lecture	
70		Environmental positive and negative impacts of tourism	Lecture	
71		Ecological positive and negative impacts of tourism	Lecture	
72		Socio-cultural positive and	Lecture	

		negative impacts of tourism		
73		positive and negative impacts of tourism	Lecture	
74		diverse habitat- conservation of ecology	Lecture	
75		Management of adversities of tourism.	Lecture & discussion	
76		The positive and negative impacts of tourism.	Lecture	Group discussion on the topic whether tourism development is a curse to mankind?
77		-do-		
78		Alternative tourism- concept and nature -	Lecture & discussion	
79		Features and trends of alternative tourism	Lecture & discussion	
80		Space tourism and social tourism	Lecture & discussion	
81		Special interest tourism, Geological lodging	Lecture & discussion	
82		The different sustainable tourism initiatives or alternative tourism forms.	Lecture & discussion	
83		Government agency for intervening the issue of adversity.	Lecture	Discussion by quoting examples from Kerala Tourism
84		Policy of tourism and development-		
85		Lecture: The important laws in India for protection of tourism resources.		
86		wild-life Protection Act 1972		
87		Air (Prevention and Control of Pollution) Act 1981		
88		Water (Prevention and Control of Pollution) Act 1974 and Environmental (Protection) Act 1986		
89		Revision		
90		IAT II		

		Additional Lectures/Case Study:		Additional Lectures/Case Study:
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ASSIGNMENTS

	Session/ Date	Assignment	Remarks
1		Collect the newspaper articles related to tourism and should paste on the assignment book	Individual Printed report,
2		Individual presentation on different tourism destinations cum Quiz.	Group
3		Organizational Study from the angle of Administration, involving visit, interaction and observation – Study Tour	Group
4		Organize Travel ‘o’ scope on Sept 27 th in connection with World Tourism day	Group
5		Conducting a Seminar and talk with resource persons in tourism industry.	
6		Assignment on different tourism products of Kerala	Group
7		Visit to different destinations in Kerala	Group

REFERENCES

- Suddhendu Narayan Misra, Sapan Kumar Sadual, ”Tourism Management”, Excel Books publishers.
- Shashi Prabha Sharma(2004) ” Tourism Education –Principles, Theories and Practices”, New Delhi, Kanishka Publishers,
- Bishwanath Ghosh(2000), ”Tourism and Travel Management”, New Delhi, Vikas Publishing House PVT Ltd,
- Sunil K.Kabia(2005), ”Tourism and the Developing Countries “,New Delhi, Mohit Publication

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Suggested Journals:

- Tourism Management
- Annals Of Tourism Research

VISITS

Visit to any tourist destination and preparation of report.

CAPITAL MARKET

COURSE OBJECTIVES

- To familiarize the students about the various sources of funding the capital requirements of companies.
- To generate awareness among students about the various short term and long term fund requirements of joint stock companies.
- To have an acquaintance and practical exposure to various capital market instruments.
- To inculcate the students on the role of capital market in the economic development of the country.

Basic Reference

1. Gupta N.K and Monica Chopra : Financial Markets Institutions and services
2. Yogesh Maheswary : Investment Management
3. Kevin. S : Security Analysis and Portfolio Management
4. Preethi Singh : Dynamics of Indian Financial System
5. Sojikumar.K and Alex Mathew : Indian Financial System and Markets
6. Bharathi. V.P.Pathak : Indian Financial System
7. Khan. M.Y : Financial Services.
8. International Trade and Financial Environment.
9. Gupta N.K, Monica Chopra, Financial Markets, Institutions and Services.

COURSE OUTCOMES:

At the end of the course, the student

- The basic knowledge of capital market will enable the students to pursue higher studies in investment management.
- The students will be able to make their own investment decisions.

Session s	Date	Topic	Method	Remarks/Reference
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1		<p>Introductory Session</p> <p>Evolution of financial system , Brief History of Indian financial system</p> <p>Eminent scholars who played a major role in framing Indian financial system</p>	Power Point Presentation including pictures, diagrams, charts & videos.	More effective as many videos and pictures creates a memorising image in the mind of students that will sustain any topic in their mind.
2		<p>MODULE-1</p> <p>Components, role and functions of Indian financial system</p>	Power Point Presentation	
3		<p>Recent developments in the Indian Financial system, Financial market- Classification- Industrial security market</p>	Power Point Presentation	
4		<p>Government security market-Money market- Capital market and money market-</p>	Power Point Presentation	
5		<p>Money market instruments</p>	Power Point Presentation	
6		<p>MODULE-2</p> <p>SEBI-Establishment-Objectives-Powers and functions- an overview</p>	Power Point Presentation	
7		<p>SEBI - Guidelines</p>	Power Point Presentation	
8		<p>Rules related to SEBI</p>	Power Point Presentation	

9		Establishment of SEBI	Power Point Presentation	
10		Merits of SEBI guidelines	Power Point Presentation	
11		Objectives of SEBI	Power Point Presentation	
12		Powers of SEBI	Power Point Presentation	
13		Functions of SEBI	Power Point Presentation	
14		Written test one hour (module 1 & module 2)		
15		MODULE-3 Primary market-	Power Point Presentation	
16		Functions of new issue market	Power Point Presentation	
17		Methods of floating new Issue- -IPO-FPO	Power Point Presentation	
18		Public issue-bonus issue-Right issue-Private placement-Book building		
19		ESOP-Intermediaries in the new issue market		
20		Registrars to the issue-brokers to the issue-Bankers to the issue-Underwriters.		

21		CIA – I	1 hr; descriptive answers only	
22		MODULE-4 Secondary market – Importance objectives	Power Point Presentation	
23		Definition, Meaning	Power Point Presentation	
24		Role and functions of Stock Exchanges	Power Point Presentation	
25		Members of the Stock Exchanges	Power Point Presentation	
26		Classification-type of speculators	Power Point Presentation	
27		Speculative transaction listing of securities	Power Point Presentation	
28		Classification of listed securities	Power Point Presentation	
29		Methods of trading in a stock exchange	Power Point Presentation	
30		Screen based trading	Power Point Presentation	
31		on line trading	Power Point Presentation	
32		Depository system	Power Point Presentation	
33		Group discussion		
34		Distinction between trading	Power Point Presentation	

35		Importance of different trading methods	Power Point Presentation	
36		Quiz based on trading		
37		Revision		
38		Snap test on second half of Module four		
39		Discussing answers & marks of snap test		
40		Players in the primary market	Power Point Presentation	
41		Players in the secondary market	Power Point Presentation	
42		Objectives of trading methods	Power Point Presentation	
43		Stock market indices	Power Point Presentation	
44		Snap test on half of Module four	Power Point Presentation	
45		Discussing answers & marks of snap test	Power Point Presentation	
46		Oral Test		
47		MODULE-5 Stock exchanges in India Types of derivatives	Power Point Presentation	
48		Purpose of personal selling	Power Point Presentation	
49		Process-Types of sales Persons	Power Point Presentation	

50		NSE	Power Point Presentation	
51		BSE	Power Point Presentation	
52		MCX	Power Point Presentation	
53		Major international stock exchanges	Power Point Presentation	
54		Derivatives	Power Point Presentation	
55		Features of derivatives	Power Point Presentation	
56		Derivative instruments	Power Point Presentation	
57		Futures	Power Point Presentation	
58		Options		
59		Swaps		
60		Currency futures in India		
61		Recent trends in capital market.		
62		CIA II	2 HOURS	
63		Video clippings of online share transaction	Power Point Presentation	
64		Video clippings of capital market its functions	Power Point Presentation	

65		Seminar presentation of students	Power Point Presentation	
66		Discussion on the CIA		
67		Chart preparation for exhibition		
68		Chart preparation for exhibition		
69		Chart preparation for exhibition		
70		Submission of charts		
71		REVISION		
72		REVISION		
73		REVISION		
74		REVISION		
75		Evaluation of the Course		

ASSIGNMENTS

	Date of submission/completion	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)	Weightage
1	September 11 th (Exhibiiton)	Create a chart of the leading companies who actively participate in the share transaction process. (Individual - Graded)	5
2	August - September (Seminar presentation)	Types of shares its features, uniqueness, & their speciality.(Group - Graded)	5
3			
4			

ASSIGNMENTS/EXERCISES – Details & Guidelines

Assignment (Exhibition): Should be individually done

There should be creativity

Features should be written on the chart.

Products should be clearly portrayed.

Seminar : Presentation should be of Minimum 15 minutes

One group can contain 3 or 4 students

Each student is expected to present his or her topic for at least 5 minutes.

Maximum limit for the seminar will be 30 minutes.

**DEPARTMENT OF COMMERCE
SPECIALISED ACCOUNTING**

Course Code	1544CRCOM12
Title of the course	SPECIALISED ACCOUNTING
Semester	IV
No. of credits	4
No. of contact hours	90
Faculty Name	Anjitha K Nandan

COURSE OBJECTIVES

The purpose of the paper is to acquaint the students with advanced accounting principles and procedures. To understand various system of accounting practices in different sectors like insurance, banking etc

Basic Reference

1. Jain.S.P and Narang.K.L : special accounting
2. Rawat.D.S : Accounting

3. Dr.KGC Nair,Dr.Jayan, Dr. Jacob ,Thomas Special Accounting

COURSE OUTCOMES:

At the end of the course, the student

Would be familiar with advanced accounting principles and procedures.

Shall be able to prepare and analyse financial statement of banking and insurance companies.

Shall be familiar with concept of investment.

Shall be familiar with the calculation of insurance claims.

Sessions	Date	Topic	Method	Remarks/Reference
1		Module 1-Introductory Session	Lecturing and discussion	
2		Accounts of banking companies-meaning of banking companies	Discussion	
3		Important provisions of banking companies act	Lecturing and discussion	
4		Preparation of final accounts	Lecturing	
5		P&l account	Lecturing	
6		Schedules	Lecturing	
7		Schedules	Lecturing	
8		Balance sheet	Lecturing	
9		Schedules	Lecturing	
10		Schedules	Lecturing	
11		Schedules	Lecturing	
12		Asset classification and provisions	Lecturing	
13		Illustrations	Lecturing	
14		Non performing assets	Lecturing and discussion	

15		Problems	Lecturing	
16		Rebate on bills discounted	Lecturing	
17		Final accounts problems	Lecturing	
18		Final accounts problems	Lecturing	
19		CIA I	2 hrs	
20		Module 2-Accounts of insurance companies-introduction	Discussion	
21		Insurance companies	Discussion	
22		Account of life insurance –revenue account	Lecturing	
23		Schedules	Lecturing	
24		Illustrations	Lecturing	
25		Illustrations	Lecturing	
26		Profit and loss account	Lecturing	
27		Illustrations	Lecturing	
28		Balance sheet-schedules	Lecturing	
29		Schedules	Lecturing	
30		Illustrations	Lecturing	
31		Determination of profit in life insurance business	Lecturing	
32		Valuation balance sheet	Lecturing	
		Accounts of general insurance company-revenue account	Lecturing	
33		Profit and loss account	Lecturing	
34		Balance sheet	Lecturing	
35		Illustrations	Lecturing	
36		Module 3-Investment account-introduction	Lecturing and discussion	
37		Illustration	Lecturing	
38		Cum interest,ex interest illustrations	Lecturing	

39		Illustrations	Lecturing	
40		Illustrations	Lecturing	
41		Treatment of bonus shares	Lecturing and discussion	
42		Right shares	Lecturing and discussion	
43		Illustrations	Lecturing	
44		Illustrations	Lecturing	
45		Illustrations	Lecturing	
46		Module 4-Insurance claims	Lecturing and discussion	
47		Types of claims	Lecturing	
48		Loss of stock policy	Lecturing	
49		Ascertainment of value of stock on the date of fire.	Lecturing	
50		Illustrations	Lecturing	
51		Ascertainment of actual amount of claim to be lodged	Lecturing	
52		Illustrations	Lecturing	
53		Average clause	Lecturing	
54		Illustrations	Lecturing	
55		Loss of profit policy	Lecturing	
56		Procedure to ascertain amount of claim	Lecturing	
57		Illustrations	Lecturing	
58		Illustrations	Lecturing	
59		CIA II		
60		Discussion on CIA II	Discussion	
61		Module 5-Accounting for special type of business-introduction-theory	Discussion	
62		Farm accounting	Lecturing	
63		Illustrations	Lecturing	
64		Illustrations	Lecturing	
65		Illustrations	Lecturing	

66		Illustrations	Lecturing	
67		Accounting of hospitals	Lecturing	
68		Illustrations	Lecturing	
69		Illustrations	Lecturing	
70		Illustrations	Lecturing	
71		Illustrations	Lecturing	
72		Illustrations	Lecturing	
73		REVISION		
74		REVISION		
75		Evaluation of the Course		

ASSIGNMENTS

	Date of submission/completion	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)	Weighttage
1		Prepare final accounts of a banking companies(using anticipated figures)according to regulations.	5
2		Work out problems(selected questions)	5

COURSE PLAN 2015-16
ENTREPRENEURSHIP DEVELOPMENT AND PROJECT MANAGEMENT
SEM-4

Course Objectives

Sl No	Overall: The objective of this course is to familiarize students with Entrepreneurship and motivate them towards business.		
	Objectives	Focus	Skill Areas
1	Aware of the role of an Entrepreneur in Economy	Advanced Business world and Growth of the Nation	Skill to understand and handle the dynamic surroundings
2	Capable to overcome the changing situations for business	Establishment and Management of business organisation	Skills of making better business management

Expected Outcome

- The students are clear about the concepts – Entrepreneurship, Entrepreneur, Intrapreneur, EDP, Supporting agencies and how to manage a project.
- Students may feel confidence to practice business.
- Students have developed through knowledge and practice of Entrepreneurship.

Session No	Day/Date	Topic	Comments/Notes
1		Discussion & Presentation: Entrepreneurship	
2		Lecture: Definition, Meaning, Concepts	
3		Lecture: Characteristics, functions	
4		Entrepreneurial Traits	
5		Discussions	
6		Lecture: Motivation	
7		Lecture: Role of Entrepreneur in Economic Development	
8		Lecture: Factors affecting Entrepreneurial growth	
9		Lecture: Types of Entrepreneurs	
10		Intrapreneurship and Intrapreneur	
11		Discussion	
12		Assignment	
13		Discussion: Women Entrepreneurship.	
14		Lecture: : WE- Problems	
15		Lecture: EDP	
16		Lecture: Training	

17		Discussion	
18		Lecture: Need for EDP	
19		Target groups, Contents of the training pgm	
20		Discussion	
21		Special agencies for entrepreneurial development	
22		Discussion	
23		DIC	
24		Discussion - Project Meaning	
25		Classification and meaning	
26		features	
27		Project identification	
		Discussion	
28		Sources of ideas	
29		Discussion	
30		Stages in Project identification	
31		Project life cycle	
32		Discussion	
33		Project formulation and elements	
34		Feasibility analysis	
35		Network analysis	
36		Surprise test	
37		Network analysis	
38		Project planning	
39		Project appraisal techniques	
40		Pay-back period	
41		Problems	
		Problems	
41		Discounted cash flow techniques - merits and demerits	
42		Problems	
43		Problems	
44		Problems	
45		Capital rationing	
46		Problems	
47		Problems	
48		Problems	
49		Preparation of project report	
50		Scope and contents	
51		Setting up of MSME	

52		Location significance	
53		Green channel, bridge capital, seed capital	
54		Margin money, sickness, causes	
55		remedies	
56		Role of institutions / schemes in Entrepreneurial development	
57		Discussion	
58		Review and evaluation	
59		Seminar	
60		Seminar	
61,62		Seminar	
63,64,65		Seminar	
66,67		Discussions-new schemes	
68,69,70		viva	

ASSIGNMENTS

	Session/ Date	Assignment	Graded/ Non- graded	Remarks
1		Project appraisal techniques Problems		
2.		Project appraisal techniques Problems		
3		Project report		

REFERENCES

Call No.	Author	Title	Topic
	M M ABRAHAM	Entrepreneurship Development and Project Management	Covers syllabus.

SACRED HEART COLLEGE, THEVARA

COURSE PLAN 2015-2016

Programme: BCOM. Computer Application, Taxation, Travel and Tourism (S/F)

Semester : IV

Course Title: FINANCIAL SERVICES

Learning Outcomes:

1. To provide the students with an overall idea of financial services available in the country.
2. To create an understanding about recent trends in financial services sector.

Instructional Hrs : 54

Sessions	Topic	Method	Remarks/Reference
1.	Introductory Session on financial services	Lecture	
2.	An overview on Indian financial system	Lecture	
3.	MODULE-I Introduction- Meaning-objective-features of financial services	Lecture	
4.	Types- Fund based financial services, fee based financial services	Lecture	
5.	Types- Fund based financial services, fee based financial services	Power Point Presentation	
6.	Types- fee based financial services	seminar	
7.	Merchant Banking in India		
8.	Commercial banks and merchant banks		
9.	Merchant Banking- Functions	seminar	
10.	Regulation of merchant bankers. .	seminar	
11.	MODULE-2 Venture Capital- Features	seminar	
12.	Types of VCF	seminar	
13.	Stages of venture capital finance		
14.	Venture capital process	notes	
15.	Structure of Venture Capital Funds	Notes	
16.	Analysing products and services of venture capital funds	Notes	
17.	CIA I	1 hr; descriptive answers only	
18.	MODULE-3 Leasing and factoring	Notes	
19.	Leasing- Essentials	Notes	
20.	Types of leasing	Notes	
21.	Advantages and Limitations of leasing		
22.	Hire purchase, installment and leasing.	Lecture	
23.	Factoring- modes of operation		

24.	Factoring-importance-Pricing		
25.	Types of factoring	Lecture	
26.	Types of factoring	Lecture	
27.	Factoring services in India.	Lecture	
28.	Discounting and factoring		
29.	Forfeiting and factoring	Notes	
30.	MODULE-4 Mutual funds-Meaning-features	Notes	
31.	Mutual funds-structure-importance	Notes	
32.	Mutual funds-benefits and limitation	Notes	
33.	Types of Mutual funds	Notes	
34.	Types of Mutual funds	Notes	
35.	Types of Mutual funds	Notes	
36.	Mutual funds in India and SEBI guidelines	Notes	
37.	Securitisation-Meaning-Procedure		
38.	Types of Securitisation	seminar	
39.	Securitisation-benefits and limitations	seminar	
40.	SARFAESI ACT 2002		
41.	Securitisation in India.		
42.	MODULE-5 Credit rating- -		
43.	Agencies-Procedure of credit rating		
44.	Types of credit rating		
45.	credit rating methodology		
46.	Recent trends in Financial services.		
47.	CIA II		
48.	Discussion of previous year question papers.		
49.	Evaluation of the Course		
50.	REVISION		

ASSESSMENT OF STUDENTS

- **ASSIGNMENTS :**
 1. current cases on SARFAESI ACT 2002
 2. Mutual funds in India .
- **Viva after each chapter**
- **Discussion on daily Business news**

COURSE OUTCOMES:

At the end of the course, the student will get an idea,

- **About the various financial products offered in the market.**
- **how mutual funds work.**
- **what are the major difference between various financial products.**

Basic References

1. Gupta.N.K and Monika Chopra : Financial Markets,Institutions and Services.
2. Yogesh Maheswari : Investment Management
3. Kevin. S : Security Analysis and Portfolio Management
6. Bhole. L.M : Financial Markets and Institutions
7. Bharathi.V. Pathak : Indian Financial System
8. Vasanth Desai : Indian Financial System-
9. Khan.M.Y : Financial Services.
10. N.K.Gupta, Monika Chopra, Financial Markets, Institutions and Services.

COURSE PLAN –SEMESTER-4
CORE (OPTIONAL)-2 MARKETING OF TOURISM

OBJECTIVE- *To portray the marketing practices in tourism industry with a view to enabling the students to promote and sell tourism products as a career.*

Sl No	Overall: <i>To portray the marketing practices in tourism industry with a view to enabling the students to promote and sell tourism products as a career.</i>		
	Objectives	Focus	Skill Areas
1	To understand the Concept of marketing of tourism	To study the meaning and definition of marketing. To study the importance of marketing of tourism.	Importance of tourism marketing
2	To learn the market segmentation in tourism industry and the features and characteristics- advantages and Disadvantages	To understand the process of market segmentation, the different methods and its importance in tourism industry.	Skills of understanding the different methods of market segmentation.
3	To understand the classification of the visitor segment and various competition in tourism industry-	The different types of visitor segments in tourism industry and to learn how to meet the travel requirements of these different segments of tourists. To learn about the severe competitions in the industry.	Skills in understanding the different visitor segments in Kerala and to plan tourism industry according to their needs to attain visitor satisfaction.
4	To understand the different ways of developing and selling packages of attraction and amenities. To learn about the life-cycle of tourism products and Peter s inventory of tourism attraction.	To understand the different methods adopted for tourism developing and selling travel packages for tourists. To understand the importance of life cycle of tourism products like Butler's model. To study the Peter s inventory of tourism attraction.	Skill of scientific methods to design attractive travel packages and the influence of life cycle factor on marketing of tourism products.
5	To understand the Tourism Demand meaning and definition- nature and scope of tourism Demand To learn the demand indicators and the types of demand, demand determinants of tourism and methods of measuring tourism demand.	To understand the importance of demand measurement in tourism. To learn the types, nature and types of tourism demand. To learn about the different determinants of tourism demand and to study the methods adopted in measuring tourism demand. To learn the different methods	Skills of measuring tourism demands and thus attaining the skills of developing travel packages which will ensure sustainable development of tourism industry.

		of measuring domestic and International tourism demand and different tourism demand forecasting methods.	
6	To understand the analysis of tourism market and marketing environment. To study the selection process of tourism product and market.	To get a clear picture of the market environment of tourism.	Skills of understanding the marketing environment helps to overcome the threats in marketing.
7	Pricing in tourism industry- meaning and definition. Factors influencing pricing of tourism products. Types of pricing in Tourism Government intervention- price-based stratification of tourism Products. National and international policies.	To understand the pricing in tourism industry. To learn about the different types of pricing and factors influencing pricing. To study the government's pricing policy in tourism industry and the national and international pricing policies in tourism	Skills of understanding the pricing decisions in tourism industry. To learn about the tools used in pricing and the factors influencing pricing in tourism.
8	Tourism Promotion. The different methods and components of promotion of tourism industry. Government, private and public participants in tourism promotion	To understand the meaning and definition of promotion. To learn about the need and scope of tourism promotion. To study the different methods of tourism promotion. To understand the different players in tourism promotion and the recent trends in tourism promotion.	Skills of understanding the importance of promotion of tourism and the different methods used for promotion.
9	Consumers and Tourism Marketing	To understand the priorities of tourism consumers. To learn about the consumer buying behavior and its determining factors. To understand the role of government and non-government agencies to protect the interest of consumers	Skills of designing tourism products as per the requirements of consumers. To have an understanding about the consumer protection rules.

Expected Outcome

- The students are clear about the concepts – Tourism marketing.
- Tourism Marketing is designed to provide each student with an understanding of the concepts and systems underlying marketing processes in tourism and equips you with the necessary practical and analytical skills to work in the tourism sector

or other areas of business and also a good knowledge of how marketing strategies play a role in these industries.

After taking this course, the student will be able to:

1. Become familiar with the marketing management issues and challenges faced by tourism enterprises as well
2. Demonstrate an understanding of tourism product/service marketing concepts, issues and models.
3. Examine both domestic and international travel markets and how secondary data can be strategically used to plan for tourism marketing.
4. Understand the rationale for government involvement in tourism marketing at the regional and national levels.
5. Apply theoretical concepts to practical solutions by developing a tourism marketing plan for a product/service or destination. Apply the very latest thinking in tourism and marketing, integrating theory with practice.
6. Design, plan and implement effective tourism marketing strategies and utilise tourism information for marketing decision-making at strategic and operational levels.

Sessio n No	Day/ Date	Topic	Method	Comments/ Notes
1		Concept of marketing of tourism	Discussion & Presentation	Discussion: The importance of tourism marketing
2		Meaning and definition of tourism Marketing	Lecture	
3		Types of tourism markets	Lecture	
4		Classification of the visitor segment	Lecture	
5		Analysis of tourism market	Lecture	
6		Marketing environment	Lecture	
7		Market segmentation in tourism industry	Lecture & Discussion	
8		-Do-	Discussion	
9		Identification of target market	Lecture	
10		Competition in tourism industry	Lecture	
11		Developing and selling packages of attraction and amenities	Lecture	
12		Tourism Demand- meaning and definition	Power point presentation	

13		Nature and scope of tourism demand	Power point presentation	
14		Tourism demand indicators	Lecture	
15		-Do-		
16		Types of demand in tourism industry	Power point presentations	Discussion: learn to measure tourism demand
17		Determinants of tourism demand	Lecture	
18		Tourism demand measurement	Lecture	
19		Selection process of tourism product and market-	Power point presentations	
20		Measuring methods of demand of domestic and international tourism	Lecture	
21		Forecasting of tourism demand	Lecture	
22		Tourism marketing Mix	Power point presentations	
23		7p's of tourism marketing mix	Power point presentations	
22		Peter s inventory of tourism attraction.	Power point presentations	
23		Tourism product-life-cycle of tourism products	Power point presentations	
24		Revision	Power point presentations	
25		Revision		
26		IAT I, Mid-course Evaluation		
27		Pricing in tourism industry-meaning and definition		Helps to understand the importance of pricing decisions

28		Factors influencing pricing of tourism products		
29		-Do-		
30		Methods or tools of pricing	Lecture & discussion	Helps to understand the different methods of tourism pricing
31		Cost-oriented pricing	Lecture & discussion	
32		Market-oriented pricing	Lecture & discussion	
33		-Do-	Lecture	
34		Pricing strategies used in Kerala tourism	Power point presentations	
35		Government intervention in tourism pricing		
36		Price-based stratification of tourism products	Lecture	
37		-Do-		
38		Recent trends and developments in tourism pricing	Power point presentations	
39		-Do-		
40		National and international tourism pricing policies	Lecture	
41		-Do-	Lecture	
42		Tourism pricing –the case of Kerala tourism	Group Discussion	
43		-Do-	Group Discussion	
44		Tourism Promotion. Basic concepts of tourism promotion	Power point presentations	Helps to understand the promotional methods adopted in tourism

				industry
45		Tourism promotion meaning and definition	Power point presentations	
46		Need and scope of Tourism promotion	Power point presentations	
47		Methods of Tourism promotion	Power point presentations	
48		Components of promotion of tourism industry	Power point presentations	
49		Promotion mix	Power point presentations	
50		-Do-		
51		Importance of advertising in tourism promotion	Power point presentations	
52		-Do-		
53		Discussion on importance of advertising	Group Discussion	
54		Net-marketing	Power point presentations	
55		Special features of text and media in tourism promotion	Lecture	
56		-Do-	Lecture	
57		Government, private and public participants in tourism promotion	Lecture & Discussion	
58		-Do-		
59		New generation promotional measures	Lecture & Discussion	
60		Tele-marketing- features	Lecture	
61		Importance of travel mart in tourism promotion	Lecture & Discussion	
65		Kerala travel Mart	Lecture & Discussion	
63		other recent trends in tourism promotion	Lecture & Discussion	
64		Tourism Promotion- Indian Tourism	Case study	Helps to understand the recent trends used in Indian

				tourism promotion
65		Tourism Promotion- Kerala Tourism	Case Study	Helps to understand the recent trends used in Kerala tourism promotion
66		Experience Sharing – Tourism Promotion by external Resource Person	Talk and discussion	
67		Consumers and Tourism Marketing. -customer satisfaction and related strategies-	Lecture	Helps to understand the consumer preferences
68		Consumers in tourism industry-	Lecture	
69		Different consumers like- tourist- visitor and traveler	Lecture	
70		Motives and priorities of tourism consumers	Lecture	
71		-Do-	Lecture	
72		Consumer buying behavior	Lecture	
73		-Do-	Lecture	
74		Influential factors of buying behavior in tourism industry	Lecture	
75		-Do-	Lecture & discussion	
76		-Do-	Lecture & discussion	
77		Competition for visitors and image-marking		
78		Consumer rights in tourism industry-	Lecture & discussion	
79		-Do-	Lecture & discussion	
80		National and international policies- consumer rights	Lecture & discussion	
81		-Do-		
82		Role of government in to protect the interest of consumers	Lecture & discussion	Discussion by quoting examples from Kerala Tourism
83		Non-government agencies to protect the interest of	Lecture & discussion	Discussion by quoting examples

		consumers		from Kerala Tourism
84		Consumer rights- The case of Kerala tourism	Case study	
85		The important laws in India for the protection of tourists.	Case study	
86		-Do-		
87		Domestic and international tourism recent trends of preserving consumers interest in the tourism marketing.	Lecture	
88		Revision		
89		Revision		
90		IAT II		
		Additional Lectures/Case Study:		Additional Lectures/Case Study:

ASSIGNMENTS

	Session/ Date	Assignment	Remarks
1		Collect the newspaper articles related to tourism promotion and should paste on the assignment book	Individual Printed report,
2		Assignment on different tourism promotional measures used in Kerala Tourism	Individual
3		Conducting a Seminar and talk with resource persons in tourism industry.	
4		Visit to DTPC's in Kerala	Group

References

- Cathy Hsu, Les Killion, Graham Brown, Michael J.Gross, Sam Huang (2008). *Tourism Marketing: an Asia-Pacific perspectives*. John Wiley & Sons Australia, Ltd.
- Manjula Chaudhary(2010), "*Tourism Marketing*", Oxford university press.
- M. Jha(2011), "*Tourism Marketing*" Himalaya Publishing House, New Delhi
- Philip Kotler(2010), "*Marketing for Hospitality and Tourism.*", Prentice Hall.
- William. J. Stanton(1991), "*Fundamentals of Marketing.*", McGraw-Hill

COURSE PLAN 2015-16
B.Com Sem. 5
COST ACCOUNTING
Course Objectives

Sl No	Overall: The objective of this course is to make the students learn the fundamentals of cost accounting as a separate system of accounting		
	Objectives	Focus	Skill Areas
1	Have a basic knowledge about cost accounting practices	Fundamentals of cost accounting	Understanding of cost accounting concepts
2	Application of Cost Accounting practices	Material, Labour, Overheads, Cost sheet and its reconciliation	Application of cost accounting for proper management of material, labour and overhead

Expected Outcome

- Students have the familiarity with cost concepts
- Students have to become able to apply cost accounting practices

Session No	Day/Date	Topic	Comments/Notes
1		Discussion & Presentation: Introduction to Cost Accounting, Meaning and definition-Cost –Costing- Cost accounting Cost accountancy	
2		Lecture: Objectives of cost accounting	
3		Lecture: Advantages and disadvantages of cost accounting	
4		Lecture: Distinction between cost accounting and financial accounting	
5		Discussion: Various Cost concepts	
6		Lecture: Cost center	
7		Lecture: Responsibility center	
8		Lecture: Profit center	
9		Lecture: Cost unit	
10		Lecture: -Cost control	
11		Lecture: Cost Reduction	
12		Lecture: Methods of Costing	
13		Discussion: Techniques of Costing	
14		Lecture: Types of costing	

15		Test	
16		Lecture: Accounting and control of material cost	
17		Discussion material purchase procedure	
18		Lecture: Material stock level	
19,20,21		Illustration: Ascertainment of stock levels	
22		Lecture: EOQ	
23		Illustration: Ascertainment of EOQ	
24		Illustration: Ascertainment of EOQ	
25		Lecture: ABC, VED and FSN analysis-JIT	
26		Lecture: Perpetual and periodic inventory system	
27		Lecture: Continuous stock taking	
28		Lecture: Material losses-Wastage-scrap-Spoilage-Defectives	
29		Illustration: Pricing-LIFO	
30		Illustration: LIFO	
31		Illustration: FIFO	
32		Illustration :FIFO	
33		Illustration : -Simple average	
34		Illustration : Weighted average	
35			
36		Lecture :Accounting and control of labour cost	
37		Lecture-Time keeping and time booking	
38		Lecture -Systems of wage payment	
39,40,41		Discussion and illustration -Time rate system	
42,43,44		Discussion and illustration -piece rate system	
45,46		Discussion and illustration -Differential piece rate system	
47,48		Discussion and illustration -Incentive plan	
49,50		Discussion and illustration -Halsey plan	
51,52		Discussion and illustration Rowan plan	
53		Discussion and illustration -Idle time-overtime and their accounting treatment	
54,55		Discussion and illustration -Labour	

		turnover-Methods of Calculating labour turnover.	
56		Lecture: Accounting for Over Head- Classification of Over Head	
57,58,59,60,61 62		Discussion and illustration-Primary and Secondary distribution	
63,64,65,66,67		Discussion and illustration: Absorption of overhead-Percentage method-Unit rate method-Machine hour method Labour hour rate method-Simultaneous equation method	
68,69,70		Discussion and illustration: Over absorption and under absorption	
71,72,73,74,75		Discussion and illustration: Preparation of Cost Sheet	
76,77,78,79,80		Discussion and illustration: Tender and quotation	
81,82,83,84,85,8 6 87,88,89,90		Discussion and illustration :Preparation of Reconciliation Statement.	

ASSIGNMENTS

	Session/ Date	Assignment	Graded/ Non- graded	Remarks
1		Elements of cost		
2.		Classification of Overhead		
3				

REFERENCES

Call No.	Author	Title	Topic
	N.K.Prasad	Advanced cost accounting	Elements of cost
	SP.Jain and K.L Narang	Advanced cost accounting	Classification of overhead

COURSE PLAN SEMESTER -5

PRINCIPLES OF INSURANCE (CORE COURSE)

COURSE OBJECTIVE

Sl No	Overall: To familiarize the students with the principles and procedures of insurance and there by able to use it in its practical sense.		
	Objectives	Focus	Skill Areas
1	To enable the students to explore with the fundamental principles of insurance	Principles of insurance	Skill to get a basic concept
2	To impart knowledge on practice of insurance business	Insurance and IRDA act	Skill to think as an entrepreneur

Expected outcome

- Students are able to understand the practical application of insurance business
- They are able to understand types of insurances indebt

Session No.	Day/Date	Topic	Comments/Notes
1		LECTURES : Introduction and definition of insurance	
2		LECTURES : Role and importance of insurance	
3		LECTURES : Insurance contracts	
4		LECTURES : Principles of Insurance	
5		LECTURES : Principles of Insurance	
6		LECTURES : Principles of Insurance	
7		LECTURES : Insurance and assurances	
8		LECTURES : types of insurances	
9		LECTURES : LIC and GIC	
10		LECTURES : introduction to IRDA act -functions	
11		DISCUSSIONS	
12		DISCUSSIONS	
13		TEST	
14		LECTURES : LIC and features	
15		LECTURES : Classifications of policy	
16		LECTURES : surrender values-	

		actuaries	
17		LECTURES :Introduction to actuarial science	
18		LECTURES :Bonus ,policy conditions	
19		LECTURES :Application and acceptance	
20		LECTURES :Procedure of LIC	
21		LECTURES :Prospectus ,proposal form amd other documents,age proof,special reports	
22		LECTURES :Assignment and nominations	
23		LECTURES :Loans ,surrender,foreclosure	
24		LECTURES :Policy,maturity,survival benefits	
25		LECTURES :Payments,death claims	
26		LECTURES :Waiver of evidence of title	
27		LECTURES :Early claims-claim concessions	
28		LECTURES :Presumption of death-Accident and disability benefits	
29		LECTURES :Settlement options	
30		Seminar	
31		Seminar	
32		Seminar	
33		Seminar	
34		LECTURES :Marine insurance-introduction	
35		LECTURES :Nature and importance	
36		LECTURES :Insurance policies	
37		LECTURES :Marine losses	
38		LECTURES :Policy conditions	
39		LECTURES :Clauses in marine insurances	
40		LECTURES :Payment of claims	
41		LECTURES :perils covered	
42		VIVA	
43		VIVA	
44		VIVA	
45		VIVA	
46		LECTURES :Fire insurance-nature and use	
47		LECTURES :Contracts-kinds of	

		policies	
48		LECTURES :Policy conditions- clauses-payment of claims	
49		LECTURES :Reinsurance –its types	
50		LECTURES :Misellaneous insurances	
51		LECTURES :Health insurances	
52		LECTURES :Motor insurance- burglary insurance	
53		LECTURES :Personal accident insurances	
54		LECTURES :Urban non traditional insurances	
55		Seminar	
56		Seminar	
57		Seminar	
58		Seminar	
59		LECTURES :Accounting and finance	
60		LECTURES :Accounting for insurance business	
61		LECTURES :Compliance with IRDA Rules	
62		LECTURES :Taxation	
63		LECTURES :Investments	
64		LECTURES :Evaluation of investment	
65		LECTURES :Cost of capital	
66		LECTURES :Solvency margin and compliance	
67		DISCUSSIONS	
68		DISCUSSIONS	
69		VIVA	
70		VIVA	
71		SEMINAR	

ASSIGNMENTS

	Session/ Date	Assignment	Graded/ Non- graded	Remarks
1		Briefly explain about LIC and GIC companies in india		

REFERENCES

Sl No.	Author	Title
1	Mishra.M.N	Insurance Principles and Practice
2	Pande	Insurance Principles and Practice
3	Mathew.M.J	Insurance Principles and Practice
4	Arthur Williams.C, Jr., Michael L.Smith, Peter C Young :	Risk Management and Insurance
5	Gupta O.S	Life Insurance

**COURSE PLAN
MODERN BANKING
2015- 2016
SEMESTER 5**

Course Objectives

Sl No	Overall: The objective of this course is to make the students familiar with the evolution of banks, its growth and the recent trends and innovations in the banking sector.		
	Objectives	Focus	Skill Areas
1	Aware of the recent trends in banking.	Modern banking techniques	Skill of using modern banking devices.
2	Capable of conducting out of the counter banking transactions.	Get idea about innovations in the banking sector.	Skills of making banking transactions with the help of online banking apps and unified payment interfaces.

Expected Outcome

- The students are clear about the origin, growth, functioning and innovations happening in the banking sector.
- Students have the knowledge of doing better out of the counter banking transactions.
- Students have developed through knowledge and practice of using sophisticated banking techniques.

Session No	Day/Date	Topic	Comments/Notes
1		Discussion & Presentation: Banking introduction	
2		Lecture: Origin, evolution and Nationalization of banks	
3		Lecture: Classification of banks	
4		Classification on the basis of ownership, system and location	
5		Discussion	
6		Lecture: Primary functions of commercial banks	
7		Lecture: secondary functions of commercial banks.	
8		Lecture: Credit creation its mechanism and limitations	

9		Lecture: Role of commercial banks in Economic Development and recent trends in banking	
10		ASSIGNMENT	
11		RBI and its functions	
12		Supervisory and promotional functions of RBI	
13		TEST	
14		Lecture: Retail banking	
15		Discussion	
16		Lecture: Housing loan, types, features and cost of housing loan	
17		Procedure for availing housing loan	
18		Discussion	
19		Lecture: Vehicle loan and personal loan	
20		Education loan and agricultural loans	
21		VIVA	
22		Different banking rates and the its current rates	
23		the concept of interest	
24		Value added services of banks	
25		Discussion	
26		Lecture: Innovations and reforms in banking	
27		Social banking	
28		Service Area Approach and Village Adoption Scheme	
		Differential Interest Rate Scheme, Priority sector lending	
29		Technology based innovations	
30		ATM- its features and advantages,	
31		Discussion	
32		Credit card, debit card- features, procedures and benefits	
33		E- Purse	
34		Electronic fund transfer (EFT)	
35		National Electronic Fund Transfer (NEFT)	
36		VIVA	
37		Real Time Gross Settlement system (RTGS)	
38		Electronic Clearing Scheme (ECS)	
39		Cheque Truncation System (CTS)	
40		VIVA	
41		Innovative Banking Operations- CORE banking solution	

42		Mobile Banking - Features, services and Problems	
43		Tele Banking, Hi-tech Banking, Internet Banking	
44		Consortium banking, Multiple Banking, Off-shore Banking	
45		Banking sector reforms in India	
46		Prudential norms on Income recognition	
47		VIVA	
48		Banking Ombudsman scheme	
49		Settlement of complaints by banking Ombudsman, SARFAESI Act	
50		VIVA	
51		Banker - Customer relationship	
52		Discussion	
53		Rights of a Banker	
54		Types of accounts- features	
55		Know Your Customer (KYC)	
56		Different types of cheques	
57		VIVA	
58		Cheque crossing	
59		Endorsement - Requisites and types	
60		TEST	
61,62, 63, 64		SEMINAR	
65,66,67,68		SEMINAR	
69, 70, 71, 72		VIVA	

ASSIGNMENTS

	Session/ Date	Assignment	Graded/ Non- graded	Remarks
1		RBI and its functions		

REFERENCES

Call No.	Author	Title	Topic
	Dr. Gilroy Rozario	MODERN BANKING	Covers syllabus.

COURSE PLAN 2015-16

MODEL I

B.COM PROGRAM

OPEN COURSE

TITLE OF THE COURSE	FUNDAMENTAL OF ACCOUNTING
SEMESTER IN WHICH THE COURSE IS TO BE TAUGHT	5
NO. OF CREDITS 4	3
NO. OF CONTACT HOURS	72

OBJECTIVE - To familiarise the students with the basic accounting principles and practices in business.

MODULE-1 Accounting - meaning Objects- Concepts and Conventions-Double Entry -Books of Accounts- Book keeping and Accounting - Accountancy The language of the Business World - Principles of double entry - Advantages of double entry. (20hrs)

MODULE-2 Journal- Rules of debit and credit - Kinds of Accounts -Journalising . (10hrs)

MODULE-3 Ledger- Sub divisions of ledger -Account- Form of an Account -Posting of Journal -Balancing of Accounts-Cash book (simple, double column)-Petty Cash book. (20hrs)

MODULE-4 Trial Balance - Meaning - Objectives-Summary of Accounting Entries. (10hrs)

MODULE-5 Final Accounts-Trading and Profit and Loss Account Balance Sheet (without adjustments) (12hrs)

DETAILED SYLLABUS DELIVERY

SEESION	TOPIC	METHOD	REMARKS	
1,2,3	Accounting - meaning Objects	Lecture	Module 1	20 hrs
4	Accounting concepts	Lecture		
4	Accounting conventions	Lecture		
6,7,8	Double entry Books of accounts	Lecture,discussion		
9,10	Book keeping and accounting	Lecture		
11,12,13	Accounting the language of business	Discussion		
14,15,16	Principles of double entry	Lecture		
17,18,19,20	Advantages of double entry	Lecture		
21,22	Journal	Lecture	Module 2	10 hrs
23,24	Rules of debit and credit	Lecture, discussion		
25,26,27	Kinds of accounts	Lecture, discussion		
28,29,30	Journalizing	Lecture, practical		

		illustrations		
31,32,33	Ledger	Lecture, practical illustrations	Module 3	20 hrs
34,35,36	Subdivision of ledger	Lecture, practical illustrations		
37	Account and form of account	Lecture, practical illustrations		
38,39,40,41	Posting from journal	Lecture, practical illustrations		
42,43,44,45	Balancing of accounts	Lecture, practical illustrations		
46,47,	Cashbook	Lecture, practical illustrations		
48,49,50	Petty cash book	Lecture, practical illustrations		
51,52,53	Trial balance	Lecture, practical illustrations	Module 4	10 hrs
54	objectives	Lecture, practical illustrations		
55,56,57	Summary of accounting entries	Lecture, practical illustrations		
58,59,60	Final accounts	Lecture, practical illustrations	Module 5	12 hrs
61,62,63	Trading account	Lecture, practical illustrations		
64,65,66,67	Profit and Loss account	Lecture, practical illustrations		
68,69,70	Balance sheet	Lecture, practical illustrations		
71,72	Revision	Discussion		

SUGGESTED READINGS

1. Advanced Accountancy- R L Gupta and M Radhaswamy.
2. Advanced Accounting - S P Iyengar.
3. Advanced Accountancy P C Tulsian.
4. Elements of Book Keeping and Accounts M C K Nambiar
5. Fundamentals of Accounting S Kr. Paul

**COURSE PLAN 2015-16
B COM TRAVEL & TOURISM**

SEMESTER 5

TRAVEL AND TOURISM INFRASTRUCTURE

Course Objectives

Sl No	Overall: To create awareness about the role of travel intermediaries and the importance of infrastructure in tourism development.		
Sl No	Objectives	Focus	Skill Areas
1	To understand the Concept of travel intermediaries.	To study the meaning and definition of travel intermediaries. To study the importance of travel intermediaries.	Importance of travel intermediaries.
2	To learn the travel agency and tour operation business and the features and characteristics- advantages and Disadvantages	To understand the difference between travel agency and tour operators. The history of travel agency and the different types of travel agency and tour operators.	Skills of understanding the different types of travel agency and tour operators and their role in tourism development.
3	To understand the functions of travel agency and tour operators. To learn about the procedures required for setting up travel agency.	To understand the functions of travel agency and tour operators. To learn about the tour packaging business. To understand the DOT approval and IATA approval procedures.	Skills of understanding the different major functions of travel agency. Helps to learn how to start a travel agency business.
4	To understand the Ticketing procedure. To learn about the different types of journey. To understand the different Time Zones and flying time calculation.	To understand the different ticketing procedure. To understand the One Way [OW], Return Trip [RT], Circle Trip [CT] and mixed-class journey. To learn the different time zones and global indicators.	Skill of understanding the importance of ticketing in tourism industry. Skills of calculating the flying time.
5	To understand Travel formalities and regulations. To understand the cargo handling procedure and different types of air cargo. To understand the global distribution system and the impact of information technology	To understand the Travel formalities and regulations. To learn the types of passport and visa. To learn the customs and immigrations formalities. To learn about the global distribution system and the	Skills of understanding the travel formalities needed for international travel. Helps to understand how the information technology has revolutionized the travel industry.

	on travel industry.	impact of information technology on travel industry.	
6	To understand the importance of tourism Infrastructure. To understand the role of Government in improving and preserving tourism infrastructure,	To get a clear picture of the importance of tourism Infrastructure.- its meaning and scope. To understand the role of Government in improving and preserving tourism infrastructure, national policy of the Government for promoting infrastructural facilities	Skills of understanding the importance of infrastructure facilities in tourism industry and the different government initiatives for its development.

Expected Outcome

- The students are clear about the concepts of travel intermediaries.
- Students have the knowledge of the different types of travel agencies and tour operators.
- Students have the knowledge of different functions of travel agencies.
- Students have developed the skills of packaging tour and itinerary preparation.
- Students have the knowledge of different procedures needed for setting up a travel agency.
- Knowledge regarding the time zones and global indicators.
- Students have the knowledge of travel formalities and different types of journey.
- Knowledge regarding the ticketing procedure and role of GDS in travel industry.
- Knowledge regarding the various policies of government for the development of tourism infrastructure.

Session No	Day/Date	Topic	Method	Comments/Notes
1		The concept of types of travel- travel and excursion	Discussion & Presentation	Discussion: The importance of travel agencies and tour operators in tourism industry
2		Travel, travel agency and tour operation.	Lecture	
3		Travel- Concept & meaning-definition of travel from the perspective of tourism	Lecture	
4		Travel agency History	Power point	

			presentation	
5		-Do-	Lecture	
6		Travel agency- meaning- definition- importance	Lecture	
7		Types of travel agencies	Power point presentation	
8		-Do-	Discussion	
9		National and international classification of travel agency	Lecture	
10		Role of travel agencies in promoting tourism	Lecture	
11		Tour operators- definition- nature	Lecture	
12		Characteristic features of tour-operating business	Power point presentation	
13		-Do-	Power point presentation	
14		Role of tour operators in the growth of tourism industry.	Lecture	Helps to understand the major types of travel agencies and tour operators.
15		-Do-	Discussion	Module1: Completed.
16		Functions of travel agency and tour operators.	Power point presentations	
17		Setting up of travel agency	Lecture	
18		Conducting Feasibility test and market analysis	Lecture &Discussion	
19		-Do-	Discussion	
20		approval of travel agency by the department of tourism	Lecture	
21		-Do-	Lecture	
22		Approval of travel agency by the IATA	Lecture	
23		-Do-	Lecture	
22		Incentives available for the travel agencies-	Lecture	
23		Fiscal incentives available	Lecture	
24		Non-fiscal incentives available	Lecture	

25		functions of travel agent/agency	Power point presentations	
26		Providing travel information and counseling	Power point presentations	
27		Travel documentation	Power point presentations	Helps to understand the functions of travel agencies
28		Handling business and nonbusiness clients.	Power point presentations	
29		Providing travel insurance and foreign exchange services	Power point presentations	
30		Reservation-Accommodation and travel reservations	Lecture & discussion	Helps to understand the different methods of tourism pricing
31		The tour operating business-concept and characteristics	Lecture & discussion	
32		Functions of tour operators-Formulation of tour packages	Lecture & discussion	
33		Tour costing and pricing	Lecture	Helps to understand the pricing of tour packages
34		Revision		Module 2 completed
35		IAT I, Mid-course Evaluation		
36		Ticketing- meaning-definition	Lecture	
37		-Do-		
38		Importance of ticketing in tourism industry	Power point presentations	
39		-Do-		
40		Ticketing procedure-	Lecture	
41		-Do-	Lecture	

42		Types of journeys -- One Way [OW], Return Trip [RT]	Lecture	
43		Circle Trip [CT], round trip and open jaw trip	Lecture	
44		Different classes of journey- Economy, Business	Lecture	Helps to understand the ticketing procedures
45		Different types of air fares	Lecture	
46		Domestic ticketing procedure	Power point presentations	
47		Time Zones and its applications	Power point presentations	
48		Global indicators. and its applications	Lecture	
49		Flying time calculation- problem	Problem solving	
50		-Do-	Problem solving	
51		- Discussion on ticketing procedure	Lecture	
52		-Do-	Lecture	
53		-Do-	Lecture	
54		-Do-	Lecture	
55		-Do-	Lecture	
56		Discussion on ticketing procedure	Group Discussion	Module 3 completed
57		Travel formalities and regulations- concept-meaning	Lecture	
58		Travel formalities and regulations- Scope	Lecture	Helps to understand the travel formalities required for international travel
59		Passports- different types	Power point presentations	
60		Visa- different types	Lecture	
61		Foreign exchange	Lecture & Discussion	

65		Customs and immigrations	Lecture & Discussion	
63		Air cargo documentation	Lecture & Discussion	
64		Domestic and international rate	Lecture	
65		Departure and arrival formalities	Lecture	
66		Experience Sharing – Tourism Promotion by external Resource Person(experts from travel agency or tour operators)	Talk and discussion	
67		Different types of Cargo- Nature of cargo	Lecture	
68		Security of cargo and its clearance	Lecture	
69		-Do-	Lecture	
70		Global distribution system	Power point presentation	Helps to understand the computer reservation systems used by the travel agencies.
71		-Do-	Lecture	
72		Impact of information technology on travel agency business.	Lecture	
73		-Do-	Lecture	Module 4 completed
74		Tourism Infrastructure-meaning	Lecture	
75		Scope of tourism infrastructure	Lecture & discussion	
76		-Do-	Lecture & discussion	
77		Role of transportation in tourism development		
78		Role of accommodation in tourism development	Lecture & discussion	
79		-Do-	Lecture & discussion	
80		Role of other amenities in tourism development	Lecture & discussion	

81		-Do-		
82		The relationship between tourism infrastructure and the arrival of the international tourists,	Lecture & discussion	
83		Role of Government in improving and preserving tourism infrastructure,	Case study	Discussion by quoting examples from Kerala Tourism.
84		-Do-	Case study	
85		National policy of the Government for promoting infrastructural facilities	Case study	Case study of infrastructure policy of India
86		Revision		Module 5 completed
87		Revision		
88		IAT II		
89		Additional Lectures/Case Study:		
90		Additional Lectures/Case Study:		Additional Lectures/Case Study:

ASSIGNMENTS

	Session/ Date	Assignment	Remarks
1		Collect the newspaper articles related to travel intermediaries and should paste on the assignment book	Individual Printed report,
2		Assignment on travel agency business- the case studies of 5 top travel agencies in Kerala	Individual
3		Conducting a Seminar and talk with resource persons in tourism industry.	
4		Arranging CRS training program(Travel agencies)	Group

References

- *David. H. Hawl(1991),” Principles and Methods of Scheduling and Reservation”, Prentice Hall; 3 edition (December 30, 1991)*

- *Mohinder Chand(2002), "Travel Agency Management- An Introduction Text", Anmol Publications Pvt. Ltd, New Delhi*
- *Jegmohan Negi- Travel Agency and Tour Operation, S Chand publishing.*
- *Budher Werth, Haimman- Manual of Travel Agency Practice.*
- *CFTAA-IATA- Ticketing Study Material.*

COURSE PLAN 2015-16
B.Com Sem. 6
APPLIED COSTING
Course Objectives

Sl No	Overall: The objective of this course is to acquaint the students with different methods and techniques of costing		
	Objectives	Focus	Skill Areas
1	To understand and apply different cost accounting methods	Methods of costing	Practical application of Cost Accounting methods
2	To understand and apply different cost accounting techniques	Techniques of costing	Practical application of Cost Accounting techniques

Expected Outcome

- The students are clear about different methods of costing and its application
- The students are clear about different techniques of costing and its application
- Students become able to apply costing for decision making in business areas

Session No	Day/Date	Topic	Comments/Notes
1		Lecture: Introduction to the application of costing methods and techniques in business decision making	
2		Lecture: -Job costing– Meaning- Procedure	
3,4,5,6		Illustration: Accounting of job costing	
7,8		Discussion & Illustration: Batch costing-Meaning- Procedure	
9,10		Discussion and Illustration: Economic Batch Quantity.	
11		Lecture: Contract Costing-Meaning-Features	
12,13		Discussion and Illustration: Work certified and uncertified	
14,15,16,17		Discussion and Illustration:-determination of profit on incomplete contract	
18,19,20		Discussion and Illustration: Work-in-progress	
21,22		Discussion and Illustration:-Balance Sheet	
23		Discussion and Illustration: Escalation clause	
24		Discussion and Illustration:-Retention money	
25		Discussion and Illustration: Cost plus contract	
26		Discussion and Illustration: Process costing – Process accounts	

27,28,29		Discussion and Illustration: Process losses	
30,31,32		Discussion and Illustration: Abnormal Gain and its treatment	
33		Discussion and Illustration: Joint products ,By-products and Co- products –	
34,35,36,37 38,39		Discussion and Illustration: Methods of apportioning joint cost	
40,41,42,43 44,45		Discussion and Illustration: Methods of Accounting by products	
46		Lecture: Marginal Costing Meaning-Definition-	
47,48		Difference between Marginal costing and Absorption costing and differential costing	
49		Lecture: Advantages and disadvantages of marginal costing	
50,51,52,53		Discussion and Illustration:-Break Even Analysis	
54,55,56,57		Discussion and Illustration: Cost Volume Profit analysis	
58,59		Discussion and Illustration: Simple break even chart	
60,61,		Decision making -Pricing decisions	
62,63,64		Discussion and Illustration:-Key factor	
65,66		Discussion and Illustration:-Make or buy	
67,68		Discussion and Illustration: Sales mix	
69,70		acceptance of order	
71		Lecture: Budget and budgetary control-Meaning and definition-	
72		Lecture: Objectives of budgetary control	
73		Lecture: advantages and disadvantages of budgetary control	
74		-Forecast and budget	
75		Lecture:-Preliminaries for the installation of a system of budgetary control- Budget centre-Budget manual-Budget committee	
76,77,78,79		Discussion and Illustration:-Preparation of cash budget	
80,81,82,83 84,85,86,87		Discussion and Illustration: Preparation flexible budget	

88		Discussion and Illustration:-Zero base budgeting	
89		Discussion and Illustration: Performance budgeting	
90		Test	

ASSIGNMENTS

	Session/ Date	Assignment	Graded/ Non- graded	Remarks
1		Marginal costing for decision making		
2.		Practical implications in Budgeting		
3				

REFERENCES

Call No.	Author	Title	Topic
	Jain. S.P and Narang.K.L	Advanced Cost Accounting	Marginal Costing
	Khan.M.Y and Jain.P.K	Advanced Cost Accounting	Budgetary Control

COURSE PLAN 2015-16
PRINCIPLES OF BUSINESS DECISIONS
Course Objectives

Sl No	Overall: To familiarize the students with the economic principles and theories underlying various business decisions.		
	Objectives	Focus	Skill Areas
1	To equip the students to apply the economic theories in different business situations.	Fundamentals of economic theories	Understanding the concepts of economics

Expected Outcome

- Students have the familiarity with economics concepts
- Students have to become able to apply economics in business decisions

Session No	Day/Date	Topic	Comments/Notes
1		Lecture and Presentation: Introduction Decision making-Definition	
2		Lecture: Types of decisions	
3		Lecture: Steps-Principles of business decisions	
4		Lecture: Scope and importance	
5		Discussion: Business decisions for certain economic situations	
6		Lecture: Application of economic theories in decision making	
7		Discussion: Business decisions for certain economic situations	
8		Discussion: Business decisions for certain economic situations	
9		Discussion: Business decisions for certain economic situations	
10		Revision and Viva	
11		Lecture: Demand analysis	
12		Lecture: Demand Meaning and definition	
13		Discussion: Demand analysis	
14		Lecture: Determinants of demand	
15		Test 1	
16		Lecture: Law of demand	

17		Discussion: Demand analysis	
18		Lecture: Reasons for law of demand	
19,20,21		Viva and revision	
22		Lecture: -Exceptions	
23		Lecture: -Elasticity of demand	
24		Lecture: -Elasticity of price	
25		Lecture: -Elasticity of income	
26		Lecture: -Elasticity of advertisement	
27		Lecture: -Cross Elasticity	
28		Lecture: Cross Uses Measurement	
29		Illustration: Elasticity measurement	
30		Lecture : Demand forecasting	
31		Lecture: Short term and Long term forecasting	
32		Lecture : Methods of forecasting	
33		Lecture : Forecasting the demand for new products	
34		Test 2	
35			
36		Lecture : Production Analysis	
37		Lecture: Production function	
38		Lecture: Cobb Douglas Production function	
39,40,41		Illustrations: production function	
42		Lecture: Laws of production	
43, 44,45,46		Discussion and Lecture: Law of Diminishing Returns and Law of returns to scale	
47		Lecture: Economies and diseconomies of scale	
48		Lecture: Isoquant curve	
49		Lecture: Isocost curve optimum combination of inputs	
50		Lecture: -Law of returns and business decisions.	
51		Lecture: Cost analysis	
52		Lecture: pricing theory Objectives	
53,54,55,56		Lecture: Role of cost in pricing economic	

		and accounting cost-long run and short run	
57		Lecture: Cost output relations	
58		Lecture: Market conditions	
59,60,61,62		Lecture: Theories of price determination under perfect competition	
63,64,65,66		Lecture: -price, output determination under perfect competition	
67,68		Lecture: Monopoly and price output determination	
69,70		Lecture: -Monopolistic competition and price output determination	
71,72		Lecture: Oligopoly	
73		Lecture: -Price discrimination	
74		Lecture: Kinked demand	
75		Lecture: curve Price leadership-Pricing under collusion.	
71		Lecture: Business Cycles	
72,73,74,75		Lecture: Introduction Phases of a business cycle	
76		Lecture: Causes and indicators Theories of business cycles	
77,78,79,80		Control of business cycles-uses of business cycle in business decisions	
81,82,83,84,85		Revision	
86,87,88,89,90		Viva and Test 3	

ASSIGNMENTS

	Session/ Date	Assignment	Graded/ Non- graded	Remarks
1		Theories of Economics		
2.		Submission of answers of both internal examinations		
3				

REFERENCES

Call No.	Author	Title	Topic
	Maheswari.K.L and Varshney	Managerial Economics	Economic theories
	Samuel	Managerial Economics	Price output determination of

			various market situation
	Pylee.M.V and Sankaranarayan. K.C	Managerial Economics	

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COURSE PLAN SEMESTER -6
PRACTICAL AUDITING (CORE COURSE)
COURSE CODE -15U6RCOM16

COURSE OBJECTIVE

Sl No	Overall: To familiarize the students with the principles and procedures of auditing and there by able to use it in its practical sense.		
	Objectives	Focus	Skill Areas
1	To enable the students to understand the duties and responsibilities of auditors	Auditing procedures	Skill of identifying frauds
2	To impart knowledge that envisages their creativity in the application of Auditing	Case studies	Skill to think practically

Expected outcome

- Students are able to understand the practical application of auditing
- They are able to understand types of audit indebt
- It will be helpful for them to easily tackle the frauds and manipulations happening in accounts through auditing

Session No.	Day/Date	Topic	Comments/Notes
1		POWERPOINT PRESENTATION: Auditing-Meaning-Scope-Objectives	
2		POWERPOINT PRESENTATION: Types of Audit - Merits and demerits	
3		POWERPOINT PRESENTATION: Audit programme, features, advantages,Disadvantages	
4		POWERPOINT PRESENTATION: Audit notebook, features, advantages,Disadvantages	
5		POWERPOINT PRESENTATION: Audit working paper,Evidences	
6		Discussions	
7		POWERPOINT PRESENTATION: Considerations before commencing an audit	
8		POWERPOINT PRESENTATION:	

		Routine checking and test checking	
9		POWERPOINT PRESENTATION: Qualifications of an auditor, liabilities	
10		POWERPOINT PRESENTATION: Liabilities in case of misfeasance, criminal, liability to third party	
11		seminar	
12		seminar	
13		seminar	
14		POWERPOINT PRESENTATION: Internal control-features	
15		POWERPOINT PRESENTATION: Internal check-steps-advantages	
16		POWERPOINT PRESENTATION: Internal Audit-procedures-merits-demerits	
17		POWERPOINT PRESENTATION: Audit procedure-advantages	
18		POWERPOINT PRESENTATION: Vouching-differences	
19		POWERPOINT PRESENTATION: Requirements of a voucher	
20		POWERPOINT PRESENTATION: Vouching of cash sales, receipts from debtors	
21		POWERPOINT PRESENTATION: Vouching of various other items	
22		POWERPOINT PRESENTATION: Vouching of payment of wages, purchase of land and building	
23		POWERPOINT PRESENTATION: Duties of an auditor	
24		POWERPOINT PRESENTATION: Statutory duties, contractual duties	
25		POWERPOINT PRESENTATION: Duties imposed by law	
26		POWERPOINT PRESENTATION: Verification – Advantages, Disadvantages	
27		POWERPOINT PRESENTATION: Verification of assets, liabilities	
28		POWERPOINT PRESENTATION: Valuation –Advantages- Disadvantages	
29		POWERPOINT PRESENTATION: DISCUSSION -Difference between valuation and verification	

30		POWERPOINT PRESENTATION: Valuation of assets and liabilities	
31		POWERPOINT PRESENTATION: Rights of an auditor	
32		POWERPOINT PRESENTATION: Methods for conducting valuation, verification	
33		VIVA	
34		VIVA	
35		VIVA	
36		TEST	
37		Lecture- Audit of limited companies	
38		DISCUSSION- qualities of company auditor	
39		Lecture- qualifications of an auditor	
40		Lecture – Disqualifications of an auditor	
41		Lecture- Appointment of auditor	
42		Lecture- First auditor, subsequent auditor	
43		Lecture- Filling of casual vacancies, Government Auditor	
44		DISCUSSION	
45		Lecture- auditor's liability	
46		Lecture- auditor's liability in share capital	
47		Lecture- share transfer	
48		Lecture- Removal of company auditor	
49		Surprise test	
50		DISCUSSION- Limited company	
51		Lecture- Audit report	
52		Lecture- Contents and types of audit report	
53		Seminar	
54		Seminar	
55		Viva	
56		Viva	
57		Lecture- Investigation	
58		Discussion- Features, essentials of investigation	
59		Lectures- methods in which investigation is conducted	
60		Lectures- Types of investigation	
61		Lectures- when fraud is suspected	
62		Lectures- on acquisition of running	

		business	
63		Discussion	
64		Lecture- Recent trends in auditing	
65		Lecture- cost audit	
66		Lecture- nature and significance of cost audit	
67		Lecture- objectives of cost audit	
68		Lecture- Tax audit	
69		Lecture- objectives of tax audit	
70		Discussion	
71		Seminar	
72		Lecture- Management audit objective	
73		Lecture- social audit,objective	
74		Lecture- Government audit	
75		Lecture- performance audit,objective	
76		Lecture- Auditing in EDP	
77		Lecture- Auditing and Assurance standard Board	
78		Test	

ASSIGNMENTS

	Session/ Date	Assignment	Graded/ Non-graded	Remarks
1		Auditing scams in India		
2.		Case studies in auditing		

REFERENCES

Call No.	Author	Title	Topic
		Practical Auditing	Covers syllabus.

**DEPARTMENT OF COMMERCE
ACCOUNTING FOR MANAGERIAL DECISIONS**

Course Code	15U6CRCOM21
Title of the course	ACCOUNTING FOR MANAGERIAL DECISIONS
Semester	VI
No. of credits	4
No. of contact hours	90
Faculty Name	Anjitha K Nandan

COURSE OBJECTIVE: To enable the students to have a thorough knowledge on the management Accounting techniques in business decision making.

Basic Reference

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.
10. S. Jayapandian, Accounting for Managers.

COURSE OUTCOMES: To equip the students to interpret financial statements

Sessions	Date	Topic	Method	Remarks/Reference
1		Introductory Session	Lecture-PPT	
2	Module 1	Financial statements ,meaning,essentials	Lecture-PPT	
3		importance , characteristics,nature	Lecture-PPT	
4		Analys and interpretation, objects and importance of analaysis and interpretation	Lecture	
5		Types of financial analysis , external and internal analysis	Lecture	Activity - Seminar
6		Horizontal analysis, vertical analysis	Lecture	
7		Methods and techniques used in Financial analysis	PPT and Lecture	
8		comparative income ststatement and balance sheet	Practical Problems	5 hrs
9		common size income statement and balance sheet	Practical Problems	3 hrs
10		Trend analysis	Practical Problems	2 hr
11		Doubt clearing session and additional problems	Revision	
12	Module 2	Ratio analysis - introduction - meaning and	Lecture	

		definition		
13		objectives - importance and uses	Lecture	
14		Classification of Ratios	PPT and Lecture	6 Hrs
15		Profitability Ratios	Practical Problems	Activity - Seminar
16		coverage ratios	Practical Problems	5 hrs
17		Turnover ratios	Practical Problems	4 hrs
18		Financial ratios	Practical Problems	5 hrs
		Leverage ratios	Practical Problems	5 hrs
19		Advantages and disadvantages of Ratios	Lecture	
20		Preparation of Trading and Profit and Loss account and Balance Sheet using Ratios	Practical Problems	4 hrs
21		limitations of Ratios	Lecture	
23		discussion of important questions		Surprise test
24		CIA - First Internal Examination		
25	Module 3	Fund Flow analysis - introduction - meaning and definition of fund	Lecture	2 hrs
26		Need for Fund Flow statement- managerial Uses	Lecture	2 hrs
27		procedures for the preparation of fund flow statement	Lecture	2 hrs
28		Schedule of Changes in Working Capital	Practical Problems	4 hrs
29		Adjusted profit and loss account	Practical Problems	5 hrs
30		Fund Flow Statement	Practical Problems	5 hrs
31		Distinction between Fund Flow Statement and Balance Sheet	Lecture	Activity - Seminar
32		Distinction between Fund Flow Statement and schedule of Changes in Working capital	Lecture	Activity - Seminar
		Uses of funds flow statement	Lecture	

33		Revision and discussion of important questions		Discussion/ Doubt Clearing
34	Module 4	Cash Flow Statement- Introduction - meaning and Definition of Cash	Lecture	
35		usefulness of Cash flow statement, scope	Lecture	
36		Classification of Cash Flows	PPT and Lecture	
37		Preparation of Cash Flow Statement	Practical Problems	
38		Cash flow from operating activities	Practical Problems	
39		Cash flow from financing activities	Practical Problems	
40		Cash flow from investing activities	Practical Problems	
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		Revision and discussion of important questions		
45	Module 5	Introduction to standard costing - meaning and definition	Lecture	Activity - Seminar
46		preliminaries to the establishment of standard cost – Analysis of variances	Lecture	Activity - Seminar
47		Material variances	Lecture	Activity - Seminar
48		Illustrations	Lecture	Activity - Seminar
49		Illustrations	Lecture	
50		Labour variances	Lecture	
51		Illustrations	Lecture	
52		Illustrations	Lecture	
53		Test paper on Whole portion		

54		CIA - Second Internal Examination		
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ASSIGNMENTS

	Topic of Assignment & Nature of assignment (Individual/Group Written/Presentation - Graded or Non-graded etc)	Weightage
1	Practical Problems on Financial Statement analysis	2
2	Practical Problems on ratio analysis	2
3	Practical Problems on Fund Flow and Cash flow statements	3
4	Report/ Assignment on Responsibility Accounting and Centres	3

ASSIGNMENTS/EXERCISES - Details & Guidelines

Additional Reading List Y

**B COM TRAVEL & TOURISM
SEMESTER -6
HOSPITALITY MANAGEMENT**

Sl No	Overall: To make the students understand about the importance of accommodation industry in tourism development.		
	Objectives	Focus	Skill Areas
1	To understand the evolution and growth of Hospitality industry.	To study the meaning, definition and nature of hospitality. To understand the hospitality in the cultural settings of India To study the characteristics and history of Indian hospitality industry.	Importance of hospitality industry in the Indian economy.
2	To understand the organization structure and function of Hotel Industry	To study the Hotel industry- concept- meaning and scope. To learn the functional departments of hotel industry. The main features of each department and functions of each.	Skills of understanding the different departments and functions of each department.
3	To understand the Role of accommodation in tourism and the types of accommodation.	To understand the role of accommodation in tourism development. To study the different types of accommodation units. To study the Accommodation Marketing and its different promotional activities.	Skills in understanding the role of accommodation in tourism development and the different types of accommodation units.
4	To understand the Managerial issues in hospitality management	To understand the Concept of managerial issues -ethical, cultural and social issues	Skills of understanding the concept of managerial issues and the solution to handle it.
5	To understand the domestic and international hotel chains. To learn about the Importance of training in hotel industry-.	To study the different hotel chains – national and international. To learn about the factors responsible for the successful induction of managerial skill in hotel industry To understand the importance of training in hotel industry.	Skills of understanding the different hotel chains and also the importance of training in hotel industry.
6	To understand the Emerging trends in hospitality management and the role of Government in	To study the changing scenario of the hospitality industry. To study the effect of	Skills of understanding the Emerging trends in hospitality management and the role of

	development of hotel industry.	seasonality in promoting domestic market for hotel industry. To learn about the availability of Business facilities in a hotel. To study the role of Government in development of hotel industry.	Government in development of hotel industry.
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Expected Outcome

- The students are clear about the concepts – hospitality industry and the different types of accommodation units.
- Students have the knowledge of the different departments in a hotel and its major functions.
- Students have developed the skills of pricing of strategies of hotels.
- Students have developed the skills of Accommodation Marketing.
- Knowledge regarding the Emerging trends in hospitality management.
- Knowledge regarding the various policies of government for the development of accommodation industry in India.
- Familiarization with various types accommodation units of Kerala and India.

Session No	Day/Date	Topic	Method	Comments/ Notes
1	Module-1	Introduction to hospitality management. Concept of hospitality- meaning- definition.	Discussion & Presentation	Discussion: The role of hospitality industry in the economic development of the country.
2		Hospitality in the cultural settings of India	Lecture	
3		Inducting management in hospitality industry-	Lecture	
4		Historical perspective of hospitality management-	Lecture	
5		-Do-	Lecture	
6		Objectives of hospitality management	Lecture	
7		Prerequisites of hospitality management.	Lecture & Discussion	

8		-Do-	Discussion	
9		Hospitality management in the Indian scenario.	Lecture	
10		-Do-	Power point presentation	
11	Module-2	Hotel industry- concept-meaning and scope.	Lecture	
12		Organization Structure of Hotel Industry.	Power point presentation	
13		The different departments in a hotel	Power point presentation	
14		Function of different departments in a Hotel.	Lecture	
15		Functions of front office-management of front office-	Power point presentations	
16		-Do-	Power point presentations	Discussion with ppt- features and functions of each functional departments in a hotel
17		House-keeping functions-nature and dimensions	Lecture	
18		Food and beverages - managements of food services- restaurant infrastructure and management	Power point presentations	
19		-Do-	Power point presentations	
20		Food production infrastructure	Power point presentations	
21		Supporting services of hotel.	Power point presentations	
22		Functions of Purchase-storage and sales.	Power point presentations	
23		Revision		
24		Revision		

25		Revision		
26		IAT I, Mid-course Evaluation		
27	Module-3	Role of accommodation in tourism	Lecture & Discussion	
28		-Do-	GD	
29		Grouping and categorization of hotels	Lecture & discussion	
30		Types of accommodation	Power point presentations	
31		Primary accommodation units- Hotels- features	Power point presentations	
32		-Do-	Power point presentations	
33		One to five star hotels	Power point presentations	
34		-Do-	Lecture & discussion	
35		Secondary accommodation units-tourist lodges, dormitories etc	Power point presentations	
36		-Do-	Power point presentations	
37		-Registration forms of hotel ownership-	Power point presentations	
38		-Do-		
39		Pricing strategies of hotels	Power point presentations	
40		-Do-		
41		Accommodation Marketing	Lecture	
42		Different promotional	Lecture	

		strategies used in accommodation industry		
43		-Do-	Lecture	
44		Domestic and overseas promotion-	Power point presentations	
45		Emerging trends in promotion of hotel.	Power point presentations	
46		Accommodation public relation and hotel industry.	Lecture	
47		-Do-	Lecture	
48		The different types of hotels in India	Power point presentations and Case study	Skills of understanding the different types of accommodation units and its importance in tourism development.
49		-Do-	Power point presentations	
50		The different types of hotels in Kerala	Power point presentations	
51		-Do-	Power point presentations	
52	Module-4	Managerial issues in hospitality management-Concept	Lecture	
53		Concept of managerial issues	Lecture	
54		Ethical, cultural and social issues	Lecture	
55		-Do-	Lecture	
56		Threats and challenges of managing hotels	Lecture	
57		Importance of hotel chains-main advantages and features.	Lecture & Discussion	Skills of learning the importance of hotel chains
58		Domestic hotel chains	Lecture &	

			Discussion	
59		-Do-	Lecture	
60		International hotel chains	Lecture & Discussion	
61		-Do-	Lecture & Discussion	
62		Hotel chains in India	Case study	
63		-Do-	Case study	
64		Hotel chains in Kerala.	Case study	
65		-Do-	Case study	
66		Factors responsible for the successful induction of managerial skill in hotel industry	Power point presentation	
67		-do-		
68		Experience Sharing – Tourism Planning by external Resource Person (Entrepreneurs in Hotel industry)	Talk and discussion	
69		Issues of hotel industry	Lecture	
70	Module -5	Emerging trends in hospitality management	Lecture	
71		-Do-	Lecture	
72		Changing scenario of the hospitality industry	Lecture	
73		Eco-friendly accommodation-	Power point presentation	
74		Heritage accommodation	Power point presentation	
75		Management of adversities of tourism.	Lecture & discussion	
76		Effect of seasonality in promoting domestic market for hotel industry	Lecture	
77		-do-		
78		Availability of Business facilities in a hotel -	Lecture & discussion	
79		MICE tourism facilities in a hotel	Lecture & discussion	
80		Special characteristic of Indian hospitality industry	Lecture & discussion	
81		Geological lodging	Lecture & discussion	
82		The different sustainable tourism initiatives in	Lecture & discussion	Discussion by quoting

		hospitality industry		examples from Kerala Tourism
83		The role of Government in the development of hotel industry	Lecture	
84		fiscal and non-fiscal incentives-	Lecture	
85		Challenges of hospitality industry in India.	Lecture	
86		Revision		
87		Revision		
88		Revision		
89		IAT II		
90		Additional Lectures/Case Study:		Additional Lectures/Case Study:

ASSIGNMENTS

	Session/ Date	Assignment	Remarks
1		Collect the newspaper articles related to hotel industry and should paste on the assignment book	Individual Printed report,
2		Assignment on hotel business- the case studies of 5 top hotels in Kerala	Individual
3		Conducting a Seminar and talk with resource persons in tourism industry.	
4		Arranging a visit to a hotel (to study the different departments in a Hotel and its functions)	Group
5		Assignment on the different sustainable hospitality initiatives of Kerala Tourism	Individual

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- *Jagmohan(1997),” Hotel for Tourism Development”, Metropolitan Book Co. (P) Ltd.; 2nd Revised edition (1997)*

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- *Kishan. K. K and Kaimra Robbert- Hospitality Operation and Management*
- *Zeithaml, V.A., Service Marketing, McGraw Hill, London*