

## BUSINESS STATISTICS

Course plan 2017-18

Couse code 15U1CRCOM01

CREDITS: 3

HOURS: 72

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

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

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

8	18-20	Mode	Problem Solving, Case Study
9	20-23	Weighted mean, combined mean	Problem Solving,
10	24-26	Geometric mean	Problem Solving,
11	27	Harmonic Mean	Problem Solving,
Module 3			
12	28	Concepts, absolute and relative measures of dispersion	Problem Solving,
13	29-31	Range, inter quartile range, quartile deviation	Problem Solving,
14	32-34	Mean deviation	Problem Solving,
15	35-37	Standard deviation	Problem Solving,
16	38-40	Lorenz curve, merits demerits, relevance and application in business,	Problem Solving,
17	39-41	coefficient of variation ,Skewness	Problem Solving,
18	42-44	Moments, kurtosis	Problem Solving,
Module 4			
19	45-48	Meaning, importance, uses, of index numbers	Problem Solving
20	49-51	Price index, quantity index, value based index numbers. Methods of constructing index numbers.	Problem Solving
21	52-54	Laspeyer's index	Problem Solving
22	55-56	Paascher's index	Problem Solving
23	57-58	Fisher's ideal index	Problem Solving
24	59-60	Test of consistency	Problem Solving
25	61-62	Test of consistency, problems of construction in index numbers, cost of living index and its uses.	Problem Solving
Module 5			
26	63-64	Time series analysis, meaning, components	Problem Solving
27	65-66	Method of determination of trend-method of moving average	Problem Solving
28	67-68	Method of least squares, scope in business.	Problem Solving

## REFERENCE

Gupta, S.P., statistical methods

Desai, S.S., Business statistics

Business Statistics, L.R. Potty.

**MODEL I**  
**B. Com.Programme**  
**Financial Accounting 2017-18**  
**COURSE- 2**

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

1. COURSE AIM/RATIONALE

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

2. OBJECTIVES OF THE COURSE

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

3. COURSE OUTCOME

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

- a. Final accounts of a sole trader
- b. Final accounts of non-profit organization
- c. Royalty accounts
- d. Branch accounting
- e. Accounting for consignment

#### 4. BOOKS FOR REFERENCE

Jain.S.P and Narang.K.L : Advanced Accountancy  
Maheswari.S.N and Maheswari S.K : Advanced Accounting  
Paul.K.R : Corporate Accounting  
Dr. S.M.Shukla and Dr.S.P.Gupta : Advanced Accounting  
McShukla and T.S.Grewal : Advanced Accounts  
Rawat.D.S : Business Accounting  
Jayapandian.S, Accounting for Managers.  
Naseem Ahmed, Financial Accounting

#### 5. METHODOLOGY

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

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

25	Receipts and Payments account	Student Seminar	Group activity
26	Income and expenditure account	Student Seminar	Group activity
27	Balance sheet	Student Seminar	Group activity
28	Problems	Problem Solving	
29	„	„	
30	„		
31	Class Room Discussion	Comparison of accounting statements of profit and non-profit organizations ( Based on 1 <sup>st</sup> and 2 <sup>nd</sup> assignments)	
32	Royalty accounts- Meaning and introduction	PPT	
33	Minimum rent Short working	Lecture	
34	Recovery		
35	Special circumstances- Adjustment of minimum rent in the event of strike and lockouts	Lecture	Interactive Discussion
36	Government subsidy in case of strike or lockouts	Presentation and discussion based on Case study	Delivery of concepts through Case study
37	Journal entries in the books of lessor and lessee	Lecture	
38	Preparation of Minimum rent-Short workings account	Problem Solving	Group activity
39	Preparation of Royalty accounts.(Excluding sublease)	„	Group activity
40	Problems		
41	„		
42	„		
43	„		

44	Branch accounts- Objectives-features and types	PPT	
45	Accounting for branches keeping full system of accounting-	Lecture	
46	Debtors system	Problem solving	
	Problems		
47	Stock and debtors system	Role play by dividing the class into two groups	Detailing the concepts of Both systems
48	Independent branches	Lecture, Problems	
49	Incorporation of Branch trial balance in the books of H.O	Problem Solving	
50	Problems	„	
51	Cash in transit and goods in transit	„	
52	Consolidated balance sheet.	„	
53	Problems		
54	Problems		
55	Problems		
56	Accounting for consignment-Meaning-important terms.	PPT	
57	Journal entries in the books of consigner	Lecture	
58	Journal entries in the books of consignee	Lecture	
59	Goods send at cost or invoice price-	Problem Solving	
60	Preparation of consignment account	„	
61		Revision of Concepts	



61	CIA II	2 Hrs	
62	Consignees account	Lecture	
63	Valuation of stock	Case study	
64	Normal loss and abnormal loss		
65	Problems		
66	Discussion on the CIA	Class Room Discussion	
67	Problems		
68	„		
69	„		
70	„		
71	REVISION		
72	REVISION		
73	REVISION		
74	Evaluation of the course		
75	Feedback session		

### ASSIGNMENTS

No	Topic of Assignment & Nature of assignment (Individual/ Group - Written/Presentation - Graded or Non-graded etc.)	Weightage 5
1	Preparation of journal, ledger trial balance and final accounts by using data collected from a nearby shop	
2	Set questions for final account preparation by	

	incorporating maximum adjustments (Presentation of best 3 questions and answers in class)	
3	Preparation of Income and expenditure and Balance sheet of a data collected from non- profit organizations	
4	Anecdote- Daily News Record	

MODEL- I  
B. Com. Programme  
COURSE- 3  
Academic Year 2017-18

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

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

**COURSE RATIONALE.**

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

**OBJECTIVES OF THE COURSE.**

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

**LEVEL OF KNOWLEDGE**

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

**SKILL DEVELOPMENT**

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

## STUDENT OUTCOMES

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

## DETAILED SYLLABUS DELIVERY

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

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

44.		Law of agency - essentials	Class projects	1,4,5
45.		Kinds of agents	Class projects	1,3,7
46.		Rights and duties of agent	Gaming and simulation	1,4,8
47.		Rights and duties of principal	Gaming and simulation	1,2,3
48.		Creation of agency	Storytelling, Lecture	1,4,5
<b>49.</b>		<b><i>Student Activity</i></b>	<b><i>Bulletin boards, School affiliations</i></b>	
50.		Creation of agency	Storytelling, Lecture	1,4,7
51.		Termination of agency	Storytelling, Lecture	1,2,4,5
52.		Sub agents and substituted agents	Lecture, Use of slides	1,4,7
53.		Sub agents and substituted agents-relationship.	Lecture, Use of slides	1,4,7
54.		Formation of contract of sale	Lecture, Use of slides	1,4,7
55.		Essentials of contract of sale goods	Lecture, Use of slides	1,4,7
56.		Classifications	Lecture, Use of slides	1,4,7
57.		Conditions	Lecture, Use of slides	1,4,7
58.		Warranties	Lecture, Use of slides	1,4,7
59.		Transfer of property in goods	Lecture, Use of slides	1,4,7
60.		Performance	Lecture, Use of slides	1,4,7
61.		Unpaid seller	Lecture, Use of slides	1,4,7
62.		Rights.	Brainstorming, Lecture	1,4,7
63.		Rights.	Brainstorming, Lecture	1,4,7
<b>64.</b>		<b><i>Student Activity</i></b>	<b><i>Crossword puzzles- Law</i></b>	
<b>65.</b>		<b>CIA II</b>	<b>2 HOURS</b>	
<b>66.</b>		<b>CIA II</b>	<b>2 HOURS</b>	
<b>67.</b>		<b><i>Practical</i></b>	<b><i>Instructor from a special field</i></b>	
68.		Discussion on the CIA	Presentations by student panels from the class	

69.		<i>Student Activity</i>	<i>Law Vocabulary drills, Debate on current issues- Legal</i>	
70.		REVISION		
71.		REVISION		
72.		REVISION- Evaluation of the Course		

### **Books for references**

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

## ASSIGNMENTS

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

Introduction of theater in Education



**BUSINESS ENVIRONMENT (15U1COCOM1)**  
**Academic Year 2017-18**

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

**COURSE OBJECTIVE:**

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

**Basic Reference**

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

**COURSE OUTCOMES:**

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

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

- Shall know various components of business surrounding the business.

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

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

52			Natural Environment- components	PPT	
53		<b>V</b>	Impact on Business- Protection	PPT	
54		<b>V</b>	Climate Changes, Green India 2047	PPT	
55			CIA II	2 HOURS	
56		<b>I, II</b>	REVISION	Discussion	
57		<b>III</b>	REVISION	Discussion	
58		<b>IV, V</b>	REVISION	Discussion	
59			Discussion on the CIA	Discussion	
60			Evaluation of the Course		

**QUANTITATIVE TECHNIQUES FOR BUSINESS RESEARCH**  
**Academic Year 2017-18**

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

**COURSE OBJECTIVE**

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

**Basic Reference**

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

**COURSE OUTCOMES:**

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

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

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

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

59	<b>IV &amp; V</b>	REVISION	Lecturing	
60		Evaluation of the Course	Lecturing	

### ASSIGNMENTS

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



**MODEL I**  
**B. Com. Programme**  
**COURSE- 6 IFRS 2017-18**

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

1. COURSE AIM/RATIONALE

To understand the framework and convergence process of IFRS in India

2. OBJECTIVES OF THE COURSE

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

To understand Convergence and conversion to IFRS

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

3. COURSE OUTCOME

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

- a. Final accounts to be prepared as per IFRS
- b. Various accounting Standards
- c. Recognition, Measurement, Presentation and Disclosure of events
- d. Difference between IFRS and other standards
- e. IASB, Conceptual Framework

#### 4. METHODOLOGY

Sessions	Topic	Method	Remarks/Reference
1	Introductory Session	Lecture	
2	Impact of Globalisation	Debate	
3	GAAP: Indian and US	PPT with examples	
4	Statement to be prepared under IFRS		
5	Notes to Financial Statements		
6	Statement of Changes in Equity		
7	IASB regulatory and conceptual framework	PPT	
8	Accruals basis and going concern- Qualitative characteristics of financial statements-Elements of financial statements.	Seminar	By students
9	IFRS implementation in the emerging markets-Advantages and disadvantages	Preparation of converged standards	Activity by students
10	IFRSs progress towards global harmonization-	Discussion	Student Discussion moderated by the Faculty
11	Benefits and barriers of IASs and IASB-		
12	IFRS implementation in the emerging markets		
13	Disclosure measures		
14	Contents of IFRS		
15	Convergence to IFRS in India		
16	Inventory-Recognize the cost of inventories-NRV-IASB requirements for valuing inventories and Methods of valuation-Revenue Recognition	Concepts through Lecture and Problem solving through Group activity	
17	IASB requirements for valuing	Concepts through PPT	„

	inventories and Methods of valuation-Revenue Recognition		
18	Methods of valuation-	„	„
19	Construction contracts-Contract Revenue and Contract Cost-	„	„
20	Determine the stage of completion of construction contract	„	„
21	Measurement of outcome of the construction contract	„	„
22	Recognition of expected losses in construction contract	„	„
23	Recognition of expected losses in construction contract	„	„
24	Extracts for construction contract in statement of comprehensive income and statement of financial position.	Preparation of statements with imaginary transactions	„
25	Construction contract in statement of financial position.	„	„
26	Inventory	Presentation of best 3 assignments	„
27	IASB IASC Conceptual Framework	Presentation of best 3 assignments	„
28	Construction contract	Presentation of best 3 assignments	
29	Evaluation of assignments by a panel of selected students		
30-31	CIA - I	2 Hrs	
32	Accounting for tangible and intangible assets Property, Plant and equipment	PPT	
33	Cost model and revaluation model	PPT with real -life examples	
34	Government Grant -Accounting treatment of government	Student Seminar	Group activity
35	Grants through capital approach and	Student Seminar	Group activity

	income approach		
36	Grants through income approach	Student Seminar	Group activity
37	Grants: Problems	Problem Solving	
29	„	„	
38	„		
39	Class Room Discussion	Comparison of accounting statements of profit and non- profit organizations ( Based on 1 <sup>st</sup> and 2 <sup>nd</sup> assignments)	
40	Impairment of Asset- Identification	PPT	
41	Impairment of Asset- recognition and measurement criteria	Lecture	
42	Impairment: Problem	Problem Solving	
43	Problem Solving	„	
44	Borrowing Cost-Recognition Criteria		
45	Commencement and cessation of capitalization	Lecture	Interactive Discussion
46	Borrowing Cost	Problem Solving	Delivery of concepts through Case study
47	Impairment of Asset:	Student seminar	With imaginary situations
48	Borrowing Cost	„	
49	Government Grants	Case Study	Group activity
50	Problems		
51	„		
52	„		
53	„		
54	Commencement and cessation of capitalization	Activity	Group activity – By creating a situation
55	Intangible Assets- Expected economic benefits in future -.	Lecture	

56	Internally generated goodwill	Problem solving	With real life examples
	Useful life and amortization Problems	„	
57	Stock and debtors system	Role play by dividing the class into two groups	Detailing the concepts of Both systems
58	Leasing	PPT	
59	Accounting for operating leases and finance leases-	Lecture, Problems	
60	Accounting for operating leases and finance leases- -	Problem Solving	
61	Accounting treatment of lessors and their disclosures	„	
62	„	„	
63	Comparison of profit and loss and cash flow-Benefits and drawbacks of statement of cash flow.	PPT	
64	Statement of Cash Flows	PPT	
65	Problems		
66	Problems		
67-68	CIA II		
69	First Time Adoption of IFRS and presentation of financial statements	Lecture	
70	Preparation of Statement of Financial Position as per IFRS	Lecture	
71	Revision	Revision of Concepts	
72	Evaluation and Revision		



## MODEL I - B. Com Programme

**COURSE TEACHER – DR. JOSEPH GEORGE (2017 - 2018)**

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

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

To familiarize the importance of communication in business

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

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

### **COURSE DESIGN**

#### **Module: 1**

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

#### **Module: 2**

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

**Module: 3**

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

**Module: 4**

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

**Module: 5**

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

<b>Session s</b>	<b>Date/Day</b>	<b>Topic</b>	<b>Method</b>
1		Introductory Session	LECTURE
2		Characteristics of Communication	LECTURE
3		Need and Significance	LECTURE
4		Objectives of Communication	LECTURE
5		Process of Communication	LECTURE
6		Modes/Methods of Communication	LECTURE



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

33		Orders and Execution	LECTURE
34		Grievances and Redressal	LECTURE
35		Sales Letters & Circular Letters	LECTURE
36		Dunning Letters	LECTURE
37		Preparation of Partnership Deed	LECTURE
38		Power of Attorney	LECTURE
39		Impact of IT on Communication	LECTURE
40		Methods of Communication	LECTURE
41		Internet and applications of internet	LECTURE
42		Electronic Mail	LECTURE
43		Mobiles Phones & SMS	LECTURE
44		Video Conferencing	LECTURE
45		MIS - Introduction	LECTURE
46		Elements of a System	LECTURE
47		Data and Information	LECTURE
48		Characteristics of MIS	LECTURE
49		Functions of MIS	LECTURE
50		Components of an Information System	LECTURE
51		Role of MIS	LECTURE
52		Need for MIS	LECTURE
53		Benefits of MIS	LECTURE
54		Advantages of MIS Computerisation	LECTURE
55		Elements (sub-system) of MIS	LECTURE
56		Basic sub – systems of MIS	LECTURE
57		ERP	LECTURE
58		Structure of MIS	LECTURE

59		Levels of Management Activity	LECTURE
60		MIS as a pyramid	LECTURE
61		<b>Second IAT</b>	<b>TWO HOURS EXAM</b>
62		Discussion on the IAT PAPER	
63		REVISION MODULE - I	
64		REVISION MODULE - I	
65		REVISION MODULE - II	
66		REVISION MODULE - II	
67		REVISION MODULE - III	
68		REVISION MODULE - III	
69		REVISION MODULE - IV	
70		REVISION MODULE - IV	
71		REVISION MODULE - V	
72		REVISION MODULE - V	
73		Previous Years QP Discussions	
74		Previous Years QP Discussions	
75		Evaluation of the Course	

### ASSIGNMENTS

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

	February	relevance - Group Assignment	
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**Additional Reading List/Activities:**

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

**REFERENCE BOOKS:**

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

**MODEL 1**  
**B.COM PROGRAMME**  
**CORE**

**COURSE TEACHER: DR. SAJOY P B**

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

**COURSE RATIONALE**

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

**COURSE DESIGN**

- ❖ **MODULE – 1** Marketing management – Introduction – Definitions – Needs, Wants and Demands – Concepts and Evolution of marketing – Marketing research – Consumer Behaviour – Types – Market Segmentation: Levels, Patterns, Bases – Targeting – Positioning – Introduction to marketing mix .  

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

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

(20 Hrs)

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

(20 Hrs)

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

(15 Hrs)

### **LEVEL OF KNOWLEDGE**

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

### **SKILL DEVELOPMENT**

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

### **STUDENT OUTCOMES**

After completing this course, students should be able to:

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

### DETAILED SYLLABUS DELIVERY

<b>Session</b>	<b>Date</b>	<b>Topic</b>	<b>Method</b>	<b>Remarks</b>
1	Day 1	Introduction, Definition of marketing management	Lecture, Discussion	
2	Day 2	Needs ,wants and demands	Lecture, Discussion	
3	Day 3	Concepts and evolution of marketing management	Seminar, Discussion	
4	Day 4	Concepts and evolution of marketing management	Seminar, Discussion	
5	Day 5	Marketing research	Lecture, Discussion	
6	Day 6	Consumer behavior and its types	Seminar, Discussion	
7	Day 7	Consumer behavior and its types	Seminar, Discussion	
8	Day 8	Market Segmentation	Lecture, seminar, discussion	
9	Day 9	Market Segmentation	Lecture, seminar, discussion	
10	Day 10	Market Targeting	Lecture, seminar, discussion	
11	Day 11	Market Targeting	Lecture, seminar, discussion	
12	Day 12	Market positioning	Lecture, seminar, discussion	
13	Day 13	Market positioning	Lecture, seminar, discussion	
14	Day 14	Introduction to marketing mix	Lecture, Discussion	
15	Day 15	Review	Discussion	
16	Day 16	Introduction to product decisions	Lecture, Discussion	
17	Day 17	Product mix	Lecture, Discussion	
18	Day 18	Product mix	Lecture, Discussion	
19	Day 19	Product mix	Lecture, Discussion	
20	Day 20	Product line decisions	Lecture, Seminar Discussion	
21	Day 21	Product Life Cycle	Demonstration, Discussion	
22	Day 22	Product Life Cycle	Demonstration, Discussion	

23	Day 23	Product Life Cycle	Demonstration, Discussion	
24	Day 24	Branding, brand	Lecture, Seminar Discussion	
25	Day 25	Branding, brand	Lecture, Seminar Discussion	
26	Day 26	Loyalty, Trademark	Lecture, Seminar Discussion	
27	Day 27	Loyalty, Trademark	Lecture, Seminar Discussion	
28	Day 28	Packaging and labelling	Lecture, Discussion	
29	Day 29	Packaging and labelling	Lecture, Discussion	
30	Day 30	Case studies	Demonstration, Discussion	
31	Day 31	Case studies	Demonstration, Discussion	
32	Day 32	Review	Discussion	
33	Day 33	Introduction to product decisions	Lecture, Discussion	
34	Day 34	Factors influencing product decisions	Seminar, Discussion	
35	Day 35	Factors influencing product decisions	Seminar, Discussion	
36	Day 36	Objectives of product decisions	Seminar, Discussion	
37	Day 37	Objectives of product decisions	Seminar, Discussion	
38	Day 38	Pricing policies	Seminar, Discussion	
39	Day 39	Pricing policies	Seminar, Discussion	
40	Day 40	Pricing strategies	Lecture, Discussion	
41	Day 41	Pricing strategies	Seminar, Discussion	
42	Day 42	Penetrating policy	Lecture, Seminar	
43	Day 43	Penetrating policy	Lecture, Seminar	
44	Day 44	Skimming policy	Lecture, Seminar	
45	Day 45	Skimming policy	Lecture, Seminar	
46	Day 46	Case studies	Demonstration, Discussion	
47	Day 47	Case studies	Demonstration, Discussion	



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

## REFERENCE BOOKS

Philip Kotler and Abraham Koshy: Principles of Marketing.

William J Stanton: Fundamentals of Marketing.

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

Debbie Gilliland: Marketing.

Cranfield School of Management: Marketing Management.

Mamoria and Joshy: Principles of Marketing.

Rajan Nair: Marketing Management.

Ramaswami and Namakumari: Marketing Management.

Stone, Fundamentals of Marketing.

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

## ASSIGNMENTS

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

# CORPORATE ACCOUNTING

COURSE TEACHER: SANU VARGHESE

Academic Year -2017-2018

<b>Course Code</b>	15U3CRCOM08
<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

## COURSE AIM/RATIONALE.

To provide a thorough knowledge about the accounting of companies

## OBJECTIVES OF THE COURSE.

To understand the real company accounting policies

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

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

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

		Capital alterations and capital reduction-difference between internal reconstructions and various combination schemes		
56		Capital reductions	Lecturing	
57		Illustrations	Lecturing	
58		Illustrations	Lecturing	
59		Illustrations	Lecturing	
60		Illustrations	Lecturing	
61		Illustrations	Lecturing	
62		Consolidation and sub division	Lecturing	
63		Illustrations	Lecturing	
64		Illustrations	Lecturing	
65		Illustrations	Lecturing	
66		<b>MODULE 5</b> <b>Liquidation accounts</b>	Lecturing	
67		Terms related to liquidation	Lecturing and discussion	
68		Terms related to liquidation	Lecturing and discussion	
69		Terms related to liquidation	Lecturing and discussion	
70		Terms related to liquidation	Lecturing and discussion	
71		Liquidators final statement of accounts	Lecturing	
72		Illustrations	Lecturing	
73		Illustrations	Lecturing	
74		Illustrations	Lecturing	
75		Revision		

76		Revision		
78		Revision		

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

## **REFERENCES**

Jain. S.P and Narang. K. L : Advanced Accountancy

Maheswari .S.N and Maheswari S.K : Advanced Accounting

Paul.K.R : Corporate Accounting

Dr. S.M.Shukla and Dr.S.P.Gupta : Advanced Accounting

McShukla and T.S.Grewal : Advanced Accounts

Rawat.D.S : Accounting

Nirmal Gupta and ChhaviSharma : Corporate Accounting Theory and Practice





**COURSE PLAN**  
**E-COMMERCE AND GENERAL INFORMATICS**  
**2017-18**

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

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

**Course Outcome**

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

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

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

### ASSIGNMENTS

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

3		ONLINE SHOPPING PROCESS		
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**REFERENCES**

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

## MODEL I - B. Com Programme

**COURSE TEACHER – DR. JOSEPH GEORGE (2017 - 2018)**

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

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

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

### **OBJECTIVES OF THE COURSE**

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

### **COURSE DESIGN**

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

Introduction - Meaning, Definition – Nature – Management Functions - Management as a Science, Art and as a Profession - Management & Administration – Fayol’s Management principles – Taylor’s Scientific Management – CSR and Social Responsibility of Management.

**(12 Hours)**

#### **MODULE - II Planning:**

Introduction - Nature - Importance – Steps in planning - Planning premises - Types of plans – Strategic Planning - MBO. **(8 Hours)**

**MODULE - III Human Resource Management:**

Introduction – Importance – HRP – Benefits – Steps – HRD – Recruitment – Meaning – Sources – Internal and External Sources – Merits and Demerits – Selection – Selection Process – Training – Types of Training – Training Vs Development – Placement and Induction – Performance Appraisal – Methods – Merit Vs Seniority of Promotion. **(12 Hours)**

**MODULE - IV Motivation and Leadership:**

Meaning – Types – Techniques – Importance – Motivation Vs Morale - Theories of Motivation (Maslow’s, Herzberg’s, McGregor’s, X &Y Theory, ERG, Vroom’s) – Leadership - Meaning - Styles - Managerial Grid by Blake and Mouton. **(12 Hours)**

**MODULE - V Controlling:**

Introduction – Meaning – Steps - Essentials of a Good Control System – MBE – Control by Exception. **(10 Hours)**

Session s	Date/Day	Topic	Method
1		Introductory Session	LECTURE
2		Basic Concepts of Management	LECTURE
3		Nature of Management	LECTURE
4		F. W. Taylor	LECTURE
5		Functional of Management	LECTURE
6		Henri Fayol	LECTURE
7		Taylor and Fayol – a comparison	LECTURE
8		POSDCORB	LECTURE
9		Universality of Management	LECTURE

10		Management as a Science	LECTURE
11		Management as an Art	LECTURE
12		Management as a Profession	LECTURE
13		Management Vs Administration	LECTURE
14		Different Schools of thought	LECTURE
15		Corporate Social Responsibility	LECTURE
16		Social Responsibility of Management	LECTURE
17		Management responsibility towards Owners	LECTURE
18		Management responsibility towards Employees	LECTURE
19		Management responsibility towards Consumers	LECTURE
20		Management responsibility towards Government	LECTURE
21		<b>FIRST IAT</b>	<b>ONE HOUR EXAM</b>
22		Planning - Introduction	LECTURE
23		Nature of Planning	LECTURE
24		Importance of Planning	LECTURE
25		Steps in Planning	LECTURE
26		Planning Premises	LECTURE
27		Types of Plans – Basis of Usage	LECTURE
28		Types of Plans – Basis of Nature	LECTURE
29		Strategic Planning	LECTURE
30		Management by Objectives (MBO)	LECTURE
31		Features of MBO	LECTURE
32		Steps in MBO Process	LECTURE
33		Advantages and Disadvantages of MBO	LECTURE
34		Suggestions for making MBO effective	LECTURE
35		Centralisation, Decentralisation & Delegation	LECTURE

36		Human Resource Management (HRM)	LECTURE
37		Objectives of HRM	LECTURE
38		Importance of HRM	LECTURE
39		Human Resource Planning	LECTURE
40		Benefits and Steps in HRP	LECTURE
41		Human Resource Development	LECTURE
42		HRM Vs HRD	LECTURE
43		Features of HRD	LECTURE
44		Benefits of HRD	LECTURE
45		Recruitment - Sources	LECTURE
46		Selection – Steps in Selection Process	LECTURE
47		Recruitment Vs Selection	LECTURE
48		Methods of Training	LECTURE
49		Training Vs Development	LECTURE
50		Placement and Induction	LECTURE
51		Performance Appraisal - Methods	LECTURE
52		Merit Vs Seniority based Promotions	LECTURE
53		Motivation – Nature, Techniques and Types	LECTURE
54		Importance of Motivation	LECTURE
55		Motivation Vs Morale	LECTURE
56		Theories of Motivation – Maslow’s	LECTURE
57		Theories of Motivation – Two Factor Theory	LECTURE
58		Theories of Motivation – McGregor’s Theory	LECTURE
59		Theories of Motivation – Alderfer’s Theory	LECTURE
60		Theories of Motivation – Vroom’s Theory	LECTURE
61		<b>SECOND IAT</b>	<b>TWO HOURS EXAM</b>

62		Leadership – Introduction and Styles	LECTURE
63		Managerial Grid Model	LECTURE
64		Controlling	LECTURE
65		Steps in Controlling	LECTURE
66		Essentials of a Good Control System	LECTURE
67		Management by Exception	LECTURE
68		REVISION - MODULE I and II	LECTURE
69		REVISION - MODULE III	LECTURE
70		REVISION - MODULE IV and V	LECTURE
71		PREVIOUS YEARS QP DISCUSSIONS	
72		EVALUATION OF THE COURSE	

#### **ASSIGNMENTS**

	<b>Date of submission/completion</b>	<b>Topic of Assignment &amp; Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)</b>	<b>Weightage</b>
1	On or before 20 <sup>th</sup> December	Preparation of a brief report about a good organisation HRM Methods – Individual Assignment	5 Marks
2	On or before 15 <sup>th</sup> February	Motivation Theories – Individual Assignment	5 Marks

#### **BASIC REFERENCE/COURSE MATERIALS:**

1. Koontz and O'Donnell - Management
2. Appaniah and Reddy – Essentials of Management
3. L. M. Prasad, Principles of Management
4. Rustum and Davan – Principles and Practices of Management
5. Srinivasan and Chunnawalla – Management Principles and Practices
6. S. V. S. Murthy – Essentials of Management
7. B. S. Moshal - Principles of Management





**COURSE PLAN**  
**FINANCIAL MANAGEMENT- COURSE CODE: 15U3OPCFT1**  
**THIRD SEMESTER B.COM (2017-18)**

**TEACHING FACULTY: Dr.Vinod.C.**  
**DEPARTMENT: Commerce**  
**CREDIT: 4**  
**HOURS: 60**

**OBJECTIVES:**

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

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

16	Cost of preference capital	Lecture & working out problems	
17	Cost of equity capital	Lecture & working out problems	
18	Cost of retained earnings	Lecture & working out problems	
19	Specific and composite cost of capital	Lecture & working out problems	
20	Weighted average cost of capital	Lecture & working out problems	
21	Book value and market value weights	Lecture & working out problems	
22	Marginal cost of capital	Lecture & working out problems	Assignment2 First CIA
<b>MODULE 3</b>			
23	Financing decision-capital structure	Lecture	
24	Capital structure-meaning & importance	Lecture	
25	Capital structure , capitalisation & financial structure differences	Lecture & working out problems	
26	Concept of balanced capital structure & Optimum capital structure	Lecture	
27	Determinants of capital structure	Lecture	
28	Theories of capital structure	Lecture & working out problems	
29	Net Income approach & Net Operating Income approach	Lecture & working out problems	
30	Traditional approach	Lecture & working out problems	
31	Modigliani Miller approach	Lecture & working out problems	
32	Leverage-meaning & importance	Lecture	
33	Measurement of leverage	Lecture & working out problems	
34	Financial, Operating & Combined Leverages	Lecture & working out problems	
35	Financial and Operating risks	Lecture	
36	EBIT-EPS, Indifference Point	Lecture & working out problems	Assignment3
<b>MODULE 4</b>			

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

<b>58</b>	Gordons Model	Lecture & working out problems	
<b>59</b>	Modigliani Miller Theory	Lecture & working out problems	
<b>60</b>	Bonus Shares & Stock Split	Lecture & working out problems	

## **REFERENCE**

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

**COURSE TEACHER – DR. JOSEPH GEORGE (2018 – 2019)**

<b>Course Code</b>	<b>15U4CRCOM9</b>
<b>Title of the course</b>	<b>CAPITAL MARKET</b>
<b>Semester in which the course is to be taught</b>	<b>IV</b>
<b>No. of credits</b>	<b>4</b>
<b>No. of contact hours</b>	<b>90</b>

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

To give the students an overall idea about Capital market

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

To familiarize the students with capital market operations in India

### **COURSE DESIGN**

#### **Module: 1** The Indian Financial System

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

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

**Module: 3** Primary Markets

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

**Module: 4** Secondary Markets

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

**Module: 5** Stock Exchanges in India

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

**COURSE OBJECTIVES**

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

**Basic Reference:**

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

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



27		Private Placement	LECTURE
28		Book Building	LECTURE
29		ESOP	LECTURE
30		Intermediaries in the New Issue Market	LECTURE
31		Registrars to the Issue	LECTURE
32		Brokers to the Issue	LECTURE
33		Bankers to the Issue	LECTURE
34		Underwriters	LECTURE
35		Various types of Underwritings	LECTURE
36		Secondary Market – Introduction	LECTURE
37		Role and Functions of Stock Exchanges	LECTURE
38		Members of a Stock Exchange	LECTURE
39		Classification	LECTURE
40		Types of Speculators	LECTURE
41		Speculative Transactions	LECTURE
42		Listing of Securities	LECTURE
43		Classification of Listed Securities	LECTURE
44		Methods of trading in a Stock Exchange	LECTURE
45		Screen Based Trading	LECTURE
46		Online Trading	LECTURE
47		Depository System	LECTURE
48		Stock Market Indices	LECTURE
49		Stock Exchanges in India – Introduction	LECTURE/SEMINAR
50		National Stock Exchange (NSE)	LECTURE/SEMINAR
51		Bombay Stock Exchange (BSE)	LECTURE/SEMINAR
52		MCX	LECTURE/SEMINAR

53		Major International Stock Exchanges	LECTURE/SEMINAR
54		Derivatives	LECTURE/SEMINAR
55		Features and Types	LECTURE/SEMINAR
56		Derivative Instruments	LECTURE/SEMINAR
57		Futures and Options	LECTURE/SEMINAR
58		Swaps	LECTURE/SEMINAR
59		Currency Futures in India	LECTURE/SEMINAR
60		Recent Trends in Capital Market	LECTURE/SEMINAR
61		<b>SECOND IAT</b>	<b>TWO HOURS EXAM</b>
62		Discussion on the IAT PAPER	
63		REVISION MODULE - I	
64		REVISION MODULE - I	
65		REVISION MODULE - II	
66		REVISION MODULE - II	
67		REVISION MODULE - III	
68		REVISION MODULE - III	
69		REVISION MODULE - IV	
70		REVISION MODULE - IV	
71		REVISION MODULE - V	
72		REVISION MODULE - V	
73		Previous Years QP Discussions	
74		Previous Years QP Discussions	
75		Evaluation of the Course	

### ASSIGNMENTS

	<b>Date of submission/completion</b>	<b>Topic of Assignment &amp; Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)</b>	<b>Weightage</b>
1	On or before 18 <sup>th</sup> December, 2018	Price movement of any blue chip share – Individual Assignment	5 Marks
2	On or before 12 <sup>th</sup> February, 2019	Analysis of a company performance and its related matter movements – Group Assignment	5 Marks

### **Additional Reading List**

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

### **REFERENCE BOOKS:**

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

MODEL- I

B. Com. Programme

CORE-14

**COURSE TEACHER: GREGORY**

**Academic Year -2017-2018**

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

**COURSE RATIONALE.**

Provide proper practical knowledge about special accounting practices.

**OBJECTIVES OF THE COURSE.**

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

**LEVEL OF KNOWLEDGE**

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

- Prepare accounts in the format prescribed under various statuses.

**SKILL DEVELOPMENT**

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

## STUDENT OUTCOMES

After completing this course, students should be able to:

- Prepare final accounts of Banking Companies.
- Prepare final accounts of Insurance Companies.
- Prepare investment accounts.
- Calculate the amount of Claims.

## DETAILED SYLLABUS DELIVERY

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

			problem solving	
15.		Balance sheet	Lecture-demonstration, problem solving	1,5,8
16.		Balance sheet	Lecture-demonstration, problem solving	1,5,8
17.		Balance sheet	Presentation by students	1,4,6
18.		Transactions of special type	Lecture-demonstration, problem solving	1,4,6
19.		Asset classification and provisions	Lecture-demonstration, problem solving	1,2
20.		Non performing assets.	Lecture-demonstration, problem solving	1,2
21.		Non performing assets.	Presentation by students	1,5,8
22.		Accounts of insurance companies- insurance companies	Recitation oral questions	1,4
23.		Special terms	Recitation oral questions	1,3,5
24.		Special terms	Lecture-demonstration, problem solving	1,5,8
25.		Accounts of life insurance	Lecture-demonstration, problem solving	1,5,8
26.		Revenue account	Lecture-demonstration, problem solving	1,4,6
27.		Revenue account	Lecture-demonstration, problem solving	1,4,6
28.		Revenue account	Presentation by students	1,5,8
29.		Revenue account	Written book reports by students	1,4
30.		<b>CIA – I</b>	<b>2 hr. descriptive answers</b>	
31.		<b>CIA – I</b>	<b>2 hr. descriptive answers</b>	
32.		Profit and loss account and balance sheet	Lecture, use of slides	1,2,5
33.		Profit and loss account and balance sheet	Lecture, use of slides	1,7,8
34.		Profit and loss account and balance sheet	Lecture, use of slides	1,3,5
35.		Profit and loss account and balance sheet	Lecture, use of slides, workbooks	1,4,6

36.		Determination of profit in life insurance business-valuation balance sheet	Lecture, use of slides, take home tests	1,2
37.		Valuation balance sheet	Lecture, use of slides	1,2
38.		Valuation balance sheet	Lecture, use of slides	1,5,8,
39.		Accounts of general insurance companies	Lecture, use of slides	1,5,8
40.		Revenue account	Take home tests, lecture, use of slides	
41.		Revenue account	Lecture-demonstration, problem solving	1,2,3
42.		Revenue account	Lecture-demonstration, problem solving	1,4,8
43.		Profit and loss account and balance sheet	Lecture-demonstration, problem solving	1,4,5
44.		Profit and loss account and balance sheet	Lecture-demonstration, problem solving	1,2,3
45.		Profit and loss account and balance sheet	Lecture, use of slides	1,7
46.		Profit and loss account and balance sheet	Lecture, use of slides	1,7
47.		Investment account	Lecture, use of slides	1,5,7
48.		Ex-interest and cum-interest	Class projects, lecture, use of slides	1,4,5
49.		Ex-interest and cum-interest	Class projects, lecture, use of slides	1,3,7
50.		Cum dividend-ex dividend	Use of chalkboard, lecture, use of slides	1,4,5
51.		Cum dividend-ex dividend	Presentation by students, lecture, use of slides	1, 5, 6
52.		Treatment of bonus share	Recitation oral questions, lecture, use of slides	1,2,4,5
53.		Treatment of bonus share	Lecture, use of slides	1,4,7
54.		Treatment of bonus share	Presentation by students,	1,2,4,5
55.		Right shares	Recitation oral questions, lecture, use of slides	1,2,4,5
56.		Right shares	Lecture, use of slides	1,4,7
57.		Right shares	Lecture, use of slides	1,4,7

<b>58.</b>		Preparation of investment account	Lecture, use of slides	1,4,7
<b>59.</b>		Preparation of investment account	Lecture, use of slides	1,4,7
<b>60.</b>		Insurance claims	Lecture, use of slides	1,4,7
<b>61.</b>		Insurance claims-types of claims	Lecture, use of slides	1,4,7
<b>62.</b>		Loss of stock policy	Lecture, use of slides	1,4,7
<b>63.</b>		Ascertainment of the value of stock on the date of fire	Lecture-demonstration, problem solving	1,4,7
<b>64.</b>		Ascertainment of the value of stock on the date of fire	Presentation by students, lecture-demonstration, problem solving	1,4,7
<b>65.</b>		Ascertainment of actual amount of claim to be lodged-	Lecture-demonstration, problem solving	1,5,8
<b>66.</b>		Ascertainment of actual amount of claim to be lodged-	Presentation by students, lecture-demonstration, problem solving	1,4,6
<b>67.</b>		Ascertainment of actual amount of claim to be lodged-	Lecture-demonstration, problem solving	1,4,6
<b>68.</b>		Average clause	Lecture-demonstration, problem solving	1,2
<b>69.</b>		Average clause	Presentation by students	1,2
<b>70.</b>		Loss of profit policy	Lecture-demonstration, problem solving	1,3,5
<b>71.</b>		Procedure to ascertain amount of claim	Lecture-demonstration, problem solving	1,5,8
<b>72.</b>		Procedure to ascertain amount of claim	Lecture-demonstration, problem solving	1,5,8
<b>73.</b>		Procedure to ascertain amount of claim	Presentation by students, lecture-demonstration, problem solving	1,4,6
<b>74.</b>		Farm accounts	lecture-demonstration, problem solving	1,5,6
<b>75.</b>		Farm accounts	lecture-demonstration, problem solving	1,7,8
<b>76.</b>		Farm accounts	lecture-demonstration, problem solving	1,5,7



77.		Farm accounts	lecture-demonstration, problem solving	1,4,5
78.		Farm accounts	lecture-demonstration, problem solving	1,3,7
79.		Farm accounts	Lecture-demonstration, problem solving	1,4,5
80.		Farm accounts	Lecture-demonstration, problem solving	1, 5, 6
81.		Farm accounts	Lecture-demonstration, problem solving	1,2,4,5
82.		Accounts of hospitals	Presentation by students, lecture-demonstration, problem solving	1,4,7
83.		Accounts of hospitals	Presentation by students, lecture-demonstration, problem solving	1,5,6
84.		<b>CIA II</b>	<b>3 HOURS</b>	
85.		<b>CIA II</b>	<b>3 HOURS</b>	
86.		<b>CIA II</b>	<b>3 HOURS</b>	

### Books for references

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

### ASSIGNMENTS

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

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

**Course Objectives**

<b>Sl No</b>	Overall: The objective of this course is to equip the students a craving for individual freedom ,initiative and enterprise by pursuing self employment and small business entrepreneurship as a viable alternative to salaried employment		
	<b>Objectives</b>	<b>Focus</b>	<b>Skill Areas</b>
1	Aware of the role of an Entrepreneur in Economy	Advanced Business world and Growth of the Nation	Skill to understand and handle the dynamic surroundings
2	Capable to overcome the changing situations for business	Establishment and Management of business organisation	Skills of making better business management

**Expected Outcome**

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

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

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

50		Scope and contents	
51		Setting up of MSME	
52		Location significance	
53		Green channel, bridge capital, seed capital	
54		Margin money, sickness, causes	
55		remedies	
56		Role of institutions / schemes in Entrepreneurial development	
57		SIDCO,SIDBI,NIESBUD	
58		EDII,SISI,NREG	
59		SCHEME- SWRNA JAYANTHI Rozgar	
60		Discussion	
61		Review and evaluation	
62		Seminar	
63,64,65		Seminar	
66,67		Discussion –Emerging schemes	
68,99		Seminar	

### ASSIGNMENTS

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

### REFERENCES

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

**COURSE PLAN**  
**FINANCIAL SERVICES- COURSE CODE: 15U4CRCOM11**  
**FOURTH SEMESTER B.COM (2017-18)**

TEACHING FACULTY: Dr.Vinod.C  
DEPARTMENT: Commerce  
CREDIT: 3  
HOURS: 45

**OBJECTIVES:**

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

**REFERENCE**

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

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

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

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

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



## COURSE PLAN SEMESTER 4

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

#### COURSE CODE -CM04BBA01

#### COURSE OBJECTIVE

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

#### Expected outcome

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

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

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

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

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

### ASSIGNMENTS

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

### REFERENCES

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

B. Com. Programme

**COURSE TEACHER: JAMES V GEORGE**

**Academic Year: - 2017-18**

Course Code	<b>15U5CRCOM13</b>
Title of the course	<b>COST ACCOUNTING</b>
Semester in which the course is to be taught	V
No. of credits	4
No. of contact hours	90

### Course Objectives

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

### Expected Outcome

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

<b>Session No</b>	<b>Topic</b>	<b>References</b>
<b>1</b>	Discussion & Presentation: Introduction to Cost Accounting, Meaning and definition-Cost –Costing- Cost accounting Cost accountancy	1,2,3,4,5,6
<b>2</b>	Lecture: Objectives of cost accounting	1,2,3,4,5,6
<b>3</b>	Lecture: Advantages and disadvantages of	

	cost accounting	1,2,3,4,5,6
4	Lecture: Distinction between cost accounting and financial accounting	1,2,3,4,5,6
5	Discussion: Various Cost concepts	1,2,3,4,5,6
6	Lecture: Cost center	1,2,3,4,5,6
7	Lecture: Responsibility center	1,2,3,4,5,6
8	Lecture: Profit center	1,2,3,4,5,6
9	Lecture: Cost unit	1,2,3,4,5,6
10	Lecture: -Cost control	1,2,3,4,5,6
11	Lecture: Cost Reduction	1,2,3,4,5,6
12	Lecture: Methods of Costing	1,2,3,4,5,6
13	Discussion: Techniques of Costing	1,2,3,4,5,6
14	Lecture: Types of costing	1,2,3,4,5,6
15	Test	1,2,3,4,5,6
16	Lecture: Accounting and control of material cost	1,2,3,4,5,6
17	Discussion material purchase procedure	1,2,3,4,5,6
18	Lecture: Material stock level	1,2,3,4,5,6
19,20,21	Illustration: Ascertainment of stock levels	1,2,3,4,5,6
22	Lecture: EOQ	1,2,3,4,5,6
23	Illustration: Ascertainment of EOQ	1,2,3,4,5,6
24	Illustration: Ascertainment of EOQ	1,2,3,4,5,6
25	Lecture: ABC, VED and FSN analysis-JIT	1,2,3,4,5,6
26	Lecture: Perpetual and periodic inventory system	
27	Lecture: Continuous	

	stock taking	
<b>28</b>	Lecture: Material losses-Wastage-scrap-Spoilage-Defectives	1,2,3,4,5,6
<b>29</b>	Illustration: Pricing-LIFO Illustration: LIFO Illustration: FIFO Illustration :FIFO Illustration : -Simple average Illustration : Weighted average	1,2,3,4,5,6
<b>30</b>		
<b>31</b>		
<b>32</b>		
<b>33</b>		
<b>34</b>		
<b>35</b>		
<b>36</b>	Lecture :Accounting and control of labour cost	1,2,3,4,5,6
<b>37</b>	Lecture-Time keeping and time booking	1,2,3,4,5,6
<b>38</b>	Lecture -Systems of wage payment	1,2,3,4,5,6
<b>39,40,41</b>	Discussion and illustration -Time rate system	1,2,3,4,5,6
<b>42,43,44</b>	Discussion and illustration -piece rate system	1,2,3,4,5,6
<b>45,46</b>	Discussion and illustration -Differential piece rate system	1,2,3,4,5,6
<b>47,48</b>	Discussion and illustration -Incentive plan	1,2,3,4,5,6
<b>49,50</b>	Discussion and illustration -Halsey plan	1,2,3,4,5,6
<b>51,52</b>	Discussion and illustration Rowan plan	1,2,3,4,5,6
<b>53</b>	Discussion and illustration -Idle time-overtime and their accounting treatment	1,2,3,4,5,6
<b>54,55</b>	Discussion and illustration -Labour turnover-Methods of Calculating labour turnover.	1,2,3,4,5,6
<b>56</b>	Lecture: Accounting for Over Head-Classification of Over Head	1,2,3,4,5,6
<b>57,58,59,60,61 62</b>	Discussion and illustration-Primary and Secondary distribution	1,2,3,4,5,6
<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	1,2,3,4,5,6
<b>68,69,70</b>	Discussion and illustration: Over absorption and under absorption	1,2,3,4,5,6
<b>71,72,73,74,75</b>	Discussion and illustration: Preparation of	

	Cost Sheet	1,2,3,4,5,6
<b>76,77,78,79,80</b>	Discussion and illustration: Tender and quotation	1,2,3,4,5,6
<b>81,82,83,84,85,86 87,88,89,90</b>	Discussion and illustration :Preparation of Reconciliation Statement.	1,2,3,4,5,6

#### **REFERENCES**

1. Advanced cost accounting-SP.Jain and K.L Narang
2. Advanced cost accounting, N.K.Prasad
3. Advanced cost accounting, S.N Maheswary
4. Theory and practice of cost accounting, M.L.Agarwal.
5. Cost Accounting, M.C.Sukla and T.S.Grewal.
6. Introduction to Cost Accounting, Ahmmad Naseem



## PRINCIPLES OF INSURANCE

### Course Plan

Year 2017-18

Credits: 3

Hours: 72

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

OBJECTIVES: To impart knowledge on practices of insurance business.

Sl.No	Sessions	Topic	Mode of delivery
Module 1			
1	1-2	Introduction Definition Role and importance - Insurance  contract	Lecture
2	3-4	Principles of Insurance, Insurance and Assurance Types of Insurance Life- General insurance	Discussion
3	5-6	Introduction to IRDA Act	Discussion
Module 2			
4	7-8	Life insurance, Features	Discussion
5	9-10	Classification of policies, Surrender value	Discussion
6	11-12	Introduction to actuarial science- bonus- policy conditions	Discussion
7	13-14	application and acceptance prospectus proposal forms and other related documents-age proof- special reports, assignments	Discussion
8	15-16	nomination loans - surrender foreclosure maturity claims - survival benefit payments	Discussion
9	17-25	death claims, waiver of evidence of title early claims claim concession, presumption of death accident and disability benefits Settlement options.	Discussion
Module 3			
10	26-29	Marine insurance-nature insurance policies policy	Discussion

		conditions	
11	30-34	Clauses, marine losses	Discussion
12	35-37	Payment of claims.	Discussion
Module 4			
13	38-40	Fire insurance nature and use - contracts kinds of policies	Discussion
14	41-43	policy condition, clauses	Discussion
15	44-46	payment of claims re - insurance	seminar
16	47-48	miscellaneous insurance Health insurance Motor insurance-	seminar
17	49-50	Burglary and personal accident insurance in India	seminar
18	51-52	Urban non-traditional insurance.	Seminar
Module 5			
19	53-55	Accounting for insurance	Discussion
20	56-57	Accounting and finance for insurance business, compliance with IRDA Rules	Discussion
21	58-60	Taxation	Discussion
22	60-62	Investments - evaluation of investments	Discussion
23	63-66	Capital structure	Discussion
24	67-70	Cost of capital- Solvency margin and compliance.	Discussion

#### REFERENCE

Mishra,M.N.: Insurance Principles and Practices

Pande: Insurance Principles and Practices.

Gupta, O.S. Life Insurance

**COURSE PLAN  
MODERN BANKING  
SEMESTER 5**

**Course Objectives**

<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 using modern banking of devices.
2	Capable of conducting out of the counter banking transactions.	Get idea about innovations in the banking sector.	Skills of making banking transactions with the help of online banking apps and unified payment interfaces.

**Expected Outcome**

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

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

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

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

### ASSIGNMENTS

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

## REFERENCES

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

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MODEL- I  
B. Com. Programme  
**Open Course 2017-18**  
**Fundamentals of Accounting**  
**Course Teacher: Dr. Remya ramachandran**

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

**OBJECTIVES OF THE COURSE.**

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

**COURSE OUTCOME**

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

**BOOKS FOR REFERENCE**

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



**METHODOLOGY: DETAILED SYLLABUS DELIVERY**

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

22.		CIA – I	2 Hr. Descriptive answers	
23.		CIA – I	2 Hr. Descriptive answers	
24.		Preparation of Ledger Account- Problems	Concepts through Lecture and Problem solving through Group activity	
25.		”		
26.		”		
27.		”		
28.		Ledger balances & Trial Balance Preparation		
29.		Trial Balance Theory and Problems	Discussion of causes of disagreement of trial balance	
30.		”		
31.		”		
32.		”		
33.		”		
34.		”		
35.		”		
36.		One sided and two sided errors		
37.		”		
38.		Sub Division of journal		
39.		Cash Book		
40.		Single Column Cash Book		
41.		Double Column Cash Book		
42.		Contra Entry		
43.		Problems		
44.		Problems		
45.		Petty Cash Book		

46.		Sales Day Book		
47.		„ Problems		
48.		Purchase Day Book		
49.		„ Problems		
50.		Purchase Returns Book, Sales Returns Book Debit Note and Credit Note		
51.		„		
52.		Gross Profit and Net Profit Calculation		
53.		Trading Account and Items appearing in Trading Account		
54.		P&L Account and Terms		
55.		Problems- Trading P&L Account		
56.		„		
57.		Balance sheet		
58.		Grouping and Marshaling		
59.		Final Accounts of Sole trader- Problems		
60.		„		
61.		„		
62.		„		
63.		„		
64.		„		
<b>65.</b>		<b>CIA II</b>	<b>2 HOURS</b>	
<b>66.</b>		<b>CIA II</b>	<b>2 HOURS</b>	
67.		Discussion on the CIA	Presentations by student panels from the class	
68.		REVISION		
69.		REVISION		
70.		REVISION- Evaluation of the Course		

## ASSIGNMENTS

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

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

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

**COURSE RATIONALE**

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

**COURSE DESIGN**

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

(25 Hrs)

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

(20 Hrs)

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

### **LEVEL OF KNOWLEDGE**

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

### **SKILL DEVELOPMENT**

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

### **STUDENT OUTCOMES**

After completing this course, students should be able to:

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

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

### DETAILED SYLLABUS DELIVERY

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

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



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

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

### REFERENCE BOOKS

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

### ASSIGNMENTS

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



B. Com. Programme

**COURSE TEACHER: JAMES V GEORGE**

**Academic Year: - 2017-18**

Course Code	<b>15U5CRCOM16</b>
Title of the course	<b>APPLIED COST ACCOUNTING</b>
Semester in which the course is to be taught	VI
No. of credits	4
No. of contact hours	90

**Course Objectives**

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

**Expected Outcome**

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

<b>Session No</b>	<b>Topic</b>	<b>References</b>
1	Lecture: Introduction to the application of costing methods and techniques in business decision making	1,2,3,4,5,6,7,8
2	Lecture: -Job costing– Meaning- Procedure	1,2,3,4,5,6,7,8
3,4,5,6	Illustration: Accounting of job costing	1,2,3,4,5,6,7,8
7,8	Discussion & Illustration: Batch costing-Meaning- Procedure	1,2,3,4,5,6,7,8

9,10	Discussion and Illustration: Economic Batch Quantity.	1,2,3,4,5,6,7,8
11	Lecture: Contract Costing-Meaning-Features	1,2,3,4,5,6,7,8
12,13	Discussion and Illustration: Work certified and uncertified	1,2,3,4,5,6,7,8
14,15,16,17	Discussion and Illustration:-determination of profit on incomplete contract	1,2,3,4,5,6,7,8
18,19,20	Discussion and Illustration: Work-in-progress	1,2,3,4,5,6,7,8
21,22	Discussion and Illustration:-Balance Sheet	1,2,3,4,5,6,7,8
23	Discussion and Illustration: Escalation clause	1,2,3,4,5,6,7,8
24	Discussion and Illustration:-Retention money	1,2,3,4,5,6,7,8
25	Discussion and Illustration: Cost plus contract	1,2,3,4,5,6,7,8
26	Discussion and Illustration: Process costing – Process accounts	1,2,3,4,5,6,7,8
27,28,29	Discussion and Illustration: Process losses	1,2,3,4,5,6,7,8
30,31,32	Discussion and Illustration: Abnormal Gain and its treatment	1,2,3,4,5,6,7,8
33	Discussion and Illustration: Joint products ,By-products and Co- products –	1,2,3,4,5,6,7,8
34,35,36,37 38,39	Discussion and Illustration: Methods of apportioning joint cost	1,2,3,4,5,6,7,8
40,41,42,43 44,45	Discussion and Illustration: Methods of Accounting by products	1,2,3,4,5,6,7,8

46	Lecture: Marginal Costing Meaning-Definition-	1,2,3,4,5,6,7,8
47,48	Difference between Marginal costing and Absorption costing and differential costing	1,2,3,4,5,6,7,8
49	Lecture: Advantages and disadvantages of marginal costing	1,2,3,4,5,6,7,8
50,51,52,53	Discussion and Illustration:-Break Even Analysis	1,2,3,4,5,6,7,8
54,55,56,57	Discussion and Illustration: Cost Volume Profit analysis	1,2,3,4,5,6,7,8
58,59	Discussion and Illustration: Simple break even chart	1,2,3,4,5,6,7,8
60,61,	Decision making -Pricing decisions	
62,63,64	Discussion and Illustration:-Key factor	
65,66	Discussion and Illustration:-Make or buy	1,2,3,4,5,6,7,8
67,68	Discussion and Illustration: Sales mix	1,2,3,4,5,6,7,8
69,70	acceptance of order	1,2,3,4,5,6,7,8
71	Lecture: Budget and budgetary control-Meaning and definition-	1,2,3,4,5,6,7,8
72	Lecture: Objectives of budgetary control	1,2,3,4,5,6,7,8
73	Lecture: advantages and disadvantages of budgetary control	1,2,3,4,5,6,7,8
74	-Forecast and budget	1,2,3,4,5,6,7,8
75	Lecture:-Preliminaries for the installation of a system of budgetary control- Budget centre-Budget manual-Budget committee	1,2,3,4,5,6,7,8
76,77,78,79	Discussion and Illustration:-Preparation of cash budget	1,2,3,4,5,6,7,8

80,81,82,83 84,85,86,87	Discussion and Illustration: Preparation flexible budget	1,2,3,4,5,6,7,8
88	Discussion and Illustration:-Zero base budgeting	1,2,3,4,5,6,7,8
89	Discussion and Illustration: Performance budgeting	1,2,3,4,5,6,7,8
90	Test	1,2,3,4,5,6,7,8

### REFERENCES

1. Jain. S.P and Narang.K.L : Advanced Cost Accounting
2. Prasad.N.K : Advanced Cost Accounting
3. Khan.M.Y and Jain.P.K : Advanced Cost Accounting
4. ThulsianP.C : Practical Costing
5. Arora.M.N : Principles and Practice of Cost Accounting
6. M.L Agarwal : Advanced Cost Accounting
7. Bendrey, Essentials Of Management Accounting.
8. Murthy R.V.V, Cost and Management Accounting.

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

**COURSE OBJECTIVE**

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

**Expected outcome**

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

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



		Routine checking and test checking	
9		<b>POWERPOINT PRESENTATION:</b> Qualifications of an auditor, liabilities	
10		<b>POWERPOINT PRESENTATION:</b> Liabilities in case of misfeasance, criminal, liability to third party	
11		seminar	
12		seminar	
13		seminar	
14		<b>POWERPOINT PRESENTATION:</b> Internal control-features	
15		<b>POWERPOINT PRESENTATION:</b> Internal check-steps-advantages	
16		<b>POWERPOINT PRESENTATION:</b> Internal Audit-procedures-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.

## B.COM PROGRAMME

COURSE TEACHER: JAMES V GEORGE

Academic Year: - 2017-18

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

### OBJECTIVES

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

### LEVEL OF KNOWLEDGE

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

### COURSE OUTCOMES

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

### DETAILED SYLLABUS DELIVERY

Sessions	Topic	Method	COs	References
1	Introductory Session	Lecture		1,4,5,7,8
2	Financial statements ,meaning, essentials	Lecture,PPT	CO1 CO4	1,4,5,7,8
3	Importance , characteristics, nature	Lecture,PPT	CO1	1,4,5,7,8
4	Analysis and interpretation, objects and importance of analysis and interpretation	Lecture,PPT	CO4	1,4,5,7,8

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

27	Procedures for the preparation of fund flow statement	Lecture,PPT	CO5 CO4	1,4,5,7,8
28	Schedule of Changes in Working Capital	Practical Problems	CO5	1,4,5,7,8
29	Adjusted profit and loss account	Practical Problems	CO5	1,4,5,7,8
30	Fund Flow Statement	Practical Problems	CO5 CO2	1,4,5,7,8
31	Distinction between Fund Flow Statement and Balance Sheet	Lecture, PPT	CO5	1,4,5,7,8
32	Distinction between Fund Flow Statement and schedule of Changes in Working capital	Lecture,PPT	CO5	1,4,5,7,8
	Uses of funds flow statement	Lecture,PPT	CO5	1,4,5,7,8
33	Revision and discussion of important questions		CO5	1,4,5,7,8
34	Cash Flow Statement- Introduction - meaning and Definition of Cash	Lecture,PPT	CO5	1,4,5,7,8
35	usefulness of Cash flow statement, scope	Lecture,PPT	CO5	1,4,5,7,8
36	Classification of Cash Flows	PPT and Lecture	CO5	1,4,5,7,8
37	Preparation of Cash Flow Statement	Practical Problems	CO5 CO2	1,4,5,7,8
38	Cash flow from operating activities	Practical Problems	CO5	1,4,5,7,8
39	Cash flow from financing activities	Practical Problems	CO5	1,4,5,7,8
40	Cash flow from investing activities	Practical Problems	CO5	1,4,5,7,8
41	Cash flow statement - Direct Method	Practical Problems	CO5 CO2	1,4,5,7,8
42	Cash flow statement- Indirect Method	Practical Problems	CO5 CO2	1,4,5,7,8
43	Difference between cash flow and fund flow statements	Lecture	CO5	1,4,5,7,8
44	Inflation accounting-Meaning	Lecture	CO7	1,4,5,7,8

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

## REFERENCE BOOKS

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

**MODEL 1**  
**B.COM PROGRAMME**  
**CORE**

**COURSE TEACHER: DR. SAJOY P B**

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

**COURSE RATIONALE**

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

**COURSE DESIGN**

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

(15 Hrs.)

- ❖ **MODULE – 2** Aggregation and deduction-Clubbing of income of other persons various cases-Aggregation of deemed income-Set off and carry forward of losses-Order of set off- Computation of gross total income-Deduction under Chapter VI A- Deduction for payments or contribution applicable to individuals covered by Sec 80 C to Sec 80GGC-Deductions under Sec 80U (Deductions for incomes excluded) Total income-Computation of total income.

(25 Hrs.)



- ❖ **MODULE – 3** Various Income Tax Authorities-Powers and Functions-Transfer Pricing and other provisions to check Avoidance of tax. Introduction to Tax Administrative Reforms Report (TARC) and General Anti- Avoidance Rule (GAAR). (Brief study only)  
(10 Hrs.)
- ❖ **MODULE – 4** Assessment-Assessment Procedure-Variety of Return of Income-Return through TRP PAN-Types of Assessment-Tax deducted at source-(Brief study only Problems excluded) TCS TAN- A brief study on areas (a) Advance payment of tax (b) Refund (c) Recovery of tax (d) Tax Clearance Certificate € e-filing of returns (brief study)  
(15 Hrs.)
- ❖ **MODULE – 5** Assessment of individuals and computation of tax-Assessment of Companies.  
(25 Hrs.)

### **LEVEL OF KNOWLEDGE**

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

### **SKILL DEVELOPMENT**

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

### **STUDENT OUTCOMES**

After completing this course, students should be able to:

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

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

### DETAILED SYLLABUS DELIVERY

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

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

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

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

### SUGGESTED READINGS

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

## ASSIGNMENTS

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

