

# BUSINESS STATISTICS

## COURSE OBJECTIVES

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

## Basic References

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

## COURSE OUTCOMES:

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

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

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

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

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

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

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

### ASSIGNMENTS

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

### ASSIGNMENTS/EXERCISES – Details & Guidelines

**Assignment:** Statistics exhibition:

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

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

Minimum time limit is 15 minutes.

Maximum up to 30 minutes.

3 or 4 students in each group.

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

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

## **FINANCIAL ACCOUNTING**

### **COURSE OBJECTIVES**

To familiarize students with the accounting principles

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

### **Basic Reference**

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

### **COURSE OUTCOMES:**

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

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

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

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



48		Illustrations	Lecturing	
49		Illustrations	Lecturing	
50		Illustrations	Lecturing	
51		Independent branches	Lecturing	
52		Illustrations	Lecturing	
53		Illustrations	Lecturing	
54		Illustrations	Lecturing	
55		Incorporation of branch trial balance in HO books	Lecturing	
56		Illustrations	Lecturing	
57		Illustrations	Lecturing	
58		Illustrations	Lecturing	
59		Illustrations	Lecturing	
60		Consolidated balance sheet	Lecturing	
61		Illustrations	Lecturing	
62		Illustrations	Lecturing	
63		Illustrations	Lecturing	
64		Module 5-accounting for consignment-meaning-important terms	Lecturing	
65		Accounting procedure	Lecturing	
66		Illustrations	Lecturing	
67		Illustrations	Lecturing	
68		Illustrations	Lecturing	
69		Valuation of stock	Lecturing	
70		Illustrations	Lecturing	
71		Illustrations	Lecturing	
72		Illustrations	Lecturing	
73		Normal loss and abnormal loss	Lecturing	
74		CIA II		
75				

76				
77				

### ASSIGNMENTS

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

**COURSE PLAN**  
**BUSINESS REGULATORY FRAMEWORK**  
**2018 – 2019**  
**SEMESTER 1**

**Course Objectives**

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

**Expected Outcome**

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

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

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

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

### ASSIGNMENTS

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

### REFERENCES

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



**COURSE PLAN 2015 SEM 3  
BUSINESS ENVIRONMENT**

**Course Objectives**

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

**Expected Outcome**

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

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

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



27		FEMA and FERA			
28		<ul style="list-style-type: none"> <li>• Oral test</li> </ul>			
29		<table border="1"> <tr> <td>FEMA and FERA</td> </tr> <tr> <td>Objectives, features, advantages of FERA and FEMA</td> </tr> </table>	FEMA and FERA	Objectives, features, advantages of FERA and FEMA	
FEMA and FERA					
Objectives, features, advantages of FERA and FEMA					
30		Right to Information Act			
31		<ul style="list-style-type: none"> <li>• Oral Test</li> </ul>			
32		Consumer Protection Act			
33		WTO functions			
34		BRICS			
35		Foreign investment FDI & FPI			
36		Legal Environment meaning and definition			
37		Insolvency and bankruptcy code 2016			
38		Corporate insolvency resolution process			
39		Liquidation process			
40		IPR			
41		IPR detail			
42					
43, 44, 45, 46		Natural environment meaning, significance			
		.			
47		<ul style="list-style-type: none"> <li>• Oral test</li> </ul>			
48		components of natural environment			
49, 50		Impact on business protection			
51		Climate changes			
52		Green India 2047			
53		Carbon credit introduction, Bali action plan			
54		<ul style="list-style-type: none"> <li>• Viva</li> </ul>			

## ASSIGNMENTS

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

## REFERENCES

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

**B COM TRAVEL & TOURISM**  
**SEMESTER -2**  
**QUANTITATIVE TECHNIQUES FOR BUSINESS RESEARCH**  
**Course Code: 15U2CRCOM04**

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

**Expected Outcome**

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

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

### Session Plan

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

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

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

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

### ASSIGNMENTS

	Session/ Date	Assignment	Remarks
1		Collect a published report of a survey conducted by a magazine/ news paper	Individual Printed report,
2		Assignment on sampling technique	Individual
3		Conducting a Seminar and talk with resource persons.	
4		Motivating students	Group



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

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

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# **INTERNATIONAL FINANCIAL REPORTING STANDARDS**

## **SEM II**

**Credit – 4**

**Hours- 72**

### **Course Objectives**

To understand the framework and convergence process of IFRS in India

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

### **Basic Reference**

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

### **Course Outcomes:**

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

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

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

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

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

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

### ASSIGNMENTS

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



**COURSE PLAN 2017-18**  
**CORPORATE REGULATIONS , SEM-2**  
**Course Objectives**

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

**Expected Outcome**

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

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



13		<b>Lecture: documents</b>	
14		Memorandum of association	
15		Articles of association	
16		<b>viva</b>	
17		<b>Lecture: doctrine of ultravires</b>	
18		<b>Discussion</b>	
19		<b>Doctrine of constructive notice</b>	
20		Indoor management	
21		<b>Discussion</b>	
22		Prospectus-importance	
23		Contents-shelf red herring prospectus	
24		Misstatement in prospectus	
25		GDR-Book building-issue,allotement	
26		Forfeiture of share	
27		Transmission of shares	
28		Buy back of shares	
29		provisions	
30		Issue of bonus shares	
31		Surprise test	
32		<b>Lecture: management</b>	
33		Directors	
34		Types- women ,independent directors	
35		Small shareholders directors	
36		disqualifications	
37			
38		DIN	
39		Powers and duties	
40		Removal of directors	
42		Key managerial personnel	
43		Managing director, manager	
44		CS	
45		Company meetings	
46		prerequisites	
47		General meeting and board meetings	
48		seminar	
49		seminar	

50		Conduct of meeting	
51		Postal ballot	
52		Meeting through video conferencing	
53		e-voting	
54		test	
55		Discussions	
56		<b>Lecture: miscellaneous provisions</b>	
57		Books of accounts	
58		Online filing of documents	
59		Dividend provisions	
60		seminar	
61		Auditors appointment	
62		Auditors- rotation, report	
63		NFRA	
64		<b>Lecture : winding up of a company</b>	
65,		NCLT	
66		Special courts	
67		<b>Lecture: Depositories Act 1996</b>	
68		Rights and obligations of depositories	
69		NSDL,CDSL	
70		Depository participants –issuers and beneficial owners	
71		Inquiry and inspections	
72		penalty	
73		seminar	

### ASSIGNMENTS

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

### REFERENCES

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

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

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

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

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

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

## ASSESSMENT OF STUDENTS

- **ASSIGNMENTS**

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

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

## COURSE OUTCOMES:

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

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

## Basic References

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

## Sacred Heart College (Autonomous), Thevara Course Plan for 2017-18 (Odd Semester)

Programme : Bcom. Computer Application (S/F)

Semester: 3

Course Title: MARKETING MANAGEMENT

Instructional Hrs : 72                      Credit-4

Learning Outcomes: a).To help students to understand the concept of marketing and its applications.  
b). To make the students aware of modern methods and techniques of marketing

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

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



		with PPT	
32	Labeling – functions , types.	Lecturing with PPT	Book-Dr. K.G.C. Nair

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

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

Notes :

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

Assignments :

1. To develop a product or service of their own and that product have to be marketed in the class, covering the elements of marketing mix.  
This will give the students a practical knowledge as well as their creativity can also be known.

Rules : Three students in group

PPT can be used .

Time allotted :10mins

**DEPARTMENT OF COMMERCE**  
**CORPORATE ACCOUNTING**

<b>Course Code</b>	1543CRCOM08
<b>Title of the course</b>	CORPORATE ACCOUNTING
<b>Semester</b>	III
<b>No. of credits</b>	4
<b>No. of contact hours</b>	90
<b>Faculty Name</b>	Anjitha K Nandan

**COURSE AIM/RATIONALE.**

To provide a thorough knowledge about the accounting of companies

**OBJECTIVES OF THE COURSE.**

To understand the real company accounting policies

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

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

		Corporate Restructuring		
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, reconstructions and absorption.	Discussion	
55		<b>MODULE 4</b> <b>INTERNAL</b>	Lecturing	

		<p><b>RECONSTRUCTION AND CAPITAL REDUCTION</b></p> <p>Introduction</p> <p>Capital alterations and capital reduction-difference between internal reconstructions and various combination schemes</p>		
56		Capital reductions	Lecturing	
57		Illustrations	Lecturing	
58		Illustrations	Lecturing	
59		Illustrations	Lecturing	
60		Illustrations	Lecturing	
61		Illustrations	Lecturing	
62		Consolidation and sub division	Lecturing	
63		Illustrations	Lecturing	
64		Illustrations	Lecturing	
65		Illustrations	Lecturing	
66		Liquidation accounts	Lecturing	
67		Terms related to liquidation	Lecturing and discussion	
68		Terms related to liquidation	Lecturing and discussion	
69		Terms related to liquidation	Lecturing and discussion	
70		Terms related to liquidation	Lecturing and discussion	
71		Liquidators final statement of accounts	Lecturing	

72		Illustrations	Lecturing	
73		Illustrations	Lecturing	
74		Illustrations	Lecturing	
75		Revision		
76		Revision		
78		Revision		
		CIA II		

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

## **REFERENCES**

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



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**COURSE PLAN (2017-18)**  
**E-COMMERCE AND GENERAL INFORMATICS**  
**SEM-3**

**Course Objectives**

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

**Expected Outcome**

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

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

17		<b>Discussion</b>	
18		Lecture: Brokerage model, aggregator model, info-mediary model	
19		Community model, value chain model, manufacturing model	
20		Surprise test	
21		Advertising model, subscription model	
22		Electronic data interchange	
23		Mobile commerce and web commerce	
24		Discussion	
25		ERP and components	
26		Electronic payment system	
27		Overview of EPS	
		Discussion	
28		Cyber cash	
29		Electronic banking	
30		Debit card, credit card operations	
31		Assignment	
32		Smart card -types	
33		Electronic fund transfer	
34		Discussion	
35		Test	
36		E-commerce security	
37		Passwords, virus, firewalls	
38		Encryption –types	
39		Discussion	
40		Digital signature and certificate	
41		Other security measures	
42		Setting up of e-commerce business	
43		Web development	
44		Promotion of the websites	
45		Trust building and loyalty building	
46		Marketing and branding online transactions	
47		Management and control	
48,49		Product delivery and settlement	
50, 51		settlement	
52		Discussion	
53		Review & Evaluation	
54,55,56,57,58		Seminar	
59,60,61,62,63		Seminar	

64,65,66,67,68		Seminar	
69,70,71		Viva	

### ASSIGNMENTS

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

### REFERENCES

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

**COURSE PLAN**  
**BUSINESS MANAGEMENT**  
**2017 – 2018**  
**SEMESTER 3**  
**Course Objectives**

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

**Expected Outcome**

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

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

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

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

### ASSIGNMENTS

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

### REFERENCES

<b>Call No.</b>	<b>Author</b>	<b>Title</b>	<b>Topic</b>
	Dr. Joseph George	<b>BUSINESS MANAGEMENT</b>	Covers syllabus.





**DEPARTMENT OF COMMERCE  
FINANCIAL MANAGEMENT**

<b>Course Code</b>	
<b>Title of the course</b>	<b>FINANCIAL MANAGEMENT</b>
<b>Semester</b>	<b>III</b>
<b>No. of credits</b>	<b>4</b>
<b>No. of contact hours</b>	<b>90</b>
Faculty Name	Anjitha K Nandan

**COURSE OBJECTIVES**

To build a thorough understanding of the central ideas and theories of modern finance.

To enable the students to learn the practical applications of financial management concepts.

### Basic Reference

1. Shashi K Gupta and Sharma R K, Financial Management
2. Prasanna Chandra, Financial Management Theory and Practice
3. Maheswari S N, Financial Management Principles and Practice
4. Pandey I M, Financial Management

### COURSE OUTCOMES:

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

- They shall be familiar with different source of finance.
- Shall be able to apply the financial theory in practical business.
- Shall be able to make choice and take decision regarding various source of finance .

Sessions	Date	Topic	Method	Remarks/Reference
1		<b>Module 1</b> -meaning of finance, Financial management	Discussion with students and lecturing	
		Importance and scope	Lecturing and discussion	
2		Objectives of financial management	Lecturing	
3		Financial decisions	Lecturing	
4		Functions of financial management	Discussion	
5		Time value of money-concept of compounding technique	Lecturing	

6		Doubling period,multiple compounding period	Lecturing	
7		Effective rate of interest,furure value of series of payments	Lecturing	
8		Compounded value of annuity and annuity due	Lecturing	
9		Discounting technique,present value of series of payments	Lecturing	
10		Present value of annuity and annuity due,	Lecturing	
11		<b>Module 2</b> -Financing decisions,source of finance	Seminar	
12		Equity shares and preference shares	Seminar	
13		Deferred shares,no par stock,shares with differential rights,sweat equity	Seminar	
14		Debentures	Seminar	
15		Cost of capital-concept,importance	Lecturing	
16		Measurement of specific cost-cost of debt-redeemableb debt	Lecturing	
16		Irredeemable debt-illustrations	Lecturing	
17		Illustrations	Lecturing	
18		Illustrations	Lecturing	
19		Cost of preference share capital	Lecturing	
20		Illustrations	Lecturing	
21		Cost of equity capital	Lecturing	
22		Illustrations	Lecturing	
23		Cost of retained earnings	Lecturing	
24		Over all cost of capital	Lecturing	
25		Assignment of weights-book value and market value weights	Lecturing	
26		Over all cost of capital	Lecturing	

27		<b>CIA 1</b>	2 Hrs	
28		<b>Module 3</b> -capital structure-meaning-capital structure v/s capitalization	Lecturing and discussion	
29		Capital structure theories-net income approach and net operating income approach	Lecturing	
30		Modigliani – millar approach,arbitrage process,traditional approach	Lecturing	
31		Factors determining capital structure-leverage meaning	Lecturing	
32		Operating leverage-meaning and computation	Lecturing	
33		Financial leverage-meaning and computation	Lecturing	
34		Composite leverage-meaning and computation	Discussion	
35		<b>Module 4</b> -working capital-meaning and definition	Lecturing and discussion	
36		Importance-gross working capital-net working capital	Lecturing	
37		Factors determining working capital	Lecturing and discussion	
38		Estimation of working capital requirement	Lecturing	
39		Illustrations	Lecturing	
40		Illustrations	Lecturing	
41		Illustrations	Lecturing	
42		Illustrations	Lecturing	
43		Illustrations	Lecturing	
44		<b>Module 5</b> -dividend decisions	Discussion	

45		Dividend policy-conservative v/s liberal	Lecturing	
46		Pay out ratio,retention ratio	Lecturing	
47		Dividend theories-irrelevance theory	Lecturing	
48		Modi giliani millar hypothesis	Lecturing	
49		Relevance theories-walters model	Lecturing	
50		Illustrations	Lecturing	
51		Gordons model	Lecturing	
52		Illustrations	Lecturing	
53		Determinants of dividend policy	Power point presentation	
54		Bonus share-stock split	Power point presentation	
55		Revision		
56		<b>CIA II</b>		
57		Discussion on CIA II		
58		Revision		
59		Revision		
60		Revision		
61		Evaluation of the course		

### ASSIGNMENTS

	<b>Date of submission/completion</b>	<b>Topic of Assignment &amp; Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)</b>	<b>Weighttage</b>
1		Prepare statement showing working capital requirement of a particular business unit	5
2		Dividend policies adopted by different	5

		companies	
3		Practical Problems	5
4			

## CAPITAL MARKET

### COURSE OBJECTIVES

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

### Basic Reference

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

### COURSE OUTCOMES:

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

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

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



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

20		Registrars to the issue-brokers to the issue-Bankers to the issue-Underwriters.		
21		CIA – I	1 hr; descriptive answers only	
22		MODULE-4 Secondary market – Importance objectives	Power Point Presentation	
23		Definition, Meaning	Power Point Presentation	
24		Role and functions of Stock Exchanges	Power Point Presentation	
25		Members of the Stock Exchanges	Power Point Presentation	
26		Classification-type of speculators	Power Point Presentation	
27		Speculative transaction listing of securities	Power Point Presentation	
28		Classification of listed securities	Power Point Presentation	
29		Methods of trading in a stock exchange	Power Point Presentation	
30		Screen based trading	Power Point Presentation	
31		on line trading	Power Point Presentation	

32		Depository system	Power Point Presentation	
33		Group discussion		
34		Distinction between trading	Power Point Presentation	
35		Importance of different trading methods	Power Point Presentation	
36		Quiz based on trading		
37		Revision		
38		Snap test on second half of Module four		
39		Discussing answers & marks of snap test		
40		Players in the primary market	Power Point Presentation	
41		Players in the secondary market	Power Point Presentation	
42		Objectives of trading methods	Power Point Presentation	
43		Stock market indices	Power Point Presentation	
44		Snap test on half of Module four	Power Point Presentation	
45		Discussing answers & marks of snap test	Power Point Presentation	
46		Oral Test		
47		MODULE-5 Stock exchanges in India	Power Point Presentation	

		Types of derivatives		
48		Purpose of personal selling	Power Point Presentation	
49		Process-Types of sales Persons	Power Point Presentation	
50		NSE	Power Point Presentation	
51		BSE	Power Point Presentation	
52		MCX	Power Point Presentation	
53		Major international stock exchanges	Power Point Presentation	
54		Derivatives	Power Point Presentation	
55		Features of derivatives	Power Point Presentation	
56		Derivative instruments	Power Point Presentation	
57		Futures	Power Point Presentation	
58		Options		
59		Swaps		
60		Currency futures in India		

61		Recent trends in capital market.		
62		CIA II	2 HOURS	
63		Video clippings of online share transaction	Power Point Presentation	
64		Video clippings of capital market its functions	Power Point Presentation	
65		Seminar presentation of students	Power Point Presentation	
66		Discussion on the CIA		
67		Chart preparation for exhibition		
68		Chart preparation for exhibition		
69		Chart preparation for exhibition		
70		Submission of charts		
71		REVISION		
72		REVISION		
73		REVISION		
74		REVISION		
75		Evaluation of the Course		


### ASSIGNMENTS

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

#### ASSIGNMENTS/EXERCISES – Details & Guidelines

Assignment (Exhibition): Should be individually done

There should be creativity

Features should be written on the chart.

Products should be clearly portrayed.

Seminar : Presentation should be of Minimum 15 minutes

One group can contain 3 or 4 students

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

Maximum limit for the seminar will be 30 minutes.

**DEPARTMENT OF COMMERCE  
SPECIALISED ACCOUNTING**

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

**COURSE OBJECTIVES**

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

**Basic Reference**

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



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

**COURSE OUTCOMES:**

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

Would be familiar with advanced accounting principles and procedures.

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

Shall be familiar with concept of investment.

Shall be familiar with the calculation of insurance claims.

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

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

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

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

### ASSIGNMENTS

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

**COURSE PLAN 2017-18**  
**ENTREPRENEURSHIP DEVELOPMENT AND PROJECT MANAGEMENT**  
**SEM-4**

**Course Objectives**

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

**Expected Outcome**

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

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

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

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

### ASSIGNMENTS

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

### REFERENCES

Call No.	Author	Title	Topic
	M M ABRAHAM	<b>Entrepreneurship Development and Project Management</b>	Covers syllabus.

# **SACRED HEART COLLEGE, THEVARA**

## **COURSE PLAN 2017-2018**

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

**Semester : IV**

**Course Title: FINANCIAL SERVICES**

**Learning Outcomes:**

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

**Instructional Hrs : 54**

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



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

#### **ASSESSMENT OF STUDENTS**

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

#### **COURSE OUTCOMES:**

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

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

## **Basic References**

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

## COURSE PLAN SEMESTER 4

### GOODS AND SERVICES TAX(OPTIONAL COURSE FOR FINANCE AND TAXATION)

#### COURSE CODE -15U4OPCFT2A

#### COURSE OBJECTIVE

<b>Sl No</b>	Overall: To familiarize the students with the basic introduction and components of Goods and services Tax and there by able to use it in its practical sense.		
	<b>Objectives</b>	<b>Focus</b>	<b>Skill Areas</b>
1	To enable the students to understand the structure of GST	SGST,CGST,IGST,UTGST	Components of GST
2	Help them in understanding the practical application of GST	Registration,Tax filing>Returns	Skill to think practically

#### Expected outcome

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

Session No.	Day/Date	Topic	Comments/Notes
1		<b>DISCUSSION-</b> Goods and services Tax	
2		<b>POWERPOINT PRESENTATION:</b> Introduction to GST	
3		<b>POWERPOINT PRESENTATION:</b> Definition,stages,difference between VAT and GST	
4		<b>LECTURES-</b> Methodology of GST	
5		<b>LECTURES-</b> Subsuming of taxes,constitutional background	
6		<b>Discussions</b>	
7		<b>LECTURES-</b> Benefits,demerits,components of GST	
8		<b>LECTURES-</b> Structure,SGST,IGST,UTGST,CGST	
9		<b>LECTURES-</b> HSN and SAC code	

10		<b>LECTURES- GST</b> council,functions,structures,powers	
11		seminar	
12		seminar	
13		seminar	
14		<b>LECTURES- Definitions</b>	
15		<b>LECTURES- Definitions</b>	
16		<b>LECTURES- Definitions</b>	
17		<b>LECTURES- Definitions</b>	
18		<b>TEST PAPER</b>	
19		<b>LECTURES-Levy ,tax collection and reverse charge</b>	
20		<b>LECTURES-Rates of GST</b>	
21		<b>LECTURES-Supply definitions,schedule</b>	
22		<b>LECTURES-Scope of supply,mixed composite supply</b>	
23		<b>LECTURES-Ecommerce under GST Regime</b>	
24		<b>LECTURES-Liability to pay tax</b>	
25		<b>DISCUSSION</b>	
26		<b>LECTURES- Reverse charge mechanism</b>	
27		<b>LECTURES – Composition scheme of levy</b>	
28		<b>LECTURES- Value of taxable supply</b>	
29		<b>DISCUSSION</b>	
30		<b>LECTURES- Interstate supply</b>	
31		<b>LECTURES – Intra state supply</b>	
32		<b>SEMINAR</b>	
33		<b>VIVA</b>	
34		<b>VIVA</b>	
35		<b>VIVA</b>	
36		<b>TEST</b>	
37		<b>Lecture- Time and place of supply</b>	
38		<b>DISCUSSION-</b>	
39		<b>Lecture- Concept of import and Export in time of supply</b>	
40		<b>Lecture – Place of supply</b>	
41		<b>Lecture- place of supply in case of intra state supply</b>	
42		<b>Lecture- Place of supply in case of inter state supply</b>	
43		<b>Lecture- Place of supply in case of</b>	

		export and import of services	
44		<b>DISCUSSION</b>	
45		<b>TEST PAPER</b>	
46		<b>Lecture- ITC and payment of GST</b>	
47		<b>Lecture- cascading effect of taxation</b>	
48		<b>Lecture-Benefits of ITC</b>	
49		<b>Surprise test</b>	
50		<b>DISCUSSION-</b>	
51		<b>Lecture- Manner of claiming ITC</b>	
52		<b>PROBLEMS</b>	
53		<b>PROBLEMS</b>	
54		<b>PROBLEMS</b>	
55		<b>Lecture – ISD</b>	
56		<b>PROBLEMS</b>	
57		<b>PROBLEMS</b>	
58		<b>Discussion</b>	
59		<b>Lectures- Recovery of credit</b>	
60		<b>Lectures-Reversal of credit</b>	
61		<b>Lectures –utilization of ITC</b>	
62		<b>Lectures-cases in which ITC is not available</b>	
63		<b>Lectures- Tax invoice,un authorized collection of tax</b>	
64		<b>Lecture-credit note,deit note,Electronic cash ledger</b>	
65		<b>Lecture- Electronic credit ledger,Electronic Liability register</b>	
66		<b>Lecture- Manner of payment of tax</b>	
67		<b>Lecture- TDS,TCS</b>	
68		<b>Lecture- Refunds</b>	
69		<b>Lecture- Registration</b>	
70		<b>Discussion</b>	
71		<b>Seminar</b>	
72		<b>Lecture&gt;Returns and accounts</b>	
73		<b>Lecture- Assesment,Registration</b>	
74		<b>Lecture-Person Liabile for registration</b>	
75		<b>Lecture-Compulsory,Deemed Registration</b>	
76		<b>Lecture-Procedure for registration,GSTIN</b>	
77		<b>Lecture- Amendment of registration</b>	
78		<b>Lecture- cancellation,revocation</b>	
79		<b>Lecture- Furnishing details of supplies</b>	

80		<b>Lecture-</b> Forms in GST	
81		<b>Lecture-</b> Assesment and its types	

### ASSIGNMENTS

	Session/ Date	Assignment	Graded/ Non-graded	Remarks
1		Difference between GST and VAT		
2.		Illustrations of GST and VAT		

### REFERENCES

Call No.	Author	Title	Topic
	Dr A P Philip	Goods and service tax	Covers syllabus.
	Dr. Jaya Jacob ,M.Laby Cherian Punnoose	Goods ande service tax	Covers syllabus.

**COURSE PLAN 2017-18****B.Com Sem. 5****COST ACCOUNTING****Course Objectives**

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

**Expected Outcome**

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

<b>Session No</b>	<b>Day/Date</b>	<b>Topic</b>	<b>Comments/Notes</b>
1		Discussion & Presentation: Introduction to Cost Accounting, Meaning and definition-Cost –Costing- Cost accounting Cost accountability	
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		Discussionmaterial 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.	
<b>56</b>		Lecture:Accounting for Over Head- Classification of Over Head	
<b>57,58,59,60,61 62</b>		Discussion and illustration-Primary and Secondary distribution	
<b>63,64,65,66,67</b>		Discussion and illustration:Absorption of overhead-Percentage method-Unit rate method-Machine hour method Labour hour rate method-Simultaneous equation method	
<b>68,69,70</b>		Discussion and illustration:Over absorption and under absorption	
<b>71,72,73,74,75</b>		Discussion and illustration: Preparation of Cost Sheet	
<b>76,77,78,79,80</b>		Discussion and illustration: Tender and quotation	
<b>81,82,83,84,85,86 87,88,89,90</b>		Discussion and illustration :Preparation of Reconciliation Statement.	

### ASSIGNMENTS

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

### REFERENCES

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

## COURSE PLAN SEMESTER -5

### PRINCIPLES OF INSURANCE (CORE COURSE)

#### COURSE OBJECTIVE

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

#### Expected outcome

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

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

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

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

### ASSIGNMENTS

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

## REFERENCES

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

**COURSE PLAN  
MODERN BANKING  
2017 – 2018  
SEMESTER 5**

**Course Objectives**

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

**Expected Outcome**

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

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

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

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

### ASSIGNMENTS

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

### REFERENCES

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



## COURSE PLAN 2017-18

MODEL I

B.COM PROGRAM

OPEN COURSE

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

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

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

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

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

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

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

### DETAILED SYLLABUS DELIVERY

SEESION	TOPIC	METHOD	REMARKS	
1,2,3	Accounting - meaning Objects	Lecture	Module 1	20 hrs
4	Accounting concepts	Lecture		
4	Accounting conventions	Lecture		
6,7,8	Double entry Books of accounts	Lecture,discussion		
9,10	Book keeping and accounting	Lecture		
11,12,13	Accounting the language of business	Discussion		
14,15,16	Principles of double entry	Lecture		
17,18,19,20	Advantages of double entry	Lecture		
21,22	Journal	Lecture	Module 2	10 hrs
23,24	Rules of debit and credit	Lecture, discussion		
25,26,27	Kinds of accounts	Lecture, discussion		
28,29,30	Journalizing	Lecture, practical illustrations		
31,32,33	Ledger	Lecture, practical	Module 3	20

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

#### **SUGGESTED READINGS**

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

**COURSE PLAN 2017-18**  
**INCOME TAX LAW AND PRACTICE**  
**Course Objectives**

<b>Sl No</b>	Overall: To familiarise the students with Income Tax Act 1961 and to enable the students to compute Income taxable under the first three heads of Income.		
	<b>Objectives</b>	<b>Focus</b>	<b>Skill Areas</b>
1	To equip the students to learn income tax procedures	Income tax procedures	Understanding how to prepare the return statement

**Expected Outcome**

- Students have the familiarity income tax procedures
- Enabling the students to compute Income taxable under the first three heads of Income.

Session No	Day/Date	Topic	Comments/Notes
1		Lecture and Presentation: Introduction Brief History of Income tax in India	
2		Lecture: Basic Concept of Finance Bill	
3		Lecture: Memorandum of finance bill	
4		Lecture: Basic Concept Finance Act	
5		Lecture: Definition of Income, Gross Total Income, Total Income	
6		Lecture: Assessee Assessment Year Average Rate of Tax	
7		Lecture: Maximum Marginal Rate Previous Year	
8		Lecture: Personal Finance Act	
9		Lecture: Agricultural Income Partly Agricultural Income	
10		Lecture: Clubbing of agricultural income with non agricultural income(Integration)	
11		Lecture: Rates of Income Tax Accelerated Assessment	
12		Lecture: Capital and Revenue	
13,14,15		Lecture: Residential Status	
16,17,18,19,20, 21,22,23		Lecture and Illustrations: Residential Status	
24,25		Lecture: Incidence of tax Income Exempt from tax Heads of Income	
26		Lecture: Income from salary	

<b>27</b>		Discussion: Chargeability Definitions	
<b>28</b>		Lecture: Perquisites	
<b>29</b>		Lecture : Profit in lieu of salary	
<b>30</b>		Lecture: deductions from salary	
<b>31</b>		Lecture: - Provident funds and treatment	
<b>32,33,34,35,36 37,38,39,40,41, 42</b>		Lecture and Illustrations related to Gratuity. PF, VRS, Retrenchment compensation and entire problems from Income from salary	
<b>43,44</b>		Revision	
<b>45</b>		Test	
<b>46</b>		Lecture: Income from House Property	
<b>47</b>		Lecture: Basis of Charge	
<b>48</b>		Lecture : Deemed ownership	
<b>49</b>		Lecture: Income from House property exempt from tax	
<b>50</b>		Lecture: Annual value determination in various cases Deductions permissible	
<b>51</b>		Lecture: Unrealised rent and recovery of unrealized rent and arrears of rent	
<b>52,53,54,55</b>		Illustration: Computation of Income from House Property	
<b>51</b>		Lecture: Profit and Gains of Business or Profession	
<b>52</b>		Lecture: Chargeability Deductions expressly allowed	
<b>53</b>		Lecture: General Deductions	
<b>54,55,56,57</b>		Lecture: Basic concepts relating to calculation of permissible depreciation and related concepts Expenses/Payments not deductible under certain circumstances	
<b>58,59,60,61</b>		Illustrations : calculation of depreciation	
<b>62,63,64</b>		Lecture: Expenses allowed on actual payment basis only deemed profits U/S 41	
<b>65,66,67,68,69,70</b>		Illustrations: Computation of Profits and Gains of business or profession	
<b>71</b>		Lecture: Capital gains	
<b>72</b>		Lecture: Basis of charge Capital Assets	

		Kinds	
<b>73,74,75,76</b>		Lecture and illustrations: Computation of Short term and Long term capital gains	
<b>77,78,79</b>		Lecture: 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	
<b>80,81,82,83,84,85</b>		Lecture: c)Compensation on compulsory acquisition of assets and also enhanced compensation d) Right share and Bonus shares	
<b>86,87</b>		Lecture: Converted shares/debentures - Capital Gains exempt from tax Capital Gains Account Scheme	
<b>88,89,90</b>		Lecture: Computation of Income from Capital Gain	

### **Practical Work**

Determination of taxable salary of various categories of assesses Collect details regarding latest rates of taxes and amendments in the latest Finance Act. Interpretation of Budget Speech and report preparation on latest budget.

### **REFERENCES**

<b>Call No.</b>	<b>Author</b>	<b>Title</b>	<b>Topic</b>
	Dr Vinod K Singhania and Monica Singhania	Students Guide to Income Tax	
	Dr H C Mehrotra and Dr S P Goyal	Direct Taxes Law and Practice	
	V P Gaur and D B Narang	Direct Taxes	

**COURSE PLAN 2017-18**  
**B.Com Sem. 6**  
**APPLIED COSTING**  
**Course Objectives**

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

**Expected Outcome**

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

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

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

90		Test	
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### ASSIGNMENTS

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

### REFERENCES

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



**COURSE PLAN 2017-18**  
**PRINCIPLES OF BUSINESS DECISIONS**  
**Course Objectives**

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

**Expected Outcome**

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

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

16		Lecture: Law of demand	
17		Discussion: Demand analysis	
18		Lecture: Reasons for law of demand	
19,20,21		Viva and revision	
22		Lecture: -Exceptions	
23		Lecture: -Elasticity of demand	
24		Lecture: -Elasticity of price	
25		Lecture: -Elasticity of income	
26		Lecture: -Elasticity of advertisement	
27		Lecture: -Cross Elasticity	
28		Lecture: Cross Uses Measurement	
29		Illustration: Elasticity measurement	
30		Lecture : Demand forecasting	
31		Lecture: Short term and Long term forecasting	
32		Lecture : Methods of forecasting	
33		Lecture : Forecasting the demand for new products	
34		Test 2	
35			
36		Lecture : Production Analysis	
37		Lecture: Production function	
38		Lecture: Cobb Douglas Production function	
39,40,41		Illustrations: production function	
42		Lecture: Laws of production	
43, 44,45.46		Discussion and Lecture: Law of Diminishing Returns and Law of returns to scale	
47		Lecture: Economies and diseconomies of scale	
48		Lecture: Isoquant curve	
49		Lecture: Isocost curve optimum combination of inputs	
50		Lecture: -Law of returns and business decisions.	
51		Lecture: Cost analysis	

52		Lecture: pricing theory Objectives	
53,54,55,56		Lecture: Role of cost in pricing economic and accounting cost-long run and short run	
57		Lecture: Cost output relations	
58		Lecture: Market conditions	
59,60,61,62		Lecture: Theories of price determination under perfect competition	
63,64,65,66		Lecture: -price, output determination under perfect competition	
67,68		Lecture: Monopoly and price output determination	
69,70		Lecture: -Monopolistic competition and price output determination	
71,72		Lecture: Oligopoly	
73		Lecture: -Price discrimination	
74		Lecture: Kinked demand	
75		Lecture: curve Price leadership-Pricing under collusion.	
71		Lecture: Business Cycles	
72,73,74,75		Lecture: Introduction Phases of a business cycle	
76		Lecture: Causes and indicators Theories of business cycles	
77,78,79,80		Control of business cycles-uses of business cycle in business decisions	
81,82,83,84,85		Revision	
86,87,88,89,90		Viva and Test 3	

### ASSIGNMENTS

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

### REFERENCES

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

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

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

**COURSE OBJECTIVE**

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

**Expected outcome**

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

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

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

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

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

#### ASSIGNMENTS

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

#### REFERENCES

Call No.	Author	Title	Topic
		Practical Auditing	Covers syllabus.



**DEPARTMENT OF COMMERCE  
ACCOUNTING FOR MANAGERIAL DECISIONS**

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

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

**Basic Reference**

1. Man mohan, Goyal.S.N : Principles of Management Accounting.
2. Shashi.K.Gupta and Sharma.R.K : Management Accounting
3. Gupta.S.P and Sharma.R.K : Management Accounting

4. Kulshustia and Ramanathan : Management Accounting
5. Maheswari.S.N : Management Accounting and Financial Control.
6. Pandey. I.M : Principles of Management Accounting
7. Khan.M.Y&Jain.P.K : Management Accounting
8. Revi.M.Kishore : Management Accounting
9. Jhamb H.V, Fundamentals of Management Accounting.
10. S. Jayapandian, Accounting for Managers.

**COURSE OUTCOMES: To equip the students to interpret financial statements**

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

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

32		Distinction between Fund Flow Statement and schedule of Changes in Working capital	Lecture	Activity - Seminar
		Uses of funds flow statement	Lecture	
33		Revision and discussion of important questions		Discussion/ Doubt Clearing
34	Module 4	Cash Flow Statement- Introduction - meaning and Definition of Cash	Lecture	
35		usefulness of Cash flow statement, scope	Lecture	
36		Classification of Cash Flows	PPT and Lecture	
37		Preparation of Cash Flow Statement	Practical Problems	
38		Cash flow from operating activities	Practical Problems	
39		Cash flow from financing activities	Practical Problems	
40		Cash flow from investing activities	Practical Problems	
41		Cash flow statement - Direct Method	Practical Problems	
42		Cash flow statement- Indirect Method	Practical Problems	
43		Difference between cash flow and fund flow statements	Lecture	
44		Revision and discussion of important questions		
45	Module 5	<b>Introduction to standard costing - meaning and definition</b>	Lecture	Activity - Seminar
46		<b>preliminaries to the establishment of standard cost – Analysis of variances</b>	Lecture	Activity - Seminar
47		<b>Material variances</b>	Lecture	Activity - Seminar
48		Illustrations	Lecture	Activity - Seminar
49		Illustrations	Lecture	

50		Labour variances	Lecture	
51		Illustrations	Lecture	
52		Illustrations	Lecture	
53		Test paper on Whole portion		
54		CIA - Second Internal Examination		

### ASSIGNMENTS

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

### ASSIGNMENTS/EXERCISES - Details & Guidelines

#### Additional Reading List Y

**COURSE PLAN 2017-18**  
**INCOME TAX ASSESSMENT AND PROCEDURE**  
**Course Objectives**

<b>Sl No</b>	Overall: To have an understanding of determination of Total Income and tax payable and to get an overview regarding returns to be filed by an individual and also assessment procedure .		
	<b>Objectives</b>	<b>Focus</b>	<b>Skill Areas</b>
1	To equip the students to learn income tax procedures	Income tax procedures	Understanding how to prepare the return statement

**Expected Outcome**

- Students have the familiarity income tax procedures
- Enabling the students to of determine Total Income and tax payable and to get an overview regarding returns to be filed by an individual and also assessment procedure

Session No	Day/Date	Topic	Comments/Notes
1		Lecture and Presentation: Income from other source	
2		Lecture: General chargeability Specific Chargeability	
3		Lecture: Kinds of securities	
4		Lecture: grossing up of interest	
5		Lecture: Bond washing transaction	
6		Lecture: Computation Deductions allowed Computation Deductions allowed	
7		Lecture: Computation Deductions allowed Deduction not permitted	
8,9,10,11,12,13		Lecture and Illustrations: Computation of income under the head Income from Other Source	
14,15		Revision and Test 1	
16		Lecture: Aggregation and deduction	
17		Lecture: Clubbing of income of other persons	
18		Lecture: Various cases Aggregation of deemed incomes	
19,20		Lecture: Set off and carry forward of losses	
21		Lecture: Order of set off	

<b>22,23,24,25,26,27</b>		Lecture: Computation of gross total income	
<b>28,29</b>		Lecture: Deductions under Chapter VI A	
<b>31,32,33</b>		Lecture: Deduction for payments or contribution applicable to individuals covered by Sec 80C to Sec 80GGC	
<b>34</b>		Lecture: Deduction under Sec 80U (Deductions for incomes excluded)	
<b>35,36,37,38,39,40</b>		Lecture and illustrations: Total income Computation of total income	
<b>41,42</b>		Lecture : Various Income Tax authorities Powers and Functions	
<b>43,44</b>		Lecture: Transfer Pricing and other provisions to check Avoidance of tax	
<b>45,46,47</b>		Lecture: Introduction to Tax Administrative Reforms Report (TARC	
<b>48,49,50</b>		Lecture: General Anti Avoidance Rule (GAAR). (Brief Study only)	
<b>51,52</b>		Lecture and presentation: Assessment-Assessment procedure Various types of Return of Income Return through TRP PAN	
<b>53</b>		Lecture: Types of Assessment	
<b>54,55</b>		Lecture: Tax deducted at source- (Brief study only Problems excluded)	
<b>56</b>		Lecture: TCS TAN	
<b>57,58,59</b>		Lecture : A brief study on areas (a) Advance payment of tax (b) Refund	
<b>61,62,63</b>		Lecture: Recovery of tax Tax Clearance Certificate	
<b>64,65</b>		Lecture: e-filing of returns (brief study)	
<b>66 to 90 (25 hrs)</b>		Lecture, illustrations: Assessment of individuals and computation of Tax, Assessment of Companies	

### **Practical Work**

Computation of tax payable by various categories assessment Preparation of return.  
Seminars on Real Estate Investment Trust and Alternative Investment Fund

## REFERENCES

<b>Call No.</b>	<b>Author</b>	<b>Title</b>	<b>Topic</b>
	Dr Vinod K Singhania and Monica Singhania	Students Guide to Income Tax	
	Dr H C Mehrotra and Dr S P Goyal	Direct Taxes Law and Practice	
	V P Gaur and D B Narang	Direct Taxes	

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