

# BUSINESS STATISTICS

Course plan 2014-15

Couse code 15U1CRCOM01

**CREDITS: 3**

**HOURS: 72**

COURSE AIM: To provide basic knowledge of statistical techniques as are applicable to business

OBJECTIVE: To enable the students to apply statistical techniques for qualification of data in business.

Sl. No	Sessio ns	Topic	Mode of Delivery
Module 1			
1	1-2	Introduction to Business Statistics Meaning and Definition-History, Descriptive statistics and inferential statistics, Functions of Statistics	Discussion
2	3-4	importance of Statistics-limitations of Statistics- Distrust of StatisticS Statistical Survey- Planning and design of enquiry- Statistical units- Executing a survey	Lecture
3	5-6	Business Data Sources- Primary and Secondary Data-Methods of collecting Primary data-Drafting a questionnaire- Collection of secondary data- Census method and Sampling	Discussion
4	7-8	Sampling Methods Probability Sampling and Non- Probability Sampling Theoretical base of sampling: Law of Statistical regularity and Law of Inertia of Large numbers Statistical errors	Discussion
5	9-10	Editing and Coding of data Classification Types of classification Tabulation of Data- Objectives of tabulation Classification Vs Tabulation-Cross tabulation Parts of a table- Statistical Series.	Discussion
Module 2			
6	11-14	Mean	Problem Soving, Case Study
7	15-17	Median	Problem Soving, Case Study

8	18-20	Mode	Problem Solving, Case Study
9	20-23	Weighted mean, combined mean	Problem Solving, Case Study
10	24-26	Geometric mean	Problem Solving, Case Study
11	27	Harmonic Mean	Problem Solving, Case Study
Module 3			
12	28	Concepts, absolute and relative measures of dispersion	Problem Solving, Case Study
13	29-31	Range, inter quartile range, quartile deviation	Problem Solving, Case Study
14	32-34	Mean deviation	Problem Solving, Case Study
15	35-37	Standard deviation	Problem Solving, Case Study
16	38-40	Lorenz curve, merits demerits, relevance and application in business, coefficient of variation	Problem Solving, Case Study
17	41-42	Skewness	Problem Solving, Case Study
18	43-46	Moments, kurtosis	Problem Solving, Case Study
Module 4			
19	47-48	Meaning, importance, uses, of index numbers	Problem Solving
20	49-51	Price index, quantity index, value based index numbers. Methods of constructing index numbers.	Problem Solving
21	52-54	Laspeyer's index	Problem Solving
22	55-56	Paascher's index	Problem Solving
23	57-58	Fisher's ideal index	Problem Solving
24	59-60	Test of consistency	Problem Solving
25	61-62	Test of consistency, problems of construction in index numbers, cost of living index and its uses.	Problem Solving
Module 5			
26	63-64	Time series analysis, meaning, components	Problem Solving
27	65-67	Method of determination of trend-method of moving average	Problem Solving
28	68-70	Method of least squares, scope in business.	Problem Solving

## REFERENCE

Gupta, S.P., statistical methods

Desai, S.S., Business statistics

Business Statistics, L.R. Potty.

**COURSE PLAN  
MODERN BANKING  
SEMESTER 1**

**Course Objectives**

<b>Sl No</b>	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.		
	<b>Objectives</b>	<b>Focus</b>	<b>Skill Areas</b>
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.

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

9		<b>Lecture:</b> Role of commercial banks in Economic Development and recent trends in banking	
10		<b>ASSIGNMENT</b>	
11		RBI and its functions	
12		Supervisory and promotional functions of RBI	
13		<b>TEST</b>	
14		<b>Lecture:</b> Retail banking	
15		<b>Discussion</b>	
16		<b>Lecture:</b> Housing loan, types, features and cost of housing loan	
17		Procedure for availing housing loan	
18		<b>Discussion</b>	
19		<b>Lecture:</b> 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		<b>Discussion</b>	
26		<b>Lecture:</b> 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		<b>Discussion</b>	
32		Credit card, debit card- features, procedures and benefits	
33			
34		E- Purse	
35		Electronic fund transfer (EFT)	
36			
		National Electronic Fund Transfer (NEFT)	
		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		Discussion	
62		Rural banking	
63		Rural credit	
64		Deposit mobilization	
65		Microfinance	
66		Priority sector lending	
67		Agriculture debt relief	
68,69,70,71,72		SEMINAR	

### ASSIGNMENTS

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

## REFERENCES

<b>Call No.</b>	<b>Author</b>	<b>Title</b>	<b>Topic</b>
	Dr. Gilroy Rozario	MODERN BANKING	Covers syllabus.

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MODEL- I  
B. Com. Programme  
COURSE- 3  
Academic Year 2014-15  
**COURSE TEACHER: JAMES.V.GEORGE**

Course Code	15U1CRCOM3
Title of the course	BUSINESS REGULATORY FRAMEWORK
Semester in which the course is to be taught	I
No. of credits	3
No. of contact hours	72

**COURSE RATIONALE.**

Provide a brief idea about the framework of Indian Business Laws.

**OBJECTIVES OF THE COURSE.**

- To enable the students to apply the provisions of business laws in business activities.
- To familiarize the student with certain statutes that may apply in the context.

**LEVEL OF KNOWLEDGE**

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

**SKILL DEVELOPMENT**

1. Draft simple contract for supply of goods, renting a go-down etc showing the essential elements.
2. Prepare a contract of guarantee.

3. Develop a new form of sale.

### STUDENT OUTCOMES

- An ability to apply knowledge of Indian Contract Act and Sale of Goods Act.
- An ability to identify, and solve legal issues.
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- An ability to understand the method and style of legal proceedings for legal practice.

### DETAILED SYLLABUS DELIVERY

Sessions	Date	Topic	Method	Remarks/ Reference
		Introductory Session	Use of radio programs	
2.		Law of Contracts - The Indian Contract Act, 1872 - Definition of contract	Lecture	1,4
3.		Law of contracts - Nature of contract – Classifications	Lecture	1,3,5
4.		Essential elements of a contract	Class discussion	1,5,8
5.		Essential elements of a contract	Class discussion	1,5,8
6.		Offer	Recitation oral questions	1,4,6
7.		Offer	Discussion groups conducted by selected student chairpersons	1,4,6
8.		Acceptance	Use of slides, Lecture	1,2
9.		Acceptance	Use of slides, Lecture	1,2
10.		Consideration	Use of slides, Lecture	1,5,8,
11.		Consideration	Use of slides, Lecture	1,5,8
12.		Capacity of parties	Use of slides, Lecture	1,4,6
13.		Minors -Persons of unsound mind-persons disqualified by law	Recitation oral questions	1,2,3
14.		Free consent	Use of filmstrips	1,2

15.		Legality of object and consideration	Class discussion	1,2
16.		Performance of contract	Use of theater	1
17.		Discharge of contract	Lecture, Use of slides	1,3,8
18.		Breach of contract	Lecture, Use of slides	1,5,6
19.		Remedies for breach of Contract	Lecture, Use of slides	1,4,5
20.		Quasi contract- performance	Lecture, Use of slides	1,7,8
<b>21.</b>		<b>CIA – I</b>	<b>2 Hr. Descriptive answers</b>	
<b>22.</b>		<b>CIA – I</b>	<b>2 Hr. Descriptive answers</b>	
23.		Bailment Definition	Lecture, Use of slides	1,2,5
24.		Essential elements	Lecture, Use of slides	1,7,8
25.		Rights- bailor	Lecture, Use of slides	1,3,5
26.		Duties- bailor	Lecture, Use of slides	1,4,6
27.		Rights –bailee	Lecture, Use of slides	1,4,6
28.		Duties –bailee	Lecture, Use of slides	1,2
29.		Finder of lost goods	Lecture, Use of slides	1,2
30.		Pledge	Lecture, Use of slides	1,5,8,
31.		Essentials	Lecture, Use of slides	1,5,8
32.		Rights- Pawner	Drama, role playing	1,4,6
33.		Duties- Pawner	Drama, role playing	1,2,3
34.		Rights- Pawnee	Drama, role playing	1,4,8
35.		Duties- Pawnee	Drama, role playing	1,4,5
<b>36.</b>		<b><i>Student Activity</i></b>	<b><i>Forums</i></b>	
37.		Indemnity	Lecture, Use of slides	1,7
38.		Nature of liability of surety	Lecture, Use of slides	1,7
39.		Rights of surety	Lecture, Use of slides	1,5,6

40.		Discharge of surety	Lecture, Use of slides	1,7,8
41.		Discharge of surety	Lecture, Use of slides	1,5,7
42.		Meaning and definition of guarantee.	Lecture, Use of slides	1,7,8
43.		Meaning and definition of guarantee.	Lecture, Use of slides	1,2,3
44.		Law of agency - essentials	Class projects	1,4,5
45.		Kinds of agents	Class projects	1,3,7
46.		Rights and duties of agent	Gaming and simulation	1,4,8
47.		Rights and duties of principal	Gaming and simulation	1,2,3
48.		Creation of agency	Storytelling, Lecture	1,4,5
<b>49.</b>		<b><i>Student Activity</i></b>	<b><i>Bulletin boards, School affiliations</i></b>	
50.		Creation of agency	Storytelling, Lecture	1,4,7
51.		Termination of agency	Storytelling, Lecture	1,2,4,5
52.		Sub agents and substituted agents	Lecture, Use of slides	1,4,7
53.		Sub agents and substituted agents-relationship.	Lecture, Use of slides	1,4,7
54.		Formation of contract of sale	Lecture, Use of slides	1,4,7
55.		Essentials of contract of sale goods	Lecture, Use of slides	1,4,7
56.		Classifications	Lecture, Use of slides	1,4,7
57.		Conditions	Lecture, Use of slides	1,4,7
58.		Warranties	Lecture, Use of slides	1,4,7
59.		Transfer of property in goods	Lecture, Use of slides	1,4,7
60.		Performance	Lecture, Use of slides	1,4,7
61.		Unpaid seller	Lecture, Use of slides	1,4,7
62.		Rights.	Brainstorming, Lecture	1,4,7
63.		Rights.	Brainstorming, Lecture	1,4,7

64.		<i>Student Activity</i>	<i>Crossword puzzles- Law</i>	
65.		CIA II	2 HOURS	
66.		CIA II	2 HOURS	
67.		<i>Practical</i>	<i>Instructor from a special field</i>	
68.		Discussion on the CIA	Presentations by student panels from the class	
69.		<i>Student Activity</i>	<i>Law Vocabulary drills, Debate on current issues- Legal</i>	
70.		REVISION		
71.		REVISION		
72.		REVISION- Evaluation of the Course		

### Books for references

1. N.D.Kapoor - Elements of Mercantile Law
2. Chandha.P.R - Business Law
3. Garg and Chawla - Fundamentals of Business Laws
4. Tulsian.P.C - Business Laws
5. B.S.Moshal - Modern Business Law.
6. Avatar Singh- Mercantile Law
7. B.S. Raman - Business Laws
8. Relevant Bare Acts.

### ASSIGNMENTS

	<b>Date of submission/completion</b>	<b>Topic of Assignment &amp; Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)</b>	<b>Weightage/ Marks</b>
1		Anecdote- Daily News Record	5
2		Case Law Evaluation	5
3		Tutorial- Peer Teaching	
4		Workbooks	

Introduction of theater in Education

**B COM**  
**SEMESTER -2**  
**QUANTITATIVE TECHNIQUES FOR BUSINESS RESEARCH**

Sl No	Overall: To enable the students to apply the simple statistical tools in business research		
	Objectives	Focus	Skill Areas
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 <b>Correlation analysis</b> . 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	<b>Module-1</b>	Introduction to Research- Concept of research. Meaning and Definition.	<b>Discussion &amp; Presentation</b>	Discussion: The role of research in the development of the country.
2		Characteristics and features of research.	<b>Lecture</b>	
3		Business Research and its application.	<b>Lecture and discussion</b>	
4		Types of research	<b>Lecture</b>	
5		Pure and Applied research Exploratory and Descriptive,	<b>Lecture</b>	Uses and application of research.
6		Empirical and Analytical, Qualitative and Quantitative	<b>Lecture</b>	
7		-Do-	<b>Lecture &amp; Discussion</b>	
8		Research process	<b>Discussion</b>	
9		-Do-	<b>Lecture</b>	
10		Different types of data -Primary and Secondary Data	<b>Power point presentation</b>	
11		Methods of data Collection-	<b>Lecture</b>	
12		Observation method , case study	<b>Power point presentation</b>	
13		Interview schedule and questionnaire	<b>Power point presentation</b>	
14		Census and Sampling methods	<b>Lecture</b>	
15		Probability sampling – types, merits & demerits	<b>Power point presentations</b>	
16		Non-probability sampling- types, merits & demerits	<b>Power point presentations</b>	<b>Discussion with ppt- features and functions of each functional departments in a</b>



				hotel
17		Classification and Tabulation of Data	Lecture	<b>Module 1 completed</b>
18	<b>Module 2</b>	Correlation - Concept- meaning and definition	<b>Discussion and lecture</b>	
19		<b>-Do-</b>	<b>lecture</b>	
20		Importance of correlation and its application	<b>discussion</b>	
21		Different Types of Correlation	<b>Power point presentations</b>	
22		-Do-		
23		Different methods of Correlation	<b>Problem solving</b>	<b>Problem solving</b>
24		Karl Pearson's Co-efficient of correlation	<b>Problem solving</b>	<b>Problem solving</b>
25		-Do-	<b>Problem solving</b>	<b>Problem solving</b>
26		Spearman's Rank correlation co-efficient	<b>Problem solving</b>	<b>Problem solving</b>
27		-Do-	<b>Problem solving</b>	<b>Problem solving</b>
28		Probable error	<b>Problem solving</b>	
29		-Do-	<b>Lecture</b>	
30		Regression analysis –Concepts-meaning and definition-its uses	Lecture and discussion	<b>Skills of understanding the different types of quantitative analysis like correlation and regression.</b>
31		Different types of regression	Power point presentations	
32		Lines of Regression- Regression Equation under Algebraic method	Power point presentations	
33		Standard error.	Lecture and problem solving	<b>Module 2 completed</b>
34		<b>Revision</b>	<b>Lecture &amp; discussion</b>	

35		<b>IAT I, Mid-course Evaluation</b>		
36	Module-3	Probability-Meaning-Definition-	Lecture	
37		-Do-	Lecture	
38		Basic terms-concepts of probability	Lecture	
39		-Do-	Lecture	
40		Approaches to assigning probability	Lecture	
41		-Do-	Lecture & Discussion	
42		Permutation- problems	Problem solving	
43		-Do-	Problem solving	
44		Combination-problems	Problem solving	
45		-Do-	Problem solving	
46		-Do-	Problem solving	
47		Theorems of Probability Addition Theorem- problems	Problem solving	
48		-Do	Problem solving	
49		Multiplication theorem-problems	Problem solving	
50		-Do-	Problem solving	
51		<b>-Do-</b>	Problem solving	Module 3 completed
52	Module-4	Hypothesis-concept, Testing of Hypotheses-Procedure	Lecture	
53		Null hypotheses-Alternative Hypotheses-	Lecture-Activity	
54		Level of significance-Degrees of freedom-	Lecture	
55		Type 1 Error-Type 11 Error (theory only)	Lecture	

56		Chi-square test-concept, merits and demerits	Lecture	
57		Condition for validity of Chi-square test	Lecture	
58		Test for goodness of fit-test for independence (both theory and problems)	Lecture	
59		Chi-square test-problems	Problem solving	
60		-Do-	Problem solving	
61		Chi-square test-problems	Problem solving	
62		-Do-	Problem solving	
63		Chi-square test-problems	Problem solving	
64		-Do-	Problem solving	
65		Revision	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		<b>IAT II</b>	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"> <li>• to present paper in seminars and</li> </ul>	Group

		<p>conferences by conducting research(for top learners) or/</p> <ul style="list-style-type: none"> <li>• students have to present a study in the class which they have conducted using research methodology.(for medium and slow learners)</li> </ul>	
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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.

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# PRINCIPLES OF INSURANCE

## Course Plan

Year 2014-15

Credits: 3

Hours: 72

COURSE AIM: To make the students explore the fundamental principles of insurance.

OBJECTIVES: To impart knowledge on practices of insurance business.

Sl.No	Sessions	Topic	Mode of delivery	Remarks
Module 1				
1	1-2	Introduction Definition Role and importance - Insurance  contract	Lecture	
2	3-4	Principles of Insurance, Insurance and Assurance Types of Insurance Life- General insurance	Discussion	
3	5-6	Introduction to IRDA Act	Discussion	
Module 2				
4	7-8	Life insurance, Features	Discussion	
5	9-10	Classification of policies, Surrender value	Discussion	
6	11-12	Introduction to actuarial science- bonus- policy conditions	Discussion	
7	13-14	application and acceptance prospectus proposal forms and other related documents-age proof- special reports	Discussion	
8	15-16	assignments nomination loans - surrender foreclosure maturity claims - survival benefit payments	Discussion	
9	17-25	death claims, waiver of evidence of title early claims claim concession, presumption of death accident and disability benefits Settlement options.	Discussion	
Module 3				

10	26-29	Marine insurance-nature insurance policies policy conditions	Discussion	
11	30-34	Clauses, marine losses	Discussion	
12	35-37	Payment of claims.	Discussion	
Module 4				
13	38-40	Fire insurance nature and use - contracts kinds of policies	Discussion	
14	41-43	policy condition, clauses	Discussion	
15	44-46	payment of claims re - insurance	Discussion	
16	47-49	miscellaneous insurance Health insurance Motor insurance	Discussion	
17	50-52	Burglary and personal accident insurance in India - urban non-traditional insurance.	Discussion	
Module 5				
18	53-55	Accounting for insurance	Discussion	
19	56-57	Accounting and finance for insurance business	Discussion	
20	58-59	compliance with IRDA Rules-Taxation	Discussion	
21	60-61	Investments - evaluation of investments	Discussion	
22	62-63	Paascher's index	Discussion	
23	63-65	Capital structure - Cost of capital- Solvency margin and compliance.	Discussion	

#### REFERENCE

Mishra,M.N.: Insurance Principles and Practices

Pande: Insurance Principles and Practices.

Gupta, O.S. Life Insurance

**MODEL I - B. Com Programme**

**COURSE TEACHER – DR. JOSEPH GEORGE (2014-2015)**

<b>Course Code</b>	<b>U2COCOM2</b>
<b>Title of the course</b>	<b>BUSINESS COMMUNICATION &amp; MANGEMENT INFORMATION SYSTEM</b>
<b>Semester in which the course is to be taught</b>	<b>Second</b>
<b>No. of credits</b>	<b>4</b>
<b>No. of contact hours</b>	<b>72</b>

**COURSE AIM/RATIONALE:**

To familiarize the importance of communication in business

**OBJECTIVES OF THE COURSE:**

To practice the methods of communication relevant to various business situations and to build up communication skill among students.

**COURSE DESIGN**

**Module: 1**

Communication – Need – Process – Types – Oral – Written – Verbal – Non Verbal – Internal – External – Non Verbal Communication – Body Language – Kinesics – Proxemics – Para Language – Channels – Barriers – Principles of Effective Communication. (15 Hours)

**Module: 2**

Job Application Letters – Resume – CV – Reference and Recommendation Letters – Employment Letters – On Line Application – Soft Skills. (15 Hours)

**Module: 3**

Business Letters – Parts and Layout of Business Letters – Business Enquiry Letters – Offers and Quotation – Orders and Execution – Grievances and Redressals – Sales Letters – Follow up Letters – Circular Letters – Status Enquiry – Collection Letters – Preparation of Partnership Deed – Power of Attorney (20 Hours)

**Module: 4**

Impact of IT on Communication – Role of Computers – Internet – Email – Telephone – Voice Mail – SMS – Video Conferencing – Teleconferencing. (10 Hours)

**Module: 5**

Introduction to Management Information System – Definition – Need – Benefits – Functions – Objectives – Characteristics – Role of MIS – Relationship between Decision Making and MIS (12 Hours)

<b>Sessions</b>	<b>Date/Day</b>	<b>Topic</b>	<b>Method</b>
1		Introductory Session	LECTURE
2		Characteristics of Communication	LECTURE
3		Need and Significance	LECTURE
4		Objectives of Communication	LECTURE



5		Process of Communication	LECTURE
6		Modes/Methods of Communication	LECTURE
7		Written Communication	LECTURE
8		Media of Communication (oral)	LECTURE
9		Written Communication	LECTURE
10		Non Verbal Communication	LECTURE
11		Para Language	LECTURE
12		Channels of Communication	LECTURE
13		Types of Formal Communication	LECTURE
14		Informal Communication	LECTURE
15		Barriers of Communication	LECTURE
16		Overcoming Barriers	LECTURE
17		Principles of Effective Communication	LECTURE
18		Job Application Letters – Introduction	LECTURE
19		Types of job application letters	LECTURE
20		Resume – Types of resume	LECTURE
21		Curriculum Vitae (CV)	LECTURE
22		References and Recommendation Letters	LECTURE
23		Testimonials and Employment Letters	LECTURE
24		Letters of Confirmation and Promotion	LECTURE
25		Warning Memo & Resignation Letter	LECTURE
26		On Line Application & Soft Skills	LECTURE
27		<b>First IAT</b>	<b>ONE HOUR EXAM</b>
28		Business Letters - Introduction	LECTURE

29		Features and essentials of a good BL	LECTURE
30		Parts of a Business Letter	LECTURE
31		Business Enquiry Letters	LECTURE
32		Offers and Quotations	LECTURE
33		Orders and Execution	LECTURE
34		Grievances and Redressal	LECTURE
35		Sales Letters & Circular Letters	LECTURE
36		Dunning Letters	LECTURE
37		Preparation of Partnership Deed	LECTURE
38		Power of Attorney	LECTURE
39		Impact of IT on Communication	LECTURE
40		Methods of Communication	LECTURE
41		Internet and applications of internet	LECTURE
42		Electronic Mail	LECTURE
43		Mobiles Phones & SMS	LECTURE
44		Video Conferencing	LECTURE
45		MIS - Introduction	LECTURE
46		Elements of a System	LECTURE
47		Data and Information	LECTURE
48		Characteristics of MIS	LECTURE
49		Functions of MIS	LECTURE
50		Components of an Information System	LECTURE
51		Role of MIS	LECTURE
52		Need for MIS	LECTURE

53		Benefits of MIS	LECTURE
54		Advantages of MIS Computerisation	LECTURE
55		Elements (sub-system) of MIS	LECTURE
56		Basic sub – systems of MIS	LECTURE
57		ERP	LECTURE
58		Structure of MIS	LECTURE
59		Levels of Management Activity	LECTURE
60		MIS as a pyramid	LECTURE
61		<b>Second IAT</b>	<b>TWO HOURS EXAM</b>
62		Discussion on the IAT PAPER	
63		REVISION MODULE - I	
64		REVISION MODULE - I	
65		REVISION MODULE - II	
66		REVISION MODULE - II	
67		REVISION MODULE - III	
68		REVISION MODULE - III	
69		REVISION MODULE - IV	
70		REVISION MODULE - IV	
71		REVISION MODULE - V	
72		REVISION MODULE - V	
73		Previous Years QP Discussions	
74		Previous Years QP Discussions	
75		Evaluation of the Course	

## ASSIGNMENTS

	<b>Date of submission/completion</b>	<b>Topic of Assignment &amp; Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)</b>	<b>Weightage</b>
1	On or before 20 <sup>th</sup> December	Preparation of CV – Individual Assignment	5 Marks
2	On or before 15 <sup>th</sup> February	Presentation on any topic of current relevance - Group Assignment	5 Marks

### **Additional Reading List/Activities:**

1. Daily reading of news paper
2. Watching English news at least for 15 minutes in a week
3. Watching any good English animated movies or English documentaries with sub titles

### **REFERENCE BOOKS:**

1. R. C. Bhatia – Business Communication
2. Salini Agarwal – Essential Communication Skill
3. P. N. Reddy & Apopannia – Essentials of Business Communication
4. R. C. Sharma & Krishna Mohan – Business Communication and Report Writing
5. M.C. Leod – Management Information System
6. Jerome Reuter – Management Information System
7. Annie Philip – Communication and the Manager’s Job

**MODEL 1**  
**B.COM PROGRAMME**  
**CORE**  
**COURSE TEACHER: DR. SAJOY P B**

COURSE CODE	1543CRCOM07
TITLE OF THE COURSE	MARKETING MANAGEMENT
SEMESTER IN WHICH THE COURSE IS TO BE TAUGHT	III
NO. OF CREDITS	4
NO. OF CONTACT HOURS	75

**COURSE RATIONALE**

- ❖ To help the students to understand the fundamental concepts of modern marketing.
- ❖ To help the students to understand the theoretical concepts of marketing from a practical perspective – case studies and real life situations.

**COURSE DESIGN**

- ❖ **MODULE – 1** Marketing management – Introduction – Definitions of marketing and marketing management – marketing concepts and functions - marketing mix. (10 Hrs)
- ❖ **MODULE – 2** Market Segmentation: concepts, need, Basis – Market Targeting – Market Positioning – Understanding consumer behavior – Buying motives – factors influencing consumer buying decisions. (20 Hrs)
- ❖ **MODULE – 3** Marketing of Product – Product – meaning – Product development - Product mix- Product Life Cycle (PLC) – Branding- Brand Equity – Brand loyalty – Trademark – Packaging and labelling – Pricing of product – Factors influencing pricing – Pricing policies and strategies – types of pricing. (25 Hrs)
- ❖ **MODULE – 4** Logistics and supply chain management – its elements – channel of distribution – types – factors affecting choice of a channel of distribution.

(15 Hrs)

- ❖ **MODULE – 5** Emerging trends in marketing – Modern marketing – Direct marketing – E-marketing – Tele marketing – Viral marketing – Relationship marketing – Social marketing – Demarketing – Remarketing – Synchro marketing – Service marketing.

(20 Hrs)

### **LEVEL OF KNOWLEDGE**

To make the students capable to understand the fundamental concepts of marketing and to take effective decisions regarding the four elements of marketing mix.

### **SKILL DEVELOPMENT**

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

### **STUDENT OUTCOMES**

After completing this course, students should be able to:

1. Understand the meaning, needs, types and concepts of marketing management and to study about marketing mix.
2. Comprehend about the product element in the marketing mix, branding and trademark.
3. Make effective pricing decisions and to study about factors, objectives and policies of pricing.
4. Understand about place element in marketing mix and its factors influencing it.
5. Make rationale promotion decisions to boost the sales volume.

### DETAILED SYLLABUS DELIVERY

<b>Session</b>	<b>Date</b>	<b>Topic</b>	<b>Method</b>	<b>Remarks</b>
1	Day 1	Introduction, Definition of marketing management	Lecture, Discussion	
2	Day 2	Concepts and evolution of marketing management	Seminar, Discussion	
3	Day 3	Functions of marketing	Seminar, Discussion	
4	Day 4	Marketing mix	Lecture, Discussion	
5	Day 5	Marketing mix	Seminar, Discussion	
6	Day 6	Introduction to STP	Seminar, Discussion	
7	Day 7	Market Segmentation	Lecture, seminar, discussion	
8	Day 8	Market Segmentation	Lecture, seminar, discussion	
9	Day 9	Market Targeting	Lecture, seminar, discussion	
10	Day 10	Market Targeting	Lecture, seminar, discussion	
11	Day 11	Market positioning	Lecture, seminar, discussion	
12	Day 12	Market positioning	Lecture, seminar, discussion	
13	Day 13	Consumer behavior and its types	Lecture, Discussion	
14	Day 14	Buying motives	Discussion	
15	Day 15	Factors influencing consumer buying decisions.	Lecture, Discussion	
16	Day 16	Product meaning	Lecture, Discussion	
17	Day 17	Product development	Lecture, Discussion	
18	Day 18	Product development	Lecture, Discussion	
19	Day 19	Product mix	Lecture, Seminar Discussion	
20	Day 20	Product mix	Lecture, Seminar Discussion	
21	Day 21	Product Life Cycle	Demonstration, Discussion	
22	Day 22	Product Life Cycle	Demonstration,	

			Discussion	
23	Day 23	Product Life Cycle	Demonstration, Discussion	
24	Day 24	Branding, brand	Lecture, Seminar Discussion	
25	Day 25	Branding, brand	Lecture, Seminar Discussion	
26	Day 26	Branding, brand	Lecture, Seminar Discussion	
27	Day 27	Loyalty, Trademark	Lecture, Seminar Discussion	
28	Day 28	Loyalty, Trademark	Lecture, Seminar Discussion	
29	Day 29	Loyalty, Trademark	Lecture, Seminar Discussion	
30	Day 30	Packaging and labelling	Lecture, Discussion	
31	Day 31	Packaging and labelling	Lecture, Discussion	
32	Day 32	Pricing of a product	Demonstration, Discussion	
33	Day 33	Pricing of a product	Demonstration, Discussion	
34	Day 34	Pricing of a product	Discussion	
35	Day 35	Factors influencing pricing	Lecture, Discussion	
36	Day 36	Factors influencing pricing	Seminar, Discussion	
37	Day 37	Factors influencing pricing	Seminar, Discussion	
38	Day 38	Factors influencing pricing	Seminar, Discussion	
39	Day 39	Factors influencing pricing	Seminar, Discussion	
40	Day 40	Pricing methods	Seminar, Discussion	
41	Day 41	Pricing methods Vs pricing strategy	Seminar, Discussion	
42	Day 42	Pricing policies	Lecture, Discussion	
43	Day 43	Pricing policies	Seminar, Discussion	
44	Day 44	Pricing policies	Seminar, Discussion	
45	Day 45	Pricing strategies	Lecture, Discussion	



46	Day 46	Pricing strategies	Seminar, Discussion	
47	Day 47	Pricing strategies	Seminar, Discussion	
48	Day 48	Types of pricing	Lecture, Seminar	
49	Day 49	Types of pricing	Lecture, Seminar	
50	Day 50	Types of pricing	Lecture, Seminar	
51	Day 51	Types of pricing	Lecture, Seminar	
52	Day 52	Case studies	Demonstration, Discussion	
53	Day 53	Case studies	Demonstration, Discussion	
54	Day 54	Review	Discussion	
55	Day 55	Introduction to distribution decisions	Lecture, Discussion	
56	Day 56	Logistics	Lecture, Discussion	
57	Day 57	Logistics	Lecture, Discussion	
58	Day 58	Supply chain management	Lecture, Seminar	
59	Day 59	Supply chain management	Lecture, Seminar	
60	Day 60	Channels of distribution	Lecture, Discussion	
61	Day 61	Channel members	Lecture, Seminar	
62	Day 62	Factors influencing channel selection	Lecture, Seminar	
63	Day 63	Factors influencing channel selection	Lecture, Discussion	
64	Day 64	Case studies	Lecture, Seminar	
65	Day 65	Review	Lecture, Seminar	
66	Day 66	Modern marketing	Lecture, Discussion	
67	Day 67	Direct marketing	Lecture, Seminar	
68	Day 68	E- marketing	Lecture, Seminar	
69	Day 69	Tele marketing ,Viral marketing	Lecture, Discussion	
70	Day 70	Relationship marketing	Lecture, Seminar	
71	Day 71	Social marketing	Lecture, Seminar	
72	Day 72	Demarketing	Demonstration, Discussion	
73	Day 73	Remarketing	Demonstration, Discussion	
74	Day 74	Synchro marketing	Discussion	
75	Day75	Service marketing	Lecture, Discussion	

## REFERENCE BOOKS

Philip Kotler and Abraham Koshy: Principles of Marketing.

William J Stanton: Fundamentals of Marketing.

Stanton W J Etzal Michel and Walker: Fundamentals of Marketing.

Debbie Gilliland: Marketing.

Cranfield School of Management: Marketing Management.

Mamoria and Joshy: Principles of Marketing.

Rajan Nair: Marketing Management.

Ramaswami and Namakumari: Marketing Management.

Stone, Fundamentals of Marketing.

Neil Russel-Jones, Marketing, Sales, and Customer Services.

## ASSIGNMENTS

	<b>Date of submission/completion</b>	<b>Topic of Assignment &amp; Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)</b>	<b>Weightage/ Marks</b>
1		Anecdote- Daily News Record	<b>5</b>
2		Textbook assignments- Problem solving	
3		Tutorial- Peer Teaching	
4		Workbooks, Class projects	
5		Problems, Flowcharts, Textbook assignments	



## **FINANCIAL ACCOUNTING**

**Professor : Fr Tomy P P**  
**Class: II B.Com (Aided)**  
**Semester: III**

### **COURSE OBJECTIVES**

1. To familiarize the students with the accounting principles
2. To familiarize the students with the accounting practices

### **Basic Reference**

1. Financial Accounting – S.P Jain, K.L Narang
2. Financial Accounting – A. Vinod
3. Advanced Accountancy – R.L Gupta, M. Radhaswamy
4. Financial Accounting – Dr. K. G. C Nair

### **COURSE OUTCOMES:**

#### **At the end of the course, the student**

- Would know what are accounting practices followed
- Shall be familiar with systems of accounting
- Will be aware of important practices governing accounting followed by sole trader.

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Sessions	Module	Topic	Method	Remarks/Reference
1		Introductory Session	Lecturing	
2	<b>I</b>	Principles of Accounting	Lecturing	
3	<b>I</b>	Principles of Accounting	Lecturing	
4	<b>I</b>	Accounting Stds.	Lecturing	
5	<b>I</b>	Accounting Stds.	Lecturing	
6	<b>I</b>	Capital and Revenue Expenditure	Lecturing	
7	<b>I</b>	Capital and Revenue Receipts	Lecturing	
8	<b>I</b>	Accounting Adjustments	Lecturing	
9	<b>I</b>	Accounting Adjustments	Lecturing	
10	<b>I</b>	Closing and rectification Entries	Lecturing	
11	<b>I</b>	Closing and rectification Entries	Lecturing	
12	<b>I</b>	Closing and rectification Entries	Lecturing	
13	<b>I</b>	Trading and P&L Account	Lecturing	
14	<b>I</b>	Trading and P&L Account	Lecturing	
15	<b>I</b>	Balance Sheet	Lecturing	
16	<b>I</b>	Trading, P& L Account with Adjustments	Lecturing	
17	<b>I</b>	Trading, P& L Account with Adjustments	Lecturing	
18	<b>I</b>	Trading, P& L Account with Adjustments	Lecturing	
19	<b>I</b>	Trading, P& L Account with Adjustments	Lecturing	
20		CIA – I	1 hr; descriptive answers only	
21	<b>III</b>	Royalty Accounts – Meaning, Concepts	Lecturing	
22	<b>III</b>	Minimum Rent	Lecturing	
23	<b>III</b>	Short working	Lecturing	
24	<b>III</b>	Recovery	Lecturing	
25	<b>III</b>	Government subsidy	Lecturing	
26	<b>III</b>	Entries and accounts in the books of Lessee	Lecturing	
27	<b>III</b>	Entries and accounts in the books of Lessee	Lecturing	
28	<b>III</b>	Entries and accounts in the books of Lessee	Lecturing	

29	<b>III</b>	Entries and accounts in the books of Lessee	Lecturing	
30	<b>III</b>	Entries and accounts in the books of Lessor	Lecturing	
31	<b>IV</b>	Branch Accounts – Objectives, Features, Types	Lecturing	
32	<b>IV</b>	Accounting for Branches keeping full System	Lecturing	
33	<b>IV</b>	Accounting for Branches keeping full System	Lecturing	
34	<b>IV</b>	Debtors System	Lecturing	
35	<b>IV</b>	Debtors System	Lecturing	
36	<b>IV</b>	Stock and Debtors System	Lecturing	
37	<b>IV</b>	Stock and Debtors System	Lecturing	
38	<b>IV</b>	Independent Branches in the books of H.O	Lecturing	
39	<b>IV</b>	Cash and goods in Transit	Lecturing	
40	<b>IV</b>	Consolidated Balancesheet	Lecturing	
41		CIA II	2 hrs.	
42	<b>I</b>	REVISION	Lecturing	
43	<b>III</b>	REVISION	Lecturing	
44	<b>IV</b>	REVISION	Lecturing	
45		Evaluation of the Course	Lecturing	

### ASSIGNMENTS

	<b>Date of submission/completion</b>	<b>Topic of Assignment &amp; Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)</b>	<b>Weightage</b>
1	July 8, 2015	Final Accounts – Adjustment Entries	1.7
2	September 10, 2015	Royalty accounts in the books of Lessor	1.7
3	September 19, 2015	Systems of Branch accounting	1.7

**COURSE PLAN**  
**E-COMMERCE AND GENERAL INFORMATICS**  
**2014 - 15**

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

**COUSE OBJECTIVE:** To make the students aware of the role of internet in business and also do online transactions

**Course 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	Topic	Comments/Notes
1	<b>Discussion &amp; Presentation:</b> E-commerce-introduction	
2	<b>Lecture:</b> Features and functions	
3	<b>Lecture:</b> operation of e- commerce	
4	Infrastructure for e-commerce	
5	<b>Discussion</b>	
6	<b>Lecture:</b> Application of e-commerce in direct marketing and selling	
7	<b>Lecture:</b> value chain integration	
8	<b>Lecture:</b> supply chain management	
9	<b>Lecture:</b> corporate purchasing	
10	Financial and information services	
11	<b>Test</b>	
12	<b>Lecture:</b> E-commerce models and strategies	
13	<b>Discussion</b>	
14	<b>Lecture:</b> Types of e-commerce	
15	<b>Discussion</b>	
16	<b>Lecture:</b> Business models for e-commerce	
17	<b>Discussion</b>	
18	<b>Lecture:</b> 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	Seminar	
56,57,58	Seminar	
59,60	Seminar	

### ASSIGNMENTS

	Session/ Date	Assignment	Graded/ Non- graded	Remarks
1		APPLICATIONS OF E-COMMERCE		
2.		DIFFERENT TYPES OF E-PAYMENTS		



3		ONLINE SHOPPING PROCESS		
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**REFERENCES**

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

## MODEL I - B. Com Programme

**COURSE TEACHER – DR. JOSEPH GEORGE (2014-2015)**

<b>Course Code</b>	<b>U3CRCOM9</b>
<b>Title of the course</b>	<b>BUSINESS MANGEMENT</b>
<b>Semester in which the course is to be taught</b>	<b>Third</b>
<b>No. of credits</b>	<b>3</b>
<b>No. of contact hours</b>	<b>72</b>

### **COURSE AIM/RATIONALE.**

To familiarize the importance of business management and related concepts in business

### **OBJECTIVES OF THE COURSE.**

To practice the methods of man management, planning, motivation, recruitment, selection, controlling relevant to various business situations and to build up management skill among students.

### **COURSE DESIGN**

#### **MODULE - I Management:**

Introduction - Meaning, nature and characteristics of Management - Scope and functional areas of management - Management as a science, art or profession - Management & Administration - Principles of management - Social responsibility of management.-Contributions of F.W.Taylor and Henry Fayol - Emergence of Japan as an Industrial giant. **(12 Hours)**

**MODULE - II Planning:**

Nature - Importance and purpose of planning - Planning process - Objectives - Types of plans  
MBO -Features - Steps. **(8 Hours)**

**MODULE - III Organising and Staffing:**

Nature and purpose of organisation, Principles of organisation - Types of organization  
Organisation Chart- Organisation manual - Departmentation, Committees Authority -Delegation  
of Authority - Responsibility and Accountability - Centralisation Vs Decentralisation of  
Authority – Nature - Importance of staffing - Process of Selection and Recruitment.  
**(12 Hours)**

**MODULE - IV Directing:**

Meaning and nature of Directing – Motivation - Meaning – Importance - Theories of Motivation  
(Maslow’s, Herzberg’s, McGregor’s, X &Y Theory) - Leadership-Meaning - Styles Managerial  
Grid by Blake and Mounton – Likert’s Four level model – Coordination - Meaning and  
importance. **(12 Hours)**

**MODULE - V Controlling:**

Meaning and steps in controlling - Essentials of a sound control system - Methods of  
establishing control - Control by Exception. **(10 Hours)**

Sessions	Date/Day	Topic	Method
1		Introductory Session	LECTURE
2		Basic Concepts of Management	LECTURE
3		Characteristics of Management	LECTURE
4		Scope of Management	LECTURE
5		Functional areas of Management	LECTURE
6		Management as a Science	LECTURE

7		Management as an Art	LECTURE
8		Management as a Profession	LECTURE
9		Management Vs Administration	LECTURE
10		Principles of Management	LECTURE
11		Social Responsibility of Management	LECTURE
12		Scientific Management - F. W. Taylor	LECTURE
13		Modern Management - Henry Fayol	LECTURE
14		Emergence of Japan as an Industrial Giant	LECTURE
15		Planning – introduction, definition and meaning	LECTURE
16		Importance and Purpose of Planning	LECTURE
17		Planning Process	LECTURE
18		Objectives and types of Plans	LECTURE
19		Management by Objectives - MBO	LECTURE
20		Features and Steps in MBO	LECTURE
21		<b>FIRST IAT</b>	<b>ONE HOUR EXAM</b>
22		Nature and Purpose of Organisation	LECTURE
23		Principles of Organisation	LECTURE
24		Types of Organisation	LECTURE
25		Organisation Chart	LECTURE
26		Organisation Manual	LECTURE
27		Departmentation	LECTURE
28		Committees	LECTURE
29		Authority	LECTURE
30		Delegation of Authority	LECTURE

31		Responsibility and Accountability	LECTURE
32		Centralisation	LECTURE
33		Decentralisation	LECTURE
34		Centralisation Vs Decentralisation of Authority	LECTURE
35		Centralisation, Decentralisation & Delegation	LECTURE
36		Nature and Importance of Staffing	LECTURE
37		Process of Selection	LECTURE
38		Recruitment	LECTURE
39		Internal and External Sources of Recruitment	LECTURE
40		Meaning and Nature of Directing	LECTURE
41		Motivation - Introduction	LECTURE
42		Meaning and Definition	LECTURE
43		Importance of Motivation	LECTURE
44		Theories of Motivation - Introduction	LECTURE
45		Maslow's Need Hierarchy Theory	LECTURE
46		Herzberg's Two Factor Theory	LECTURE
47		Theory X and Theory Y	LECTURE
48		Theory Z	LECTURE
49		Leadership - Introduction	LECTURE
50		Meaning, Definition and Characteristics	LECTURE
51		Leadership Styles	LECTURE
52		Qualities of a Good Leader	LECTURE
53		Managerial Grid by Blake and Mouton	LECTURE
54		Rensis Likert's Four Level Model	LECTURE

55		Meaning and Nature of Co-ordination	LECTURE
56		Importance of Co-ordination	LECTURE
57		Meaning and Steps in Controlling	LECTURE
58		Essentials of a Good Control System	LECTURE
59		Methods of establishing Controls	LECTURE
60		Control by Exception	LECTURE
61		<b>SECOND IAT</b>	<b>TWO HOURS EXAM</b>
62		REVISION MODULE - I	
63		REVISION MODULE - I	
64		REVISION MODULE - II	
65		REVISION MODULE - II	
66		REVISION MODULE - III	
67		REVISION MODULE - III	
68		REVISION MODULE - IV	
69		REVISION MODULE - IV	
70		REVISION MODULE - V	
71		PREVIOUS YEARS QP DISCUSSIONS	
72		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	On or before 20 <sup>th</sup> December	Preparation of a brief report about a good organisation – Individual Assignment	5 Marks
2	On or before 15 <sup>th</sup> February	Presentation on any topic of current relevance to the topic - Group Assignment	5 Marks

**BASIC REFERENCE/COURSE MATERIALS:**

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

**COURSE PLAN**  
**FINANCIAL MANAGEMENT- COURSE CODE 15U3OPCFT1**  
**THIRD SEMESTER B.COM (2014-15)**

**TEACHING FACULTY: Tessa Mary Jose**  
**DEPARTMENT: Commerce**  
**CREDIT: 4**  
**HOURS: 60**

**OBJECTIVES:**

- To provide a strong base for the students on the concepts, principles and theories of financial management.
- To enable students to take rational financial decisions out of various alternatives on the basis of the principles and theories of financial management

SESSION	TOPIC	METHOD OF TEACHING	REMARKS
<b>MODULE 1</b>			
<b>1</b>	Financial Management-meaning	Lecture	
<b>2</b>	Goals and objectives of financial management	Lecture	
<b>3</b>	Financial decisions & Functions of a Finance Manager	Lecture	
<b>4</b>	Scope or content of Financial Management	Lecture	
<b>5</b>	Relation of Finance function to other function	Lecture	
<b>6</b>	Time value of money	Lecture	
<b>7</b>	Concept and relevance of time value of money	Lecture	
<b>8</b>	Need for time value of money	Lecture	
<b>9</b>	Compounding technique	Lecture & working out problems	
<b>10</b>	Effective interest rate and multiple compounding	Lecture & working out problems	
<b>11</b>	Discounting technique	Lecture & working out problems	
<b>12</b>	Practical application of time value of money	Lecture & working out problems	Assignment 1
<b>MODULE 2</b>			
<b>13</b>	Financing decision-Sources of finance	Lecture	
<b>14</b>	Cost of Capital-meaning & importance	Lecture	
<b>15</b>	Cost of debt, redeemable and irredeemable	Lecture & working out	



		problems	
16	Cost of preference capital	Lecture & working out problems	
17	Cost of equity capital	Lecture & working out problems	
18	Cost of retained earnings	Lecture & working out problems	
19	Specific and composite cost of capital	Lecture & working out problems	
20	Weighted average cost of capital	Lecture & working out problems	
21	Book value and market value weights	Lecture & working out problems	
22	Marginal cost of capital	Lecture & working out problems	Assignment2 First CIA
<b>MODULE 3</b>			
23	Financing decision-capital structure	Lecture	
24	Capital structure-meaning & importance	Lecture	
25	Capital structure , capitalisation & financial structure differences	Lecture & working out problems	
26	Concept of balanced capital structure & Optimum capital structure	Lecture	
27	Determinants of capital structure	Lecture	
28	Theories of capital structure	Lecture & working out problems	
29	Net Income approach & Net Operating Income approach	Lecture & working out problems	
30	Traditional approach	Lecture & working out problems	
31	Modigliani Miller approach	Lecture & working out problems	
32	Leverage-meaning & importance	Lecture	
33	Measurement of leverage	Lecture & working out problems	
34	Financial, Operating & Combined Leverages	Lecture & working out problems	
35	Financial and Operating risks	Lecture	

36	EBIT-EPS, Indifference Point	Lecture & working out problems	Assignment3
<b>MODULE 4</b>			
37	Working capital management-meaning	Lecture & ICT	
38	Concept of working capital & Classification	Lecture & ICT	
39	Determinants of working capital	Lecture	
40	Consequences of excess or deficit working capital	Lecture	
41	Optimum level of current assets	Lecture	
42	Liquidity Vs Profitability, Risk-return trade off	Lecture	
43	Working Capital Finacing	Lecture	
44	Estimating working capital needs	Lecture & working out problems	
45	Methods of estimation of working capital	Lecture & working out problems	
46	Percentage of sales Method, Regression Method	Lecture & working out problems	
47	Budget method, Projected balance sheet method	Lecture & working out problems	
48	Operating Cycle method	Lecture & working out problems	
49	Estimation of Operating cycle & working capital	Lecture & working out problems	
50	Estimation of Operating cycle & working capital	Lecture & working out problems	
51	Estimation of Operating cycle & working capital	Lecture & working out problems	
52	Problems in estimation of working capital	Lecture & working out problems	Assignment4 Second CIA
<b>MODULE 5</b>			
53	Dividend decisions-need & Objectives	Lecture	
54	Internal financing-its advantages & disadvantages	Lecture	
55	Forms of dividend & kinds of Dividend policies-Stable Dividend Policy	Lecture	
56	Theories of Dividend-Relevance and	Lecture & working out	

	Irrelevance approaches-Residual theory	problems	
<b>57</b>	Walters Model	Lecture & working out problems	
<b>58</b>	Gordons Model	Lecture & working out problems	
<b>59</b>	Modigliani Miller Theory	Lecture & working out problems	
<b>60</b>	Bonus Shares & Stock Split	Lecture & working out problems	

## REFERENCE

1. Khan M.Y. & Jain P.K., Financial Management Text, Problems and Cases
  2. Prasanna Chandra, Financial Management Theory and Practice
  3. Pandey I.M. Financial Management
  4. Maheshwari S.N., Financial Management Principles and Practice
  5. Shashi K Gupta and Sharma R.K., Financial Management
  6. Knott, Financial Management
  7. Preeti Singh, Financial Management
  8. Ravi.M.Kishore, Financial Management
  9. P.V. Rathnam, Financial Management
  10. Srivastava, Financial Management
-

## MODEL I - B. Com Programme

COURSE TEACHER – DR. JOSEPH GEORGE (2014 – 2015)

Course Code	U4CRCOM10
Title of the course	CAPITAL MARKET
Semester in which the course is to be taught	IV
No. of credits	4
No. of contact hours	90

### COURSE AIM/RATIONALE.

To give the students an overall idea about Capital market

### OBJECTIVES OF THE COURSE.

To familiarize the students with capital market operations in India

### COURSE DESIGN

#### Module: 1 The Indian Financial System

Components – Role and Functions – Recent Developments in the Indian Financial System – Financial Markets – Classification – Industrial Security Market – Government Security Market – Capital Market and Money Market – Money Market Instruments. (15 Hours)

Module: 2 SEBI- Establishment – Objectives – Powers and Functions. (5 Hours)

**Module: 3 Primary Markets**

Functions of New Issue Market – Methods of Floating New Issue – IPO- FPO- Public Issue – Bonus Issue – Right Issue – Private Placement – Book Building – ESOP – Intermediaries in the New Issue Market – Registrars to the Issue – Brokers to the Issue – Bankers to the Issue – Underwriters. (25 Hours)

**Module: 4 Secondary Markets**

Role and Functions of Stock Exchanges – Members of the Stock Exchanges – Classification – Types of Speculators – Speculative Transactions – Listing of Securities – Classification of Listed Securities – Methods of Trading in a Stock Exchange – Screen Based Trading – Online Trading – Depository System – Stock Market Indices. (25 Hours)

**Module: 5 Stock Exchanges in India**

NSE – BSE – MCX – Major International Stock Exchanges – Derivatives – Features – Types – Derivative Instruments – Futures – Forward - Options – Swaps – Currency Futures in India – Recent Trends in Capital Market. (20 Hours)

**COURSE OBJECTIVES**

- To enumerate the various basic concepts of Capital Market.
- To give an overall idea about Capital Market.
- To familiarise the students with the practical aspects of share trading

**Basic Reference:**

1. Financial Markets Institutions and Services – N. K. Gupta and Monica Gupta.
2. Investment Management – Yogesh Maheswary
3. Security Analysis and Portfolio Management – S. Kevin
4. Indian Financial System – V. P. Bharathi
5. Financial Services – M. Y. Khan

Sessions	Date/Day	Topic	Method
1		Introductory Session	LECTURE
2		Components of Indian Financial System	LECTURE
3		Role and Functions	LECTURE
4		Recent Developments	LECTURE
5		Financial Markets	LECTURE
6		Classification	LECTURE
7		Industrial Security Market	LECTURE
8		Government Security Market	LECTURE
9		Capital Market	LECTURE
10		Money Market	LECTURE
11		Difference between CM and MM	LECTURE
12		Money Market Instruments	LECTURE
13		Securities Exchange Board of India	PPT
14		Introduction	PPT
15		Objectives	PPT
16		Powers	PPT
17		Functions	<b>PPT</b>
18		<b>FIRST IAT</b>	<b>ONE HOUR EXAM</b>
19		Primary Market – Introduction	LECTURE
20		Functions of NIM	LECTURE
21		Various Methods of Floating a New Issue	LECTURE
22		IPO	LECTURE
23		FPO	LECTURE

24		Public Issue	LECTURE
25		Bonus Issue	LECTURE
26		Rights Issue	LECTURE
27		Private Placement	LECTURE
28		Book Building	LECTURE
29		ESOP	LECTURE
30		Intermediaries in the New Issue Market	LECTURE
31		Registrars to the Issue	LECTURE
32		Brokers to the Issue	LECTURE
33		Bankers to the Issue	LECTURE
34		Underwriters	LECTURE
35		Various types of Underwritings	LECTURE
36		Secondary Market – Introduction	LECTURE
37		Role and Functions of Stock Exchanges	LECTURE
38		Members of a Stock Exchange	LECTURE
39		Classification	LECTURE
40		Types of Speculators	LECTURE
41		Speculative Transactions	LECTURE
42		Listing of Securities	LECTURE
43		Classification of Listed Securities	LECTURE
44		Methods of trading in a Stock Exchange	LECTURE
45		Screen Based Trading	LECTURE
46		Online Trading	LECTURE
47		Depository System	LECTURE

48		Stock Market Indices	LECTURE
49		Stock Exchanges in India – Introduction	LECTURE/SEMINAR
50		National Stock Exchange (NSE)	LECTURE/SEMINAR
51		Bombay Stock Exchange (BSE)	LECTURE/SEMINAR
52		MCX	LECTURE/SEMINAR
53		Major International Stock Exchanges	LECTURE/SEMINAR
54		Derivatives	LECTURE/SEMINAR
55		Features and Types	LECTURE/SEMINAR
56		Derivative Instruments	LECTURE/SEMINAR
57		Futures and Options	LECTURE/SEMINAR
58		Swaps	LECTURE/SEMINAR
59		Currency Futures in India	LECTURE/SEMINAR
60		Recent Trends in Capital Market	LECTURE/SEMINAR
61		<b>SECOND IAT</b>	<b>TWO HOURS EXAM</b>
62		Discussion on the IAT PAPER	
63		REVISION MODULE - I	
64		REVISION MODULE - I	
65		REVISION MODULE - II	
66		REVISION MODULE - II	
67		REVISION MODULE - III	
68		REVISION MODULE - III	
69		REVISION MODULE - IV	
70		REVISION MODULE - IV	
71		REVISION MODULE - V	



72		REVISION MODULE - V	
73		Previous Years QP Discussions	
74		Previous Years QP Discussions	
75		Evaluation of the Course	

### ASSIGNMENTS

	<b>Date of submission/completion</b>	<b>Topic of Assignment &amp; Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)</b>	<b>Weightage</b>
1	On or before 18 <sup>th</sup> December	Price movement of any blue chip share – Individual Assignment	5 Marks
2	On or before 12 <sup>th</sup> February	Analysis of a company performance and its related matter movements – Group Assignment	5 Marks

### **Additional Reading List**

1. Daily reading/observation of SENSEX movements.
2. Reading business page of any English daily.
3. Weekly once watching market watch programme in any English channel relating to Capital Market.

### **REFERENCE BOOKS:**

1. Financial Market Institutions and Services – N. K. Gupta and Monica Choprain
2. Investment Management – Yogesh Maheswary
3. Security Analysis and Portfolio Management – S. Kevin
4. Dynamics of Indian Financial System – Preethi Singh
5. Indian Financial System and Markets – K. Soj Kumar and Alex Mathew
6. Indian Financial System – V. P. Bharathi

## CORPORATE ACCOUNTING

**COURSE TEACHER: SANU VARGHESE**

**Academic Year -2014-2015**

<b>Course Code</b>	
<b>Title of the course</b>	CORPORATE ACCOUNTING
<b>Semester</b>	IV
<b>No. of credits</b>	4
<b>No. of contact hours</b>	90

### **COURSE AIM/RATIONALE.**

To provide a thorough knowledge about the accounting of companies

### **OBJECTIVES OF THE COURSE.**

To understand the real company accounting policies

<b>Sessions</b>	<b>Date</b>	<b>Topic</b>	<b>Method</b>	<b>Remarks/Reference</b>
1		Revision on company and share capital	Discussion and PPT	
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		<b>MODULE 2</b> 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 Profit prior to incorporation	Lecturing	

29		Illustrations	Lecturing	
30		Illustrations	Lecturing	
31		<b>MODULE 3</b> 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		<b>MODULE 4</b> <b>INTERNAL RECONSTRUCTION AND CAPITAL REDUCTION</b>  Introduction  Capital alterations and capital reduction-difference between internal reconstructions and various combination schemes	Lecturing	
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		<b>MODULE 5</b> <b>Liquidation accounts</b>	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		

	<b>Topic of Assignment &amp; Nature of assignment (Individual/Group - Written/Presentation - Graded or Non-graded etc)</b>	<b>Weightage</b>
<b>1</b>	<b>Practical Problems on Amalgamation, absorption and external reconstructon</b>	
<b>2</b>	<b>Practical Problems on Liquidators final statement of accounts</b>	
<b>3</b>	<b>Problems of issue ,reissue ,forfeiture ,redemption of preference share ,Buy back ,bonus ,underwriting</b>	
<b>4</b>	<b>Problems of internal reconsruction</b>	
<b>5</b>	<b>Problems of final accounts of company's and profit prior to incorporation</b>	

## **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





**COURSE PLAN**  
**ENTREPRENEURSHIP DEVELOPMENT AND PROJECT MANAGEMENT**  
**COURSE CODE-CMO4BA901,SEM-4**

**Course Objectives**

<b>Sl No</b>	Overall: The objective of this course is to equip the students a craving for individual freedom ,initiative and enterprise by pursuing self employment and small business entrepreneurship as a viable alternative to salaried employment		
	<b>Objectives</b>	<b>Focus</b>	<b>Skill Areas</b>
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		<b>Discussion &amp; Presentation:</b> Entrepreneurship	
2		<b>Lecture:</b> Definition, Meaning, Concepts	
3		<b>Lecture:</b> Characteristics, functions	
4		Entrepreneurial Traits	
5		<b>Discussions</b>	
6		<b>Lecture: Motivation</b>	
7		<b>Lecture:</b> Role of Entrepreneur in Economic Development	
8		<b>Lecture:</b> Factors affecting Entrepreneurial growth	
9		<b>Lecture: Types of Entrepreneurs</b>	
10		Intrapreneurship and Intrapreneur	
11		<b>Discussion</b>	
12		<b>Assignment</b>	
13		<b>Discussion:</b> Women Entrepreneurship.	
14		<b>Lecture:</b> : WE- Problems	

15		<b>Lecture: EDP</b>	
16		<b>Lecture: Steps, contents</b>	
17		<b>Discussion</b>	
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		SIDCO,SIDBI,NIESBUD	
58		EDII,SISI,NREG	
59		SCHEME- SWRNA JAYANTHI Rozgar	
60		Discussion	
61		Review and evaluation	
62		Seminar	
63,64,65		Seminar	
66,67		Discussion –Emerging schemes	
68,99		Seminar	

### 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	<b>Entrepreneurship Development and Project Management</b>	Covers syllabus.

**COURSE PLAN**  
**FINANCIAL SERVICES- COURSE CODE: 15U4RCOM11**  
**FOURTH SEMESTER B.COM (2014-15)**

**TEACHING FACULTY: Tessa Mary Jose**  
**DEPARTMENT: Commerce**  
**CREDIT: 3**  
**HOURS: 45**

**OBJECTIVES:**

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

**REFERENCE**

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
4. Avadhani.V.A : Security Analysis and Portfolio Management
5. Donald.M. Fischer : 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.

SESSION	DATE	TOPIC	METHOD OF TEACHING	REMARKS
<b>MODULE 1</b>				
1		Introduction	Interaction	
2		Meaning of Financial Services	Lecture	
3		Types of financial services	Lecture	
4		Fund based and fee based financial services	Lecture	
5		Merchant Banking	Lecture	Assignment1
6		Functions	Lecture	
7		Pre-issue and Post-issue activities of merchant banker	Lecture and Notes	
8		Regulations of merchant bankers	Lecture	

MODULE 2				
9		Venture Capital-Meaning	Interaction	
10		Features	Lecture	
11		Types of Venture Capital	Lecture	
12		Stages of Venture Capital Finance	Lecture	
13		Stages of Venture Capital Finance	Lecture	
14		Venture capital process	Lecture	
15		Venture capital process	Lecture	Assignment2
16		Structure of venture capital funds	Lecture	
17		Venture Capital Funds and Schemes	Lecture	1 <sup>st</sup> CIA
MODULE 3				
18		Leasing-Meaning	Interaction	
19		Difference between Leasing, Hire Purchase and Instalment purchase	Lecture	
20		Types of Leasing	Lecture	
21		Essentials of lease agreements	Lecture	
22		Advantages and Disadvantages	Lecture	
23		Factoring	Interaction	
24		Types of factoring	Lecture	
25		Importance of Factoring	Lecture	
26		Pricing of factoring services	Lecture	
27		Factoring Services in India	Lecture	
MODULE 4				
28		Mutual Funds-Meaning	Interaction	
29		Organisation of Mutual Funds	Lecture	
30		Advantages and disadvantages	Lecture	Assignment3
31		Types of mutual funds	Lecture	
32		Mutual Funds in India	Lecture	
33		Securitisation-Meaning	Interaction	
34		Parties in Securitisation	Lecture	

35		Process of Securitisation	Lecture	
36		Types of securitisation	Lecture	
37		Securitisation and Factoring	Lecture	
38		Securitisation in India	Lecture	2 <sup>nd</sup> CIA
MODULE 5				
39		Credit Rating-Meaning	Interaction	
40		Types of credit rating	Lecture	Assignment4
41		Credit Rating Methodology	Lecture	
42		Process of credit rating	Lecture	
43		Credit Rating Agencies	Lecture	
44		Credit rating in India	Lecture	
45		Recent trends in Financial Services in India	Lecture & Discussion	

DATE/SESSION	TOPIC OF ASSIGNMENT/SEMINAR	WEIGHTAGE
Session 5	Pre issue and Post issue management of Merchant Bankers (Assignment)	MODULE 1
Session 15	Types of Venture Capital in India (Assignment)	MODULE 2
Session 30	Types of Mutual Funds (Assignment)	MODULE 4
Session 40	Recent Trends in Financial Services (Assignment)	MODULE 5

## COURSE PLAN SEMESTER 4

### VALUE ADDED TAX-CONCEPTS AND PRACTICE(OPTIONAL COURSE FOR FINANCE AND TAXATION)

COURSE CODE -CM04BBA01

#### COURSE OBJECTIVE

<b>Sl No</b>	Overall: To familiarize the students with the basic introduction and components of value added Tax and there by able to use it in its practical sense.		
	<b>Objectives</b>	<b>Focus</b>	<b>Skill Areas</b>
1	To enable the students to understand the structure and procedure of VAT	How VAT works?	To get basic knowledge
2	Help them in understanding the practical application of VAT	Registration,Tax filing>Returns	Skill to think as a tax consultant

#### Expected outcome

- Students are able to understand the practical application of VAT
- They are able to understand types of e-filing of returns
- It will be helpful for them in future in their new ventures

Session No.	Day/Date	Topic	Comments/Notes
1		<b>DISCUSSION-</b> introduction,meaning and concept	
2		<b>POWERPOINT PRESENTATION:</b> Evolution and features	
3		<b>POWERPOINT PRESENTATION:</b> Objectives,how it works?	
4		<b>LECTURES-</b> KVAT act 2003,history,objectives	
5		<b>LECTURES-</b> definition of assessee,assessing authority,books of accounts	
6		<b>Discussions</b>	
7		<b>LECTURES-</b> business,capital goods,casual trader,dealer,goods	
8		<b>LECTURES-</b> input,output tax, manufacturer,non resident dealer	
9		<b>LECTURES-</b> person,place of	

		business,reverse tax,sale,sales price	
10		<b>LECTURES-</b> taxable turnover,total turnover,work contract,zero rate sale	
11		seminar	
12		seminar	
13		seminar	
14		<b>LECTURES-</b> authorities under KVAT act	
15		<b>LECTURES-</b> commissioner,powers,appellete tribunal	
16		<b>LECTURES-</b> constitutions,chairman	
17		<b>LECTURES-</b> settlement commission	
18		<b>TEST PAPER</b>	
19		<b>LECTURES-</b> Levy ,tax collection	
20		<b>LECTURES-</b> liability to collect and remit VAT	
21		<b>LECTURES-</b> Rates of VAT	
22		<b>LECTURES-</b> presumptive tax,trade discount	
23		<b>LECTURES-</b> payment of tax at compound rate	
24		<b>LECTURES-</b> input tax credit,cases were input tax credit is not allowed	
25		<b>DISCUSSION</b>	
26		<b>LECTURES-</b> special rebate	
27		<b>LECTURES –</b> refund of ITC	
28		<b>LECTURES-</b> reimbursement of tax	
29		<b>DISCUSSION</b>	
30		<b>LECTURES-</b> determination of taxable turnover	
31		<b>LECTURES –</b> net tax payable	
32		<b>DISCUSSION-</b> provisions unde KVAT 2003 AND 2005	
33		<b>Lecture-</b> registration of dealers	
34		<b>Lecture –</b> application and procedure	
35		<b>Lecture-</b> certificate of registration	
36		<b>Lecture-</b> security to be furnished	
37		<b>Lecture-</b> suspension and cancellation ,Issue of permit, filing of returns, types of returns	
38		<b>Lecture-</b> e-filing,documents to be submitted,	
39		<b>Lecture-</b> assessment - assessment in case of non filing, audit	



		assessment types of assessment	
40		<b>Lecture-</b> payment and recovery of tax penalty	
42		<b>Lecture</b> - modes of recovery,	
43		<b>Lecture</b> –maintenance of accounts	
44		<b>Lecture</b> –credit and debit note	
45		<b>SEMINAR</b>	
46		<b>SEMINAR</b>	
47		<b>SEMINAR</b>	
48		<b>Lecture-</b> – audit of accounts, power to order,power of entry,search and seizure	
49		<b>Lecture</b> – establishment of check post	
50		<b>Lecture</b> inspection of goods	
51		<b>Lecture</b> – appeals and revision	
52		<b>Lecture</b> appelette mechanism and procedure	
53		<b>Lecture</b> – appeals to deputy commissioner	
54		<b>Lecture</b> – revision	
55		<b>Discussion</b>	
56		<b>Lectures-</b> filing of application for settlement of cases	
57		<b>Lectures-</b> offences	
58		<b>Lectures</b> offences under KVAT act rules	
59		<b>Lectures-</b> imposing penalty for default	
60		<b>Lectures-</b> penalty for transport of goods without records	
61		<b>Lecture-</b> penalty for obstruction of survey	
62		<b>Lecture-</b> penalty for illegal collection of tax	
63		<b>Lecture-</b> penalty for untrue statement	
64		<b>Lecture-</b> power to summon witness	
65		<b>Lecture-</b> production of documents	
66		<b>Lecture</b> – person entitled to appear before authority	
67		DISCUSSION	
68		VIVA	
69		VIVA	
70		<b>Lecture</b> – rounding off of turnover	

71		<b>Lecture</b> –service of notice	
72		<b>Lecture</b> – refund, power to withhold refund	
73		<b>Lecture</b> –time limit for disposal of appeal or revision	
74		<b>Lecture</b> –KGST Act 1963	

#### **ASSIGNMENTS**

	<b>Session/ Date</b>	<b>Assignment</b>	<b>Graded/ Non- graded</b>	<b>Remarks</b>
1		Collection and filling up of various forms under KVAT Act/		
2.		Rules Preparation of Returns		

#### **REFERENCES**

1. Bare Acts
2. Jose Pottakaran B.Com. F.C.A. The Kerala Value Added Tax Act 2003, Law Books Centre, Banerjee Road, Ernakulam
3. BalramSangal All India VAT Manual Commercial Law Publishers Pvt. Ltd. Rajendra Market, Delhi
4. KulBhushan How to deal with VAT Pearson Education Pvt. Ltd., Delhi

MODEL- I

B. Com. Programme

CORE-14

**COURSE TEACHER:SANU VARGHESE**

**Academic Year -2014-2015**

Course Code	
Title of the course	<b>COST ACCOUNTING</b>
Semester in which the course is to be taught	V
No. of credits	4
No. of contact hours	90

**Course Objectives**

<b>Sl No</b>	Overall: The objective of this course is to make the students learn the fundamentals of cost accounting as a separate system of accounting		
	<b>Objectives</b>	<b>Focus</b>	<b>Skill Areas</b>
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

<b>Session No</b>	<b>Day/Date</b>	<b>Topic</b>	<b>Comments/Notes</b>
<b>1</b>		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			

<b>36</b>		Lecture :Accounting and control of labour cost	
<b>37</b>		Lecture-Time keeping and time booking	
<b>38</b>		Lecture -Systems of wage payment	
<b>39,40,41</b>		Discussion and illustration -Time rate system	
<b>42,43,44</b>		Discussion and illustration -piece rate system	
<b>45,46</b>		Discussion and illustration -Differential piece rate system	
<b>47,48</b>		Discussion and illustration -Incentive plan	
<b>49,50</b>		Discussion and illustration -Halsey plan	
<b>51,52</b>		Discussion and illustration Rowan plan	
<b>53</b>		Discussion and illustration -Idle time-overtime and their accounting treatment	
<b>54,55</b>		Discussion and illustration -Labour turnover-Methods of Calculating labour turnover.	
<b>56</b>		Lecture: Accounting for Over Head-Classification of Over Head	
<b>57,58,59,60,61,62</b>		Discussion and illustration-Primary and Secondary distribution	
<b>63,64,65,66,67</b>		Discussion and illustration: Absorption of overhead-Percentage method-Unit rate method-Machine hour method Labour hour rate method-Simultaneous equation method	
<b>68,69,70</b>		Discussion and illustration: Over absorption and under absorption	
<b>71,72,73,74,75</b>		Discussion and illustration: Preparation of Cost Sheet	
<b>76,77,78,79,80</b>		Discussion and illustration: Tender and quotation	
<b>81,82,83,84,85,86,87,88,89,90</b>		Discussion and illustration :Preparation of Reconciliation Statement.	

### ASSIGNMENTS

	Session/	Assignment	Graded/	Remarks
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	Date		Non-graded	
1		Problems of levels ,EOQ ,FIFO,LIFO Simple average and weighted average		
2.		Problems of Overhead Primary and Secondary distribution ,MHR		
3		Problems of Cost Sheet and reconciliation		
4		Problems of Halsey plan, Rowan plan ,differential piece rate system ,over time ,labour turn over		

### REFERENCES

1. *Advanced cost accounting, M.L.Agarwal, Sahitya bhavan, Agra.*
2. *Advanced cost accounting, SN.Maheswari & Mittal.*
3. *Cost and management accounting, MN.Arora, Himalaya Publishing House.*
4. *Advanced cost accounting, Gowda, Himalaya Publishing House.*
5. *Advanced cost accounting, Nigam & Sharmma.*
6. *Advanced cost accounting, NK.Prasad.*
7. *Cost and Management accounting, SN.Maheswari.*
8. *Advanced cost accounting, SP.Iyengar.*
9. *Advanced cost accounting, Saxena & Vasisht.*
10. *Advanced Cost Accounting, S.P.Jain & K.L.Narang; Kalyani Publishers*

MODEL- I  
B. Com. Programme  
CORE-14  
2015-16

**COURSE TEACHER: JAMES.V.GEORGE**

Course Code	CM05BAA02
Title of the course	SPECIAL ACCOUNTING
Semester in which the course is to be taught	V
No. of credits	4
No. of contact hours	108

**COURSE RATIONALE.**

Provide proper practical knowledge about special accounting practices.

**OBJECTIVES OF THE COURSE.**

- The purpose of the paper is to acquaint the students with advanced accounting principles and procedures.
- To lay a theoretical foundation for the preparation and presentation of special accounting.
- To develop an understanding of the rules of measurement and reporting.

**LEVEL OF KNOWLEDGE**

The syllabus aim to test the student's ability to:

- Prepare accounts in the format prescribed under various statues.

**SKILL DEVELOPMENT**

- Comprehension
- Application
- Analysis
- Organization
- Time management
- Adaptability
- Communication

➤ Openness

## STUDENT OUTCOMES

After completing this course, students should be able to:

- Prepare final accounts of Banking Companies.
- Prepare final accounts of Insurance Companies.
- Prepare investment accounts.
- Calculate the amount of Claims.
- Treat dissolution of partnership firms.

## DETAILED SYLLABUS DELIVERY

Sessions	Date	Topic	Method	Remarks/ reference
		Introductory session	Class discussion	
2.		Accounts of banking companies-meaning	Recitation oral questions	1,4
3.		Important provisions of banking companies act, 1949	Recitation oral questions	1,3,5
4.		Important provisions of banking companies act, 1949	Discussion groups	1,5,8
5.		Important provisions of banking companies act, 1949	Discussion groups	1,5,8
6.		Important provisions of banking companies act, 1949	Discussion groups	1,4,6
7.		Profit and loss account	Lecture-demonstration	1,4,6
8.		Profit and loss account	Lecture-demonstration	1,2
9.		Profit and loss account	Use of chalkboard	1,2
10.		Profit and loss account	Problem solving, workbooks	1,5,8
11.		Profit and loss account	Lecture-demonstration, problem solving	1,5,8
12.		Profit and loss account	Lecture-demonstration, problem solving	1,4,6



13.		Profit and loss account	Lecture-demonstration, problem solving	1,2,3
14.		Profit and loss account	Lecture-demonstration, problem solving	1,2
15.		Profit and loss account	Lecture-demonstration, problem solving	1,2
16.		Profit and loss account	Lecture-demonstration, problem solving	1
17.		Balance sheet	Lecture-demonstration, problem solving	1,3,8
18.		Balance sheet	Lecture-demonstration, problem solving	1,5,6
19.		Balance sheet	Lecture-demonstration, problem solving	1,4,5
20.		Balance sheet	Lecture-demonstration, problem solving	1,7,8
21.		Balance sheet	Lecture-demonstration, problem solving	1, 5,8
22.		Balance sheet	Lecture-demonstration, problem solving	1,4
23.		Balance sheet	Lecture-demonstration, problem solving	1,3,5
24.		Balance sheet	Lecture-demonstration, problem solving	1,5,8
25.		Balance sheet	Lecture-demonstration, problem solving	1,5,8
26.		Balance sheet	Presentation by students	1,4,6
27.		Transactions of special type	Lecture-demonstration, problem solving	1,4,6
28.		Asset classification and provisions	Lecture-demonstration, problem solving	1,2
29.		Non performing assets.	Lecture-demonstration, problem solving	1,2
30.		Non performing assets.	Presentation by students	1,5,8

31.		Accounts of insurance companies- insurance companies	Recitation oral questions	1,4
32.		Special terms	Recitation oral questions	1,3,5
33.		Special terms	Lecture-demonstration, problem solving	1,5,8
34.		Accounts of life insurance	Lecture-demonstration, problem solving	1,5,8
35.		Revenue account	Lecture-demonstration, problem solving	1,4,6
36.		Revenue account	Lecture-demonstration, problem solving	1,4,6
37.		Revenue account	Lecture-demonstration, problem solving	1,2
38.		Revenue account	Lecture-demonstration, problem solving	1,2
39.		Revenue account	Presentation by students	1,5,8
40.		Revenue account	Written book reports by students	1,4
41.		<b>CIA – I</b>	<b>2 hr. descriptive answers</b>	
42.		<b>CIA – I</b>	<b>2 hr. descriptive answers</b>	
43.		Profit and loss account and balance sheet	Lecture, use of slides	1,2,5
44.		Profit and loss account and balance sheet	Lecture, use of slides	1,7,8
45.		Profit and loss account and balance sheet	Lecture, use of slides	1,3,5
46.		Profit and loss account and balance sheet	Lecture, use of slides, workbooks	1,4,6
47.		Determination of profit in life insurance business-valuation balance sheet	Lecture, use of slides, take home tests	1,2
48.		Valuation balance sheet	Lecture, use of slides	1,2
49.		Valuation balance sheet	Lecture, use of slides	1,5,8,
50.		Accounts of general insurance companies	Lecture, use of slides	1,5,8
51.		Revenue account	Take home tests, lecture, use of slides	

52.		Revenue account	Lecture-demonstration, problem solving	1,2,3
53.		Revenue account	Lecture-demonstration, problem solving	1,4,8
54.		Profit and loss account and balance sheet	Lecture-demonstration, problem solving	1,4,5
55.		Profit and loss account and balance sheet	Lecture-demonstration, problem solving	1,2,3
56.		Profit and loss account and balance sheet	Lecture, use of slides	1,7
57.		Profit and loss account and balance sheet	Lecture, use of slides	1,7
58.		Profit and loss account and balance sheet	Lecture, use of slides	1,5,6
59.		Profit and loss account and balance sheet	Lecture, use of slides	1,7,8
60.		Investment account	Lecture, use of slides	1,5,7
61.		Ex-interest and cum-interest	Class projects, lecture, use of slides	1,4,5
62.		Ex-interest and cum-interest	Class projects, lecture, use of slides	1,3,7
63.		Cum dividend-ex dividend	Use of chalkboard, lecture, use of slides	1,4,5
64.		Cum dividend-ex dividend	Presentation by students, lecture, use of slides	1, 5, 6
65.		Treatment of bonus share	Recitation oral questions, lecture, use of slides	1,2,4,5
66.		Treatment of bonus share	Lecture, use of slides	1,4,7
67.		Treatment of bonus share	Presentation by students,	1,2,4,5
68.		Right shares	Recitation oral questions, lecture, use of slides	1,2,4,5
69.		Right shares	Lecture, use of slides	1,4,7
70.		Right shares	Lecture, use of slides	1,4,7
71.		Preparation of investment account	Lecture, use of slides	1,4,7
72.		Preparation of investment account	Lecture, use of slides	1,4,7
73.		Insurance claims	Lecture, use of slides	1,4,7

74.		Insurance claims-types of claims	Lecture, use of slides	1,4,7
75.		Loss of stock policy	Lecture, use of slides	1,4,7
76.		Ascertainment of the value of stock on the date of fire	Lecture-demonstration, problem solving	1,4,7
77.		Ascertainment of the value of stock on the date of fire	Presentation by students, lecture-demonstration, problem solving	1,4,7
78.		Ascertainment of actual amount of claim to be lodged-	Lecture-demonstration, problem solving	1,5,8
79.		Ascertainment of actual amount of claim to be lodged-	Presentation by students, lecture-demonstration, problem solving	1,4,6
80.		Ascertainment of actual amount of claim to be lodged-	Lecture-demonstration, problem solving	1,4,6
81.		Average clause	Lecture-demonstration, problem solving	1,2
82.		Average clause	Presentation by students	1,2
83.		Loss of profit policy	Lecture-demonstration, problem solving	1,3,5
84.		Procedure to ascertain amount of claim	Lecture-demonstration, problem solving	1,5,8
85.		Procedure to ascertain amount of claim	Lecture-demonstration, problem solving	1,5,8
86.		Procedure to ascertain amount of claim	Presentation by students, lecture-demonstration, problem solving	1,4,6
87.		Dissolution of partnership firms	Recitation oral questions	1,5,6
88.		Preparation of realization account	Recitation oral questions	1,7,8
89.		Preparation of realization account	Recitation oral questions	1,5,7
90.		Capital account and cash account	Recitation oral questions	1,4,5
91.		Capital account and cash account	Recitation oral questions	1,3,7
92.		Preparation of the statement showing the distribution of cash (piecemeal	Lecture-demonstration, problem solving	1,4,5

		distribution)		
93.		Preparation of the statement showing the distribution of cash (piecemeal distribution)	Lecture-demonstration, problem solving	1, 5, 6
94.		Preparation of the statement showing the distribution of cash (piecemeal distribution)	Lecture-demonstration, problem solving	1,2,4,5
95.		Preparation of the statement showing the distribution of cash (piecemeal distribution)	Presentation by students, lecture-demonstration, problem solving	1,4,7
96.		Preparation of the statement showing the distribution of cash (piecemeal distribution)	Presentation by students, lecture-demonstration, problem solving	1,5,6
97.		<b>CIA II</b>	<b>3 HOURS</b>	
98.		<b>CIA II</b>	<b>3 HOURS</b>	
99.		<b>CIA II</b>	<b>3 HOURS</b>	
100.		Discussion on the cia	Presentations by student panels from the class	1,2,4,5
101.		Revision	Use of pretest, presentation by students	1-8
102.		Revision	Use of pretest, presentation by students	1-8
103.		Revision	Use of pretest, presentation by students	1-8
104.		Revision	Class discussion, small groups such as task oriented	1-8
105.		Revision	Class discussion, small groups such as task oriented	1-8
106.		Revision	Class discussion, small groups such as task oriented	1-8
107.		Revision	Class discussion, small groups such as task oriented	1-8
108.		Evaluation of the course	Written reports	

### Books for references

1. Jain.S.P and Narang.K.L : Advanced Accountancy
2. Maheswari.S.N and Maheswari S.K : Advanced Accounting
3. Paul.K.R : Corporate Accounting
4. Dr. S.M.Shukla and Dr.S.P.Gupta : Advanced Accounting
5. Mc Shukla and T.S.Grewal : Advanced Accounts
6. Rawat.D.S : Accounting
7. Nirmal Gupta and Chhavi Sharma : Corporate Accounting Theory and Practice.
8. P.C. Tulsian and Bharat Tulsian: Accountancy

### ASSIGNMENTS

	<b>Date of submission/completion</b>	<b>Topic of Assignment &amp; Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)</b>	<b>Weightage/ Marks</b>
1		Anecdote- Daily News Record	<b>5</b>
2		Textbook assignments- Problem solving	
3		Tutorial- Peer Teaching	
4		Workbooks, Class projects	
5		Problems, Flowcharts, Textbook assignments	

MODEL- I  
B. Com. Programme  
**Open Course 2014-15**  
**Fundamentals of Accounting**  
**Course Teacher: Dr. Remya ramachandran**

Course Code	CM05DAA01
Title of the course	FUNDAMENTALS OF ACCOUNTING
Semester in which the course is to be taught	V
No. of credits	4
No. of contact hours	72

**OBJECTIVES OF THE COURSE.**

- To familiarize the student from various disciplines with the basic accounting principles, practices and how to maintain accounts
- To get an idea about meaning of basic accounting terms
- To solve problems and get an idea about practical application of accounting

**COURSE OUTCOME**

After the successful completion of the course the students are expected to understand The basic accounting terms, Journal, Ledger, and Trial Balance preparation. Final accounts of sole trading business

**BOOKS FOR REFERENCE**

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.

## 6. Advanced Accounting, M.C. Sukla and T.S. Grewal.

**METHODOLOGY: DETAILED SYLLABUS DELIVERY**

Sessions	Date	Topic	Method	Remarks/ Reference
		Introductory Session	Debit Vs Credit Savings account and Current Account	PPT
2.		Accounting - meaning Objects	Lecture	
3.		Accounting Concepts	Discussion with Examples	
4.		Accounting Conventions	Class discussion	
5.		Double Entry book Keeping	Class discussion	
6.		Double Entry Concept		
7.		Advantages of Double Entry		
8.		Journal- Book of Original Entry		
9.		Rules of Debit and Credit		
10.		Journalising		
11.		Problems- Journal	Problem solving	
12.		”		
13.		”		
14.		”		
15.		”	Group work	
16.		”	Class discussion	
17.		”		
18.		”		



19.		Ledger		
20.		Posting to Ledger Accounts	Lecture, Use of slides	
21.		Balancing of Ledger	Lecture, Use of slides	
<b>22.</b>		<b>CIA – I</b>	<b>2 Hr. Descriptive answers</b>	
<b>23.</b>		<b>CIA – I</b>	<b>2 Hr. Descriptive answers</b>	
24.		Preparation of Ledger Account- Problems	Concepts through Lecture and Problem solving through Group activity	
25.		”		
26.		”		
27.		”		
28.		Ledger balances & Trial Balance Preparation		
29.		Trial Balance Theory and Problems	Discussion of causes of disagreement of trial balance	
30.		”		
31.		”		
32.		”		
33.		”		
34.		”		
35.		”		
36.		One sided and two sided errors		
37.		”		
38.		Sub Division of journal		
39.		Cash Book		
40.		Single Column Cash Book		

41.		Double Column Cash Book		
42.		Contra Entry		
43.		Problems		
44.		Problems		
45.		Petty Cash Book		
46.		Sales Day Book		
47.		„ Problems		
48.		Purchase Day Book		
49.		„ Problems		
50.		Purchase Returns Book, Sales Returns Book Debit Note and Credit Note		
51.		„		
52.		Gross Profit and Net Profit Calculation		
53.		Trading Account and Items appearing in Trading Account		
54.		P&L Account and Terms		
55.		Problems- Trading P&L Account		
56.		„		
57.		Balance sheet		
58.		Grouping and Marshaling		
59.		Final Accounts of Sole trader- Problems		
60.		„		
61.		„		
62.		„		
63.		„		
64.		„		

65.		<b>CIA II</b>	<b>2 HOURS</b>	
66.		<b>CIA II</b>	<b>2 HOURS</b>	
67.		Discussion on the CIA	Presentations by student panels from the class	
68.		REVISION		
69.		REVISION		
70.		REVISION- Evaluation of the Course		

### ASSIGNMENTS

	<b>Date of submission/completion</b>	<b>Topic of Assignment &amp; Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)</b>	<b>Weightage/ Marks</b>
1		Anecdote- Daily News Record	5
2		Problem Solving	5
3		Tutorial- Peer Teaching	
4		Workbooks	

**MODEL 1**  
**B.COM PROGRAMME**  
**CORE OPTIONAL – 3**  
**COURSE TEACHER – DR. SAJOY P B**

COUSRE CODE	CM05BBA01
TITLE OF THE COURSE	INCOME TAX LAW AND PRACTICE
SEMESTER IN WHICH THE COURSE IS TO BE TAUGHT	V
NO. OF CREDITS	3
NO.OF CONTACT HOURS	75

**COURSE RATIONALE**

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

**COURSE DESIGN**

- ❖ **MODULE – 1** Introduction Brief History of Income tax in India – Basic concepts of Finance Bill , Memorandum of finance bill – Basic concept Finance Act – Definition of Income Gross Total Income , Assessee , Assessment Year , Average Rate of Tax , Maximum Marginal Rate , Previous Year – Personal Finance Act ,Agricultural Income , Partly Agricultural Income – Clubbing of agricultural income with non-agricultural income (integration) Rates of Income tax , Accelerated Assessment capital and revenue – Residential Status – Incidence of Tax – Income Exempt from tax , Heads of Income.

(25 Hrs)

- ❖ **MODULE – 2** Income from salary – Chargeability – Definition – Perquisites – Profit in lieu of salary – Deductions from salary – Provident funds and treatment – Computation of Income from salary (excluding fringe benefits).

(20 Hrs)

- ❖ **MODULE – 3** Income from House Property – Basis of Charge – Deemed ownership – Income from House Property exempt from tax – Annual value determination in various cases – Deductions permissible – Unrealised rent and recovery of unrealized rent and arrears of rent – Computation of Income from House Property. (10 Hrs)
- ❖ **MODULE – 4** Profits and Gains from Business or Profession – Chargeability – Deductions expressly allowed ( a brief study expected) – General Deductions – Basic concepts relating to calculation of permissible depreciation and related concepts – Expenses or Payments not deductible under certain circumstances – Expenses allowed on actual payment basis only deemed profits u/s 41 – Computation of Profit and Gains of Business or Profession. (15 Hrs)
- ❖ **MODULE – 5** Capital Gains – Basis of charge – Capital Assets kinds – Computation of short term and long term capital gain – Computation of Capital Gain in following special cases : (a) Conversion of capital asset into stock in trade (b) Transfer of capital asset by a partner / member to a firm, AOP , BOI , (c) Compensation on compulsory acquisition of assets and also enhanced compensation (d) Right share and Bonus share (e) Converted share or debentures – Capital Gains exempt from tax – Capital Gain Account Scheme – Computation of Income from Capital Gain. (20 Hrs)

### **LEVEL OF KNOWLEDGE**

To make the students capable to compute taxable income from salary, house property, business or profession and capital gains. The students can identify the residential status of each individual and their income.

### **SKILL DEVELOPMENT**

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

### **STUDENT OUTCOMES**

After completing this course, students should be able to:

1. Comprehend the Income Tax Act 1961 and its basic concepts, treatment of agricultural income, and to explore the residential status of individuals and their incidence of income.
2. Compute taxable Income from Salary and the treatment of some special items.
3. Compute taxable Income from House Property.

4. Estimate taxable Profits and Gains of Business or Profession and have a detailed study on deductions under this head of income.
5. Compute short term and long term capital gains in some special cases.

#### **DETAILED SYLLABUS DELIVERY**

<b>Session</b>	<b>Date</b>	<b>Topic</b>	<b>Method</b>	<b>Remarks</b>
1	Day 1	Introduction to Income tax in India	Lecture, Discussion	
2	Day 2	Introduction to Income tax in India	Lecture, Discussion	
3	Day 3	Basic concept of Finance Bill	Lecture, Discussion	
4	Day 4	Basic concept of Finance Act	Lecture, Discussion	
5	Day 5	Definitions	Lecture	
6	Day 6	Definitions	Lecture	
7	Day 7	Definitions	Lecture	
8	Day 8	Agricultural Income	Lecture, Discussion	
9	Day 9	Agricultural Income	Lecture, Discussion	
10	Day 10	Integration of Agricultural Income	Lecture, Problem solving, Discussion	
11	Day 11	Integration of Agricultural Income	Lecture, Problem solving, Discussion	
12	Day 12	Integration of Agricultural Income	Lecture, Problem solving, Discussion	
13	Day 13	Rates of Tax	Lecture, Seminar, Discussion	
14	Day 14	Rates of Tax	Lecture, Seminar, Discussion	
15	Day 15	Residential Status of an individual	Lecture, Discussion	
16	Day 16	Residential Status of an individual	Lecture, Problem solving, Discussion	
17	Day 17	Residential Status of an individual	Lecture, Problem solving, Discussion	
18	Day 18	Incidence of Tax	Lecture, Problem solving, Discussion	
19	Day 19	Income exempt from tax	Lecture, Problem solving, Discussion	
20	Day 20	Income exempt from tax	Lecture, Problem solving, Discussion	
21	Day 21	Review	Discussion	
22	Day 22	Introduction to Income from Salary	Lecture, Discussion	
23	Day 23	Introduction to Income from Salary	Lecture, Discussion	
24	Day 24	Chargeability	Lecture, Discussion	

25	Day 25	Perquisites	Lecture, Problem solving, Discussion	
26	Day 26	Perquisites	Lecture, Problem solving, Discussion	
27	Day 27	Perquisites	Lecture, Problem solving, Discussion	
28	Day 28	Perquisites	Lecture, Problem solving, Discussion	
29	Day 29	Profit in lieu of salary	Lecture, Problem solving, Discussion	
30	Day 30	Deductions from income from salary	Lecture, Problem solving, Discussion	
31	Day 31	Provident Fund	Lecture, Problem solving, Discussion	
32	Day 32	Provident Fund	Lecture, Problem solving, Discussion	
33	Day 33	Computation of income from salary	Problem solving, Discussion	
34	Day 34	Computation of income from salary	Problem solving, Discussion	
35	Day 35	Review	Discussion	
36	Day 36	Introduction to Income from House property, Basis of charge	Lecture, Discussion	
37	Day 37	Deemed ownership	Lecture, Discussion	
38	Day 38	Exemptions from tax	Lecture, Problem solving, Discussion	
39	Day 39	Computation of Annual Value	Lecture, Problem solving, Discussion	
40	Day 40	Computation of Annual Value	Lecture, Problem solving, Discussion	
41	Day 41	Deductions	Lecture, Problem solving, Discussion	
42	Day 42	Treatment of arrears of rent	Lecture, Problem solving, Discussion	
43	Day 43	Computation of taxable income	Problem solving, Discussion	
44	Day 44	Review	Discussion	
45	Day 45	Introduction to Profits & Gains from business or profession	Lecture, Discussion	
46	Day 46	Chargeability	Lecture, Discussion	
47	Day 47	Deductions allowed and general deductions	Lecture, Discussion	
48	Day 48	Deductions allowed and general deductions	Lecture, Problem solving, Discussion	
49	Day 49	Calculations of permissible	Lecture, Problem	

		depreciation & related concepts	solving, Discussion	
50	Day 50	Expenses or Payments not deductible under this head of income	Lecture, Problem solving, Discussion	
51	Day 51	Expenses or Payments not deductible under this head of income	Lecture, Problem solving, Discussion	
52	Day 52	Expenses allowed on actual payment basis only deemed profit u/s 41	Lecture, Problem solving, Discussion	
53	Day 53	Expenses allowed on actual payment basis only deemed profit u/s 41	Lecture, Problem solving, Discussion	
54	Day 54	Computation of profits and gains from business or profession	Lecture, Problem solving, Discussion	
55	Day 55	Computation of profits and gains from business or profession	Lecture, Problem solving, Discussion	
56	Day 56	Review	Discussion	
57	Day 57	Introduction to capital gain and Basis of charge	Lecture, Discussion	
58	Day 58	Capital assets	Lecture, Discussion	
59	Day 59	Computation of short term capital gains	Lecture, Problem solving, Discussion	
60	Day 60	Computation of short term capital gains	Lecture, Problem solving, Discussion	
61	Day 61	Computation of long term capital gains	Lecture, Problem solving, Discussion	
62	Day 62	Computation of long term capital gains	Lecture, Problem solving, Discussion	
63	Day 63	Capital gain when capital assets are converted into stock	Lecture, Problem solving, Discussion	
64	Day 64	Capital gain when transfer of capital asset by partner to a firm, BOD, AOP	Lecture, Problem solving, Discussion	
65	Day 65	Capital gain on receiving compensation on compulsory acquisition of assets	Lecture, Problem solving, Discussion	
66	Day 66	Capital gain in case of Right shares and Bonus shares	Lecture, Problem solving, Discussion	
67	Day 67	Capital gain in case of converted shares or debentures	Lecture, Problem solving, Discussion	
68	Day 68	Capital gain exempt from tax	Lecture, Problem solving, Discussion	



69	Day 69	Capital gain exempt from tax	Lecture, Problem solving, Discussion	
70	Day 70	Capital Gain Account Scheme	Lecture, Problem solving, Discussion	
71	Day 71	Capital Gain Account Scheme	Lecture, Problem solving, Discussion	
72	Day 72	Computation of capital gain	Lecture, Problem solving, Discussion	
73	Day 73	Computation of capital gain	Lecture, Problem solving, Discussion	
74	Day 74	Computation of capital gain	Lecture, Problem solving, Discussion	
75	Day75	Review	Discussion	

### REFERENCE BOOKS

1. Students Guide to Income Tax- DrVinod K Singhania and Monica Singhania - Taxmann Publication.
2. Direct Taxes Law and Practice- Dr H C Mehrotra and Dr S P Goyal- Sahitya BhawanPublications.
3. Direct Taxes- V P Gaur and D B NarangKalyani Publishers.
4. Direct Taxes Sri T N Manoharan- Snow White Publications Practical Work Finance Act.

### ASSIGNMENTS

	<b>Date of submission/completion</b>	<b>Topic of Assignment &amp; Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc.)</b>	<b>Weightage/ Marks</b>
1		Anecdote- Daily News Record	<b>5</b>
2		Textbook assignments- Problem solving	
3		Tutorial- Peer Teaching	
4		Workbooks, Class projects	
5		Problems, Flowcharts, Textbook assignments	

MODEL- I  
 B. Com. Programme  
 CORE-14  
**COURSE TEACHER:SANU VARGHESE**  
**Academic Year -2014-2015**

Course Code	
Title of the course	<b>APPLIED COST ACCOUNTING</b>
Semester in which the course is to be taught	VI
No. of credits	4
No. of contact hours	90

**Course Objectives**

<b>Sl No</b>	Overall: The objective of this course is to acquaint the students with different methods and techniques of costing		
	<b>Objectives</b>	<b>Focus</b>	<b>Skill Areas</b>
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		Accept or reject Export 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		Problems of EBQ ,Job costing ,Contract costing Marginal costing for decision making		
2.		Problems of process costing ,normal loss abnormal loss and abnormal gain.		
3		Problems of marginal costing ,BEP, BE chart		
4		Problems of cash budget and flexible budget		

### REFERENCES

1. *Advanced cost accounting, M.L.Agarwal, Sahitya bhavan, Agra.*
2. *Advanced cost accounting, SN.Maheswari & Mittal.*
3. *Cost and management accounting, MN.Arora, Himalaya Publishing House.*
4. *Advanced cost accounting, Gowda, Himalaya Publishing House.*
5. *Advanced cost accounting, Nigam & Sharmma.*
6. *Advanced cost accounting, NK.Prasad.*
7. *Cost and Management accounting, SN.Maheswari.*

8. *Advanced cost accounting, SP.Iyengar.*
9. *Advanced cost accounting, Saxena & Vasisht.*
10. *Advanced Cost Accounting, S.P.Jain & K.L.Narang; Kalyani Publishers*

## **PRINCIPLES OF BUSINESS DECISIONS**

**Professor : Fr Tomy P P**  
**Class: VI B.Com (Aided)**  
**Semester: VI**

### **COURSE OBJECTIVE**

1. To familiarise the students with the economic principles and theories underlying various business decisions.
2. To equip the students to apply the economic theories in different business situations.

### **Basic Reference**

1. Maheswari.K.L and Varshney : Managerial Economics
2. Samuel, Mote and Paul :Managerial Economics
3. Pylee.M.V and Sankaranarayan.K.C :Managerial Economics
4. Dwivedi.N.D :Managerial Economics
5. Reddy P.N and Appanniah.H.R : Principles of Business Economics
6. Mulhearn, Economics for Business.

### **COURSE OUTCOMES:**

#### **At the end of the course, the student**

- Would know what concerns are affecting business decisions.
- Shall be familiar with systems decision making

<b>Sessions</b>	<b>Module</b>	<b>Topic</b>	<b>Method</b>	<b>Remarks/Reference</b>
1		Introductory Session	Powerpoint	
2	<b>I</b>	Introduction Decision making-Definition	Powerpoint	
3	<b>I</b>	Types of decisions	Powerpoint	
4	<b>I</b>	Steps, Principles of business decisions	Powerpoint	
5	<b>I</b>	Scope and importance	Powerpoint	
6	<b>I</b>	Application of economic theories in decision making	Powerpoint	
7	<b>I</b>	Application of economic theories in decision making	Powerpoint	
8	<b>II</b>	Demand analysis	Powerpoint	
9	<b>II</b>	Demand - Meaning and definition	Powerpoint	
10	<b>II</b>	Determinants of Demand	Powerpoint	
11	<b>II</b>	Law of demand	Powerpoint	
12	<b>II</b>	Reasons-Exceptions	Powerpoint	
13	<b>II</b>	Elasticity of demand	Powerpoint	
14	<b>II</b>	Price Income advertisement	Powerpoint	
15	<b>II</b>	Cross Uses Measurement	Powerpoint	
16	<b>II</b>	Demand forecasting	Powerpoint	
17	<b>II</b>	Short term and Long term forecasting	Powerpoint	
18	<b>II</b>	Methods of forecasting	Powerpoint	
19	<b>II</b>	Forecasting the demand for new products	Powerpoint	
20	<b>II</b>	Forecasting the demand for new products	Powerpoint	
21	<b>III</b>	Production Analysis	Powerpoint	
22	<b>III</b>	Production function	Powerpoint	
23	<b>III</b>	Cobb Douglas Production	Powerpoint	
24		CIA – I	1 hr; descriptive answers only	
25	<b>III</b>	Laws of production	Powerpoint	
26	<b>III</b>	Law of Diminishing Returns	Powerpoint	

27	<b>III</b>	Law of returns to scale	Powerpoint	
28	<b>III</b>	Economies and diseconomies of scale	Powerpoint	
29	<b>III</b>	Isoquant curve	Powerpoint	
30	<b>III</b>	Isocost curve	Powerpoint	
31	<b>III</b>	optimum combination of inputs	Powerpoint	
32	<b>III</b>	Law of returns	Powerpoint	
33	<b>III</b>	business decisions	Powerpoint	
34	<b>IV</b>	Cost analysis and pricing theory	Powerpoint	
35	<b>IV</b>	Cost Output relationship in the short run	Powerpoint	
36	<b>IV</b>	Average Cost and Marginal Cost	Powerpoint	
37	<b>IV</b>	Cost Output relationship in the long run	Powerpoint	
38	<b>IV</b>	Long run Marginal Cost curve	Powerpoint	
39	<b>IV</b>	Perfect competition	Powerpoint	
40	<b>IV</b>	Price determination under perfect competition in short term	Powerpoint	
41	<b>IV</b>	Price determination under perfect competition in long term	Powerpoint	
42	<b>IV</b>	Monopoly	Powerpoint	
43	<b>IV</b>	Price determination under monopoly	Powerpoint	
44	<b>IV</b>	Long run monopoly equilibrium	Powerpoint	
45	<b>IV</b>	Price discrimination	Powerpoint	
46	<b>IV</b>	Price determination under Price discrimination	Powerpoint	
47	<b>IV</b>	Monopolistic Competition	Powerpoint	
48	<b>IV</b>	Short run equilibrium	Powerpoint	
49	<b>IV</b>	Long run equilibrium	Powerpoint	
50	<b>IV</b>	Oligopoly	Powerpoint	
51	<b>IV</b>	Kinked demand curve	Powerpoint	
52	<b>IV</b>	Price leadership model	Powerpoint	
53	<b>IV</b>	Pricing under collusion	Powerpoint	
54	<b>IV</b>	Pricing policies and practices	Powerpoint	



55	<b>IV</b>	Important pricing policies	Powerpoint	
56		CIA II	2 hrs.	
57	<b>V</b>	Business Cycles Introduction	Powerpoint	
58	<b>V</b>	Phases of a business cycle	Powerpoint	
59	<b>V</b>	Causes of a business cycle	Powerpoint	
60	<b>V</b>	Indicators f a business cycle	Powerpoint	
61	<b>V</b>	Theories of business cycles	Powerpoint	
62	<b>V</b>	Control of business cycles	Powerpoint	
63	<b>V</b>	Uses of business cycles	Powerpoint	
64	<b>I &amp; II</b>	REVISION	Lecturing	
65	<b>III</b>	REVISION	Lecturing	
66	<b>IV &amp; V</b>	REVISION	Lecturing	
67		Evaluation of the Course	Lecturing	

**COURSE PLAN SEMESTER -6**  
**PRACTICAL AUDITING (CORE COURSE)**  
**COURSE CODE -15U6CRCOM16**

**COURSE OBJECTIVE**

<b>Sl No</b>	Overall: To familiarize the students with the principles and procedures of auditing and there by able to use it in its practical sense.		
	<b>Objectives</b>	<b>Focus</b>	<b>Skill Areas</b>
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		<b>POWERPOINT PRESENTATION:</b> Auditing-Meaning-Scope-Objectives	
2		<b>POWERPOINT PRESENTATION:</b> Types of Audit - Merits and demerits	
3		<b>POWERPOINT PRESENTATION:</b> Audit programme, features, advantages,Disadvantages	
4		<b>POWERPOINT PRESENTATION:</b> Audit notebook, features, advantages,Disadvantages	
5		<b>POWERPOINT PRESENTATION:</b> Audit working paper,Evidences	
6		<b>Discussions</b>	
7		<b>POWERPOINT PRESENTATION:</b> Considerations before commencing an audit	
8		<b>POWERPOINT PRESENTATION:</b>	

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

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

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

#### ASSIGNMENTS

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

#### REFERENCES

<b>Call No.</b>	<b>Author</b>	<b>Title</b>	<b>Topic</b>
		Practical Auditing	Covers syllabus.

## B.COM PROGRAMME

COURSE TEACHER: JAMES V GEORGE

Academic Year: - 2015-16

TITLE OF THE COURSE	ACCOUNTING FOR MANAGERIAL DECISIONS
COURSE CODE	U6CRCOM17
SEMESTER IN WHICH THE COURSE IS TO BE TAUGHT	VI
NO. OF CREDITS	4
NO. OF CONTACT HOURS	72

### OBJECTIVES

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

### LEVEL OF KNOWLEDGE

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

### COURSE OUTCOMES

1. Managerial decision making through analysis of financial statements
2. Proper reporting of information
3. Application of various accounting principles and policies
4. Analysis of financial performance
5. Exercise cost control with special reference to material and labour

### DETAILED SYLLABUS DELIVERY

Sessions	Topic	Method	COs	References
1	Introductory Session	Lecture		1,4,5,7,8
2	Financial statements ,meaning, essentials	Lecture,PPT	CO1 CO4	1,4,5,7,8
3	Importance , characteristics, nature	Lecture,PPT	CO1	1,4,5,7,8

4	Analysis and interpretation, objects and importance of analysis and interpretation	Lecture,PPT	CO4	1,4,5,7,8
5	Types of financial analysis , external and internal analysis	Lecture,PPT	CO5	1,4,5,7,8
6	Horizontal analysis, vertical analysis	Lecture,PPT	CO5	1,4,5,7,8
7	Methods and techniques used in Financial analysis	PPT and Lecture	CO5	1,4,5,7,8
8	comparative income statement and balance sheet	Practical Problems	CO5	1,4,5,7,8
9	common size income statement and balance sheet	Practical Problems	CO5	1,4,5,7,8
10	Trend analysis	Practical Problems	CO5	1,4,5,7,8
11	Doubt clearing session and additional problems	Revision	CO5	1,4,5,7,8
12	Ratio analysis - introduction - meaning and definition	Lecture, PPT	CO1	1,4,5,7,8
13	objectives - importance and uses	Lecture, PPT	CO1	1,4,5,7,8
14	Classification of Ratios	PPT, Lecture	CO1	1,4,5,7,8
15	Profitability Ratios	Practical Problems	CO5	1,4,5,7,8
16	Coverage ratios	Practical Problems	CO5	1,4,5,7,8
17	Turnover ratios	Practical Problems	CO5	1,4,5,7,8
18	Financial ratios	Practical Problems	CO5	1,4,5,7,8
	Leverage ratios	Practical Problems	CO5	1,4,5,7,8
19	Advantages and disadvantages of Ratios	Lecture, PPT		1,4,5,7,8
20	Preparation of Trading and Profit and Loss account and Balance Sheet using Ratios	Practical Problems	CO5 CO3	1,4,5,7,8
21	limitations of Ratios	Lecture,PPT	CO5	1,4,5,7,8
23	Discussion of important questions		CO5	1,4,5,7,8
24	CIA - First Internal Examination		CO5	1,4,5,7,8
25	Fund Flow analysis - introduction - meaning and definition of fund	Lecture,PPT	CO5	1,4,5,7,8

			CO4	
26	Need for Fund Flow statement- managerial Uses	Lecture,PPT	CO5 CO4	1,4,5,7,8
27	Procedures for the preparation of fund flow statement	Lecture,PPT	CO5 CO4	1,4,5,7,8
28	Schedule of Changes in Working Capital	Practical Problems	CO5	1,4,5,7,8
29	Adjusted profit and loss account	Practical Problems	CO5	1,4,5,7,8
30	Fund Flow Statement	Practical Problems	CO5 CO2	1,4,5,7,8
31	Distinction between Fund Flow Statement and Balance Sheet	Lecture, PPT	CO5	1,4,5,7,8
32	Distinction between Fund Flow Statement and schedule of Changes in Working capital	Lecture,PPT	CO5	1,4,5,7,8
	Uses of funds flow statement	Lecture,PPT	CO5	1,4,5,7,8
33	Revision and discussion of important questions		CO5	1,4,5,7,8
34	Cash Flow Statement- Introduction - meaning and Definition of Cash	Lecture,PPT	CO5	1,4,5,7,8
35	usefulness of Cash flow statement, scope	Lecture,PPT	CO5	1,4,5,7,8
36	Classification of Cash Flows	PPT and Lecture	CO5	1,4,5,7,8
37	Preparation of Cash Flow Statement	Practical Problems	CO5 CO2	1,4,5,7,8
38	Cash flow from operating activities	Practical Problems	CO5	1,4,5,7,8
39	Cash flow from financing activities	Practical Problems	CO5	1,4,5,7,8
40	Cash flow from investing activities	Practical Problems	CO5	1,4,5,7,8
41	Cash flow statement - Direct Method	Practical Problems	CO5 CO2	1,4,5,7,8
42	Cash flow statement- Indirect Method	Practical Problems	CO5	1,4,5,7,8



			CO2	
43	Difference between cash flow and fund flow statements	Lecture	CO5	1,4,5,7,8
44	Inflation accounting-Meaning	Lecture	CO7	1,4,5,7,8
45	CPP method	Practical problems	CO7	1,4,5,7,8
46	Replacement cost accounting technique	Practical problems	CO7	1,4,5,7,8
47	CCA method	Practical problems	CO7	1,2,3,4,5,6,7,8,9
48	COSA	Practical problems	CO7	1,2,3,4,5,6,7,8,9
49	gearing adjustment	Practical problems	CO7	1,2,3,4,5,6,7,8,9
	MWCA	Practical problems		1,2,3,4,5,6,7,8,9
	advantages and disadvantages of price level accounting.	Lecture		1,2,3,4,5,6,7,8,9
50	Discussion of important questions			
51	Evaluation of the Course			
52	Test paper on Whole portion			
53	CIA - Second Internal Examination			

## REFERENCE BOOKS

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



**MODEL 1**  
**B.COM PROGRAMME**  
**CORE OPTIONAL – 3**  
**COURSE TEACHER – DR. SAJOY P B**

COURSE CODE	CM06BBA01
TITLE OF THE COURSE	INCOME TAX ASSESSMENT & PROCEDURES
SEMESTER IN WHICH THE COURSE IS TO BE TAUGHT	VI
NO. OF CREDITS	3
NO.OF CONTACT HOURS	75

**COURSE RATIONALE**

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

**COURSE DESIGN**

- ❖ **MODULE – 1** Capital gain – basis of charge – capital assets- kinds- computation of short term and long term capital gain- computation of capital gain in following cases a)conversion of capital asset into stock in trade b) transfer of capital asset by a partner or member to a firm, AOP, BOI, c) compensation on compulsory acquisition of assets and enhanced compensation d) right shares and bonus shares e) converted shares or debentures – capital gain exempt from tax – capital gain account scheme – computation of income from capital. (20 Hrs)
- ❖ **MODULE – 2** income from other source – general chargeability – specific chargeability- kind of securities & grossing up of interest – bond washing transaction – computation – deduction allowed- deductions not permitted- computation of income under the head income from other source.

- (15 Hrs)
- ❖ **MODULE – 3** Aggregation and deduction – clubbing of income of other persons – various cases- aggregation of deemed income- set off and carry forward of losses – order of set off- computation of gross total income- deductions under chapter VIA – deductions for payments or contribution applicable to individuals covered by Sec 80C to 80GGC – deduction under sec80U (deductions for income excluded) – total income – computation of total income. (25 Hrs)
  - ❖ **MODULE – 4** various income Tax Authorities – powers and functions. (5 Hrs)
  - ❖ **MODULE – 5** Assessment- assessment procedures- various types of return of income- return through TRP- PAN – types of assessment- tax deducted at source(brief study only)(problems excluded) TCS-TAN – a brief study on areas- a)advance payment of tax b)refund c)recovery of tax d)tax clearance certificate – assessment of individuals and computation of tax. (25 Hrs)

### LEVEL OF KNOWLEDGE

To make the students capable to compute taxable income. To know the assessment procedures of various assesses.

### SKILL DEVELOPMENT

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

### STUDENT OUTCOMES

After completing this course, students should be able to:

1. Compute Capital Gain.
2. Compute taxable Income from other source.
3. Computation of Total income.
4. Understand various tax authorities.
5. Comprehend assessment procedures.

### DETAILED SYLLABUS DELIVERY

Session	Date	Topic	Method	Remarks
1	Day 1	Introduction to capital gain and Basis of charge	Lecture, Discussion	
2	Day 2	Capital assets	Lecture, Discussion	
3	Day 3	Capital assets	Lecture, Discussion	

4	Day 4	Computation of short term capital gains	Lecture, Discussion	
5	Day 5	Computation of short term capital gains	Lecture	
6	Day 6	Computation of long term capital gains	Lecture	
7	Day 7	Computation of long term capital gains	Lecture	
8	Day 8	Capital gain when capital assets are converted into stock	Lecture, Discussion	
9	Day 9	Capital gain when transfer of capital asset by partner to a firm, BOD, AOP	Lecture, Discussion	
10	Day 10	Capital gain on receiving compensation on compulsory acquisition of assets	Lecture, Problem solving, Discussion	
11	Day 11	Capital gain in case of Right shares and Bonus shares	Lecture, Problem solving, Discussion	
12	Day 12	Capital gain in case of converted shares or debentures	Lecture, Problem solving, Discussion	
13	Day 13	Capital gain exempt from tax	Lecture, Seminar, Discussion	
14	Day 14	Capital gain exempt from tax	Lecture, Seminar, Discussion	
15	Day 15	Capital Gain Account Scheme	Lecture, Discussion	
16	Day 16	Capital Gain Account Scheme	Lecture, Problem solving, Discussion	
17	Day 17	Computation of capital gain	Lecture, Problem solving, Discussion	
18	Day 18	Computation of capital gain	Lecture, Problem solving, Discussion	
19	Day 19	Computation of capital gain	Lecture, Problem solving, Discussion	
20	Day 20	Review	Lecture, Problem solving, Discussion	
21	Day 21	Introduction to income from other source	Lecture, Problem solving, Discussion	
22	Day 22	General chargeability	Lecture, Problem solving, Discussion	
23	Day 23	Specific chargeability	Lecture, Problem solving, Discussion	
24	Day 24	Kind of securities	Lecture, Problem solving, Discussion	
25	Day 25	Grossing up of interest	Discussion	
26	Day 26	Bond washing transaction	Lecture, Discussion	
27	Day 27	Computation	Lecture, Discussion	

28	Day 28	Deduction allowed	Lecture, Discussion	
29	Day 29	Deductions not permitted	Lecture, Discussion	
30	Day 30	Computation of income under the head income from other source.	Lecture, Discussion	
31	Day 31	Aggregation and deduction	Lecture, Problem solving, Discussion	
32	Day 32	Clubbing of income of other persons	Lecture, Problem solving, Discussion	
33	Day 33	Clubbing of income of other persons	Lecture, Problem solving, Discussion	
34	Day 34	Clubbing of income of other persons	Lecture, Problem solving, Discussion	
35	Day 35	Various cases	Lecture, Problem solving, Discussion	
36	Day 36	Aggregation of deemed income	Lecture, Problem solving, Discussion	
37	Day 37	Set off and carry forward of losses	Lecture, Problem solving, Discussion	
38	Day 38	Set off and carry forward of losses	Lecture, Problem solving, Discussion	
39	Day 39	Order of set off	Lecture, Problem solving, Discussion	
40	Day 40	Computation of gross total income	Lecture, Problem solving, Discussion	
41	Day 41	Deductions under chapter VIA	Problem solving, Discussion	
42	Day 42	Deductions under chapter VIA	Problem solving, Discussion	
43	Day 43	Deductions under chapter VIA	Problem solving, Discussion	
44	Day 44	Deductions under chapter VIA	Problem solving, Discussion	
45	Day 45	Deductions for payments or contribution applicable to individuals covered by Sec 80C to 80GGC	Discussion	
46	Day 46	Deductions for payments or contribution applicable to individuals covered by Sec 80C to 80GGC	Lecture, Discussion	
47	Day 47	Deductions for payments or contribution applicable to individuals covered by Sec 80C to 80GGC	Lecture, Discussion	

48	Day 48	Deduction under sec80U (deductions for income excluded)	Lecture, Problem solving, Discussion	
49	Day 49	Deduction under sec80U (deductions for income excluded)	Lecture, Problem solving, Discussion	
50	Day 50	Total income	Lecture, Problem solving, Discussion	
51	Day 51	Computation of total income.	Lecture, Problem solving, Discussion	
52	Day 52	Computation of total income.	Lecture, Problem solving, Discussion	
53	Day 53	Review	Lecture, Problem solving, Discussion	
54	Day 54	Income tax authorities	Problem solving, Discussion	
55	Day 55	Powers	Discussion	
56	Day 56	Powers	Lecture, Discussion	
57	Day 57	Functions	Lecture, Discussion	
58	Day 58	Functions	Lecture, Discussion	
59	Day 59	Review	Lecture, Problem solving, Discussion	
60	Day 60	Assessment	Lecture, Problem solving, Discussion	
61	Day 61	Assessment procedures	Lecture, Problem solving, Discussion	
62	Day 62	Various types of return of income	Lecture, Problem solving, Discussion	
63	Day 63	Return through TRP	Lecture, Problem solving, Discussion	
64	Day 64	PAN	Lecture, Problem solving, Discussion	
65	Day 65	Types of assessment	Lecture, Problem solving, Discussion	
66	Day 66	Tax deducted at source	Lecture, Problem solving, Discussion	
67	Day 67	TCS	Lecture, Problem solving, Discussion	
68	Day 68	TAN	Lecture, Problem solving, Discussion	
69	Day 69	Advance payment of tax	Lecture, Problem solving, Discussion	
70	Day 70	Refund	Discussion	
71	Day 71	Recovery of tax	Lecture, Discussion	
72	Day 72	Tax clearance certificate	Lecture, Discussion	

73	Day 73	Assessment of individuals	Lecture, Discussion	
74	Day 74	Computation of tax.	Lecture, Problem solving, Discussion	
75	Day75	Review	Lecture, Problem solving, Discussion	

### REFERENCE BOOKS

1. Students Guide to Income Tax- Dr Vinod K Singhania and Monica Singhania - Taxmann Publication.
2. Direct Taxes Law and Practice- Dr H C Mehrotra and Dr S P Goyal- Sahitya Bhawan Publications.
3. Direct Taxes- V P Gaur and D B Narang Kalyani Publishers.
4. Direct Taxes Sri T N Manoharan- Snow White Publications Practical Work Finance Act.

### ASSIGNMENTS

	<b>Date of submission/completion</b>	<b>Topic of Assignment &amp; Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc.)</b>	<b>Weightage/ Marks</b>
1		Anecdote- Daily News Record	<b>5</b>
2		Textbook assignments- Problem solving	
3		Tutorial- Peer Teaching	
4		Workbooks, Class projects	
5		Problems, Flowcharts, Textbook assignments	