

# BUSINESS STATISTICS

## COURSE OBJECTIVES

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

## Basic References

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

## COURSE OUTCOMES:

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

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

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

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

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

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

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

### ASSIGNMENTS

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

### ASSIGNMENTS/EXERCISES – Details & Guidelines

**Assignment:** Statistics exhibition:

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

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

Minimum time limit is 15 minutes.

Maximum up to 30 minutes.

3 or 4 students in each group.

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

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

## **FINANCIAL ACCOUNTING**

### **COURSE OBJECTIVES**

To familiarize students with the accounting principles

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

### **Basic Reference**

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

### **COURSE OUTCOMES:**

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

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

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

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



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

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| 76 |  |  |  |  |
| 77 |  |  |  |  |

### ASSIGNMENTS

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

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

**Course Objectives**

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

**Expected Outcome**

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

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

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

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

### ASSIGNMENTS

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

### REFERENCES

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



**COURSE PLAN 2015 SEM 3  
BUSINESS ENVIRONMENT**

**Course Objectives**

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

**Expected Outcome**

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

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

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



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

## ASSIGNMENTS

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

## REFERENCES

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

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

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

**Expected Outcome**

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

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

### Session Plan

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

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

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

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

### ASSIGNMENTS

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



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

## REFERENCES

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

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# **INTERNATIONAL FINANCIAL REPORTING STANDARDS**

## **SEM II**

**Credit – 4**

**Hours- 72**

### **Course Objectives**

To understand the framework and convergence process of IFRS in India

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

### **Basic Reference**

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

### **Course Outcomes:**

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

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

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

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

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

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

### ASSIGNMENTS

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



**COURSE PLAN 2018-19**  
**CORPORATE REGULATIONS , SEM-2**  
**Course Objectives**

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

**Expected Outcome**

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

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



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

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

### ASSIGNMENTS

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

### REFERENCES

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

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

|                        |                   |
|------------------------|-------------------|
| Instructional Hrs - 72 | Hrs attended - 60 |
|------------------------|-------------------|

**COURSE OBJECTIVE.** *To familiarise the importance of communication in business and methods of communication relevant to various business situations and to build up communication skill among students*

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

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

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

## ASSESSMENT OF STUDENTS

- **ASSIGNMENTS**

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

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

## COURSE OUTCOMES:

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

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

## Basic References

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

## Sacred Heart College (Autonomous), Thevara Course Plan for 2018-19 (Odd Semester)

Teacher: Athira.V.T  
 Programme : Bcom. Computer Application (S/F)  
 Semester: 3  
 Course Title: MARKETING MANAGEMENT  
 Instructional Hrs : 72                      Credit-4

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

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

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



|    |  |                    |                      |
|----|--|--------------------|----------------------|
| 31 | Packaging – functions, characteristics | Lecturing with PPT | Book-Dr. K.G.C. Nair |
| 32 | Labeling – functions , types.          | Lecturing with PPT | Book-Dr. K.G.C. Nair |

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

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

|    |  |                    |                      |
|----|--|--------------------|----------------------|
| 75 | Difference between advertising and publicity | Lecturing with PPT | Book-Dr. K.G.C. Nair |
|----|--|--------------------|----------------------|

Notes :

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

Assignments :

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

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

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

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

**COURSE AIM/RATIONALE.**

To provide a thorough knowledge about the accounting of companies

**OBJECTIVES OF THE COURSE.**

To understand the real company accounting policies

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

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

|    |  |  |            |  |
|----|--|--|------------|--|
|    |  | Corporate Restructuring  |            |  |
| 32 |  | Purchase considerations and its calculations                     | lecturing  |  |
| 33 |  | Journal entries  | Discussion |  |
| 34 |  | Amalgamation   | Lecturing  |  |
| 35 |  | Illustrations  | Lecturing  |  |
| 36 |  | Illustrations  | Lecturing  |  |
| 37 |  | Illustrations  | Lecturing  |  |
| 38 |  | Illustrations  | Lecturing  |  |
| 39 |  | Illustrations  | Lecturing  |  |
| 40 |  | Illustrations  | Lecturing  |  |
| 41 |  | Absorption   | Lecturing  |  |
| 42 |  | Illustrations  | Lecturing  |  |
| 43 |  | Illustrations  | Lecturing  |  |
| 44 |  | Illustrations  | Lecturing  |  |
| 45 |  | Illustrations  | Lecturing  |  |
| 46 |  | External reconstructions   | Lecturing  |  |
| 47 |  | Illustrations  | Lecturing  |  |
| 48 |  | Illustrations  | Lecturing  |  |
| 49 |  | Illustrations  | Lecturing  |  |
| 50 |  | Illustrations  | Lecturing  |  |
| 51 |  | Illustrations  | Lecturing  |  |
| 52 |  | Inter company owings   | Lecturing  |  |
| 53 |  | Illustrations  | Lecturing  |  |
| 54 |  | Difference between amalgamation, reconstructions and absorption. | Discussion |  |
| 55 |  | <b>MODULE 4</b><br><b>INTERNAL</b>                               | Lecturing  |  |

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

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

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

## **REFERENCES**

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



|  |  |  |  |  |
|--|--|--|--|--|
|  |  |  |  |  |
|--|--|--|--|--|

**COURSE PLAN (2018-19)**  
**E-COMMERCE AND GENERAL INFORMATICS**  
**COURSE CODE –SEM-3**

**Course Objectives**

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

**Expected Outcome**

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

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

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

|                |  |   |  |
|----------------|--|---|--|
| 64,65,66,67,68 |  | Seminar                                 |  |
| 69,70,71       |  | Viva                                    |  |
| 72             |  | Discussion- Recent trends in E-Commerce |  |

### ASSIGNMENTS

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

### REFERENCES

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

**COURSE PLAN**  
**BUSINESS MANAGEMENT**  
**2018 – 2019**  
**SEMESTER 3**  
**Course Objectives**

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

**Expected Outcome**

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

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

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

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

### ASSIGNMENTS

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

### REFERENCES

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





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

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

**Expected Outcome**

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

| Session No | Day/Date | Topic                            | Method                               | Comments/Notes                              |
|------------|----------|----------------------------------|--------------------------------------|---|
| 1          |          | The nature and scope of tourism, | <b>Discussion &amp; Presentation</b> | Discussion: The role of tourism in economic |

|    |  |  |                                  |  |
|----|--|--|----------------------------------|--|
|    |  |  |                                  | development of the country.                                      |
| 2  |  | Meaning and definition of tourism                          | <b>Lecture</b>                   |  |
| 3  |  | The characteristics of tourism                             | <b>Lecture</b>                   |  |
| 4  |  | Describing excursion- leisure and recreation,              | <b>Lecture</b>                   |  |
| 5  |  | Describing tourist – visitor-traveler                      | <b>Lecture</b>                   |  |
| 6  |  | Domestic Tourism and international tourism                 | <b>Lecture</b>                   |  |
| 7  |  | Significance of tourism                                    | <b>Lecture &amp; Discussion</b>  |  |
| 8  |  | -Do-   | <b>Discussion</b>                |  |
| 9  |  | Different components of tourism                            | <b>Lecture</b>                   |  |
| 10 |  | 6 A's of tourism   | <b>Power point presentation</b>  |  |
| 11 |  | The history of tourism                                     | <b>Power point presentation</b>  |  |
| 12 |  | -Do-   | <b>Power point presentation</b>  |  |
| 13 |  | The history of Indian tourism.                             | <b>Power point presentation</b>  |  |
| 14 |  | Growth of the Indian tourism.                              | <b>Lecture</b>                   |  |
| 15 |  | -Do-   |                                  |  |
| 16 |  | Various types of tourism.                                  | <b>Power point presentations</b> | <b>Discussion with quoting examples of each type of tourism.</b> |
| 17 |  | The main features of each type of tourism (Kerala/India)   | Lecture                          |  |
| 18 |  | Pilgrimage Tourism-cultural-folklore Tourism               | <b>Power point presentations</b> |  |
| 19 |  | Farm tourism and eco-tourism                               | <b>Power point presentations</b> |  |
| 20 |  | community-based tourism, Adventure tourism                 | <b>Power point presentations</b> |  |
| 21 |  | Rural tourism and cuisines, Handicrafts industry in Kerala | <b>Power point presentations</b> |  |
| 22 |  | Health tourism- Different                                  | <b>Power point</b>               |  |

|    |  |  |                                  |  |
|----|--|--|----------------------------------|--|
|    |  | types of medical tourism, Ayurveda tourism in Kerala                   | <b>presentations</b>             |  |
| 23 |  | Monsoon Tourism and its importance in Kerala                           | <b>Power point presentations</b> |  |
| 22 |  | The impact of each type of tourism (Kerala/India) on the destinations. | <b>Power point presentations</b> |  |
| 23 |  | domestic and international tourism - responsible tourism               | <b>Power point presentations</b> |  |
| 24 |  | Responsible tourism, Sports tourism                                    | <b>Power point presentations</b> |  |
| 25 |  | <b>Quiz</b> on various types of tourism in India & Kerala              |                                  |  |
| 26 |  | <b>Revision</b>  |                                  |  |
| 27 |  | <b>Revision</b>  |                                  |  |
| 28 |  | <b>Revision</b>  |                                  |  |
| 29 |  | <b>IAT I, Mid-course Evaluation</b>                                    |                                  |  |
| 30 |  | Tourism products - meaning and concept                                 | <b>Lecture &amp; discussion</b>  |  |
| 31 |  | - characteristics of tourism products                                  | <b>Lecture &amp; discussion</b>  |  |
| 32 |  | -Do-   | <b>Lecture &amp; discussion</b>  |  |
| 33 |  | Components of tourism products   | <b>Lecture</b>                   |  |
| 34 |  | Different types of tourism products- art and architecture-             | <b>Power point presentations</b> |  |
| 35 |  | architectural wonders- in India & Kerala                               | <b>Power point presentations</b> |  |
| 36 |  | <b>-Do-</b>  |                                  |  |
| 37 |  | archaeological sites in India & Kerala                                 | <b>Power point presentations</b> |  |
| 38 |  | Forts, palaces and museums in India & Kerala                           | <b>Power point presentations</b> |  |

|    |  |   |                                  |  |
|----|--|---|----------------------------------|--|
| 39 |  | -Do-  |                                  |  |
| 40 |  | Monuments in India & Kerala   | <b>Lecture</b>                   |  |
| 41 |  | traditions and festivals in India & Kerala  | <b>Lecture</b>                   |  |
| 42 |  | Nature-based tourism  | <b>Lecture</b>                   |  |
| 43 |  | Tourism products of India   | <b>Power point presentations</b> |  |
| 44 |  | wild-life sanctuaries in India & Kerala   | <b>Power point presentations</b> |  |
| 45 |  | National parks in India & Kerala  | <b>Power point presentations</b> |  |
| 46 |  | Hill-resorts in India & Kerala  | <b>Power point presentations</b> |  |
| 47 |  | Desert safari in India & Kerala   | <b>Power point presentations</b> |  |
| 48 |  | Indian beaches  | Power point presentations        |  |
| 49 |  | Backwaters in India   | Power point presentations        |  |
| 50 |  | Indian folklores and Indian folk dance forms  | Power point presentations        |  |
| 51 |  | Culture, customs and costumes of India and Kerala   | Power point presentations        |  |
| 52 |  | <b>Quiz</b> on tourism products of India & Kerala   |                                  |  |
| 53 |  | The nature and characteristics of Tourism products, the various Tourism products of Kerala and India<br>Group Assignment: | Power point presentations        |  |
| 54 |  | <b>-Do-</b>   |                                  |  |
| 55 |  | <b>The importance of tourism planning</b>   | Lecture                          |  |
| 56 |  | <b>The planning process</b>   | Lecture                          |  |
| 57 |  | Objective- setting  | Lecture & Discussion             |  |
| 58 |  | Selection and classification of tourism spots   | Lecture & Discussion             |  |

|    |  |   |                          |  |
|----|--|---|--------------------------|--|
| 59 |  | Carrying capacity management  | Lecture                  |  |
| 60 |  | Determinants of carrying capacity level   | Lecture & Discussion     |  |
| 61 |  | Development of basic amenities  | Lecture & Discussion     |  |
| 65 |  | Evaluation of tourism project   | Lecture & Discussion     |  |
| 63 |  | Development of tourism master plan  | Lecture & Discussion     |  |
| 64 |  | Implementation of tourism master plan.  | Lecture                  |  |
| 65 |  | The planning process adopted for tourism development  | Power point presentation |  |
| 66 |  | <b>-do-</b>   |                          |  |
| 67 |  | <b>Experience Sharing</b> – Tourism Planning by external Resource Person (OPTIONS: Dr. Jayasankhar, Vijayakumar,) | Talk and discussion      |  |
| 68 |  | Adversities of tourism  | Lecture                  |  |
| 69 |  | Issues of tourism   | Lecture                  |  |
| 70 |  | Environmental positive and negative impacts of tourism  | Lecture                  |  |
| 71 |  | Ecological positive and negative impacts of tourism   | Lecture                  |  |
| 72 |  | Socio-cultural positive and negative impacts of tourism   | Lecture                  |  |
| 73 |  | positive and negative impacts of tourism  | Lecture                  |  |
| 74 |  | diverse habitat- conservation of ecology  | Lecture                  |  |
| 75 |  | Management of adversities of tourism.   | Lecture & discussion     |  |
| 76 |  | The positive and negative impacts of tourism.   | Lecture                  | Group discussion on the topic whether tourism development is a curse to mankind? |
| 77 |  | <b>-do-</b>   |                          |  |
| 78 |  | Alternative tourism- concept and nature -   | Lecture & discussion     |  |
| 79 |  | Features and trends of alternative tourism  | Lecture & discussion     |  |

|    |  |  |                      |   |
|----|--|--|----------------------|---|
| 80 |  | Space tourism and social tourism   | Lecture & discussion |   |
| 81 |  | Special interest tourism, Geological lodging   | Lecture & discussion |   |
| 82 |  | The different sustainable tourism initiatives or alternative tourism forms.                  | Lecture & discussion |   |
| 83 |  | Government agency for intervening the issue of adversity.                                    | Lecture              | <b>Discussion by quoting examples from Kerala Tourism</b> |
| 84 |  | Policy of tourism and development-   |                      |   |
| 85 |  | <b>Lecture:</b> The important laws in India for protection of tourism resources.             |                      |   |
| 86 |  | <b>wild-life Protection Act 1972</b>   |                      |   |
| 87 |  | <b>Air (Prevention and Control of Pollution) Act 1981</b>                                    |                      |   |
| 88 |  | Water (Prevention and Control of Pollution) Act 1974 and Environmental (Protection) Act 1986 |                      |   |
| 89 |  | Revision   |                      |   |
| 90 |  | <b>IAT II</b>  |                      |   |
|    |  | Additional Lectures/Case Study:  |                      | Additional Lectures/Case Study:                           |

## ASSIGNMENTS

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

## REFERENCES

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

## Suggested Journals:

- Tourism Management
- Annals Of Tourism Research

## VISITS

Visit to any tourist destination and preparation of report.

## CAPITAL MARKET

### COURSE OBJECTIVES

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

### Basic Reference

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

### COURSE OUTCOMES:

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

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

| Sessions | Date | Topic | Method | Remarks/Reference |
|----------|------|-------|--------|-------------------|
|----------|------|-------|--------|-------------------|



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

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

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

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

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

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

|  |  |  |  |  |
|--|--|--|--|--|
|  |  |  |  |  |
|  |  |  |  |  |

### ASSIGNMENTS

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

#### ASSIGNMENTS/EXERCISES – Details & Guidelines

Assignment (Exhibition): Should be individually done

There should be creativity

Features should be written on the chart.

Products should be clearly portrayed.

Seminar : Presentation should be of Minimum 15 minutes

One group can contain 3 or 4 students

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

Maximum limit for the seminar will be 30 minutes.



**DEPARTMENT OF COMMERCE  
SPECIALISED ACCOUNTING**

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

**COURSE OBJECTIVES**

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

**Basic Reference**

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

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

**COURSE OUTCOMES:**

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

Would be familiar with advanced accounting principles and procedures.

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

Shall be familiar with concept of investment.

Shall be familiar with the calculation of insurance claims.

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

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

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

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

### ASSIGNMENTS

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

**COURSE PLAN 2018-19**  
**ENTREPRENEURSHIP DEVELOPMENT AND PROJECT MANAGEMENT**  
**SEM-4**

**Course Objectives**

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

**Expected Outcome**

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

| 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> Training                                     |                |

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

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

### ASSIGNMENTS

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

### REFERENCES

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



# **SACRED HEART COLLEGE, THEVARA**

## **COURSE PLAN 2018-2019**

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

**Semester : IV**

**Course Title: FINANCIAL SERVICES**

**Learning Outcomes:**

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

**Instructional Hrs : 54**

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

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

#### **ASSESSMENT OF STUDENTS**

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

#### **COURSE OUTCOMES:**

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

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

## **Basic References**

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

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

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

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

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

### Expected Outcome

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

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

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

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

| <b>Session No</b> | <b>Day/Date</b> | <b>Topic</b>  | <b>Method</b>                        | <b>Comments/Notes</b>                           |
|-------------------|-----------------|---|--------------------------------------|---|
| 1                 |                 | Concept of marketing of tourism                             | <b>Discussion &amp; Presentation</b> | Discussion: The importance of tourism marketing |
| 2                 |                 | Meaning and definition of tourism Marketing                 | <b>Lecture</b>                       |   |
| 3                 |                 | Types of tourism markets                                    | <b>Lecture</b>                       |   |
| 4                 |                 | Classification of the visitor segment                       | <b>Lecture</b>                       |   |
| 5                 |                 | Analysis of tourism market                                  | <b>Lecture</b>                       |   |
| 6                 |                 | Marketing environment                                       | <b>Lecture</b>                       |   |
| 7                 |                 | Market segmentation in tourism industry                     | <b>Lecture &amp; Discussion</b>      |   |
| 8                 |                 | -Do-  | <b>Discussion</b>                    |   |
| 9                 |                 | Identification of target market                             | <b>Lecture</b>                       |   |
| 10                |                 | Competition in tourism industry                             | <b>Lecture</b>                       |   |
| 11                |                 | Developing and selling packages of attraction and amenities | <b>Lecture</b>                       |   |
| 12                |                 | Tourism Demand- meaning and definition                      | <b>Power point presentation</b>      |   |
| 13                |                 | Nature and scope of tourism demand                          | <b>Power point presentation</b>      |   |

|    |  |   |                                  |   |
|----|--|---|----------------------------------|---|
| 14 |  | Tourism demand indicators   | <b>Lecture</b>                   |   |
| 15 |  | -Do-  |                                  |   |
| 16 |  | Types of demand in tourism industry                               | <b>Power point presentations</b> | <b>Discussion: learn to measure tourism demand</b>                  |
| 17 |  | Determinants of tourism demand                                    | Lecture                          |   |
| 18 |  | Tourism demand measurement  | Lecture                          |   |
| 19 |  | Selection process of tourism product and market-                  | <b>Power point presentations</b> |   |
| 20 |  | Measuring methods of demand of domestic and international tourism | Lecture                          |   |
| 21 |  | Forecasting of tourism demand                                     | Lecture                          |   |
| 22 |  | Tourism marketing Mix   | <b>Power point presentations</b> |   |
| 23 |  | 7p's of tourism marketing mix                                     | <b>Power point presentations</b> |   |
| 22 |  | Peter s inventory of tourism attraction.                          | <b>Power point presentations</b> |   |
| 23 |  | Tourism product-life-cycle of tourism products                    | <b>Power point presentations</b> |   |
| 24 |  | Revision  | <b>Power point presentations</b> |   |
| 25 |  | Revision  |                                  |   |
| 26 |  | IAT I, Mid-course Evaluation                                      |                                  |   |
| 27 |  | Pricing in tourism industry-meaning and definition                |                                  | <b>Helps to understand the importance of pricing decisions</b>      |
| 28 |  | Factors influencing pricing of tourism products                   |                                  |   |
| 29 |  | -Do-  |                                  |   |
| 30 |  | Methods or tools of pricing                                       | <b>Lecture &amp; discussion</b>  | <b>Helps to understand the different methods of tourism pricing</b> |

|    |  |  |                                  |  |
|----|--|--|----------------------------------|--|
| 31 |  | Cost-oriented pricing                                  | <b>Lecture &amp; discussion</b>  |  |
| 32 |  | Market-oriented pricing                                | <b>Lecture &amp; discussion</b>  |  |
| 33 |  | -Do-   | <b>Lecture</b>                   |  |
| 34 |  | Pricing strategies used in Kerala tourism              | <b>Power point presentations</b> |  |
| 35 |  | Government intervention in tourism pricing             |                                  |  |
| 36 |  | Price-based stratification of tourism products         | <b>Lecture</b>                   |  |
| 37 |  | -Do-   |                                  |  |
| 38 |  | Recent trends and developments in tourism pricing      | <b>Power point presentations</b> |  |
| 39 |  | -Do-   |                                  |  |
| 40 |  | National and international tourism pricing policies    | <b>Lecture</b>                   |  |
| 41 |  | -Do-   | <b>Lecture</b>                   |  |
| 42 |  | <b>Tourism pricing –the case of Kerala tourism</b>     | <b>Group Discussion</b>          |  |
| 43 |  | <b>-Do-</b>  | <b>Group Discussion</b>          |  |
| 44 |  | Tourism Promotion. Basic concepts of tourism promotion | <b>Power point presentations</b> | <b>Helps to understand the promotional methods adopted in tourism industry</b> |
| 45 |  | Tourism promotion meaning and definition               | <b>Power point presentations</b> |  |
| 46 |  | Need and scope of Tourism promotion                    | <b>Power point presentations</b> |  |
| 47 |  | Methods of Tourism promotion                           | <b>Power point presentations</b> |  |
| 48 |  | Components of promotion of tourism industry            | Power point presentations        |  |



|    |  |   |                           |  |
|----|--|---|---------------------------|--|
| 49 |  | Promotion mix   | Power point presentations |  |
| 50 |  | <b>-Do-</b>   |                           |  |
| 51 |  | Importance of advertising in tourism promotion                            | Power point presentations |  |
| 52 |  | -Do-  |                           |  |
| 53 |  | Discussion on importance of advertising                                   | <b>Group Discussion</b>   |  |
| 54 |  | Net-marketing   | Power point presentations |  |
| 55 |  | Special features of text and media in tourism promotion                   | Lecture                   |  |
| 56 |  | <b>-Do-</b>   | Lecture                   |  |
| 57 |  | Government, private and public participants in tourism promotion          | Lecture & Discussion      |  |
| 58 |  | -Do-  |                           |  |
| 59 |  | New generation promotional measures                                       | Lecture & Discussion      |  |
| 60 |  | Tele-marketing- features  | Lecture                   |  |
| 61 |  | Importance of travel mart in tourism promotion                            | Lecture & Discussion      |  |
| 65 |  | Kerala travel Mart  | Lecture & Discussion      |  |
| 63 |  | <b>other recent trends in tourism promotion</b>                           | Lecture & Discussion      |  |
| 64 |  | Tourism Promotion- Indian Tourism   | Case study                | Helps to understand the recent trends used in Indian tourism promotion |
| 65 |  | Tourism Promotion- Kerala Tourism   | Case Study                | Helps to understand the recent trends used in Kerala tourism promotion |
| 66 |  | <b>Experience Sharing</b> – Tourism Promotion by external Resource Person | Talk and discussion       |  |
| 67 |  | Consumers and Tourism Marketing. -customer satisfaction and related       | Lecture                   | Helps to understand the consumer                                       |

|    |  | strategies-   |                      | preferences  |
|----|--|---|----------------------|--|
| 68 |  | Consumers in tourism industry-  | Lecture              |  |
| 69 |  | Different consumers like-tourist- visitor and traveler  | Lecture              |  |
| 70 |  | Motives and priorities of tourism consumers   | Lecture              |  |
| 71 |  | -Do-  | Lecture              |  |
| 72 |  | Consumer buying behavior  | Lecture              |  |
| 73 |  | -Do-  | Lecture              |  |
| 74 |  | Influential factors of buying behavior in tourism industry  | Lecture              |  |
| 75 |  | -Do-  | Lecture & discussion |  |
| 76 |  | -Do-  | Lecture & discussion |  |
| 77 |  | Competition for visitors and image-marking  |                      |  |
| 78 |  | Consumer rights in tourism industry-  | Lecture & discussion |  |
| 79 |  | -Do-  | Lecture & discussion |  |
| 80 |  | National and international policies- consumer rights  | Lecture & discussion |  |
| 81 |  | -Do-  |                      |  |
| 82 |  | Role of government in to protect the interest of consumers  | Lecture & discussion | Discussion by quoting examples from Kerala Tourism |
| 83 |  | Non-government agencies to protect the interest of consumers  | Lecture & discussion | Discussion by quoting examples from Kerala Tourism |
| 84 |  | Consumer rights- The case of Kerala tourism   | <b>Case study</b>    |  |
| 85 |  | The important laws in India for the protection of tourists.   | Case study           |  |
| 86 |  | <b>-Do-</b>   |                      |  |
| 87 |  | Domestic and international tourism recent trends of preserving consumers interest in the tourism marketing. | Lecture              |  |
| 88 |  | Revision  |                      |  |
| 89 |  | Revision  |                      |  |
| 90 |  | <b>IAT II</b>   |                      |  |

|  |  |                                 |  |                                 |
|--|--|---------------------------------|--|---------------------------------|
|  |  | Additional Lectures/Case Study: |  | Additional Lectures/Case Study: |
|--|--|---------------------------------|--|---------------------------------|

### ASSIGNMENTS

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

### References

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

## COURSE PLAN 2018-19

### B.Com Sem. 5

### COST ACCOUNTING

#### Course Objectives

|       |  |  |   |
|-------|--|--|---|
| SI No | 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

| Session No | Day/Date | Topic   | Comments/Notes |
|------------|----------|---|----------------|
| 1          |          | Discussion & Presentation: Introduction to Cost Accounting, Meaning and definition-Cost –Costing- Cost accounting Cost accountability |                |
| 2          |          | Lecture: Objectives of cost accounting  |                |
| 3          |          | Lecture: Advantages and disadvantages of cost accounting  |                |
| 4          |          | Lecture: Distinction between cost accounting and financial accounting   |                |
| 5          |          | Discussion: Various Cost concepts   |                |
| 6          |          | Lecture: Cost center  |                |
| 7          |          | Lecture: Responsibility center  |                |
| 8          |          | Lecture: Profit center  |                |
| 9          |          | Lecture: Cost unit  |                |
| 10         |          | Lecture: -Cost control  |                |
| 11         |          | Lecture: Cost Reduction   |                |
| 12         |          | Lecture: Methods of Costing   |                |
| 13         |          | Discussion: Techniques of Costing   |                |
| 14         |          | Lecture: Types of costing   |                |
| 15         |          | Test  |                |

|          |  |  |  |
|----------|--|--|--|
| 16       |  | Lecture:Accounting and control of material cost                                |  |
| 17       |  | Discussionmaterial purchase procedure  |  |
| 18       |  | Lecture: Material stock level  |  |
| 19,20,21 |  | Illustration: Ascertainment of stock levels                                    |  |
| 22       |  | Lecture: EOQ   |  |
| 23       |  | Illustration: Ascertainment of EOQ   |  |
| 24       |  | Illustration: Ascertainment of EOQ   |  |
| 25       |  | Lecture: ABC, VED and FSN analysis-JIT   |  |
| 26       |  | Lecture: Perpetual and periodic inventory system                               |  |
| 27       |  | Lecture: Continuous stock taking   |  |
| 28       |  | Lecture: Material losses-Wastage-scrap-Spoilage-Defectives                     |  |
| 29       |  | Illustration: Pricing-LIFO   |  |
| 30       |  | Illustration:LIFO  |  |
| 31       |  | Illustration: FIFO   |  |
| 32       |  | Illustration:FIFO  |  |
| 33       |  | Illustration: -Simple average  |  |
| 34       |  | Illustration: Weighted average   |  |
| 35       |  |  |  |
| 36       |  | Lecture:Accounting and control of labour cost                                  |  |
| 37       |  | Lecture-Time keeping and time booking  |  |
| 38       |  | Lecture -Systems of wage payment   |  |
| 39,40,41 |  | Discussion and illustration -Time rate system                                  |  |
| 42.43,44 |  | Discussion and illustration -piece rate system                                 |  |
| 45,46    |  | Discussion and illustration -Differential piece rate system                    |  |
| 47,48    |  | Discussion and illustration -Incentive plan                                    |  |
| 49,50    |  | Discussion and illustration -Halsey plan                                       |  |
| 51,52    |  | Discussion and illustration Rowan plan   |  |
| 53       |  | Discussion and illustration -Idle time-overtime and their accounting treatment |  |
| 54,55    |  | Discussion and illustration -Labour turnover-Methods of                        |  |

|  |  |  |  |
|--|--|--|--|
|  |  | Calculating labour turnover.   |  |
| <b>56</b>                                |  | Lecture:Accounting for Over Head-<br>Classification of Over Head   |  |
| <b>57,58,59,60,61<br/>62</b>             |  | Discussion and illustration-Primary and<br>Secondary<br>distribution   |  |
| <b>63,64,65,66,67</b>                    |  | Discussion and illustration:Absorption of<br>overhead-Percentage method-Unit rate<br>method-Machine hour method<br>Labour hour rate method-Simultaneous<br>equation method |  |
| <b>68,69,70</b>                          |  | Discussion and illustration:Over<br>absorption and under absorption  |  |
| <b>71,72,73,74,75</b>                    |  | Discussion and illustration: Preparation of<br>Cost Sheet  |  |
| <b>76,77,78,79,80</b>                    |  | Discussion and illustration: Tender and<br>quotation   |  |
| <b>81,82,83,84,85,86<br/>87,88,89,90</b> |  | Discussion and illustration :Preparation of<br>Reconciliation<br>Statement.  |  |

### ASSIGNMENTS

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

### REFERENCES

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

## COURSE PLAN SEMESTER -5

### PRINCIPLES OF INSURANCE (CORE COURSE)

#### COURSE OBJECTIVE

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

#### Expected outcome

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

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

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



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

### ASSIGNMENTS

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

## REFERENCES

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

**COURSE PLAN  
MODERN BANKING  
2018 – 2019  
SEMESTER 5**

**Course Objectives**

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

**Expected Outcome**

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

| <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><br>Origin, evolution and Nationalization of banks |                       |
| 3                 |                 | <b>Lecture:</b> Classification of banks                           |                       |
| 4                 |                 | Classification on the basis of ownership, system and location     |                       |
| 5                 |                 | <b>Discussion</b>   |                       |
| 6                 |                 | <b>Lecture:</b> Primary functions of commercial banks             |                       |
| 7                 |                 | <b>Lecture:</b> secondary functions of commercial banks.          |                       |
| 8                 |                 | <b>Lecture:</b> Credit creation its mechanism and limitations     |                       |

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

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

### ASSIGNMENTS

|   | Session/<br>Date | Assignment            | Graded/<br>Non-<br>graded | Remarks |
|---|------------------|-----------------------|---------------------------|---------|
| 1 |                  | RBI and its functions |                           |         |

### REFERENCES

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

## COURSE PLAN 2018-19

MODEL I

B.COM PROGRAM

OPEN COURSE

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

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

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

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

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

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

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

### DETAILED SYLLABUS DELIVERY

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

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

#### **SUGGESTED READINGS**

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





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

**SEMESTER 5**

**TRAVEL AND TOURISM INFRASTRUCTURE**

**Course Objectives**

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

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

### Expected Outcome

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

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

|    |  |  |                           |  |
|----|--|--|---------------------------|--|
| 5  |  | -Do-   | Lecture                   |  |
| 6  |  | Travel agency- meaning- definition- importance             | Lecture                   |  |
| 7  |  | Types of travel agencies                                   | Power point presentation  |  |
| 8  |  | -Do-   | Discussion                |  |
| 9  |  | National and international classification of travel agency | Lecture                   |  |
| 10 |  | Role of travel agencies in promoting tourism               | Lecture                   |  |
| 11 |  | Tour operators- definition- nature                         | Lecture                   |  |
| 12 |  | Characteristic features of tour-operating business         | Power point presentation  |  |
| 13 |  | -Do-   | Power point presentation  |  |
| 14 |  | Role of tour operators in the growth of tourism industry.  | Lecture                   | Helps to understand the major types of travel agencies and tour operators. |
| 15 |  | -Do-   | Discussion                | Module 1: Completed.   |
| 16 |  | Functions of travel agency and tour operators.             | Power point presentations |  |
| 17 |  | Setting up of travel agency                                | Lecture                   |  |
| 18 |  | Conducting Feasibility test and market analysis            | Lecture & Discussion      |  |
| 19 |  | -Do-   | Discussion                |  |
| 20 |  | approval of travel agency by the department of tourism     | Lecture                   |  |
| 21 |  | -Do-   | Lecture                   |  |
| 22 |  | Approval of travel agency by the IATA                      | Lecture                   |  |
| 23 |  | -Do-   | Lecture                   |  |
| 22 |  | Incentives available for the travel agencies-              | Lecture                   |  |
| 23 |  | Fiscal incentives available                                | Lecture                   |  |
| 24 |  | Non-fiscal incentives available                            | Lecture                   |  |
| 25 |  | functions of travel agent/agency                           | Power point presentations |  |

|    |  |  |                           |   |
|----|--|--|---------------------------|---|
| 26 |  | Providing travel information and counseling                | Power point presentations |   |
| 27 |  | Travel documentation                                       | Power point presentations | <b>Helps to understand the functions of travel agencies</b>         |
| 28 |  | Handling business and nonbusiness clients.                 | Power point presentations |   |
| 29 |  | Providing travel insurance and foreign exchange services   | Power point presentations |   |
| 30 |  | Reservation-Accommodation and travel reservations          | Lecture & discussion      | <b>Helps to understand the different methods of tourism pricing</b> |
| 31 |  | The tour operating business-concept and characteristics    | Lecture & discussion      |   |
| 32 |  | Functions of tour operators-Formulation of tour packages   | Lecture & discussion      |   |
| 33 |  | Tour costing and pricing                                   | Lecture                   | <b>Helps to understand the pricing of tour packages</b>             |
| 34 |  | Revision   |                           | <b>Module 2 completed</b>   |
| 35 |  | IAT I, Mid-course Evaluation                               |                           |   |
| 36 |  | Ticketing- meaning-definition                              | Lecture                   |   |
| 37 |  | -Do-   |                           |   |
| 38 |  | Importance of ticketing in tourism industry                | Power point presentations |   |
| 39 |  | -Do-   |                           |   |
| 40 |  | Ticketing procedure-                                       | Lecture                   |   |
| 41 |  | -Do-   | Lecture                   |   |
| 42 |  | <b>Types of journeys -- One Way [OW], Return Trip [RT]</b> | Lecture                   |   |
| 43 |  | Circle Trip [CT], round trip and open jaw trip             | Lecture                   |   |

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|----|--|--|---------------------------|--|
| 44 |  | Different classes of journey- Economy, Business      | Lecture                   | <b>Helps to understand the ticketing procedures</b>                          |
| 45 |  | Different types of air fares                         | Lecture                   |  |
| 46 |  | Domestic ticketing procedure                         | Power point presentations |  |
| 47 |  | Time Zones and its applications                      | Power point presentations |  |
| 48 |  | Global indicators. and its applications              | Lecture                   |  |
| 49 |  | Flying time calculation- problem                     | Problem solving           |  |
| 50 |  | <b>-Do-</b>  | Problem solving           |  |
| 51 |  | - Discussion on ticketing procedure                  | Lecture                   |  |
| 52 |  | -Do-   | Lecture                   |  |
| 53 |  | <b>-Do-</b>  | Lecture                   |  |
| 54 |  | <b>-Do-</b>  | Lecture                   |  |
| 55 |  | <b>-Do-</b>  | Lecture                   |  |
| 56 |  | Discussion on ticketing procedure                    | Group Discussion          | Module 3 completed   |
| 57 |  | Travel formalities and regulations- concept- meaning | Lecture                   |  |
| 58 |  | Travel formalities and regulations- Scope            | Lecture                   | Helps to understand the travel formalities required for international travel |
| 59 |  | Passports- different types                           | Power point presentations |  |
| 60 |  | Visa- different types                                | Lecture                   |  |
| 61 |  | Foreign exchange                                     | Lecture & Discussion      |  |
| 65 |  | Customs and immigrations                             | Lecture & Discussion      |  |
| 63 |  | Air cargo documentation                              | Lecture & Discussion      |  |
| 64 |  | Domestic and international                           | Lecture                   |  |

|    |  |  |                          |   |
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|    |  | rate   |                          |   |
| 65 |  | Departure and arrival formalities  | Lecture                  |   |
| 66 |  | <b>Experience Sharing</b> – Tourism Promotion by external Resource Person( experts from travel agency or tour operators) | Talk and discussion      |   |
| 67 |  | <b>Different types of Cargo- Nature of cargo</b>   | Lecture                  |   |
| 68 |  | Security of cargo and its clearance  | Lecture                  |   |
| 69 |  | -Do-   | Lecture                  |   |
| 70 |  | Global distribution system   | Power point presentation | Helps to understand the computer reservation systems used by the travel agencies. |
| 71 |  | -Do-   | Lecture                  |   |
| 72 |  | Impact of information technology on travel agency business.  | Lecture                  |   |
| 73 |  | -Do-   | Lecture                  | Module 4 completed  |
| 74 |  | Tourism Infrastructure-meaning   | Lecture                  |   |
| 75 |  | Scope of tourism infrastructure  | Lecture & discussion     |   |
| 76 |  | -Do-   | Lecture & discussion     |   |
| 77 |  | Role of transportation in tourism development  |                          |   |
| 78 |  | Role of accommodation in tourism development   | Lecture & discussion     |   |
| 79 |  | -Do-   | Lecture & discussion     |   |
| 80 |  | Role of other amenities in tourism development   | Lecture & discussion     |   |
| 81 |  | -Do-   |                          |   |
| 82 |  | <b>The relationship between tourism infrastructure and the arrival of the international tourists,</b>                    | Lecture & discussion     |   |

|    |  |   |            |   |
|----|--|---|------------|---|
| 83 |  | <b>Role of Government in improving and preserving tourism infrastructure,</b> | Case study | Discussion by quoting examples from Kerala Tourism. |
| 84 |  | -Do-  | Case study |   |
| 85 |  | National policy of the Government for promoting infrastructural facilities    | Case study | <b>Case study of infrastructure policy of India</b> |
| 86 |  | Revision  |            | <b>Module 5 completed</b>                           |
| 87 |  | Revision  |            |   |
| 88 |  | <b>IAT II</b>   |            |   |
| 89 |  | Additional Lectures/Case Study:   |            |   |
| 90 |  | Additional Lectures/Case Study:   |            | Additional Lectures/Case Study:                     |

### ASSIGNMENTS

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

### References

- David. H. Hawl(1991), " Principles and Methods of Scheduling and Reservation ", Prentice Hall; 3 edition (December 30, 1991)
- Mohinder Chand(2002), "Travel Agency Management- An Introduction Text", Anmol Publications Pvt. Ltd, New Delhi
- Jegmohan Negi- Travel Agency and Tour Operation, S Chand publishing.
- Budher Werth, Haimman- Manual of Travel Agency Practice.

➤ *CFTAA-IATA- Ticketing Study Material.*



**COURSE PLAN 2018-19**  
**B.Com Sem. 6**  
**APPLIED COSTING**  
**Course Objectives**

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

**Expected Outcome**

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

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

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

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| 90 |  | Test |  |
|----|--|------|--|

### ASSIGNMENTS

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

### REFERENCES

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

**COURSE PLAN 2018-19**  
**PRINCIPLES OF BUSINESS DECISIONS**  
**Course Objectives**

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

**Expected Outcome**

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

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

|              |  |  |  |
|--------------|--|--|--|
| 16           |  | Lecture: Law of demand   |  |
| 17           |  | Discussion: Demand analysis  |  |
| 18           |  | Lecture: Reasons for law of demand   |  |
| 19,20,21     |  | Viva and revision  |  |
| 22           |  | Lecture: -Exceptions   |  |
| 23           |  | Lecture: -Elasticity of demand   |  |
| 24           |  | Lecture: -Elasticity of price  |  |
| 25           |  | Lecture: -Elasticity of income   |  |
| 26           |  | Lecture: -Elasticity of advertisement  |  |
| 27           |  | Lecture: -Cross Elasticity   |  |
| 28           |  | Lecture: Cross Uses Measurement  |  |
| 29           |  | Illustration: Elasticity measurement   |  |
| 30           |  | Lecture : Demand forecasting   |  |
| 31           |  | Lecture: Short term and Long term forecasting                                  |  |
| 32           |  | Lecture : Methods of forecasting   |  |
| 33           |  | Lecture : Forecasting the demand for new products                              |  |
| 34           |  | Test 2   |  |
| 35           |  |  |  |
| 36           |  | Lecture : Production Analysis  |  |
| 37           |  | Lecture: Production function   |  |
| 38           |  | Lecture: Cobb Douglas Production function                                      |  |
| 39,40,41     |  | Illustrations: production function   |  |
| 42           |  | Lecture: Laws of production  |  |
| 43, 44,45,46 |  | Discussion and Lecture: Law of Diminishing Returns and Law of returns to scale |  |
| 47           |  | Lecture: Economies and diseconomies of scale                                   |  |
| 48           |  | Lecture: Isoquant curve  |  |
| 49           |  | Lecture: Isocost curve optimum combination of inputs                           |  |
| 50           |  | Lecture: -Law of returns and business decisions.                               |  |
| 51           |  | Lecture: Cost analysis   |  |

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

### ASSIGNMENTS

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

### REFERENCES

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

|  |   |                      |                          |
|--|---|----------------------|--------------------------|
|  |   |                      | various market situation |
|  | Pylee.M.V and<br>Sankaranarayan.<br>K.C | Managerial Economics |                          |

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

**COURSE OBJECTIVE**

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

**Expected outcome**

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

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



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

|    |  |  |  |
|----|--|--|--|
| 30 |  | <b>POWERPOINT PRESENTATION:</b><br>Valuation of assets and liabilities               |  |
| 31 |  | <b>POWERPOINT PRESENTATION:</b><br>Rights of an auditor                              |  |
| 32 |  | <b>POWERPOINT PRESENTATION:</b><br>Methods for conducting<br>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<br>auditor                                   |  |
| 39 |  | <b>Lecture-</b> qualifications of an auditor   |  |
| 40 |  | <b>Lecture –</b> Disqualifications of an<br>auditor                                  |  |
| 41 |  | <b>Lecture-</b> Appointment of auditor   |  |
| 42 |  | <b>Lecture-</b> First auditor, subsequent<br>auditor                                 |  |
| 43 |  | <b>Lecture-</b> Filling of casual<br>vacancies, Government Auditor                   |  |
| 44 |  | <b>DISCUSSION</b>  |  |
| 45 |  | <b>Lecture-</b> auditor's liability  |  |
| 46 |  | <b>Lecture-</b> auditor's liability in share<br>capital                              |  |
| 47 |  | <b>Lecture-</b> share transfer   |  |
| 48 |  | <b>Lecture-</b> Removal of company<br>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<br>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<br>investigation                          |  |
| 59 |  | <b>Lectures-</b> methods in which<br>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   |  |

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

#### REFERENCES

| Call No. | Author | Title              | Topic            |
|----------|--------|--------------------|------------------|
|          |        | Practical Auditing | Covers syllabus. |

**DEPARTMENT OF COMMERCE  
ACCOUNTING FOR MANAGERIAL DECISIONS**

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

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

**Basic Reference**

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

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

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

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

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

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

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

### ASSIGNMENTS

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

### ASSIGNMENTS/EXERCISES - Details & Guidelines

#### Additional Reading List Y



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

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

|  |                                |   |  |
|--|--------------------------------|---|--|
|  | development of hotel industry. | seasonality in promoting domestic market for hotel industry.<br>To learn about the availability of Business facilities in a hotel.<br>To study the role of Government in development of hotel industry. | Government in development of hotel industry. |
|--|--------------------------------|---|--|

### Expected Outcome

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

| Session No | Day/Date        | Topic  | Method                               | Comments/Notes   |
|------------|-----------------|--|--------------------------------------|--|
| 1          | <b>Module-1</b> | Introduction to hospitality management. Concept of hospitality- meaning- definition. | <b>Discussion &amp; Presentation</b> | Discussion: The role of hospitality industry in the economic development of the country. |
| 2          |                 | Hospitality in the cultural settings of India  | <b>Lecture</b>                       |  |
| 3          |                 | Inducting management in hospitality industry-  | <b>Lecture</b>                       |  |
| 4          |                 | Historical perspective of hospitality management-                                    | <b>Lecture</b>                       |  |
| 5          |                 | <b>-Do-</b>  | <b>Lecture</b>                       |  |
| 6          |                 | Objectives of hospitality management   | <b>Lecture</b>                       |  |
| 7          |                 | Prerequisites of hospitality management.   | <b>Lecture &amp; Discussion</b>      |  |
| 8          |                 | <b>-Do-</b>  | <b>Discussion</b>                    |  |

|    |          |   |                                  |  |
|----|----------|---|----------------------------------|--|
| 9  |          | Hospitality management in the Indian scenario.  | <b>Lecture</b>                   |  |
| 10 |          | -Do-  | <b>Power point presentation</b>  |  |
| 11 | Module-2 | Hotel industry- concept-meaning and scope.  | <b>Lecture</b>                   |  |
| 12 |          | Organization Structure of Hotel Industry.   | <b>Power point presentation</b>  |  |
| 13 |          | The different departments in a hotel  | <b>Power point presentation</b>  |  |
| 14 |          | Function of different departments in a Hotel.   | <b>Lecture</b>                   |  |
| 15 |          | Functions of front office-management of front office-                                       | <b>Power point presentations</b> |  |
| 16 |          | <b>-Do-</b>   | <b>Power point presentations</b> | <b>Discussion with ppt- features and functions of each functional departments in a hotel</b> |
| 17 |          | House-keeping functions-nature and dimensions   | Lecture                          |  |
| 18 |          | Food and beverages - managements of food services- restaurant infrastructure and management | <b>Power point presentations</b> |  |
| 19 |          | <b>-Do-</b>   | <b>Power point presentations</b> |  |
| 20 |          | Food production infrastructure  | <b>Power point presentations</b> |  |
| 21 |          | Supporting services of hotel.   | <b>Power point presentations</b> |  |
| 22 |          | Functions of Purchase-storage and sales.  | <b>Power point presentations</b> |  |
| 23 |          | <b>Revision</b>   |                                  |  |
| 24 |          | <b>Revision</b>   |                                  |  |
| 25 |          | <b>Revision</b>   |                                  |  |
| 26 |          | <b>IAT I, Mid-course Evaluation</b>   |                                  |  |
| 27 | Module-3 | Role of accommodation in tourism  | Lecture & Discussion             |  |

|    |  |   |                                  |  |
|----|--|---|----------------------------------|--|
| 28 |  | <b>-Do-</b>   | GD                               |  |
| 29 |  | Grouping and categorization of hotels                           | <b>Lecture &amp; discussion</b>  |  |
| 30 |  | Types of accommodation  | <b>Power point presentations</b> |  |
| 31 |  | Primary accommodation units- Hotels- features                   | <b>Power point presentations</b> |  |
| 32 |  | <b>-Do-</b>   | <b>Power point presentations</b> |  |
| 33 |  | One to five star hotels   | <b>Power point presentations</b> |  |
| 34 |  | <b>-Do-</b>   | <b>Lecture &amp; discussion</b>  |  |
| 35 |  | Secondary accommodation units-tourist lodges, dormitories etc   | <b>Power point presentations</b> |  |
| 36 |  | <b>-Do-</b>   | <b>Power point presentations</b> |  |
| 37 |  | -Registration forms of hotel ownership-                         | <b>Power point presentations</b> |  |
| 38 |  | <b>-Do-</b>   |                                  |  |
| 39 |  | Pricing strategies of hotels                                    | <b>Power point presentations</b> |  |
| 40 |  | <b>-Do-</b>   |                                  |  |
| 41 |  | Accommodation Marketing   | <b>Lecture</b>                   |  |
| 42 |  | Different promotional strategies used in accommodation industry | <b>Lecture</b>                   |  |
| 43 |  | <b>-Do-</b>   | <b>Lecture</b>                   |  |
| 44 |  | Domestic and overseas promotion-                                | <b>Power point presentations</b> |  |
| 45 |  | Emerging trends in promotion of hotel.                          | <b>Power point presentations</b> |  |
| 46 |  | Accommodation public relation and hotel industry.               | <b>Lecture</b>                   |  |

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| 47 |          | -Do-  | <b>Lecture</b>                           |  |
| 48 |          | The different types of hotels in India  | Power point presentations and Case study | <b>Skills of understanding the different types of accommodation units and its importance in tourism development.</b> |
| 49 |          | -Do-  | Power point presentations                |  |
| 50 |          | The different types of hotels in Kerala                                       | Power point presentations                |  |
| 51 |          | -Do-  | Power point presentations                |  |
| 52 | Module-4 | Managerial issues in hospitality management-Concept                           | Lecture                                  |  |
| 53 |          | Concept of managerial issues  | Lecture                                  |  |
| 54 |          | Ethical, cultural and social issues   | Lecture                                  |  |
| 55 |          | -Do-  | Lecture                                  |  |
| 56 |          | Threats and challenges of managing hotels                                     | Lecture                                  |  |
| 57 |          | Importance of hotel chains-main advantages and features.                      | Lecture & Discussion                     | Skills of learning the importance of hotel chains  |
| 58 |          | Domestic hotel chains   | Lecture & Discussion                     |  |
| 59 |          | -Do-  | Lecture                                  |  |
| 60 |          | International hotel chains  | Lecture & Discussion                     |  |
| 61 |          | -Do-  | Lecture & Discussion                     |  |
| 62 |          | Hotel chains in India   | Case study                               |  |
| 63 |          | -Do-  | Case study                               |  |
| 64 |          | Hotel chains in Kerala.   | Case study                               |  |
| 65 |          | -Do-  | Case study                               |  |
| 66 |          | Factors responsible for the successful induction of managerial skill in hotel | Power point presentation                 |  |

|    |           |  |                          |   |
|----|-----------|--|--------------------------|---|
|    |           | industry   |                          |   |
| 67 |           | -do-   |                          |   |
| 68 |           | <b>Experience Sharing</b> – Tourism Planning by external Resource Person (Entrepreneurs in Hotel industry) | Talk and discussion      |   |
| 69 |           | Issues of hotel industry   | Lecture                  |   |
| 70 | Module -5 | Emerging trends in hospitality management  | Lecture                  |   |
| 71 |           | -Do-   | Lecture                  |   |
| 72 |           | Changing scenario of the hospitality industry  | Lecture                  |   |
| 73 |           | Eco-friendly accommodation-  | Power point presentation |   |
| 74 |           | Heritage accommodation   | Power point presentation |   |
| 75 |           | Management of adversities of tourism.  | Lecture & discussion     |   |
| 76 |           | Effect of seasonality in promoting domestic market for hotel industry                                      | Lecture                  |   |
| 77 |           | -do-   |                          |   |
| 78 |           | Availability of Business facilities in a hotel -   | Lecture & discussion     |   |
| 79 |           | MICE tourism facilities in a hotel   | Lecture & discussion     |   |
| 80 |           | Special characteristic of Indian hospitality industry  | Lecture & discussion     |   |
| 81 |           | Geological lodging   | Lecture & discussion     |   |
| 82 |           | The different sustainable tourism initiatives in hospitality industry                                      | Lecture & discussion     | <b>Discussion by quoting examples from Kerala Tourism</b> |
| 83 |           | The role of Government in the development of hotel industry  | Lecture                  |   |
| 84 |           | fiscal and non-fiscal incentives-  | Lecture                  |   |
| 85 |           | Challenges of hospitality industry in India.   | Lecture                  |   |
| 86 |           | Revision   |                          |   |
| 87 |           | Revision   |                          |   |
| 88 |           | Revision   |                          |   |

|    |  |                                 |                                 |
|----|--|---------------------------------|---------------------------------|
| 89 |  | <b>IAT II</b>                   |                                 |
| 90 |  | Additional Lectures/Case Study: | Additional Lectures/Case Study: |

### ASSIGNMENTS

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

### REFERENCES

- *Biswasanth Ghosh- Tourism and Travel Management, Vikas Publishing, New Delhi.*
- *Jagmohan(1997), " Hotel for Tourism Development", Metropolitan Book Co. (P) Ltd.; 2nd Revised edition (1997)*
- *John, R., Warker, Introduction of Hospitality, PHI, New Delhi.*
- *Gray & Ligouri, Hotel and Motel Management and Operations, PHI, New Delhi*
- *Kishan. K. K and Kaimra Robbert- Hospitality Operation and Management*
- *Zeithaml, V.A., Service Marketing, McGraw Hill, London*