BUSINESS STATISTICS

Course plan 2015-16

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	Sessions	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 Soving, Case Study
9	20-23	Weighted mean, combined mean	Problem Soving,
10	24-26	Geometric mean	Problem Soving,
11	27	Harmonic Mean	Problem Soving,
		Module 3	
12	28	Concepts, absolute and relative measures of dispersion	Problem Soving,
13	29-31	Range, inter quartile range, quartile deviation	Problem Soving,
14	32-34	Mean deviation	Problem Soving,
15	35-37	Standard deviation	Problem Soving,
16	38-40	Lorenz curve, merits demerits, relevance and application in business,	Problem Soving,
17	39-41	coefficient of variation ,Skewness	Problem Soving,
18	42-44	Moments, kurtosis	Problem Soving,
		Module 4	
19	45-48	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	65-66	Method of determination of trend-method of moving average	Problem Solving
28	67-68	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.

MODEL I

B. Com.Programme

Financial Accounting 2015-16

COURSE- 2

Course Code	15U1CRCOM2
Title of the course	FINANCIAL ACCOUNTING
Semester in which the course is to be taught	I
Number of credits	4
Number of contact hours	72
Course Teacher	Dr. Remya Ramachandran

1. COURSE AIM/RATIONALE

   To familiarize the students with the accounting principles and to build on the accounting basics taught at the higher secondary level

2. OBJECTIVES OF THE COURSE
   a. To understand the accounting practices followed by various types of businesses other than those for the companies
   b. To give exposure to the students regarding the practical application of accounting principles

3. COURSE OUTCOME

   After the successful completion of the course the students are expected to understand and manage accounts in a real-life situation of the following

   a. Final accounts of a sole trader

   b. Final accounts of non-profit organization

   c. Royalty accounts

   d. Branch accounting

e. Accounting for consignment

4. BOOKS FOR REFERENCE

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 : Business Accounting

Jayapandian.S, Accounting for Managers.

Naseem Ahmed, Financial Accounting

5. METHODOLOGY

Sessions	**Topic**	**Method**	**Remarks/Reference**
1	Introductory Session	Lecture	
2	Accounting – meaning – objects	Lecture	
3	GAAP	PPT with examples	
4	Journal	Lecture	
5	Ledger	Problem solving	
6	Trial Balance	Preparation of Trail Balance based on accounting rules- (ledger prepared by students from imaginary transactions)	Activity by students
7	Trail Balance	Discussion of causes of disagreement of trial balance, if any	Student Discussion moderated by the Faculty
8	Final accounts of sole	Concepts through Lecture and Problem solving through Group	Selection of group leader for each group

	traders-Trading, profit and loss accounts	activity	based on critical thinking and problem solving capacity
9	Balance sheet	,,	,,
10	Preparation with adjustments including outstanding and prepaid expenses	,,	,,
11	Accrued income and income received in advance	,,	,,
12	Depreciation including purchase and sale of assets	,,	,,
13	Bad debts, Further bad debts, New and old provisions	,,	,,
14	Bad debts recovered, Provision for discount on debtors and creditors	,,	,,
15	Manager's commission	,,	..
16	Goods as free sample, taken for personal use, destroyed by fire	,,	,,
17	Adjusted purchase and transfer to reserve	,,	,,
18	Overcast and under cast of both opening and closing stock	,,	,,
19	Goods sent on sale or return basis	,,	,,
20	Presentation of first assignment	Presentation of best 3 assignments	Evaluation of assignment by a panel of selected students
21	Rectification of entries	Lecture	
22	CIA – I	2 Hrs	
23	Accounting of non-trading	Lecture	

	concern- introduction		
24	Difference between profit and non- profit organizations, Fund accounting	PPT with real –life examples	
25	Receipts and Payments account	Student Seminar	Group activity
26	Income and expenditure account	Student Seminar	Group activity
27	Balance sheet	Student Seminar	Group activity
28	Problems	Problem Solving	
29	,,	,,	
30	,,		
31	Class Room Discussion	Comparison of accounting statements of profit and non-profit organizations (Based on 1st and 2nd assignments)	
32	Royalty accounts- Meaning and introduction	PPT	
33	Minimum rent Short working	Lecture	
34	Recovery		
35	Special circumstances- Adjustment of minimum rent in the event of strike and lockouts	Lecture	Interactive Discussion
36	Government subsidy in case of strike or lockouts	Presentation and discussion based on Case study	Delivery of concepts through Case study
37	Journal entries in the books of lessor and lessee	Lecture	
38	Preparation of Minimum rent-Short workings account	Problem Solving	Group activity
39	Preparation of Royalty	,,	Group activity

	accounts.(Excluding sublease)		
40	Problems		
41	,,		
42	,,		
43	,,		
44	Branch accounts-Objectives-features and types	PPT	
45	Accounting for branches keeping full system of accounting-	Lecture	
46	Debtors system	Problem solving	
	Problems		
47	Stock and debtors system	Role play by dividing the class into two groups	Detailing the concepts of Both systems
48	Independent branches	Lecture, Problems	
49	Incorporation of Branch trial balance in the books of H.O	Problem Solving	
50	Problems	,,	
51	Cash in transit and goods in transit	,,	
52	Consolidated balance sheet.	,,	
53	Problems		
54	Problems		
55	Problems		
56	Accounting for consignment-Meaning-important terms.	PPT	

57	Journal entries in the books of consigner	Lecture	
58	Journal entries in the books of consignee	Lecture	
59	Goods send at cost or invoice price-	Problem Solving	
60	Preparation of consignment account	,,	
61		Revision of Concepts	
61	CIA II	2 Hrs	
62	Consignees account	Lecture	
63	Valuation of stock	Case study	
64	Normal loss and abnormal loss		
65	Problems		
66	Discussion on the CIA	Class Room Discussion	
67	Problems		
68	,,		
69	,,		
70	,,		
71	REVISION		
72	REVISION		
73	REVISION		
74	Evaluation of the course		
75	Feedback session		

ASSIGNMENTS

No	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc.)	Weightage 5
1	Preparation of journal, ledger trial balance and final accounts by using data collected from a nearby shop	
2	Set questions for final account preparation by incorporating maximum adjustments (Presentation of best 3 questions and answers in class)	
3	Preparation of Income and expenditure and Balance sheet of a data collected from non- profit organizations	
4	Anecdote- Daily News Record	

MODEL- I

B. Com. Programme

COURSE- 3

Academic Year 2015-16

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
21.		**CIA – I**	**2 Hr. Descriptive answers**	
22.		**CIA – I**	**2 Hr. Descriptive answers**	
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
36.		***Student Activity***	***Forums***	
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
49.		***Student Activity***	***Bulletin boards, School affiliations***	
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.		***Student Activity***	***Crossword puzzles- Law***	
65.		**CIA II**	**2 HOURS**	
66.		**CIA II**	**2 HOURS**	
67.		***Practical***	***Instructor from a special field***	
68.		Discussion on the CIA	Presentations by student panels from the class	
69.		***Student Activity***	***Law Vocabulary drills, Debate on current issues- Legal***	
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

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

Introduction of theater in Education

BUSINESS ENVIRONMENT (15U1COCOM1)

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

COURSE OBJECTIVE:

1. To understand business and its role in society
2. To comprehend the business environment and its influence on business

Basic Reference

1. Business Environment, Francis Cherunilam
2. Essentials of Business Environment – K Aswathappa
3. Business Environment and Policy – Francis Cherunilam
4. Business Environment and Policy – V.P Michale
5. Government and Business – B. Amarchand

COURSE OUTCOMES:

At the end of the course, the student

- Would know what Business is globally and in Indian Context.
- Shall be familiar with trends in business.
- Will be aware of important laws governing business
- Shall know various components of business surrounding the business.

Sessions	Date	Module	Topic	Method	Remarks/Reference
1			Introductory Session	Lecturing	
2		**I**	Business, industry and commerce	PPT	
3		**I**	Business environment- meaning, concept, significance and nature	PPT	
4		**I**	Elements of business environment	PPT	
5		**I**	Internal and external environment	PPT	
6		**I**	Economic, geographic, socio-cultural environment	PPT	
7		**I**	legal, political and technological environment	PPT	
8		**I**	Business ethics	PPT	
9		**I**	Social responsibility of business, social audit.	PPT	
10		**II**	Economic environment of business	PPT	
11		**II**	Elements of economic environment	PPT	
12		**II**	Economic system	PPT	
13		**II**	Economic reforms	PPT	
14		**II**	Privatization	PPT	
15		**II**	Liberalization	PPT	
16		**II**	Globalization	PPT	
17		**II**	LPG's impact on Indian economy	PPT	
18		**II**	Economic policies	PPT	
19		**II**	Monetary policy	PPT	
20		**II**	Fiscal policy	PPT	
21			CIA – I	1 hr; descriptive answers only	
22		**II**	EXIM policy	PPT	
23		**II**	Industrial policy	PPT	
24		**II**	Licensing policy	PPT	

25		**III**	Political and legal environment of business	PPT	
26		**III**	Competition policy and law	PPT	
27		**III**	Competition policy and law	PPT	
28		**III**	Competition policy and law	PPT	
29		**III**	Foreign exchange management Act	PPT	
30		**III**	Foreign exchange management Act	PPT	
31		**III**	Consumer protection Act	PPT	
32		**III**	Consumer protection Act	PPT	
33		**III**	Consumer protection Act	PPT	
34		**III**	Consumer protection Act	PPT	
35		**III**	Right to Information Act	PPT	
36		**III**	Right to Information Act	PPT	
37		**III**	Right to Information Act	PPT	
38		**III**	World Trade Organization	PPT	
39		**III**	World Trade Organization	PPT	
40		**III**	World Trade Organization	PPT	
41		**III**	BRICS	PPT	
42		**IV**	Globalization of world economy	PPT	
43		**IV**	meaning and dimensions, features of current globalization	PPT	
44		**IV**	Pros of globalization	PPT	
45		**IV**	cons of globalization	PPT	
46		**IV**	globalization of Indian business	PPT	
47		**IV**	Multinational corporations	PPT	
48		**IV**	Multinational corporations	PPT	
49		**IV**	FDI in India	PPT	
50		**V**	Natural Environment- meaning	PPT	
51		**V**	Natural Environment- significance	PPT	
52			Natural Environment- components	PPT	
53		**V**	Impact on Business- Protection	PPT	

54		**V**	Climate Changes, Green India 2047	PPT	
55			CIA II	2 HOURS	
56		**I, II**	REVISION	Discussion	
57		**III**	REVISION	Discussion	
58		**IV, V**	REVISION	Discussion	
59			Discussion on the CIA	Discussion	
60			Evaluation of the Course		

QUANTITATIVE TECHNIQUES FOR BUSINESS RESEARCH
Academic Year 2015-16

Professor : Dr. Mathew Jose K
Class: II B.Com (Aided)
Semester: II

COURSE OBJECTIVE

1. To inculcate research aptitude among students
2. To familiarize the students with the research tools & principles

Basic Reference

1. Statistical Methods – S P Gupta
2. Statistical Methods – V K Puri
3. Quantitative Techniques for Business Research - L R Potti
4. Quantitative Techniques for Business Research – Dr. K. G. C Nair
5. Quantitative Techniques for Business Research – Roy & Sreedhar

COURSE OUTCOMES:

At the end of the course, the student

- Would know what research practices are followed
- Shall be familiar with systems of research

Sessions	Module	Topic	Method	Remarks/Reference
1		Introductory Session	Lecturing	

2	**I**	Research – Meaning – Definition –Business Research	PPT	
3	**I**	Types of Research	PPT	
4	**I**	Types of Research	PPT	
5	**I**	Types of Research	PPT	
6	**I**	Research Process	PPT	
7	**I**	Primary and Secondary Data	PPT	
8	**I**	Methods of Data Collection	PPT	
9	**I**	Census and sampling methods	PPT	
10	**I**	Non Probability sampling	PPT	
11	**I**	Classification and Tabulation of Data	PPT	
12	**I**	Revision of first module	PPT	
13	**II**	Diagrammatic and graphic presentation of data	PPT	
14	**II**	Significance of graphs and diagrams	PPT	
15	**II**	Types of diagrams –Bar diagrams	Demonstration	
16	**II**	Types of diagrams- Bar diagrams	Demonstration	
17	**II**	Types of diagrams - Bar diagrams	Demonstration	
18	**II**	Types of diagrams - Bar diagrams	Demonstration	
19	**II**	Graphs of frequency distributions	Demonstration	
20	**II**	Graphs of frequency distributions	Demonstration	
21	**II**	Graphs of frequency distributions	Demonstration	
22	**II**	Graphs of frequency distributions	Demonstration	
23	**II**	Revision of second module	Lecturing	
24		CIA – I	1 hr; descriptive answers only	
25	**III**	Correlation – Concept	PPT	
26	**III**	Types of Correlation	PPT	
27	**III**	Karl Pearson Coefficient of correlation	Demonstration	
28	**III**	Karl Pearson Coefficient of correlation	Demonstration	
29	**III**	Karl Pearson Coefficient of correlation	Demonstration	

30	**III**	Karl Pearson Coefficient of correlation	Demonstration	
31	**III**	Karl Pearson Coefficient of correlation	Demonstration	
32	**III**	Spearman's Rank Correlation	Demonstration	
33	**III**	Spearman's Rank Correlation	Demonstration	
34	**III**	Spearman's Rank Correlation	Demonstration	
35	**III**	Spearman's Rank Correlation	Demonstration	
36	**III**	Probable Error	Demonstration	
37	**III**	Probable Error	Demonstration	
38	**III**	Regression Analysis	PPT	
39	**III**	Regression Analysis	Demonstration	
40	**III**	Regression Analysis	Demonstration	
41	**III**	Regression Analysis	Demonstration	
42	**III**	Regression Analysis	Demonstration	
43	**III**	Regression Analysis	Demonstration	
44	**IV**	Probability – Meaning, Definition	Demonstration	
45	**IV**	Concepts, Approaches to assigning probability	Demonstration	
46	**IV**	Permutation	Demonstration	
47	**IV**	Combination	Demonstration	
48	**IV**	Theorems of Probability	Demonstration	
49	**IV**	Addition Theorem	Demonstration	
50	**IV**	Addition Theorem	Demonstration	
51	**IV**	Multiplication Theorem	Demonstration	
52	**IV**	Multiplication Theorem	Demonstration	
53	**V**	Report writing, Integral parts of a report	Lecturing	
54	**V**	Characteristics of a report	Lecturing	
55	**V**	Contents of a report	Lecturing	
56		CIA II	2 hrs.	
57	**I &II**	REVISION	Lecturing	
58	**III**	REVISION	Lecturing	
59	**IV & V**	REVISION	Lecturing	

60		Evaluation of the Course	Lecturing	

ASSIGNMENTS

	Date of submission/completion	**Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)**	**Weightage**
1	Dec 7, 2018	Various Sampling & Non Sampling Methods	1.7
2	Jan 18, 2019	Problems from Correlation & Regression	1.7
3	Feb 15, 2019	Specimen report	1.7

MODEL I

B. Com. Programme

COURSE- 6 IFRS 2015-16

Course Code	15U1CRCOM5
Title of the course	INTERNATIONAL FINANCIAL REPORTING STANDARDS
Semester in which the course is to be taught	II
Number of credits	4
Course Teacher	Dr. Remya Ramachandran
Number of contact hours	72

1. COURSE AIM/RATIONALE

   To understand the framework and convergence process of IFRS in India

2. OBJECTIVES OF THE COURSE

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

   To understand Convergence and conversion to IFRS

   To understand various standards and recognition, Measurement, presentation and disclosure of events

3. COURSE OUTCOME

   After the successful completion of the course the students are expected to understand

   a. Final accounts to be prepared as per IFRS

   b. Various accounting Standards

   c. Recognition, Measurement, Presentation and Disclosure of events

   d. Difference between IFRS and other standards

   e. IASB, Conceptual Framework

4. METHODOLOGY

Sessions	Topic	Method	Remarks/Reference
1	Introductory Session	Lecture	
2	Impact of Globalisation	Debate	
3	GAAP: Indian and US	PPT with examples	
4	Statement to be prepared under IFRS		
5	Notes to Financial Statements		
6	Statement of Changes in Equity		
7	IASB regulatory and conceptual framework	PPT	
8	Accruals basis and going concern-Qualitative characteristics of financial statements-Elements of financial statements.	Seminar	By students
9	IFRS implementation in the emerging markets-Advantages and disadvantages	Preparation of converged standards	Activity by students
10	IFRSs progress towards global harmonization-	Discussion	Student Discussion moderated by the Faculty
11	Benefits and barriers of IASs and IASB-		
12	IFRS implementation in the emerging markets		
13	Disclosure measures		
14	Contents of IFRS		

15	Convergence to IFRS in India		
16	Inventory-Recognize the cost of inventories-NRV-IASB requirements for valuing inventories and Methods of valuation-Revenue Recognition	Concepts through Lecture and Problem solving through Group activity	
17	IASB requirements for valuing inventories and Methods of valuation-Revenue Recognition	Concepts through PPT	,,
18	Methods of valuation-	,,	,,
19	Construction contracts-Contract Revenue and Contract Cost-	,,	,,
20	Determine the stage of completion of construction contract	,,	,,
21	Measurement of outcome of the construction contract	,,	,,
22	Recognition of expected losses in construction contract	,,	,,
23	Recognition of expected losses in construction contract	,,	..
24	Extracts for construction contract in statement of comprehensive income and statement of financial position.	Preparation of statements with imaginary transactions	,,
25	Construction contract in statement of financial position.	,,	,,
26	Inventory	Presentation of best 3 assignments	,,
27	IASB IASC Conceptual Framework	Presentation of best 3 assignments	,,
28	Construction contract	Presentation of best 3 assignments	
29	Evaluation of assignments by a panel of selected students		
30-31	CIA – I	2 Hrs	

32	Accounting for tangible and intangible assets Property, Plant and equipment	PPT	
33	Cost model and revaluation model	PPT with real –life examples	
34	Government Grant –Accounting treatment of government	Student Seminar	Group activity
35	Grants through capital approach and income approach	Student Seminar	Group activity
36	Grants through income approach	Student Seminar	Group activity
37	Grants: Problems	Problem Solving	
29	,,	,,	
38	,,		
39	Class Room Discussion	Comparison of accounting statements of profit and non- profit organizations (Based on 1st and 2nd assignments)	
40	Impairment of Asset- Identification	PPT	
41	Impairment of Asset- recognition and measurement criteria	Lecture	
42	Impairment: Problem	Problem Solving	
43	Problem Solving	,,	
44	Borrowing Cost-Recognition Criteria		
45	Commencement and cessation of capitalization	Lecture	Interactive Discussion
46	Borrowing Cost	Problem Solving	Delivery of concepts through Case study
47	Impairment of Asset:	Student seminar	With imaginary situations
48	Borrowing Cost	,,	
49	Government Grants	Case Study	Group activity

50	Problems		
51	,,		
52	,,		
53	,,		
54	Commencement and cessation of capitalization	Activity	Group activity – By creating a situation
55	Intangible Assets- Expected economic benefits in future -. -	Lecture	
56	Internally generated goodwill	Problem solving	With real life examples
	Useful life and amortization Problems	,,	
57	Stock and debtors system	Role play by dividing the class into two groups	Detailing the concepts of Both systems
58	Leasing	PPT	
59	Accounting for operating leases and finance leases-	Lecture, Problems	
60	Accounting for operating leases and finance leases- -	Problem Solving	
61	Accounting treatment of lessors and their disclosures	,,	
62	,,	,,	
63	Comparison of profit and loss and cash flow-Benefits and drawbacks of statement of cash flow. .	PPT	
64	Statement of Cash Flows	PPT	
65	Problems		
66	Problems		
67-68	CIA II		

69	First Time Adoption of IFRS and presentation of financial statements	Lecture	
70	Preparation of Statement of Financial Position as per IFRS	Lecture	
71	Revision	Revision of Concepts	
72	Evaluation and Revision		

MODEL I - B. Com Programme

COURSE TEACHER – DR. JOSEPH GEORGE (2015-2016)

Course Code	**15U2COCOM2**
Title of the course	**BUSINESS COMMUNICATION & MANGEMENT INFORMATION SYSTEM**
Semester in which the course is to be taught	**Second**
No. of credits	**4**
No. of contact hours	**72**

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)

Sessions	Date/Day	Topic	Method
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 Skiils	LECTURE	
27		**First IAT**	**ONE HOUR EXAM**	
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		**Second IAT**	**TWO HOURS EXAM**	
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

	Date of submission/completion	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)	Weightage
1	On or before 20th December	Preparation of CV – Individual Assignment	5 Marks
2	On or before 15th 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 – Needs, Wants and Demands – Concepts and Evolution of marketing – Marketing research – Consumer Behaviour – Types – Market Segmentation: Levels, Patterns, Bases – Targeting – Positioning – Introduction to marketing mix .

(15 Hrs)

- **MODULE – 2** Product decisions – Product mix- Product line decisions – Product Life Cycle (PLC) – Branding- Brand Equity – Brand loyalty – Trademark – Packaging and labelling – Case studies.

(20 Hrs)

- **MODULE – 3** Pricing decisions – Factors influencing pricing – Pricing objectives – Pricing policies and strategies – Penetration, Skimming – Case studies.

(20 Hrs)

- **MODULE – 4** Distribution decisions – Physical distribution and channels of distribution – Channel members – Factors influencing channel selection – Market logistics – Case studies.

(20 Hrs)

- **MODULE – 5** Promotion decisions – Promotion mix – Sales promotion – Advertising, Benefits of advertising, advertising media – Personal selling – Publicity – Case studies.

(15 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

Session	Date	Topic	Method	Remarks
1	Day 1	Introduction, Definition of marketing management	Lecture, Discussion	
2	Day 2	Needs ,wants and demands	Lecture, Discussion	
3	Day 3	Concepts and evolution of marketing management	Seminar, Discussion	
4	Day 4	Concepts and evolution of marketing management	Seminar, Discussion	
5	Day 5	Marketing research	Lecture, Discussion	
6	Day 6	Consumer behavior and its types	Seminar, Discussion	
7	Day 7	Consumer behavior and its types	Seminar, Discussion	
8	Day 8	Market Segmentation	Lecture, seminar, discussion	
9	Day 9	Market Segmentation	Lecture, seminar, discussion	
10	Day 10	Market Targeting	Lecture, seminar, discussion	
11	Day 11	Market Targeting	Lecture, seminar, discussion	
12	Day 12	Market positioning	Lecture, seminar, discussion	
13	Day 13	Market positioning	Lecture, seminar, discussion	
14	Day 14	Introduction to marketing mix	Lecture, Discussion	
15	Day 15	Review	Discussion	
16	Day 16	Introduction to product decisions	Lecture, Discussion	
17	Day 17	Product mix	Lecture, Discussion	
18	Day 18	Product mix	Lecture, Discussion	
19	Day 19	Product mix	Lecture, Discussion	
20	Day 20	Product line decisions	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	Loyalty, Trademark	Lecture, Seminar Discussion	
27	Day 27	Loyalty, Trademark	Lecture, Seminar Discussion	
28	Day 28	Packaging and labelling	Lecture, Discussion	
29	Day 29	Packaging and labelling	Lecture, Discussion	
30	Day 30	Case studies	Demonstration, Discussion	
31	Day 31	Case studies	Demonstration, Discussion	
32	Day 32	Review	Discussion	
33	Day 33	Introduction to product decisions	Lecture, Discussion	
34	Day 34	Factors influencing product decisions	Seminar, Discussion	
35	Day 35	Factors influencing product decisions	Seminar, Discussion	
36	Day 36	Objectives of product decisions	Seminar, Discussion	
37	Day 37	Objectives of product decisions	Seminar, Discussion	
38	Day 38	Pricing policies	Seminar, Discussion	
39	Day 39	Pricing policies	Seminar, Discussion	
40	Day 40	Pricing strategies	Lecture, Discussion	
41	Day 41	Pricing strategies	Seminar, Discussion	
42	Day 42	Penetrating policy	Lecture, Seminar	
43	Day 43	Penetrating policy	Lecture, Seminar	
44	Day 44	Skimming policy	Lecture, Seminar	
45	Day 45	Skimming policy	Lecture, Seminar	
46	Day 46	Case studies	Demonstration, Discussion	
47	Day 47	Case studies	Demonstration, Discussion	

48	Day 48	Review	Discussion	
49	Day 49	Introduction to distribution decisions	Lecture, Discussion	
50	Day 50	Introduction to distribution decisions	Lecture, Discussion	
51	Day 51	Physical distribution	Lecture, Discussion	
52	Day 52	Channels of distribution	Lecture, Seminar	
53	Day 53	Channels of distribution	Lecture, Seminar	
54	Day 54	Channel members	Lecture, Seminar	
55	Day 55	Channel members	Lecture, Seminar	
56	Day 56	Factors influencing channel selection	Lecture, Discussion	
57	Day 57	Factors influencing channel selection	Lecture, Seminar	
58	Day 58	Market Logistics	Lecture, Discussion	
59	Day 59	Market Logistics	Lecture, Seminar	
60	Day 60	Market Logistics	Lecture, Seminar	
61	Day 61	Case studies	Demonstration, Discussion	
62	Day 62	Case studies	Demonstration, Discussion	
63	Day 63	Review	Discussion	
64	Day 64	Introduction to promotion decisions	Lecture, Discussion	
65	Day 65	Promotion Mix	Lecture, Seminar Discussion	
66	Day 66	Promotion Mix	Lecture, Seminar	
67	Day 67	Sales promotion	Lecture, Seminar Discussion	
68	Day 68	Sales promotion	Lecture, Seminar	
69	Day 69	Advertising	Lecture, Seminar	
70	Day 70	Benefits of advertising	Lecture, Discussion	
71	Day 71	Advertising Media	Lecture, Discussion	
72	Day 72	Personal Selling	Lecture, Seminar	
73	Day 73	Publicity	Lecture, Seminar	
74	Day 74	Case studies	Demonstration, Discussion	
75	Day75	Review	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

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

CORPORATE ACCOUNTING

COURSE TEACHER:SANU VARGHESE

Academic Year -2015-2016

Course Code	1543CRCOM08
Title of the course	CORPORATE ACCOUNTING
Semester	III
No. of credits	4
No. of contact hours	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

Sessions	Date	Topic	Method	Remarks/Reference
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		**MODULE 2** Final accounts of joint sock companies-introduction-format of P/L A/C	Lecturing	In new format
16		Illustrations	Lecturing	
17		Illustrations	Lecturing	
18		Illustrations	Lecturing	
19		Illustrations	Lecturing	
20		Illustrations	Lecturing	
21		Balance sheet	Lecturing	
22		Illustrations	Lecturing	
23		Illustrations	Lecturing	
24		Illustrations	Lecturing	
25		Final accounts with adjustments	Lecturing	
26		Illustrations	Lecturing	
27		Illustrations	Lecturing	
28		Illustrations Profit prior to incorporation	Lecturing	
29		Illustrations	Lecturing	
30		Illustrations	Lecturing	

31		**MODULE 3** Business combinations and Corporate Restructuring	Lecturing	PPT
32		Purchase considerations and its calculations	lecturing	
33		Journal entries	Discussion	
34		Amalgamation	Lecturing	
35		Illustrations	Lecturing	
36		Illustrations	Lecturing	
37		Illustrations	Lecturing	
38		Illustrations	Lecturing	
39		Illustrations	Lecturing	
40		Illustrations	Lecturing	
41		Absorption	Lecturing	
42		Illustrations	Lecturing	
43		Illustrations	Lecturing	
44		Illustrations	Lecturing	
45		Illustrations	Lecturing	
46		External reconstructions	Lecturing	
47		Illustrations	Lecturing	
48		Illustrations	Lecturing	
49		Illustrations	Lecturing	
50		Illustrations	Lecturing	
51		Illustrations	Lecturing	
52		Inter company owings	Lecturing	
53		Illustrations	Lecturing	
54		Difference between amalgamation, external reconstructions and absorption.	Discussion	

55		**MODULE 4 INTERNAL RECONSTRUCTION AND CAPTAL REDUCTION** 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		**MODULE 5** **Liquidation accounts**	Lecturing	
67		Terms related to liquidation	Lecturing and discussion	
68		Terms related to liquidation	Lecturing and discussion	
69		Terms related to liquidation	Lecturing and discussion	
70		Terms related to liquidation	Lecturing and discussion	

71		Liquidators final statement of accounts	Lecturing	
72		Illustrations	Lecturing	
73		Illustrations	Lecturing	
74		Illustrations	Lecturing	
75		Revision		
76		Revision		
78		Revision		

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

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
E-COMMERCE AND GENERAL INFORMATICS
2015-16

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	**Discussion & Presentation**: E-commerce-introduction	
2	**Lecture:** Features and functions	
3	**Lecture:** operation of e- commerce	
4	Infrastructure for e-commerce	
5	**Discussion**	
6	**Lecture:** Application of e-commerce in direct marketing and selling	
7	**Lecture:** value chain integration	
8	**Lecture:** supply chain management	
9	**Lecture:** corporate purchasing	
10	Financial and information services	
11	**Test**	
12	**Lecture**: E-commerce models and strategies	
13	**Discussion**	
14	**Lecture:** Types of e-commerce	
15	**Discussion**	
16	**Lecture:** Business models for e-commerce	
17	**Discussion**	
18	Lecture: Brokerage model, aggregator model, info-mediary model	
19	Community model, value chain model, manufacturing model	

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

REFERENCES

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

MODEL I - B. Com Programme

COURSE TEACHER – DR. JOSEPH GEORGE (2015 – 2016)

Course Code	**15U3CRCOM8**
Title of the course	**BUSINESS MANGEMENT**
Semester in which the course is to be taught	**Third**
No. of credits	**3**
No. of contact hours	**72**

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		**FIRST IAT**	**ONE HOUR EXAM**
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		**SECOND IAT**	**TWO HOURS EXAM**
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 20th December	Preparation of a brief report about a good organisation – Individual Assignment	5 Marks
2	On or before 15th 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 (2015-16)

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
	MODULE 1		
1	Financial Management-meaning	Lecture	
2	Goals and objectives of financial management	Lecture	
3	Financial decisions & Functions of a Finance Manager	Lecture	
4	Scope or content of Financial Management	Lecture	
5	Relation of Finance function to other function	Lecture	
6	Time value of money	Lecture	
7	Concept and relevance of time value of money	Lecture	
8	Need for time value of money	Lecture	
9	Compounding technique	Lecture & working out problems	
10	Effective interest rate and multiple compounding	Lecture & working out problems	
11	Discounting technique	Lecture & working out problems	
12	Practical application of time value of money	Lecture & working out problems	Assignment1
	MODULE 2		
13	Financing decision-Sources of finance	Lecture	
14	Cost of Capital-meaning & importance	Lecture	
15	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
MODULE 3			
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
MODULE 4			
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
MODULE 5			
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	
57	Walters Model	Lecture & working out problems	
58	Gordons Model	Lecture & working out problems	
59	Modigliani Miller Theory	Lecture & working out problems	
60	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 (2015 – 2016)

Course Code	**15U4CRCOM9**
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 familarise 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	**PPT**
18		**FIRST IAT**	**ONE HOUR EXAM**
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		**SECOND IAT**	**TWO HOURS EXAM**	
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

	Date of submission/completion	**Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)**	**Weightage**
1	On or before 18th December	Price movement of any blue chip share – Individual Assignment	5 Marks
2	On or before 12th 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. Sojikumar and Alex Mathew
6. Indian Financial System – V. P. Bharathi

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.		**CIA – I**	**2 hr. descriptive answers**	
42.		**CIA – I**	**2 hr. descriptive answers**	
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.		**CIA II**	**3 HOURS**	
98.		**CIA II**	**3 HOURS**	
99.		**CIA II**	**3 HOURS**	
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

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

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

Course Objectives

Sl No	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		
	Objectives	**Focus**	**Skill Areas**
1	Aware of the role of an Entrepreneur in Economy	Advanced Business world and Growth of the Nation	Skill to understand and handle the dynamic surroundings
2	Capable to overcome the changing situations for business	Establishment and Management of business organisation	Skills of making better business management

Expected Outcome

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

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

15		**Lecture:** EDP	
16		**Lecture:** Steps, contents	
17		**Discussion**	
18		Lecture: Need for EDP	
19		Target groups, Contents of the training pgm	
20		Discussion	
21		Special agencies for entrepreneurial development	
22		Discussion	
23		DIC	
24		Discussion - Project	
		Meaning	
25		Classification and meaning	
26		features	
27		Project identification	
		Discussion	
28		Sources of ideas	
29		Discussion	
30		Stages in Project identification	
31		Project life cycle	
32		Discussion	
33		Project formulation and elements	
34		Feasibility analysis	
35		Network analysis	
36		Surprise test	
37		Network analysis	
38		Project planning	
39		Project appraisal techniques	
40		Pay-back period	
41		Problems	
		Problems	
41		Discounted cash flow techniques – merits and de-merits	
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	**Entrepreneurship Development and Project Management**	Covers syllabus.

COURSE PLAN
FINANCIAL SERVICES – COURSE CODE: 15U4CRCOM11
FOURTH SEMESTER B.COM (2015-16)

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
MODULE 1				
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	1st 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	2nd 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

Sl No	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.		
	Objectives	**Focus**	**Skill Areas**
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		**DISCUSSION-** introduction,meaning and concept	
2		**POWERPOINT PRESENTATION:** Evolution and features	
3		**POWERPOINT PRESENTATION:** Objectives,how it works?	
4		**LECTURES-** KVAT act 2003,history,objectives	
5		**LECTURES-** definition of assesse,assessing authority,books of accounts	
6		**Discussions**	
7		**LECTURES-** business,capital goods,casual trader,dealer,goods	
8		**LECTURES-** input,output tax, manufacturer,non resident dealer	
9		**LECTURES-** person,place of	

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

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

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

ASSIGNMENTS

	Session/ Date	**Assignment**	**Graded/ Non-graded**	**Remarks**
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 -2015-2016

Course Code	CM05BAA02
Title of the course	**COST ACCOUNTING**
Semester in which the course is to be taught	V
No. of credits	4
No. of contact hours	90

Course Objectives

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

Expected Outcome

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

Session No	**Day/Date**	**Topic**	**Comments/Notes**
1		Discussion & Presentation: Introduction to Cost Accounting, Meaning and definition-Cost –Costing- Cost accounting Cost accountancy	

2		Lecture: Objectives of cost accounting	
3		Lecture: Advantages and disadvantages of cost accounting	
4		Lecture: Distinction between cost accounting and financial accounting	
5		Discussion: Various Cost concepts	
6		Lecture: Cost center	
7		Lecture: Responsibility center	
8		Lecture: Profit center	
9		Lecture: Cost unit	
10		Lecture: -Cost control	
11		Lecture: Cost Reduction	
12		Lecture: Methods of Costing	
13		Discussion: Techniques of Costing	
14		Lecture: Types of costing	
15		Test	
16		Lecture: Accounting and control of material cost	
17		Discussion material purchase procedure	
18		Lecture: Material stock level	
19,20,21		Illustration: Ascertainment of stock levels	
22		Lecture: EOQ	
23		Illustration: Ascertainment of EOQ	
24		Illustration: Ascertainment of EOQ	
25		Lecture: ABC, VED and FSN analysis-JIT	
26		Lecture: Perpetual and periodic inventory system	
27		Lecture: Continuous stock taking	
28		Lecture: Material losses-Wastage-scrap-Spoilage-Defectives	
29		Illustration: Pricing-LIFO	
30		Illustration: LIFO	
31		Illustration: FIFO	
32		Illustration :FIFO	
33		Illustration : -Simple average	
34		Illustration : Weighted average	
35			
36		Lecture :Accounting and control of labour	

		cost	
37		Lecture-Time keeping and time booking	
38		Lecture -Systems of wage payment	
39,40,41		Discussion and illustration -Time rate system	
42.43,44		Discussion and illustration -piece rate system	
45,46		Discussion and illustration -Differential piece rate system	
47,48		Discussion and illustration -Incentive plan	
49,50		Discussion and illustration -Halsey plan	
51,52		Discussion and illustration Rowan plan	
53		Discussion and illustration -Idle time-overtime and their accounting treatment	
54,55		Discussion and illustration -Labour turnover-Methods of Calculating labour turnover.	
56		Lecture: Accounting for Over Head-Classification of Over Head	
57,58,59,60,61 62		Discussion and illustration-Primary and Secondary distribution	
63,64,65,66,67		Discussion and illustration: Absorption of overhead-Percentage method-Unit rate method-Machine hour method Labour hour rate method-Simultaneous equation method	
68,69,70		Discussion and illustration: Over absorption and under absorption	
71,72,73,74,75		Discussion and illustration: Preparation of Cost Sheet	
76,77,78,79,80		Discussion and illustration: Tender and quotation	
81,82,83,84,85,8 6 87,88,89,90		Discussion and illustration :Preparation of Reconciliation Statement.	

ASSIGNMENTS

	Session/ Date	**Assignment**	**Graded/ Non-graded**	**Remarks**
1		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***

PRINCIPLES OF INSURANCE

Course Plan

Year 2015-16

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
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, assignments	Discussion
8	15-16	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	Discussion

		conditions	
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, compliance with IRDA Rules	Discussion
20	58-59	Taxation	Discussion
21	60-61	Investments - evaluation of investments	Discussion
22	62-63	Capital structure	Discussion
23	63-64	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

COURSE PLAN

MODERN BANKING
SEMESTER 5

Course Objectives

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

Expected Outcome

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

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

9		**Lecture:** Role of commercial banks in Economic Development and recent trends in banking	
10		**ASSIGNMENT**	
11		RBI and its functions	
12		Supervisory and promotional functions of RBI	
13		**TEST**	
14		**Lecture:** Retail banking	
15		**Discussion**	
16		**Lecture:** Housing loan, types, features and cost of housing loan	
17		Procedure for availing housing loan	
18		**Discussion**	
19		**Lecture:** Vehicle loan and personal loan	
20		Education loan and agricultural loans	
21		VIVA	
22		Different banking rates and the its current rates	
23		the concept of interest	
24		Value added services of banks	
25		**Discussion**	
26		**Lecture:** Innovations and reforms in banking	
27		Social banking	
28		Service Area Approach and Village Adoption Scheme	
		Differential Interest Rate Scheme, Priority sector lending	
29		Technology based innovations	
30		ATM- its features and advantages,	
31		**Discussion**	
32		Credit card, debit card- features, procedures and benefits	
33			
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

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

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MODEL- I

B. Com. Programme

Open Course 2015-16

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
a.		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	

22.		**CIA – I**	**2 Hr. Descriptive answers**	
23.		**CIA – I**	**2 Hr. Descriptive answers**	
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.		**CIA II**	**2 HOURS**	
66.		**CIA II**	**2 HOURS**	
67.		Discussion on the CIA	Presentations by student panels from the class	
68.		REVISION		
69.		REVISION		
70.		REVISION- 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/ Marks**
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	
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 familarise 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 ad 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

Session	Date	Topic	Method	Remarks
1	Day 1	Introduction to Income tax in India	Lecture, Discussion	
2	Day 2	Introduction to Income tax in India	Lecture, Discussion	
3	Day 3	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

	Date of submission/completion	**Topic of Assignment & Nature of assignment (Individual/Group – Written/ Presentation – Graded or Non-graded etc.)**	**Weightage/ Marks**
1		Anecdote- Daily News Record	**5**
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 -2015-2016

Course Code	CM05BAA02
Title of the course	**APPLIED COST ACCOUNTING**
Semester in which the course is to be taught	VI
No. of credits	4
No. of contact hours	90

Course Objectives

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

Expected Outcome

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

Session No	**Day/Date**	**Topic**	**Comments/Notes**
1		Lecture: Introduction to the application of costing methods and techniques in business decision making	

2		Lecture: -Job costing– Meaning- Procedure	
3,4,5,6		Illustration: Accounting of job costing	
7,8		Discussion & Illustration: Batch costing-Meaning- Procedure	
9,10		Discussion and Illustration: Economic Batch Quantity.	
11		Lecture: Contract Costing-Meaning-Features	
12,13		Discussion and Illustration: Work certified and uncertified	
14,15,16,17		Discussion and Illustration:-determination of profit on incomplete contract	
18,19,20		Discussion and Illustration: Work-in-progress	
21,22		Discussion and Illustration:-Balance Sheet	
23		Discussion and Illustration: Escalation clause	
24		Discussion and Illustration:-Retention money	
25		Discussion and Illustration: Cost plus contract	
26		Discussion and Illustration: Process costing – Process accounts	
27,28,29		Discussion and Illustration: Process losses	
30,31,32		Discussion and Illustration: Abnormal Gain and its treatment	
33		Discussion and Illustration: Joint products ,By-products and Co- products –	
34,35,36,37 38,39		Discussion and Illustration: Methods of apportioning joint cost	
40,41,42,43 44,45		Discussion and Illustration: Methods of Accounting by products	
46		Lecture: Marginal Costing Meaning-Definition-	
47,48		Difference between Marginal costing and Absorption costing and differential costing	
49		Lecture: Advantages and disadvantages of marginal costing	
50,51,52,53		Discussion and Illustration:-Break Even Analysis	
54,55,56,57		Discussion and Illustration: Cost Volume Profit analysis	
58,59		Discussion and Illustration: Simple break even chart	
60,61,		Decision making -Pricing decisions	
62,63,64		Discussion and Illustration:-Key factor	

65,66		Discussion and Illustration:-Make or buy	
67,68		Discussion and Illustration: Sales mix	
69,70		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***

COURSE PLAN SEMESTER -6

PRACTICAL AUDITING (CORE COURSE)

COURSE CODE -15U6CRCOM16

COURSE OBJECTIVE

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

Expected outcome

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

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

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

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

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

ASSIGNMENTS

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

REFERENCES

Call No.	**Author**	**Title**	**Topic**
		Practical Auditing	Covers syllabus.

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 CO4	1,4,5,7,8
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 CO2	1,4,5,7,8
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

COURSE TEACHER: DR. SAJOY P B

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

COURSE RATIONALE

- To help the students to have a working knowledge in Income Tax.
- To have an understanding of determination of total income and tax payable and to get an overview regarding returns to be filled by an individual and also assessment procedure.

COURSE DESIGN

- **MODULE – 1** Income from other sources- General Chargeability-Special Chargeability-Kinds of securities and grossing up of interest-Bond washing transactions-Computation-Deductions Allowed-Deductions not permitted-Computation of income under the head Income from other sources.

(15 Hrs.)

- **MODULE – 2** 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-Deduction under Chapter VI A- Deduction for payments or contribution applicable to individuals covered by Sec 80 C to Sec 80GGC-Deductions under Sec 80U (Deductions for incomes excluded) Total income-Computation of total income.

(25 Hrs.)

- **MODULE – 3** Various Income Tax Authorities-Powers and Functions-Transfer Pricing and other provisions to check Avoidance of tax. Introduction to Tax Administrative Reforms Report (TARC) and General Anti- Avoidance Rule (GAAR). (Brief study only)

(10 Hrs.)

- **MODULE – 4** Assessment-Assessment Procedure-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 € e-filing of returns (brief study)

(15 Hrs.)

- **MODULE – 5** Assessment of individuals and computation of tax-Assessment of Companies.

(25 Hrs.)

LEVEL OF KNOWLEDGE

To make the students familiar with the assessment and procedures of direct taxes in the country.

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 procedure of computation of income under the head income from other sources.
2. Have an understanding about aggregation of deemed income and deductions under Chapter VI A.
3. Comprehend about various Income Tax Authorities and a brief introduction to TARC and GAAR.
4. Understand about assessment procedure and various types of assessments and a brief study on TDS, TCS and TAN.

5. Get a working knowledge about assessment of individuals and companies and computation of tax.

DETAILED SYLLABUS DELIVERY

Session	Date	Topic	Method	Remarks
1	Day 1	Income from other sources-General Chargeability	Lecture, Discussion	
2	Day 2	Income from other sources-General Chargeability	Lecture, Discussion	
3	Day 3	Income from other sources-Special Chargeability	Seminar, Discussion	
4	Day 4	Kinds of securities	Seminar, Discussion	
5	Day 5	Kinds of securities	Lecture, Discussion	
6	Day 6	Grossing up of interest	Seminar, Discussion	
7	Day 7	Grossing up of interest.	Seminar, Discussion	
8	Day 8	Bond washing transactions	Lecture, seminar, discussion	
9	Day 9	Bond washing transactions	Lecture, seminar, discussion	
10	Day 10	Computation-Deductions Allowed-Deductions not permitted	Lecture, seminar, discussion	
11	Day 11	Computation-Deductions Allowed-Deductions not permitted	Lecture, seminar, discussion	
12	Day 12	Computation of income under the head Income from other sources	Lecture, seminar, discussion	
13	Day 13	Computation of income under the head Income from other sources	Lecture, seminar, discussion	
14	Day 14	Computation of income under the head Income from other sources	Lecture, Discussion	
15	Day 15	Computation of income under the head Income from other sources	Discussion	
16	Day 16	Aggregation and deduction	Lecture, Discussion	
17	Day 17	Aggregation and deduction	Lecture,	

			Discussion	
18	Day 18	Clubbing of income of other persons various cases	Lecture, Discussion	
19	Day 19	Clubbing of income of other persons various cases	Lecture, Discussion	
20	Day 20	Clubbing of income of other persons various cases	Lecture, Seminar Discussion	
21	Day 21	Aggregation of deemed income	Lecture, Seminar Discussion	
22	Day 22	Aggregation of deemed income	Demonstration, Discussion	
23	Day 23	Set off and carry forward of losses	Demonstration, Discussion	
24	Day 24	Set off and carry forward of losses	Demonstration, Discussion	
25	Day 25	Set off and carry forward of losses	Lecture, Seminar Discussion	
26	Day 26	Set off and carry forward of losses	Lecture, Seminar Discussion	
27	Day 27	Order of set off	Lecture, Seminar Discussion	
28	Day 28	Order of set off	Lecture, Seminar Discussion	
29	Day 29	Computation of gross total income	Lecture, Seminar Discussion	
30	Day 30	Computation of gross total income	Lecture, Seminar Discussion	
31	Day 31	Deduction under Chapter VI A	Lecture, Discussion	
32	Day 32	Deduction under Chapter VI A	Lecture, Discussion	
33	Day 33	Deduction under Chapter VI A	Demonstration, Discussion	
34	Day 34	Deduction for payments or contribution applicable to individuals covered by Sec 80 C to Sec 80GGC	Demonstration, Discussion	
35	Day 35	Deduction for payments or contribution applicable to individuals covered by Sec 80 C to Sec 80GGC	Discussion	
36	Day 36	Deduction for payments or contribution applicable to individuals covered by Sec 80 C to Sec 80GGC	Lecture, Discussion	
37	Day 37	Deduction for payments or	Seminar,	

		contribution applicable to individuals covered by Sec 80 C to Sec 80GGC	Discussion	
38	Day 38	Deductions under Sec 80U (Deductions for incomes excluded)	Seminar, Discussion	
39	Day 39	Deductions under Sec 80U (Deductions for incomes excluded)	Seminar, Discussion	
40	Day 40	Total income	Seminar, Discussion	
41	Day 41	Computation of total income	Seminar, Discussion	
42	Day 42	Computation of total income	Seminar, Discussion	
43	Day 43	Various Income Tax Authorities	Lecture, Discussion	
44	Day 44	Various Income Tax Authorities	Seminar, Discussion	
45	Day 45	Transfer Pricing and other provisions to check Avoidance of tax	Seminar, Discussion	
46	Day 46	Transfer Pricing and other provisions to check Avoidance of tax	Lecture, Discussion	
47	Day 47	Transfer Pricing and other provisions to check Avoidance of tax	Seminar, Discussion	
48	Day 48	Introduction to Tax Administrative Reforms Report (TARC)	Seminar, Discussion	
49	Day 49	Introduction to Tax Administrative Reforms Report (TARC)	Lecture, Seminar	
50	Day 50	Introduction to General Anti-Avoidance Rule (GAAR).	Lecture, Seminar	
51	Day 51	Introduction to General Anti-Avoidance Rule (GAAR).	Lecture, Seminar	
52	Day 52	Introduction to General Anti-Avoidance Rule (GAAR).	Lecture, Seminar	
53	Day 53	Assessment Procedure	Demonstration, Discussion	
54	Day 54	Assessment Procedure	Demonstration, Discussion	
55	Day 55	Various types of Return of Income	Discussion	

56	Day 56	Various types of Return of Income	Lecture, Discussion	
57	Day 57	Return through TRP	Lecture, Discussion	
58	Day 58	PAN	Lecture, Discussion	
59	Day 59	. Types of Assessment	Lecture, Seminar	
60	Day 60	Types of Assessment	Lecture, Seminar	
61	Day 61	Tax deducted at source	Lecture, Discussion	
62	Day 62	Tax deducted at source	Lecture, Seminar	
63	Day 63	TCS	Lecture, Seminar	
64	Day 64	TAN	Lecture, Discussion	
65	Day 65	Advance payment of tax	Lecture, Seminar	
66	Day 66	Refund	Lecture, Seminar	
67	Day 67	Recovery of tax	Lecture, Discussion	
68	Day 68	Tax Clearance Certificate	Lecture, Seminar	
69	Day 69	e-filing of returns	Lecture, Seminar	
70	Day 70	e-filing of returns	Lecture, Discussion	
71	Day 71	Assessment of individuals and computation of tax	Lecture, Seminar	
72	Day 72	Assessment of individuals and computation of tax	Lecture, Seminar	
73	Day 73	Assessment of individuals and computation of tax	Demonstration, Discussion	
74	Day 74	Assessment of Companies	Demonstration, Discussion	
75	Day 75	Assessment of Companies	Discussion	

SUGGESTED READINGS

1. Students guide to Income Tax- Dr Vinod K Singhania and Monica Singhania-Taxmann Publications.
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

ASSIGNMENTS

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