

CHRIST COLLEGE (AUTONOMOUS), IRINJALAKUDA

Accredited by NAAC with 'A' Grade, Affiliated to University of Calicut



COURSE PLAN
BACHELOR OF COMMERCE
EVEN SEMESTER
(ACADEMIC YEAR 2020-2021 ONWARDS)

IRINJALAKUDA NORTH P.O., THRISSUR, KERALA -680125,

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SEMESTER 2

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Common	BCM2A03 (English)	4	4	20	80	100
Common	BCM2A04 (English)	5	4	20	80	100
Common	BCM2A08 (Language)	5	4	20	80	100
Core	BCM2B02 Financial Accounting	6	4	20	80	100
Compl.	BCM2C02 Marketing Management	5	4	20	80	100
	Total	25	20	100	400	500





CHRIST COLLEGE
(AUTONOMOUS) IRINJALAKUDA - KERALA

COURSE PLAN

BCM2B02 Financial Accounting (SECOND SEMESTER)

PG DEPARTMENT OF COMMERCE

Teacher in charge	Shine Paul	 Prof, SHINE PAUL
HOD	Dr Josheena Jose	



BCM2B02 FINANCIAL ACCOUNTING

Lecture Hours per week: 6, Credits: 4

Internal: 20, External: 80, Examination 2.5 Hours

Objectives:

- a. To equip the students with the skills of preparing financial statements for various type of organizations.
- b. To enable the students to acquire knowledge about financial reporting standards and to understand corporate accounting methods.

Module I

Single Entry System of Accounting: Definition – Objectives - Advantages- Limitations- Distinction between Double entry and Single entry- Types of Single entry- Determination of Profit or Loss under single entry- Statement of Affairs/ Capital comparison method- Distinction between Balance Sheet and Statement of Affairs- Distinction between Profit and loss account and Statement of Profit and Loss- Conversion method- Practical Problems. **(16 Hours, 15 marks)**

Module II

Company Accounts- Issue of Shares:

Introduction- Books of accounts maintained by companies- Share Capital- Phases of capital- Difference between Reserve capital and Capital Reserve- Shares and types of shares- Equity and Redeemable Preference shares - Convertible Cumulative Preference Shares (CCP shares) Sweat Equity shares- Employees Stock Option Scheme (Theory only)- Private Placement of shares- Issue of shares- Procedures- Minimum Subscription- Shares issued for consideration- Shares issued for consideration other than cash- Issue of shares at par and premium (issue at discount, not to be taught)- Treatment of Fraction shares- Application, Allotment and Call on Shares- Share capital allotment- Calls in arrears and calls in advance- Interest on calls in arrears and calls in advance- Difference between calls in arrears and calls in advance- Oversubscription and under subscription- Pro-rata allotment- Forfeiture and reissue of shares- Annulment of forfeiture- Surrender of shares- Distinction between forfeiture and surrender- Journal entries- Practical

problems.

(30Hours, 25 Marks)

Module III

Accounting for issue of Debentures:

Definition – Types of debentures- Issue of Debentures- For cash, for consideration other than cash and issued as collateral security- Fraction debentures- Distinction between share and Debenture -Terms of issue of debentures- Interest on debentures- Journal entries- Practical problems.

(10 Hours, 10marks)

Module IV

Convergence to International Financial Reporting Standards: Meaning of Accounting standards- need and importance of global accounting standards- Role of IASB in developing IFRS – components of IFRS (IAS,IFRS,IFRIC and SIC)- process of setting IFRS –Conceptual Framework and its contents – Definition of elements in financial statements- Criteria or principles of recognition, measurement, presentation and disclosure- convergence to IFRS- Emergence of Ind AS – Standard setting process in India– Role of NFRA –Entities required to adopt Ind AS- Role of FASB in developing USGAAP- Difference between Ind AS and IFRS.

(18 Hours, 15 marks) Module V

Ind. AS / IFRS complied Financial Statements of Companies (Ind AS1): Preparation of final accounts under new format (SOPL, SOCE and SOFP – excluding SOCF) - Treatment of adjustment items such as Corporate Dividend Tax- Transfer to Reserve- Provision for taxation- TDS on Interest income, implied adjustment of interest on loans and other usual adjustment items such as depreciation, Closing stock, provisions, outstanding, prepaid, accrued, and received in advance –Practical problems. **(22 Hours, 15marks)**

(Theory and problems may be in the ratio of 30% and 70% respectively)

Reference Books:

1. S.N. Maheshwari: Financial Accounting.
2. M.C. Shukla, T.S. Grewal and S.C. Gupta, Advanced Accounts, S.Chand& Co., NewDelhi.
3. Naseem Ahmed, Nawab Ali Khan and M.L.Gupta: Fundamental of Financial Accounting, Ane Books Pvt. Ltd, NewDelhi.
4. Grewal and Gupta: Advanced Accounting
5. Dr Goyal VK, Financial Accounting, Excel Books, NewDelhi.
6. R.L. Gupta and Radhaswamy, Advanced Accounting, Sultan Chand & Sons, NewDelhi.

7. R.K.Malhotra: Financial Management in Hotels and Restaurant Industry, Anmol Publishers
8. S.Kr. Paul: Advanced Accounting
9. B.S. Raman, Advanced Accountancy.
10. Jain & Narang: Financial Accounting
11. Ashok Sehgal and Deepak Sehgal: Advanced Accounting, Volume 1, Taxmann, New Delhi.
12. Chintal Patel, Bhupendra Mantri, India Accounting Standards, Taxmann Publications.
13. T.P.Ghosh, Illustrated Guide to India Accounting Standards, Taxmann Publications.

OBJECTIVES

- a) To equip the students with the skills of preparing financial statements for various type of organizations.
- b) To enable the students to acquire knowledge about financial reporting standards and to understand corporate accounting methods.

Course Outcomes

CO1	Understand different corporate accounting methods
CO2	Create financial statements of different types of organisation in accordance with Generally Accepted Accounting Principles
CO3	Evaluate the accounting methods of raising various sources of long term finance
CO4	Analyse, interpret and communicate the financial position to the interested parties
CO5	Remember the scope and apply different accounting standards in the preparation of financial statements

LESSON PLAN

Unit/ session/ hours (time Required)	Module I Single Entry System of Accounting: 16 Hours
Topics for student preparation (input)	Definition – Objectives – Advantages- Limitations- Distinction between Double entry and Single entry- Types of Single entry- Determination of Profit or Loss under single entry- Statement of Affairs/ Capital comparison method- Distinction between Balance Sheet and Statement of Affairs- Distinction between Profit and loss account and Statement of Profit and Loss- Conversion method- Practical Problems.
Procedure (process) Student centric Method of teaching	Discussion Problem solving methodology
Activity	PLG Activity – Determination of Profit or Loss under single entry through problems
Learning outcome (output)	Understand different corporate accounting methods
Assessment	Evaluation through Quiz

Unit/ session/ hours (time Required)	Module II Company Accounts- Issue of Shares 30Hours
Topics for student preparation (input)	Introduction- Books of accounts maintained by companies- Share Capital- Phases of capital- Difference between Reserve capital and Capital Reserve- Shares and types of shares- Equity and Redeemable Preference shares - Convertible Cumulative Preference Shares (CCP shares) Sweat Equity shares- Employees Stock Option Scheme (Theory only)- Private Placement of shares- Issue of shares- Procedures- Minimum Subscription- Shares issued for consideration- Shares issued for consideration other than cash- Issue of shares at par and premium (issue at discount, not to be taught)-Treatment of Fraction shares-Application, Allotment and Calls on Shares- Share capital allotment- Calls in arrears and calls in advance- Interest on calls in arrears and calls in advance- Difference between calls in arrears and calls in advance- Oversubscription and under subscription- Pro-rata allotment- Forfeiture and reissue of shares- Annulment of forfeiture- Surrender of shares- Distinction between forfeiture and surrender- Journal entries-Practical problems.
Procedure (process) Student centric Method of teaching	Discussion Simulation methods on procedure of issue of shares Problem solving methodology Seminar
Activity	PLG Activity –seminar presentations Treatment of Fraction shares-Application, Allotment and Calls on Shares through problems
Learning outcome (output)	Create financial statements of different types of organisation in accordance with Generally Accepted Accounting Principles

Assessment	Evaluation through Quiz
Unit/ session/ hours (time Required)	<p style="text-align: center;">Module III</p> <p style="text-align: center;">Accounting for issue of Debentures</p> <p style="text-align: center;">10 Hours</p>
Topics for student preparation (input)	Definition – Types of debentures- Issue of Debentures- For cash, for consideration other than cash and issued as collateral security- Fraction debentures- Distinction between share and Debenture -Terms of issue of debentures- Interest on debentures- Journal entries- Practical problems.
Procedure (process) Student centric Method of teaching	Lecture Discussion Participative Learning Problem solving methodology
Activity	PLG Activity – Quiz Journal entries- Practical problems
Learning outcome (output)	Evaluate the accounting methods of raising various sources of long term finance
Assessment	Evaluation through Quiz

Unit/ session/ hours (time Required)	<p style="text-align: center;">Module 4:</p> <p style="text-align: center;">Convergence to International Financial Reporting Standards</p> <p style="text-align: center;">18 Hours</p>
Topics for student	Meaning of Accounting standards- need and importance of global accounting standards- Role of IASB in developing IFRS – components of IFRS (IAS,IFRS,IFRIC and SIC)- process of setting IFRS –Conceptual

preparation (input)	Framework and its contents – Definition of elements in financial statements- Criteria or principles of recognition, measurement, presentation and disclosure- convergence to IFRS- Emergence of Ind AS – Standard setting process in India– Role of NFRA –Entities required to adopt Ind AS- Role of FASB in developing USGAAP- Difference between Ind AS and IFRS.
Procedure (process) Student centric Method of teaching	Lecture Discussion Experiential Learning
Activity	PLG Activity – assignment Role of FASB in developing USGAAP- Difference between Ind AS and IFRS.
Learning outcome (output)	Analyse, interpret and communicate the financial position to the interested parties
Assessment	Evaluation through Test

Unit/ session/ hours (time Required)	Module-5: Ind. AS / IFRS complied Financial Statements of Companies (Ind AS1) 22 Hours
Topics for student preparation (input)	Preparation of final accounts under new format (SOPL, SOCE and SOFP – excluding SOCF) - Treatment of adjustment items such as Corporate Dividend Tax- Transfer to Reserve- Provision for taxation- TDS on Interest income, implied adjustment of interest on loans and other usual adjustment items such as depreciation, Closing stock, provisions, outstanding, prepaid, accrued, and received in advance –Practical problems.
Procedure (process) Student centric Method of teaching	Lecture Discussion Experiential Learning
Activity	Preparation of final accounts under new format
Learning outcome (output)	Remember the scope and apply different accounting standards in the preparation of financial statements
Assessment	Preparation of final accounts under new format (SOPL, SOCE and SOFP – excluding SOCF) Practical problems

UNIT WISE BREAK UP

LECTURE HOURS: 80

- a) **OBJECTIVE** To equip the students with the skills of preparing financial statements for various type of organizations.
- b) To enable the students to acquire knowledge about financial reporting standards and to understand corporate accounting methods.

Module Number	Topic	No. of Lectur e Hours	Pre- class activity	Pedagogy (in class)	Out of class assignment
Module 1 : Single Entry System of Accounting (16 Hours)					
Unit 1.	Definition – Objectives - Advantages- Limitations- Distinction between Double entry and Single entry- Types of Single entry- - Distinction between Balance Sheet and Statement of Affairs-.	4	Check the knowledge on single and double entry	Lecture using Examples	Assignment on Types of single entry
Unit 2.	Determination of Profit or Loss under single entry- Statement of Affairs/ Capital comparison method	4	To prepare P/L A/C And Statement of Affairs	Lecture using Examples , QUIZ	Additional problems
Unit 3	Distinction between Profit and loss account and Statement of Profit and Loss-	4	To illustrate the Distinction between Profit and loss account and Statement of Profit and Loss	Lecture using PPT and Examples	PLG activity Prepare the bases for Distinction between Profit and loss account and Statement of Profit and Loss

Module Number	Topic	No. of Lecture Hours	Pre- class activity	Pedagogy (in class)	Out of class assignment
Unit 4	Conversion method- Practical Problems	4	To read about the Conversion method	Discussion	Additional Problems
Module 2: Company Accounts- Issue of Shares (30 Hours)					
Unit 1	Share Capital- Equity and Redeemable Preference shares - Convertible Cumulative Preference Shares Sweat Equity shares- Employees Stock Option Scheme	10	To study about the share capital and types of shares	Lecture using Examples	Prepare case studies on issue of shares of any company
Unit 2	Issue of shares at par and premium and discount	10	Practice the treatment of issue shares at par and premium and discount through journal entries	Lecture using problems on issue shares at par and premium and discount	Additional problems
Unit 3	Calls in arrears and calls in advance- Interest on calls in arrears and calls in advance- Difference between calls in arrears and calls in advance-	10	Practice the treatment of Calls in arrears and calls in advance- Interest on calls in arrears and calls in advance-	Lecture using Examples	Additional problems.

Module Number	Topic	No. of Lecture Hours	Pre- class activity	Pedagogy (in class)	Out of class assignment
Module 3: Accounting for issue of Debentures (10 hours)					
Unit 1.	Types of debentures- Issue of Debentures For cash, for consideration other than cash and issued as collateral security	5	Check the knowledge on Issue of Debentures	Lecture using Examples	Additional problems.
Unit 2.	Distinction between share and Debenture -Terms of issue of debentures- Interest on debentures- Journal entries- Practical problems.	5	Illustrate the difference between share and Debenture	Lecture using Examples	Additional problems.
Module 4: Convergence to International Financial Reporting Standards (18 Hours)					
Unit 1	Meaning of Accounting standards- need and importance of global accounting standards- Role of IASB in developing IFRS – components of IFRS (IAS,IFRS,IFRIC and SIC)- process of setting IFRS	6	To read Accounting standards- need and importance of global accounting standards	Lecture using Examples	Guided library work on Role of IASB in developing IFRS
Unit 2	Conceptual Framework and its contents – Definition of elements in financial statements- Criteria or principles of recognition, measurement, presentation and disclosure	6	To explain Criteria or principles of recognition	Lecture using Examples	Prepare the Conceptual Framework Criteria or principles of recognition

Module Number	Topic	No. of Lecture Hours	Pre- class activity	Pedagogy (in class)	Out of class assignment
Unit 3	Convergence to IFRS- Emergence of Ind AS – Standard setting process in India– Role of NFRA – Entities required to adopt Ind AS- Role of FASB in developing USGAAP-	6	To evaluate of Ind AS – Standard setting process in India	Lecture using Examples	Assignment on Difference between Ind AS and IFRS.
Module 5					
Ind. AS / IFRS complied Financial Statements of Companies (Ind AS1) (22 Hours)					
Unit 1	Preparation of final accounts under new format (SOPL, SOCE and SOFP – excluding SOCF)	5	Preparation of final accounts	Lecture cum problem solving methodology	Preparation of final accounts under new format using examples
Unit 2	Treatment of adjustment items such as Corporate Dividend Tax- Transfer to Reserve- Provision for taxation	6	Treatment of adjustment items	Lecture cum problem solving methodology	PLG activity Treatment of adjustment items Case study
Unit 3	TDS on Interest income, implied adjustment of interest on loans	3	Tutorial discussion on TDS	Illustrations and Work sheet	PLG Activity guided library work Question and Answer
Unit 4	Other usual adjustment items such as depreciation, Closing stock, provisions, outstanding, prepaid, accrued, and received in advance	8	Tutorial discussion on depreciation, Closing stock, provisions, outstanding, etc	Illustrations and Work sheet	PLG Activity guided library work Question and Answer

Teacher in Charge:


Prof. SHINE PAUL



CHRIST COLLEGE
(AUTONOMOUS) IRINJALAKUDA - KERALA



COURSE PLAN

BCM2C02 MARKETING MANAGEMENT

(SECOND SEMESTER)

PG DEPARTMENT OF COMMERCE



Teacher in charge	Dr. Arun Balakrishnan	 Dr. ARUN BALAKRISHNAN
HOD	Dr Josheena Jose	 Dr. JOSHEENA JOSE

BCM2C02 MARKETING MANAGEMENT

Lecture Hours per week: 5, Credits: 4

Internal: 20, External: 80, Examination 2.5 Hours

Objectives:

- a) To provide basic knowledge about the concepts, principles, tools and techniques of marketing.
- b) To impart necessary knowledge which help the student to choose a career in the field of marketing.
- c) To expose the students to the latest trends in marketing.

Module I

Marketing Management: The value of marketing–Core marketing concepts–The new marketing realities–Philosophy of marketing - Creating long term loyalty relationships – Marketing management tasks –Analyzing consumer markets-Factors influencing consumer behaviour-Buying decision process - market segmentation; bases for segmenting consumer markets – market targeting - marketing of services - rural marketing in India; potential, challenges and strategies. **(20 Hours, 20marks)**

Module II

Creating and Capturing Value: The fundamentals of product management; product levels; customer value hierarchy– Classification of product–Managing brands and brand equity-Product and Services differentiation-Product and brand relationships - Product Life Cycle Marketing Strategies - New product development-Packaging, labeling, Warranties and Guarantees.

Pricing to capture value; setting the price; methods of pricing; pricing strategies; pricing for rural markets. **(20 Hours, 20marks)**

Module III

Delivering Value: Distribution -marketing channels and value networks-role of marketing channels-channel design and management decision-channel integration and system-conflict, cooperation and competition-Managing retailing, wholesaling and logistics-Direct and online marketing **(10 Hours, 10marks)**

Module IV

Communicating Value: Integrated Marketing Communications; role of marketing communication; developing effective communication; marketing communication mix - managing advertising; deciding on media and measuring effectiveness; communicating to rural audience- Sales Promotion-Personal selling; principles of personal selling-Events and experiences-Public Relation-Interactive marketing-word of mouth marketing.

(15 Hours, 15 marks)

Module V

E-commerce and E-marketing: Concept and nature; Reason for growth of e-marketing - E-commerce marketing practices; types of E-commerce; E-commerce business models; E-commerce marketing strategies - M-commerce marketing practices- Electronic Payment System-Security issues in Ecommerce. **(15 Hours, 15marks)**

Reference Books:

1. Philip Kotler, Kevin Lane Keller, "Marketing Management" (15e), Pearson India Education Services Pvt Ltd
2. V S Ramaswamy & S Namakumari, "Marketing Management" (Latest Edition)- McGraw Hill Education (India) Private Limited, New Delhi
3. S.A. Sherlekar, "Marketing Management-Concepts and Cases", Himalaya Publishing House Pvt Ltd
4. William J Stanton, "Fundamentals of Marketing", McGraw Hill Publishing Co, New York
5. Lamb. Hair, McDaniel, "Marketing", Cengage Learning Inc USA.
6. Rayport, Jeffrey F and Jaworski. Bernard J, "Introduction to E-Commerce", Tata Mc Graw Hill, New Delhi

OBJECTIVES

- a) To provide basic knowledge about the concepts, principles, tools and techniques of marketing.
- b) To impart necessary knowledge which help the student to choose a career in the field of marketing.
- c) To expose the students to the latest trends in marketing.

Course Outcomes

C01

Students will be able to interpret market, design and promote a product.

C02

Students will be able to interpret and explain about latest marketing trends

C03

Students can make an advertisement and write captions

C04

Students will be able to analyse/evaluate between exaggerations and true communications in advertisements

C05

Students can transfer knowledge on the pros and cons of Retailing and wholesaling.

LESSON PLAN

Unit/ session/ hours (time Required)	Topics for student preparation (input)	Procedure (process) Student centric Method of teaching	Activity	Learning outcome (output)	Assessment
Module 1 Introduction to Marketing, Philosophies, Segmentation 20 hours	Definitions-Scope- Consumer Behaviour – Segmentation- Rural & Services Marketing	Discussion Participative learning Experiential Learning	Peer Group Discussion on Philosophies. Segmentation Interview and video shooting	To understand how markets are divided. To know how Rural and Services Mktg is done.	Evaluation Through MCQ Observation
Module-2 Product and Pricing 20 Hours	Types of Product, Product Life cycle, Pricing, Strategies	Lecture PPT Experiential Learning	Product making Brand Name creation Making Slogans Pricing Strategies Presentation	To understand the importance of a product. Importance of Brands Useage of duplicate brands How price can be set on a product or service	Marketing games Presentation contest Collage Interview
Module-3 Distributio n, Retailing and Logistics 10 Hours	Role of Marketing channels- types- retailing – wholesaling- logistics	Lecture Discussion Experiential Learning	Case Study Shop visit In depth interview interaction	To know the importance of marketing channels. How retailing and wholesaling functions.	Through report writing on their shop visit and observations.

Unit/ session/ hours (time Required)	Topics for student preparation (input)	Procedure (process) Student centric Method of teaching	Activity	Learning outcome (output)	Assessment
Module-4: Marketing Communications & Promotion 15 Hours	Marketing communication s, Promotion, Importance and different types of Promotion	Discussion PPT Experiential Learning	Case Study Shooting an Ad or a short film. Collage making on the history of Advertisement	To understand the significance of communication and Promoting a product. How can they interpret an Ad and make an advertisement	Group activity Involvement Participation interest Collage making and explaining
Module-5: E- Commerce and E- Marketing 15 Hours	Concept - Reason for growth of e-marketing - types of E-commerce- M-commerce - Electronic Payment System	Lecture Discussion PPT Experiential Learning	Buying and selling via electronic means. App or Blog creation	To know how e-marketing works and safety measures in M-Commerce	Through assignment submission and oral exam.

UNIT WISE BREAK UP

LECTURE HOURS: 80

OBJECTIVE

- a) To familiarize student with the Marketing activities.
- b) To enable students to involve in marketing activities

Module Number	Topic	No. of Lecture Hours	Pre- class activity	Pedagogy (in class)	Out of class assignment
Module 1 :Introduction to Marketing (20 Hours)					
Unit 1.	Introduction, Concepts, Philosophies	7		Lecture using PPT and Examples	Group Discussion
Unit 2.	Consumer Markets, Factors Influencing	7	To read about different Markets	Lecture using PPT and Examples , QUIZ	Brain storming
Unit 3	Segmentation, Bases	4	To read about Segmentation	Lecture using PPT and Examples	Prepare a chart on Market segmentation of a company
Unit 4	Rural and Services Marketing	2	To read about Rural and Services Marketing	Lecture using Videos	Interviewing shop keepers in any rural area
Module 2: Product and Pricing (20 Hours)					
Unit 1.	Product, Levels of Product, Types of Product	8	To read about problems on Correlation	Lecture using PPT and Examples	Chart making and Product Making or designing.
Unit 2.	Brands, Brand relationships	2	To go through various Logos and bring paper cuttings or pics of Logos	Lecture using PPT and Videos	Create a LOGO

Module Number	Topic	No. of Lecture Hours	Pre- class activity	Pedagogy (in class)	Out of class assignment
Unit 3	Product life cycle, New product development	2	To study about life cycles of various products and companies	Lecture using PPT and Examples	Prepare case studies
Unit 4	Packaging, Labeling, Warranties and Guarantees	2	To bring different wrappers and packets and explain in the class	Lecture using PPT and videos	Demonstrate any new methods of Packing. Or show what the companies are doing on packing
Unit 5	Pricing, strategies	6	To find out the different Pricing strategies of various companies.	Lecture using PPT and Examples	Comparison and story writing on various pricing methods used by companies.
Module 3: Distribution (10 Hours)					
Unit 1	Marketing channels, networks, role of Marketing Channels	6	To understand about channels and its role in the market	Lecture using PPT and Examples	Have an interview with a middle man or a marketing channel person and interact.
Unit 2	Retailing and wholesaling	4	To find out the various e-retailing and retailing business and overview about the wholesaling	Lecture using PPT and Examples	Visit some retail and whole markets to have a hands on experience on the activities of wholesaling and retailing
Module 4: Marketing Communications and Promotion (15 Hours)					
Unit 1.	Marketing Communication, role, communication mix.	6	To know about the communication and its role in marketing	Lecture using PPT and Examples	Group discussion

Module Number	Topic	No. of Lecture Hours	Pre- class activity	Pedagogy (in class)	Out of class assignment
Unit 2.	Different types of media for promotion	9	To analyse the various Promotion tools and its benefits	Lecture using PPT and Examples	Prepare a video of an ad and post it in the youtube within a prescribed time
Module 5 E-Commerce and E-Marketing (15 Hours)					
Unit 1	Concept of e-marketing, reasons, growth, practises	5	To read and experience about Etailing activities	Lecture using PPT and Examples	Buy some thing inside the class via some etailing company
Unit 2	Models of E-Commerce, strategies	5	To explain about their experience on purchasing via internet	Lecture using PPT and Examples	Try to make an app for etailing business with the help of computer science students
Unit 3	M-Commerce Practices, Payment systems and Security issues	5	To share experience if they the students have done or bought goods via mobile phones	Lecture using PPT and Examples	Live demonstration by dividing students in groups on M-Commerce

Teacher in Charge:


Dr. ARUN BALAKRISHNAN

B.COM

SEMESTER 4

Sl.NO	Course	Title	Contact Hours	Credits	Internal	External	Total Marks
1	Common	BCM4A13 Entrepreneurship Development	5	4	20	80	100
2	Common	BCM4A14 Banking and Insurance	5	4	20	80	100
3	Core	BCM4B05 Cost Accounting	6	4	20	80	100
4	Core	BCM4B06 Corporate Regulations	4	4	20	80	100
5	Compl.	BCM4C04 Quantitative Techniques for Business	5	4	20	80	100
	Total		25	20	100	400	500






CHRIST COLLEGE
(AUTONOMOUS) IRINJALAKUDA - KERALA

COURSE PLAN

BCM4A13 ENTREPRENEURSHIP DEVELOPMENT (FOURTH SEMESTER)

PG DEPARTMENT OF COMMERCE

Teacher in charge	Dr Arun Balakrishnan & Neelima PA	 Dr. ARUN BALAKRISHNAN  Ms. NEELIMA P.A.
HOD	Dr Josheena Jose	 Dr. JOSHEENA JOSE



BCM4A13 ENTREPRENEURSHIP DEVELOPMENT

Lecture Hours per week: 5, Credits: 4
Internal: 20, External: 80, Examination 2.5 Hours

Objectives:

- a) To familiarize the students with the concept of entrepreneurship.
- b) To identify and develop the entrepreneurial talents of the students.
- c) To generate innovative business ideas in the emerging industrial scenario.

Module I

Concepts of entrepreneur: Entrepreneur- Definitions - Characteristics of entrepreneur- Classification of entrepreneur-Entrepreneurial traits -Entrepreneurial functions - role of entrepreneurs in the economic development - Factor effecting entrepreneurial growth - Entrepreneurship – Meaning – definition - Entrepreneur vs Intrapreneur - Women Entrepreneurs - Recent development – Problems - Entrepreneurial Development Programmes- Objectives of EDP - Methods of training – Phases of EDP. **(15Hours, 15marks)**

Module II

Institutional support and incentives to entrepreneurs- Functions of Department of Industries and Commerce (DIC) - Activities of Small Industrial Development Corporation (SIDCO)- Functions of National Small Industries Corporation(NSIC)- Functions of Small Industries Development Bank of India (SIDBI) - Khadi Village Industry Commission (KVIC)-Small Industries Service Institute (SISI)- Functions and services of Kerala Industrial Technical

Consultancy Organisation (KITCO)-Activities of Science and Technology Entrepreneurship Development Project (STEDP)-Strategies of National entrepreneurship Development Board (NEDB) -Objectives of National Institute for entrepreneurship and small business development (NIESBUD) - Techno park-Functions of techno park Incentives- Importance- Classification of incentives – Subsidy – Types of Subsidy **(17 Hours, 15marks)**

Module III

Micro Small and Medium Enterprises- Features- Objectives- Importance- Role of SME in the economic development- MSME Act 2006- Salient features- Credit Guarantee Fund Trust Scheme for MSMEs - Industrial estates-Classification-Benefits- Green channel- Bridge capital- Seed capital assistance-Margin money schemes -Single Window System- Sickness- Causes -Remedies- Registration of SSI
(15Hours, 15marks)

Module IV

Setting up of Industrial unit-(Only Basic study) Environment for Entrepreneurship – Criteria for selecting particular project- Generating project ideas-Market and demand analysis- Feasibility study- Scope of technical feasibility- Financial feasibility- Social cost benefit analysis-Government regulations for project clearance-Import of capital goods- approval of foreign collaboration- Pollution control clearances- Setting up of micro small and medium enterprises-Location decision- Significance.**(18 Hours, 20marks)**

Module V

Project Report - Meaning-Definition - Purpose of project reports-Requirements of good report - Methods of reporting - General principles of a good reporting system - Performance of a project report - Sample project report. (The preparation of sample project report shall be treated as an assignment of this course. **(15 Hours, 15marks)**)

Books Recommended:

1. Shukla M.B. Entrepreneurship and small Business Management, Kitab Mahal Allahabad.
2. Sangram Keshari Mohanty, Fundamentals of entrepreneurship, PHI, New Delhi.
3. Nandan H. Fundamentals of Entrepreneurship, PHI, New Delhi.
4. Small-Scale Industries and Entrepreneurship, Himalaya Publishing, Delhi
5. C.N. Sontakki, Project Management, Kalyani Publishers, Ludhiana.
6. Sangam Keshari Mohanty. Fundamentals of Entrepreneurship, PHI, New Delhi
7. Peter F. Drucker- Innovation and Entrepreneurship.
8. Vasanth Desai, Small Business Entrepreneurship, Himalaya Publications.
9. MSME Act 2006.

OBJECTIVES

- a) To familiarize student with the concept of entrepreneurship**
- b) To enable and empower student to be entrepreneurs**
- c) To familiarize students to write a project report and how to tap financial assistance.**

	COURSE OUTCOMES
C01	Students will be able to know who an entrepreneur is and their traits.
C02	Students can nurture and nourish entrepreneurial talent & traits among themselves.
C03	To generate business ideas and start up a business.
C04	Students can identify the problems and give a solution for the entrepreneurs
C05	Students will be familiar how to write a project report and tap financial assistance.

LESSON PLAN

Unit/ session / hours (time Required)	Topics for student preparation (input)	Procedure (process) Student centric Method of teaching	Activity	Learning outcome (output)	Assessmen t
Module 1 Introduction to Entrepreneurship 15 hours	Definitions- Nature- Types- Role of entrepreneurs- entrepreneurship- women entrepreneurship	<ul style="list-style-type: none"> • Lecture • Discussion • Participative learning 	<ul style="list-style-type: none"> • Peer Group Discussion • Interview of a women entrepreneur and capture a video of discussion • Role Play 	Students will know who an entrepreneur is. And how to be an entrepreneur	Evaluation Through MCQ Or Presentation Or viva
Module-2 Institutional support and Incentives 17 Hours	DIC-SIDCO- KITCO-KVIC- KFC-SIDBI-SISI- Incentives- subsidy-types	<ul style="list-style-type: none"> • Lecture • Discussion • PPT 	<ul style="list-style-type: none"> • Self study • Historical analysis • Institutional visit 	Students will know which are the institutions which will help an entrepreneur. And how to tap money.	MCQ's and Assignment
Module-3 MSME 15 Hours	Features- importance-Role- Industrial Estates-Bridge Capital-Seed Capital-Margin Money-SSI's- Sickness- Remedies	<ul style="list-style-type: none"> • Lecture • Discussion • Experiential Learning 	<ul style="list-style-type: none"> • Case Study • Industrial Visit 	Students will be familiar with entrepreneurial opportunities like Industrial estates and other financial details.	Test and Report submission on Industrial Visit.

Unit/ session/ hours (time Required)	Topics for student preparation (input)	Procedure (process) Student centric Method of teaching	Activity	Learning outcome (output)	Assessment
Module-4: Setting up of an Industrial Units 18 Hours	Setting up of an Industrial Unit- Generating Project idea- market and demand analysis- feasibility analysis- clearances	<ul style="list-style-type: none"> • Discussion • PPT • Problem solving 	<ul style="list-style-type: none"> • Case Study • Role Play • Watching a Film 	Students will know all the pros and cons of setting up a SSI. They will be able to set up their own Unit.	Evaluation through tests
Module-5: Project Report 15 Hours	Meaning – definition- Purpose- methods- principles of a good reporting system- sample project report	<ul style="list-style-type: none"> • Lecture • Experiential Learning 	Prepare a model report Report analysis. To organize an Entrepreneurship day with their own stalls as a project for them	Students will know how to prepare a project report. They will have a hands on experience on how to run a business by ED Day.	Report analysis and Participation observation

UNIT WISE BREAK UP

LECTURE HOURS: 80

Module Number	Topic	No. of Lecture Hours	Pre- class activity	Pedagogy (in class)	Out of class assignment
Module 1 : Introduction to Entrepreneurship (15 Hours)					
Unit 1.	Introduction- concepts-history- characteristics	4	To read about the world class entrepreneurs	Lecture and Illustrations	presentation by PLG
Unit 2.	Classification of entrepreneurs-traits of an entrepreneur	3	To study the different types of entrepreneurs	Lecture and Illustrations	Collage making of various entrepreneurs
Unit 3	Role of entrepreneurs in Economic development	3	To analyse and present the importance of an entrepreneur in an economy	Lecture and Illustrations	Internet analysis of various entrepreneurs and their contributions to their respective economy's
Unit 4	Women Entrepreneurs- Problems-solutions	4	To study about famous women entrepreneurs	Lecture and Video Presentation	Interview and video submission
Unit 5	EDP-Objectives- Methods-Phases	1	To read about EDP	Lecture and Illustrations	
Module 2 : Institutional support and Incentives (17 Hours)					
Unit 1	Institution support and Incentives	4	To read about various institution that support entrepreneurship	Lecture and Illustrations	Assignment
Unit 2	Institutions which support initiatives in India	6	Go through the institutions of India	Lecture and Illustrations	Assignment

Module Number	Topic	No. of Lecture Hours	Pre- class activity	Pedagogy (in class)	Out of class assignment
Unit 3	Institutions which support initiatives in Kerala	5	Go through the institutions of Kerala	Lecture and Illustrations	Assignment and Institutional visit
Module 3 : MSME (15 Hours)					
Unit 1	MSME-features-objectives-importance	4	To read what an MSME is	Lecture and Illustrations	Assignment
Unit 2	Role of MSME's in Economic development-MSME ACT	5	To realize the importance of MSME	Lecture and Illustrations	Seminar Presentation
Unit 3	Industrial estates	3	Find out an Industrial estate and visit there and bring your understanding.	Lecture and Illustrations	Field visit
Unit 4	Registration of SSI's-Sickness and remedies	3	Find out how a SSI can be registered and find out whether a SSI is sick and its reasons	Lecture and Illustrations	Interview and discussion Case study preparation
Module 4 : Setting up of an Industrial Units (18 Hours)					
Unit 1.	Setting up of a SSI-Generating project ideas	6	To study how a SSI can be set up	Lecture and Film	Alumni Talk
Unit 2.	Market and demand analysis-feasibility analysis-technical and financial feasibility	6	To read about how to analyse the environment	Lecture and Illustrations	Assignment
Unit 3.	Clearances from pollution-location etc	6	To find out how to get clearance certificates	Lecture and Illustrations	Film/movie analysis on clearances

Module Number	Topic	No. of Lecture Hours	Pre- class activity	Pedagogy (in class)	Out of class assignment
Module 5 : Project Report (15 Hours)					
Unit 1	Meaning-purpose-methods of report writing	7	To go through project reports online of various companies	Lecture and Illustrations	Expert discussion session
Unit 2	Performa of a sample report-preparing a project report	8	To search in Internet how to make a pleasing report	Lecture and Illustrations	Assignment and viva

Teacher in Charge:


Dr. ARUN BALAKRISHNAN

&


Ms. NEELIMA P.A

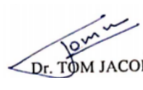



CHRIST COLLEGE
(AUTONOMOUS) IRINJALAKUDA - KERALA

COURSE PLAN

BCM4C14 BANKING AND INSURANCE (FOURTH SEMESTER)

PG DEPARTMENT OF COMMERCE

Teacher in charge	Dr Tom Jacob & Renson John	 Dr. TOM JACOB
HOD	Dr Josheena Jose	 Dr. JOSHEENA JOSE



BCM4C14 BANKING AND INSURANCE

Lecture Hours per week: 5, Credits: 4
Internal: 20, External: 80, Examination 2.5 Hours

Objectives

- a) To enable the students to acquire knowledge about basics of Banking and Insurance.
- b) To familiarize the students with the modern trends in banking.

Module I

Introduction to Banking : Meaning and definition - Origin and development of banking -Customer of a bank - Structure of banking in India - Banks and economic development -Functions of commercial banks (conventional and innovative functions) - Central bank -RBI- Functions - Emerging trends in banking.

Activity: List out the name of banks as per their different category Assignment: Procedure for creating an account in a bank **(15 Hours, 15 marks)**

Module II

Negotiable Instruments : Definition - Characteristics - Types - Parties to negotiable instruments - Cheques - Types of cheques - Crossing of cheques - Drafts - Cheque vs. Draft - Endorsement - Significance - Regularity of endorsement - Liability of endorser –Electronic payments.**(15 Hours, 15 marks)**

Module III

E-Banking-centralized online real time electronic banking (CORE)-Electronic Clearing service (ECS) - Electronic Fund Transfer - Real Time Gross settlement (RTGS)—National Electronic Fund transfer(NEFT)-society for worldwide interbank financial telecommunication(SWIFT) - E-cheque - Any Time Money - ATM.s- Credit card – Debit card-smart card - Internet banking - mobile banking - Tele-banking - financial inclusion -recent initiatives in financial inclusion.**(20 Hours, 20 marks)**

Module IV

Introduction to insurance: Concept - need of insurance-insurance as a social security tool - insurance and economic development-principles of insurance - various kinds of insurance - life and general insurance (fire, marine, medical, personal accident, property and motor vehicle insurance) - features-life insurance Vs. general insurance.**(15 Hours, 15 marks)**

Module V

Life insurance-law relating to life insurance-general principles of life insurance contract, proposal and policy—Assignment and nomination - title and claims - general insurance - law relating to general Insurance - IRDA - powers and functions - insurance business in India. (15 Hours, 15 marks)

Reference Books:

1. Sheldon H. P : Practice and Law of Banking.
2. Bedi. H.L : Theory and Practice of Banking.
3. Maheshwari. S.N. : Banking Law and Practice.
4. Shekar. K.C : Banking Theory Law and Practice.
5. Pannandikar & Mithami': Banking in India.
6. Radhaswamy & Vasudevan: Text Book of Banking.
7. Indian Institute of Bankers (Pub) Commercial Banking Vol-I/Vol-II (part I& II)Vol- III.
8. Varshaney: Banking Law and Practice.
9. Dr. P. Periasamy: Principles and Practice of Insurance Himalaya Publishing House, Delhi.
10. Inderjit Singh, Rakesh Katyal & Sanjay Arora: Insurance Principles and Practices,Kalyani Publishers, Chennai.
11. M.N. Mishra: Insurance Principles and Practice, S. Chand & Company Ltd, Delhi.
12. G. Krishnaswamy : Principles & Practice of Life Insurance
13. Kothari & Bahl: Principles and Practices of Insurance
14. B.S. Khubchandani, "Practice and Law of Banking",Mac Millan India Ltd
15. K.C. Nanda," Credit Banking", Response Book, Sage Publication, 1999

OBJECTIVES

- a) To enable the students to acquire knowledge about basics of Banking and Insurance.
- b) To familiarize the students with the modern trends in banking.

Course Outcomes

CO1	To get acquainted with the changed role of Banking post 1991 Reforms.
CO2	Student will be able to know the lending and borrowing rates along with the various mandatory reserves.
CO3	To know the procedural compliances by bank's functionality.
CO4	Students will able to understand the concept of insurance and its evolution.
CO5	Students will able to understand the business operations and market condition in Insurance Companies

LESSON PLAN

Unit/ session/ hours (time Required)	Topics for student preparation (input)	Procedure (process) Student centric Method of teaching	Activity	Learning outcome (output)	Assessment
Module 1 Introduction to Banking 15 hours	Meaning and definition - Origin and development of banking – Customer of a bank - Structure of banking in India - Banks and economic development - Functions of commercial banks (conventional and innovative functions) - Central bank - RBI – Functions - Emerging trends in banking. Activity:	<ul style="list-style-type: none"> • Discussion • Participative learning • Simulation method 	<ul style="list-style-type: none"> • Peer Group Discussion on importance of banking 	To understand the importance of: <ul style="list-style-type: none"> • banking 	Evaluation Through MCQ
Module-2 Negotiable Instruments 15 Hours	Definition - Characteristics - Types - Parties to negotiable instruments - Cheques - Types of cheques - Crossing of cheques - Drafts - Cheque vs. Draft - Endorsement - Significance -	<ul style="list-style-type: none"> • Discussion • Lecture with the help of power Point presentation 	<ul style="list-style-type: none"> • Different types of negotiable instruments 	To understand the significance of negotiable instruments	Evaluation through Google Classroom

Unit/ session / hours (time Required)	Topics for student preparation (input)	Procedure (process) Student centric Method of teaching	Activity	Learning outcome (output)	Assessment
Module-3 E-banking 20 Hours	National Electronic Fund transfer(NEFT)-society for worldwide interbank financial telecommunication(SWIFT) -	<ul style="list-style-type: none"> Lecture Discussion 	<ul style="list-style-type: none"> E-banking applications 	To understand the significance of e-banking	Evaluation through Google Classroom
Module-4: Insurance 15 Hours	Introduction to insurance: Concept - need of insurance- insurance as a social security tool - insurance and economic development- principles of insurance - various kinds of insurance	<ul style="list-style-type: none"> Discussion Lecture with the help of power Point presentation 	Activity / Assignment. (List out different names of insurance companies)	To understand the insurance and basic principles of insurances.	Evaluation through google class room.
Module-5: Life insurance 15 Hours	law relating to life insurance- general principles of life insurance contract, proposal and policy	<ul style="list-style-type: none"> Lecture Discussion 	<ul style="list-style-type: none"> Case Study (Preparation of a proposal for life insurance and how to claim insurance in case of any accident, death or damage.) 		Evaluation through google class room.

UNIT WISE BREAK UP

LECTURE HOURS: 80

OBJECTIVE

- a) To enable the students to acquire knowledge about basics of Banking and Insurance.
- b) To familiarize the students with the modern trends in banking.

Module Number	Topic	No. of Lecture Hours	Pre- class activity	Pedagogy (in class)	Out of class assignment
Module 1 :Introduction to Banking (15 Hours)					
Unit 1.	Definition and Meaning of Banking	7	Know the concept of banking	Lecture and Discussion	Short note on banking
Unit 2.	Characteristics and Scope of Banking.	8	Check the knowledge in Banking	Lecture and Discussion	To make short notes on the features, scope of banking
Module 2: Negotiable Instruments (15Hours)					
Unit 1.	Concept of Negotiable instruments	5	To read about negotiable instruments	Lecture and Discussion	Short case study of negotiable instruments
Unit 2.	Types of Negotiable Instruments	5	To learn the types of negotiable instruments	Lecture and Discussion	Types of negotiable instruments
Unit 3	Importance of negotiable instruments	5	To understand the importance of instruments	Lecture and Discussion	Analyses of various instruments
Module 3: E-banking (20 Hours)					
Unit 1	E-banking applications	10	To understand E banking applications	Lecture and Discussion	Innovative banking applications
Unit 2	Importance of ATM	5	To read on the concept of methods of new generation banking	Lecture and Discussion	Application of ATM
Unit 3	NEFT, SWIFT and RTGS	5	E banking methods	Lecture and Discussion	Applications of different methods of E banking

Module Number	Topic	No. of Lecture Hours	Pre- class activity	Pedagogy (in class)	Out of class assignment
Module 4: Insurance (15 Hours)					
Unit 1.	Insurance and economic development	5	Discuss the concept of insurance.	Lecture and Discussion	List out some insurance company's name.
Unit 2.	Principles of insurance	5	To realize the applications of taking insurance.	Lecture and Discussion	Case study
Unit 3.	Various kinds of insurance	5	To realize the different types of Insurance	Lecture and Discussion	Case study
Module 5: Life insurance (15 Hours)					
Unit 1	Law relating to life insurance-general principles of life insurance contract	5	To read about various laws about insurance	Lecture and Discussion	Case study
Unit 2	Assignment and nomination	5	To learn the concept of Assignment.	Lecture and Discussion	Case study
Unit 3	IRDA - powers and functions - insurance business in India.	5	To learn brief idea of IRDA.	Lecture and Discussion	Case study

Teacher in Charge:


Dr. TOM JACOB

&

Renson John






CHRIST COLLEGE
(AUTONOMOUS) IRINJALAKUDA - KERALA

COURSE PLAN

BCM4B05 COSTACCOUNTING (FOURTH SEMESTER)

PG DEPARTMENT OF COMMERCE

Teacher in charge	Muvish K M	
HOD	Dr Josheena Jose	 Dr. JOSHEENA JOSE



BCM4B05 COSTACCOUNTING

Lecturer Hours per week: 6, Credits: 4
Internal: 20, External: 80, Examination 2.5 Hours

Objectives:

- a) To familiarize the students with the various concepts and elements of cost.**
- b) To create cost consciousness among the students.**

Module I

Introduction : Definition - Meaning and scope - Objectives - Functions -Merits and Demerits - Cost Accounting and Financial Accounting - Cost classification - Elements of cost – Cost units - Cost centre - Types - Methods and Techniques of Costing . **(10 Hours, 5 marks)**

Module II

Materials : Importance of Material cost control - Purchase Procedure - Store control –Types of Store- Stores Records-Perpetual Inventory-ABC Analysis –VED Analysis-JIT Inventory - Stock levels - EOQ - Issue of materials - FIFO , LIFO , Simple and Weighted Average methods. **(18 Hours, 15marks)**

Module III

Labour and Overheads: Importance of Labour cost control - Time Keeping and Time Booking - Idle Time - Over Time - Computation of Labour cost - Remuneration Systems and Incentive Schemes. Overheads : Definition - Overhead Allocation - Apportionment - Re- Apportionment -Direct distribution - Step Ladder - Reciprocal Service methods - Repeated Distribution and Simultaneous Equation methods - Absorption of overheads - Methods of Absorption - Labour Hour Rate and Machine Hour Rate. **(25 Hours, 20marks)**

Module IV

Methods of Costing: Specific order costing: Job costing - Contract costing – Continuous operation costing: Unit Costing - Process Costing (with adjustments of normal and abnormal losses and gains only) - Service costing (only Transport costing) **(30 Hours, 30 marks)**

Module V

Cost control Techniques:

- A. Budgetary Control: – Budget – Budgeting – Budgetary control - Importance –Need for the preparation of budgets - Types of budgets –Preparation of Cash budget only –ZBB
- B. Standard costing – Standard cost and actual cost – Variance analysis– Types of variances – Cost control by the use of standard costing (only theory – no problems expected).**(13 hours, 10 marks)**

(Theory and Problems may be in the ratio of 40% and 60% respectively)

Reference Books:

1. Jain & Narang : Cost Accounting
2. Nigam & Sharma : Cost Accounting
3. Khanna Pandey & Ahuja : Cost Accounting
4. M.L Agarwal : Cost Accounting
5. N.K. Prasad : Cost Accounting
6. S.P. Iyengar: Cost Accounting
7. S.N. Maheswari : Cost Accounting
8. Horngren : Cost Accounting : A Managerial Emphasis.
9. M.N.Arora: Cost Accounting
10. Dutta: Cost Accounting

Objectives

- a) To familiarize the students with the various concepts and elements of cost.**
- b) To create cost consciousness among the students.**

Course Outcomes

C01	Students will get an idea about basics of cost accounting
C02	To get knowledge regarding cost control and cost control techniques
C03	To impart practical knowledge about labour and overheads
C04	They become able to know about different methods of costing
C05	To get a knowledge regarding budgetary control techniques

LESSON PLAN

Unit/ session/ hours (time Required)	Module 1 Introduction to Cost Accounting 10 hours
Topics for student preparation (input)	Definition - Meaning and scope - Objectives - Functions -Merits and Demerits - Cost Accounting and Financial Accounting - Cost classification - Elements of cost – Cost units - Cost centre - Types - Methods and Techniques of Costing .
Procedure (process) Student centric Method of teaching	Discussion Problem solving methodology
Activity	PLG Activity –Methods of Costing adopted by industries located in a particular region
Learning outcome (output)	Students will get an idea about basics of cost accounting
Assessment	Evaluation through Quiz
Unit/ session/ hours (time Required)	Module 2 : Materials (18 Hours)
Topics for student preparation (input)	Importance of Material cost control - Purchase Procedure - Store control –Types of Store-Stores Records-Perpetual Inventory-ABC Analysis –VED Analysis-JIT Inventory - Stock levels - EOQ - Issue of materials - FIFO , LIFO , Simple and Weighted Average methods.

Procedure (process) Student centric Method of teaching	<ul style="list-style-type: none"> • Lecture • Discussion • Problem solving
Activity	Collection of different formats of – <ul style="list-style-type: none"> • Material requisition • purchase requisition, • bin cards • Stores ledger.
Learning outcome (output)	To get knowledge regarding cost control and cost control techniques
Assessment	Assignment: Calculation of Stock Levels and EOQ with or without discount.
Unit/ session/ hours (time Required)	<p style="text-align: center;">Module 3 : Labour cost control (25 Hours)</p>
Topics for student preparation (input)	Importance of Labour cost control - Time Keeping and Time Booking - Idle Time - Over Time - Computation of Labour cost - Remuneration Systems and Incentive Schemes. Overhead Allocation - Apportionment - Re- Apportionment
Procedure (process) Student centric Method of teaching	<ul style="list-style-type: none"> • Lecture • Discussion • Problem solving
Activity	<ul style="list-style-type: none"> • Case study on Labour cost control on any Business Entity

Learning outcome (output)	To impart practical knowledge about labour and overheads
Assessment	Evaluation Through MCQ Oral Test & Written Test
Unit/ session/ hours (time Required)	Module-4: Methods of Costing 30 Hours
Topics for student preparation (input)	Specific order costing: Job costing - Contract costing – Continuous operation costing: Unit Costing - Process Costing (with adjustments of normal and abnormal losses and gains only) - Service costing (only Transport costing)
Procedure (process) Student centric Method of teaching	<ul style="list-style-type: none"> • Discussion • Lecture with the help of power Point presentation • Problem solving
Activity	<ul style="list-style-type: none"> • Case study on Specific order costing
Learning outcome (output)	They become able to know about different methods of costing
Assessment	Evaluation Through MCQ Oral Test & Written Test
Unit/ session/ hours (time Required)	Module-5: Cost control Techniques 13 Hours

Topics for student preparation (input)	Budget – Budgeting – Budgetary control - Importance –Need for the preparation of budgets - Types of budgets –Preparation of Cash budget only –ZBB Standard costing – Standard cost and actual cost – Variance analysis– Types of variances – Cost control by the use of standard costing
Procedure (process) Student centric Method of teaching	<ul style="list-style-type: none">• Discussion• Lecture with the help of power Point presentation• Problem solving• Experiential Learning
Activity	<ul style="list-style-type: none">• Case study on Standard costing
Learning outcome (output)	To get a knowledge regarding budgetary control techniques
Assessment	Additional problems Evaluation Through MCQ Oral Test & Written Test

UNIT WISE BREAK UP

LECTURE HOURS: 96

OBJECTIVE

- a) To familiarize the students with the various concepts and elements of cost.
- b) To create cost consciousness among the students.

Module Number	Topic	No. of Lecture Hours	Pre- class activity	Pedagogy (in class)	Out of class assignment
Module 1: Introduction to Cost Accounting (10 Hours)					
Unit 1.	Definition - Meaning and scope - Objectives - Functions - Merits and Demerits - Cost Accounting and Financial Accounting - Cost classification	2	Check the knowledge in costing	Lecture and Discussion	To make short notes on the functions and scope of cost accounting
Unit 2.	Elements of cost – Cost units - Cost centre - Types - Methods and Techniques of Costing	8			
Module 2: Material cost control(18Hours)					
Unit 1.	Purchase Procedure - Store control –Types of Store-Stores Records-Perpetual Inventory-ABC Analysis –VED Analysis-JIT Inventory	8	To read about problems on material cost control	Lecture and Illustrations	Short case study presentation by PLG
Unit 2.	- Stock levels - EOQ - Issue of materials - FIFO , LIFO , Simple and Weighted Average methods.	5	To learn the Inventory control	Illustrations and Work sheet	Problems on Issue of materials

Module Number	Topic	No. of Lecture Hours	Pre- class activity	Pedagogy (in class)	Out of class assignment
Unit 3	Store control –Types of Store-Stores	8	To understand the estimation of material requisition	Illustrations and Work sheet	Problems
Module 3: Labour control (25Hours)					
Unit 1	Importance of Labour cost control - Time Keeping and Time Booking - Idle Time - Over Time -	10	To understand Labour cost control	Illustrations and Work sheet	
Unit 2	Computation of Labour cost - Remuneration Systems and Incentive Schemes.	10	To read on the concept of Labour cost	Illustrations and Work sheet	Problems
Unit 3	Overhead Allocation - Apportionment - Re- Apportionment	5	To realize the Overhead Allocation	Illustrations and Work sheet	Problems
Module 4: Methods of costing (30 Hours)					
Unit 1.	Specific order costing: Job costing - Contract costing – Continuous operation costing	10	To realize the applications of Contract costing	Illustrations and Work sheet	Problems
Unit 2.	Unit Costing - Process Costing (with adjustments of normal and abnormal losses and gains only)	10	To realize the applications of Unit Costing and Process Costing	Illustrations and Work sheet	Problems
Unit 3.	- Service costing (only Transport costing)	10	To realize the applications of Service costing on transport system	Illustrations and Work sheet	Problems
Module 5 Budgetary control & Standard costing (13 Hours)					
Unit 1	Budget – Budgeting -- Importance –Need for the preparation of budgets	3	To understand the Need for the preparation of budgets	Lecture and Illustrations	To write about the meaning definition and scope Budgetary control
Unit 2	Types of budgets – Preparation of Cash budget only –ZBB	5	To learn the steps in Preparation of Cash budget	Illustrations and Work sheet	Short case studies

Module Number	Topic	No. of Lecture Hours	Pre- class activity	Pedagogy (in class)	Out of class assignment
Unit 3	Types of variances – Cost control by the use of standard costing	5	To understand the use of standard costing	Illustrations and Work sheet	problems

Teacher in Charge:



Prof, SHINE PAUL



Prof. Muvish K.M





CHRIST COLLEGE
(AUTONOMOUS) IRINJALAKUDA - KERALA

COURSE PLAN

BCM4B06 CORPORATE REGULATIONS

(FOURTH SEMESTER)

PG DEPARTMENT OF COMMERCE

Teacher in charge	Jebin K Davis	
HOD	Dr Josheena Jose	 Dr. JOSHEENA JOSE



BCM4B06 CORPORATE REGULATIONS

Lectures Hours per week: 4, Credit – 4
Internal: 20, External: 80, Examination 2.5 Hours

Objectives

To familiarize the students with corporate law and to make them aware of the importance of corporate governance in the management of organizations.

Module I

Introduction to Companies Act 2013: Objects of the Act - Salient features of the Act - Meaning and definition of company - Features - Kinds of companies - Private Company - Public company - Associate Company - Dormant Company - One person company - Small Company - Government Company - Lifting of corporate veil.

(08 Hours, 10 marks)

Module II

Formation of Companies: Promotion - Role of promoters - Incorporation - Capital subscription - Commencement of business - Pre-incorporation and provisional contracts. Document of companies: Memorandum of Association - Definition - Contents and alteration - Doctrine of Ultravires - Articles of Association - Definition - Contents and alteration - Distinction between Memorandum and Articles - Constructive notice of Memorandum and Articles - Doctrine of Indoor management - Prospectus - Contents - Statement in lieu of prospectus - Liabilities for misstatement.

(13 Hours, 18 marks)

Module III

Share Capital : Shares - Kinds of shares - Public issue of shares - Book building - Allotment of shares - Irregular allotment - Issue prices of shares - Listing of shares - Employees stock option scheme - Sweat equity shares - Right shares - Bonus shares - Shares with differential rights - Share certificate and share warrant - Calls - Forfeiture - Surrender of shares - Buyback of shares - De materialization and re materialization of shares - Transfer and transmission of shares - Transfer under Depository system

(18 Hours, 20 marks)

Module IV

Management of Companies : Board and Governance - Directors: Appointment - Position – Powers
Rights - Duties and liabilities - Qualification - Disqualification - Removal of directors
- Key Managerial Personnel - Introduction to Corporate Governance - Need and importance of
Corporate Governance - Corporate social responsibility. **(13 Hours, 17 marks)**

Module V

Company Meetings and Winding up : Requisites of a valid meeting - Statutory meeting - Annual
general body meeting - Extra ordinary meeting - Board meetings - Resolutions - Types -
Company Secretary : Qualification - appointment - duties - Winding up : Meaning - Modes of
winding up - Winding up by Tribunal - Members' voluntary winding up - Creditors' voluntary
winding up - Liquidator: Powers - Duties and liabilities -Consequences of winding up.

(12 Hours, 15 marks)

Reference Books:

1. M.C. Shukla & Gulshan : Principles of Company Law.
2. N.D. Kapoor : Company Law and Secretarial Practice.
3. Manual of Companies Act, Corporate Laws and SEBI Guidelines", Bharat Law House, New Delhi.
4. M.C. Bhandari: Guide to Company Law Procedures.
5. Tuteja : Company Administration and Meetings.
6. S.C. Kuchal : Company Law and Secretarial Practice.
7. Dr. P.N. Reddy and H.R. Appanaiah : Essentials of Company Law and Secretarial practice, Himalaya Publishers.
8. M.C. Kuchal: Secretarial Practice.
9. Ashok Bagriyal: Secretarial Practice.

OBJECTIVES

- a) To familiarize the students with corporate law and to make them aware of the importance of corporate governance in the management of organizations.

Course Outcomes	
CO1	Students can critically appreciate the important role of corporations and corporate law in modern society
CO2	Students can describe the basic rules and concepts of corporate law, such as separate legal personality, limited liability, and the duties of company directors
CO3	Students can evaluate corporate problems, identifying appropriate legal obligations, duties, rights and remedies demonstrate competency with the use of statutory material and its integration with common law principles.
CO4	Students understand the structure, management, administration
CO5	Students familiarize themselves with various provisions of the Companies Act, 2013

LESSON PLAN

Unit/ session/ hours (time Required)	Topics for student preparation (input)	Procedure (process) Student centric Method of teaching	Activity	Learning outcome (output)	Assessment
Module 1 Introduction to Companies Act 2013 8 hours	Definitions- Objects- Features-Kinds of companies- Lifting of corporate veil	<ul style="list-style-type: none"> Lecture Discussion Participative Learning	<ul style="list-style-type: none"> Group Discussion 	Students can critically appreciate the important role of corporations and corporate law in modern society	Evaluation Through MCQ
Module-2 Formation of Companies: Promotion 13 Hours	Role of promoters- Incorporation- Documents of company- Definitions - Prospectus	<ul style="list-style-type: none"> Lecture Discussion Participative Learning	<ul style="list-style-type: none"> Market analysis 	Students can describe the basic rules and concepts of corporate law, such as separate legal personality, limited liability, and the duties of company directors	Evaluation Through MCQ
Module-3 Share Capital 18 Hours	Kinds of shares- Issue of shares- Allotment- Listing-Calls of shares- Forfeiture- Dematerialization-Transfer of shares	<ul style="list-style-type: none"> Lecture Discussion Participative Learning	<ul style="list-style-type: none"> News Analysis 	Students can evaluate the procedure of Issue of shares	Evaluation Through MCQ
Module-4 Management of Companies 18 Hours	Board and governance- Appointment- Position-rights- duties-removal- corporate governance-CSR	<ul style="list-style-type: none"> Lecture Discussion Participative Learning	<ul style="list-style-type: none"> Group Discussion 	Students understand the structure, management, administration	Evaluation through debate the importance of key personnel of company

Unit/ session/ hours (time Required)	Topics for student preparation (input)	Procedure (process) Student centric Method of teaching	Activity	Learning outcome (output)	Assessment
Module-5 Company Meetings and Winding up 12 Hours	Requisites of valid meeting- types of meeting- company secretary- winding up- liquidation	<ul style="list-style-type: none"> Lecture Discussion Participative Learning	<ul style="list-style-type: none"> Analysis of current winding up companies & their reasons 	To get an overall idea of winding up of companies	Evaluation Through MCQ

UNIT WISE BREAK UP

LECTURE HOURS: 69

OBJECTIVE

- a) To help the students to acquire conceptual knowledge of the fundamentals of the corporate accounting
- b) To enable student to know the techniques of preparing the financial statements.

Module Number	Topic	No. of Lecture Hours	Pre- class activity	Pedagogy (in class)	Out of class assignment
Module 1					
Introduction to Companies Act 2013(8Hours)					
Unit 1.	Companies Act of 2013	3	Check the knowledge in Companies	Lecture and Discussion	To make short notes on the Companies Act of 2013
Unit 2.	Kinds of companies & Lifting of veil	5			
Module 2					
Formation of Companies (13 Hours)					
Unit 1.	Incorporation	8	To read about incorporation	Lecture and Discussion	Case study
Unit 2.	Documents of company	5	To learn the different documents	Lecture and Discussion	Short note on documents
Unit 3	Prospectus	3	companies that have issued prospectus	Lecture and Discussion	Short note on Prospectus

Module Number	Topic	No. of Lecture Hours	Pre- class activity	Pedagogy (in class)	Out of class assignment
Module 3					
Share capital (13 Hours)					
Unit 1	Share capital	9	To understand about shares	Lecture and Discussion	Short notes on share capital
Unit 2	Calls and Forfeiture	4	To read on the concept of calls and forfeiture	Lecture and Discussion	Short notes on calls
Module 4					
Management of Companies (13 Hours)					
Unit 1.	Directors	8	To read about directors	Lecture and Discussion	Short case studies
Unit 2.	Corporate Governance	5	To understand about corporate governance	Lecture and Discussion	Short case studies
Module 5					
Company meetings & winding up(15 Hours)					
Unit 1	Types of meeting	5	To read about meetings	Lecture and Discussion	To write about meetings
Unit 2	Company secretary	5	To learn about company secretary	Lecture and Discussion	Short case study analysis
Unit 3	Winding up	5	To read about winding up	Lecture and Discussion	Short notes on Types of winding up of companies



Teacher in Charge: Jebin K Davis





CHRIST COLLEGE
(AUTONOMOUS) IRINJALAKUDA - KERALA

COURSE PLAN

BCM4C04 QUANTITATIVE TECHNIQUES FOR BUSINESS (FOURTH SEMESTER)

PG DEPARTMENT OF COMMERCE

Teacher in charge	Dr Josheena Jose	 Dr. JOSHEENA JOSE
HOD	Dr Josheena Jose	 Dr. JOSHEENA JOSE



BCM4C04 QUANTITATIVE TECHNIQUES FOR BUSINESS

Lecture Hours per week: 5, Credits: 4
Internal: 20, External: 80, Examination 2.5 Hours

Objectives

To familiarize student with the use quantitative techniques in managerial decision making.

Module I

Quantitative Techniques - Introduction - Meaning and definition - Classification of Q.T -QT and other disciplines - Application of QT in business - Limitations. **(10 Hours, 10 Marks)**

Module II

Correlation and Regression Analysis: Meaning and definition of Correlation - Karl Pearson's co-efficient of correlation - Rank correlation - Regression - Types - Determination of simple linear regression – Coefficient of determination. **(20 Hours, 20 Marks)**

Module III

Set Theory - Venn Diagrams - Probability: Concept of probability - Meaning and definition - Approaches to probability - Theorems of probability - Addition Theorem – Multiplication Theorem - Conditional probability- Inverse probability- Baye'sTheorem. **(15 Hours, 15Marks)**

Module IV

Theoretical Distribution: Basic assumptions and characteristics - Probability distribution - Fitting of probability distribution - Binomial distribution - Fitting of binomial distribution Poisson distribution - Fitting of Poisson distribution - Normal distribution - Features and properties – Standard normal curve. **(20 Hours, 20 Marks)**

Module V

Quantitative approach to decision making- Types and steps in decision making-Decision tree analysis-Different types of models-Model building steps - Linear programming concepts - Mathematical formulation - Solution of LPP using graphic method **(15 Hours, 15 Marks)**

Reference Books:

1. Richard I. Levin and David S. Rubin, Statistics for Management, Prentice Hall of India, latest edition.
2. S.P.Gupta, Statistical Methods, Sultan Chand, latest edition
3. Sanchetti and Kapoor, Statistics, Sultan Chand.
4. G.C.Beri, "Statistics For Managemet", Tata Me Graw Hill,2003.
5. J.K. Sharma, "Business Statstics: Pearson,2004
6. Anderson Sweeney Williams, "Statistics for Business and Economics", Thomson.

OBJECTIVES

- a) To familiarize student with the use quantitative techniques in managerial decision making.
- b) To enable student to grasp the importance of conversion of business problems into mathematical problems and its application in business.

Course Outcomes

CO1	To give understanding about the applications of Quantitative Techniques in Business
CO2	To provide exposure on calculation of measures of correlation
CO3	To introduce the students about the concept of Probability
CO4	To acquire knowledge about the Theoretical Distribution
CO5	Ability to develop Linear programming Models for business problems and solve the same

LESSON PLAN

Unit/ session/ hours (time Required)	Topics for student preparation (input)	Procedure (process) Student centric Method of teaching	Activity	Learning outcome (output)	Assessment
Module 1 Introduction to Quantitative Techniques 10 hours	Definitions-Scope- models-Nature- Limitations- Applications	<ul style="list-style-type: none"> • Discussion • Participative learning 	<ul style="list-style-type: none"> • Peer Group Discussion on Role of QT in Business 	To understand the importance of: <ul style="list-style-type: none"> • Role of QT and its functions 	Evaluation Through MCQ
Module-2 Correlation and Regression Analysis 20 Hours	Karl Pearson's co-efficient of correlation Rank correlation Regression Types Determination of simple linear regression	<ul style="list-style-type: none"> • Lecture • Discussion • Problem solving 	<ul style="list-style-type: none"> • Survey study • Market analysis 	To understand the significance of relationship among dependent and Independent Variables	Data analysis through SPSS
Module-3 Probability Theory 15 Hours	Set Theory - Venn Diagrams - Theorems of probability Addition Theorem - Multiplication Theorem - Conditional probability	<ul style="list-style-type: none"> • Lecture • Discussion • Experiential Learning 	<ul style="list-style-type: none"> • Case Study 	To understand the significance of Theoretical Distribution and application in different areas of business	Evaluation through tests and MS Excel

Unit/ session/ hours (time Required)	Topics for student preparation (input)	Procedure (process) Student centric Method of teaching	Activity	Learning outcome (output)	Assessment
Module-4: Theoretical Distribution 20 Hours	Introduction- Binomial distribution Poisson distribution Normal distribution methods	<ul style="list-style-type: none"> • Discussion • Lecture with the help of power Point presentation • Problem solving 	<ul style="list-style-type: none"> • Case Study 	To understand the significance and application of Theoretical Distribution in different areas of business	Evaluation through tests and MS Excel
Module-5: Linear programming 15 Hours	Concepts- construction of LP model- Problems on formulation- graphical method- Concepts- construction	<ul style="list-style-type: none"> • Lecture • Discussion • Problem solving • Experiential Learning 	<ul style="list-style-type: none"> • Case Study 	To understand the significance of LPP to the business problems and model making To develop the skill for decision models	Evaluation through tests and MS excel

UNIT WISE BREAK UP

LECTURE HOURS: 80

OBJECTIVE

- a) To familiarize student with the use quantitative techniques in managerial decision making.
- b) To enable student to grasp the importance of conversion of business problems into mathematical problems and its application in business.

Module Number	Topic	No. of Lecture Hours	Pre- class activity	Pedagogy (in class)	Out of class assignment
Module 1 : Introduction to QT (10 Hours)					
Unit 1.	Definition and Meaning of QT	2	Check the knowledge in QT	Lecture and Discussion	To make short notes on the features, scope applications of QT
Unit 2.	Characteristics and Scope of QT – Management Applications of QT.	8			
Module 2 Correlation and Regression Analysis (20 Hours)					
Unit 1.	Correlation Karl Pearson	10	To read about problems on Correlation	Lecture and Illustrations	Short case study presentation by PLG
Unit 2.	Rank correlation	5	To learn the steps in Rank correlation	Illustrations and Work sheet	Rank correlation problems
Unit 3	Regression Analysis	5	To understand the estimation	Illustrations and Work sheet	Survey data analysis
Module 3: Probability Theory (15 Hours)					

Module Number	Topic	No. of Lecture Hours	Pre- class activity	Pedagogy (in class)	Out of class assignment
Unit 1	Set Theory - Venn Diagrams	2	To understand Set and its types	Illustrations and Work sheet	Set theory problems Draw Venn Diagram
Unit 2	Theorems of probability Addition Theorem - Multiplication Theorem -	8	To read on the concept of Probability	Illustrations and Work sheet	Probability problems
Unit 3	Conditional probability Baye's theorem	5	To realize the probability theory in decision making	Illustrations and Work sheet	Probability problems Decision Tree
Module 4: Theoretical Distribution (20 Hours)					
Unit 1.	Binomial distribution	5	To realize the applications of Binomial distribution in quality control	Illustrations and Work sheet	Binomial distribution problems
Unit 2.	Poisson distribution	5	To realize the applications of Poisson distribution	Illustrations and Work sheet	Poisson distribution problems
Unit 3.	Normal distribution	10	To realize the applications of Normal distribution	Illustrations and Work sheet	Normal distribution Problems
Module 5: Introduction to Linear Programming (15 Hours)					
Unit 1	Introduction and areas of application of LPP	5	To read about problems on linear programming	Lecture and Illustrations	To write about the meaning definition and scope of LPP

Module Number	Topic	No. of Lecture Hours	Pre- class activity	Pedagogy (in class)	Out of class assignment
Unit 2	Formulation of LPP	5	To learn the steps in formulating an LPP	Illustrations and Work sheet	Short case studies
Unit 3	Graphical method of solving LPP	5	To plot single line graphs	Illustrations and Work sheet	LPP Graph problems

Teacher in Charge:  Dr. JOSHEENA JOSE

B.COM

SEMESTER – 6 (2017 Admission)

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Core	BC6B12 Income Tax and GST	6	4	20	80	100
Core	BC6B13 Auditing and Corporate Governance	5	4	20	80	100
Core	BC6B14 Financial Management	5	4	20	80	100
Core	BC6B15 Financial Derivatives	5	5	20	80	100
Core Project	BCM6B16 (PR) Three Weeks Project and Viva-Voce	4	2	15	60	75
	Total	25	19	95	380	475





CHRIST COLLEGE
(AUTONOMOUS) IRINJALAKUDA - KERALA

COURSE PLAN

BC6 B12 INCOME TAX AND GST

(SIXTH SEMESTER)

PG DEPARTMENT OF COMMERCE

Teacher in charge	Muvish K M	 Prof. Muvish K.M
HOD	Dr Josheena Jose	 Dr. JOSHEENA JOSE



BC6 B12 INCOME TAX AND GST

Lecture Hours per week: 6, Credits: 4

Internal: 20, External: 80, Examination 2.5 Hours

Objective:

To impart basic knowledge and equip students with application of principles and provisions Income - tax Act, 1961 and GST Act2016

Module I

Income Tax Contd: Deemed Incomes and Clubbing of income – Set- off and carry forward of losses – Deductions to be made in computing total income – Computation of total Income of individuals – Computation of Tax liability of individuals – Rebate and relief of tax.

(25 hours, 25marks)

Module II

Income tax authorities – Powers and functions – Provisions of advance payment of tax – Tax payment – Deduction and payment of tax at source – Recovery of tax.

Procedure of assessment of income tax – Filing of returns of income – Voluntary return of income – Statutory obligations in filing of returns – Return of loss – Belated returns – Revised returns – Defective returns – PAN– Different types of assessment – Self assessment

– Assessment on the basis of return – Best judgment assessment – Regular assessment – Reassessment – Protective assessment. **(15 Hours 20marks)**

Module III

Goods and Services Tax: Brief history behind the emergence of GST – The scope of GST – Definitions and meaning - Central Goods and Services Tax Act–Integrated Goods and Services Tax Act - State Goods and Services Tax Act - Levy and Collection of Central/State Goods and Services Tax - Taxable person - Power to grant exemption from tax - Time and value of supply of goods - Time of supply of services **(15Hours, 15hours)**

Module IV

Registration - Amendment of registration - Cancellation of registration - Revocation of cancellation of registration - tax invoice, credit and debit notes – Returns - First Return - Annual return - Final return - Tax Return Preparers - Levy of late fee - Notice to return defaulters(**15 Hours, 10marks**)

MODULE V

Payment of tax, interest, penalty and other amounts- Interest on delayed payment of tax - Tax deduction at source - transfer of input tax credit - refund of tax - accounts and records - demands and recovery I - Inspection, search, seizure and arrest - offences and penalties - Audit by tax authorities - Special audit - Power of CAG to call for information.

(10 Hours, 10 marks)

(The syllabus of GST will be revised after the rules and regulations relating to GST Act are framed).

Objective:

To impart basic knowledge and equip students with application of principles and provisions Income - tax Act, 1961 and GST Act 2016

Course Outcomes

C01

To impart basic knowledge regarding set off and carry forward of losses and clubbing of income and practical knowledge regarding assessment of individual assessee

C02

Students will understand about different income tax authorities like CBDT

C03

Students will acquire knowledge regarding Goods and Service Tax (GST)

C04

To get theoretical knowledge regarding registration, filing of returns , levy if late fee in GST

C05

Students will get an idea of input credit tax, penalty , recovery and inspection by a tax authorities

LESSON PLAN

Unit/ session/ hours (time Required)	Module 1: Income Tax (25 Hours)
Topics for student preparation (input)	Income Tax Contd: Deemed Incomes and Clubbing of income – Set-off and carry forward of losses - Deductions to be made in computing total income – Computation of total Income of individuals – Computation of Tax liability of individuals – Rebate and relief of tax.
Procedure (process) Student centric Method of teaching	<ul style="list-style-type: none"> • Discussion • Problem solving methodology • Case study
Activity	PLG Activity – Computation of total Income of individuals Computation of Tax liability of individuals Rebate and relief of tax.
Learning outcome (output)	To impart basic knowledge regarding set off and carry forward of losses and clubbing of income and practical knowledge regarding assessment of individual assessee
Assessment	Evaluation through Quiz
Unit/ session/ hours (time Required)	Module 2 : Income tax authorities (15 Hours)
	Income tax authorities – Powers and functions – Provisions of advance payment of tax – Tax payment – Deduction and payment of

Topics for student preparation (input)	<p>tax at source – Recovery of tax.</p> <p>Procedure of assessment of income tax – Filing of returns of income – Voluntary return of income – Statutory obligations in filing of returns – Return of loss – Belated returns – Revised returns – Defective returns – PAN – Different types of assessment – Self assessment – Assessment on the basis of return – Best judgment assessment – Regular assessment – Reassessment –Protective assessment.</p>
Procedure (process) Student centric Method of teaching	<ul style="list-style-type: none"> • Lecture • Discussion • Problem solving
Activity	<ul style="list-style-type: none"> • Filing of returns of income
Learning outcome (output)	Students will understand about different income tax authorities like CBDT
Assessment	Assignment: Filing of returns of income
Unit/ session/ hours (time Required)	Module 3: Goods and Services Tax (15Hours)
Topics for student preparation (input)	<p>Goods and Services Tax: Brief history behind the emergence of GST – The scope of GST – Definitions and meaning - Central Goods and Services Tax Act–Integrated Goods and Services Tax Act - State Goods and Services Tax Act - Levy and Collection of Central/State Goods and Services Tax - Taxable person - Power to grant exemption from tax - Time and value of supply of goods - Time of supply of services</p>
Procedure (process)	<ul style="list-style-type: none"> • Lecture • Discussion

Student centric Method of teaching	<ul style="list-style-type: none"> Problem solving
Activity	<ul style="list-style-type: none"> Case study on Central Goods and Services Tax Act–Integrated Goods and Services Tax Act - State Goods and Services Tax Act - Levy and Collection of Central/State Goods and Services Tax
Learning outcome (output)	Students will acquire knowledge regarding Goods and Service Tax (GST)
Assessment	Evaluation Through MCQ Oral Test & Written Test
Unit/ session/ hours (time Required)	Module-4: Registration (15 Hours)
Topics for student preparation (input)	Registration - Amendment of registration - Cancellation of registration - Revocation of cancellation of registration - tax invoice, credit and debit notes – Returns - First Return - Annual return - Final return - Tax Return Preparers - Levy of late fee - Notice to return defaulters
Procedure (process) Student centric Method of teaching	<ul style="list-style-type: none"> Discussion Lecture participative learning
Activity	<ul style="list-style-type: none"> Seminar: Revocation of cancellation of registration - tax invoice, credit and debit notes – Returns - First Return - Annual return - Final return
Learning outcome (output)	To get theoretical knowledge regarding registration, filing of returns , levy if late fee in GST

Assessment	Evaluation Through MCQ Oral Test & Written Test
Unit/ session/ hours (time Required)	Module-5: Payment of tax (10 Hours)
Topics for student preparation (input)	Payment of tax, interest, penalty and other amounts- Interest on delayed payment of tax - Tax deduction at source - transfer of input tax credit - refund of tax - accounts and records - demands and recovery I - Inspection, search, seizure and arrest - offences and penalties - Audit by tax authorities - Special audit - Power of CAG to call for information.
Procedure (process) Student centric Method of teaching	<ul style="list-style-type: none"> • Discussion • Lecture with the help of power Point presentation • Problem solving • Experiential Learning
Activity	<ul style="list-style-type: none"> • Case study on Tax deduction at source
Learning outcome (output)	Students will get an idea of input credit tax, penalty , recovery and inspection by a tax authorities
Assessment	Evaluation Through MCQ Oral Test & Written Test

UNIT WISE BREAK UP


LECTURE HOURS: 80

OBJECTIVE

To impart basic knowledge and equip students with application of principles and provisions Income - tax Act, 1961 and GST Act 2016

Module Number	Topic	No. of Lecture Hours	Pre- class activity	Pedagogy (in class)	Out of class assignment
Module 1 Income Tax (25 Hours)					
Unit 1.	Income Tax Contd: Deemed Incomes and Clubbing of income –	10	Check the knowledge in Income Tax Basics	Lecture and Discussion	To make short notes on Computation of total Income of individuals
Unit 2.	Set- off and carry forward of losses - Deductions to be made in computing total income –	10			
Unit 3.	Computation of total Income of individuals – Computation of Tax liability of individuals – Rebate and relief of tax.	5			
Module 2 Income tax authorities (15Hours)					
Unit 1.	Income tax authorities – Powers and functions – Provisions of advance payment of tax – Tax payment –	2	To read about Income tax authorities – Powers and functions	Lecture and Illustrations	Short case study presentation by PLG on Income tax authorities – Powers and functions
Unit 2.	Deduction and payment of tax at source – Recovery of tax.	3	To learn the Deduction and payment of tax at source	Illustrations and Work sheet	Problems

Module Number	Topic	No. of Lecture Hours	Pre- class activity	Pedagogy (in class)	Out of class assignment
Unit 3.	Procedure of assessment of income tax – Filing of returns of income – Voluntary return of income –	3	To learn the Procedure of assessment of income tax	Illustrations and Work sheet	Problems
Unit 4.	Statutory obligations in filing of returns – Return of loss – Belated returns – Revised returns – Defective returns	2	To learn the Return of loss – Belated returns – Revised returns – Defective returns	Case study on filing of returns	Guided library work on types of returns
Unit 5.	PAN – Different types of assessment – Self assessment – Assessment on the basis of return – Best judgment assessment	2	To check the knowledge on PAN	Case study on-Different types of assessment	PLG activity Seminar on Different types of assessment
Unit 6.	Regular assessment – Reassessment – Protective assessment.	2	To check the knowledge on Regular assessment		
Module 3: GST (15Hours)					
Unit 1.	Brief history behind the emergence of GST – The scope of GST – Definitions and meaning - Central Goods and Services Tax Act--	5	Describe the history behind the emergence of GST	Quiz	Prepare short note on history behind the emergence of GST – The scope of GST
Unit 2.	Integrated Goods and Services Tax Act - State Goods and Services Tax Act - Levy and Collection of Central/State Goods and Services Tax	5	To understand IGST & SGST	Case Study on IGST & SGST	Assignment on IGST & SGST
Unit 3.	Taxable person - Power to grant exemption from tax - Time and value of supply of goods - Time of supply of services	5	To read on the Taxable person	Case study	Assignment

Module Number	Topic	No. of Lecture Hours	Pre- class activity	Pedagogy (in class)	Out of class assignment
Module 4: Registration (15 Hours)					
Unit 1.	Registration - Amendment of registration -	5	To realize the Registration	Case Study analysis	Assignment
Unit 2.	Cancellation of registration - Revocation of cancellation of registration	5	To realize the Cancellation of registration - Revocation of cancellation of registration		
Unit 3.	tax invoice, credit and debit notes – Returns - First Return - Annual return - Final return - Tax Return Preparers - Levy of late fee - Notice to return defaulters	5	To realize the Returns - Levy of late fee - Notice to return defaulters		
Module5: Payment of tax, interest, penalty and other amounts (10Hours)					
Unit 1	Payment of tax, interest, penalty and other amounts- Interest on delayed payment of tax - Tax deduction at source -	5	To understand Payment of tax, interest, penalty and other amounts	Case Study analysis	To write a short note on the Payment of tax, interest, penalty and other amounts
Unit 2	transfer of input tax credit - refund of tax - accounts and records - demands and recovery	3	To learn the - refund of tax - accounts and records - demands and recovery		Analysis on Short case studies
Unit 3	I - Inspection, search, seizure and arrest - offences and penalties - Audit by tax authorities - Special audit - Power of CAG to call for information.	2	To understand the Special audit - Power of CAG to call for information.		
Teacher in Charge:  Prof. Muvish K.M					






CHRIST COLLEGE
(AUTONOMOUS) IRINJALAKUDA - KERALA

COURSE PLAN

BC6B13 AUDITING AND CORPORATE GOVERNANCE (SIXTH SEMESTER)

PG DEPARTMENT OF COMMERCE

Teacher in charge	Jebin K Davis & Neelima PA	  MS. NEELIMA P.A
HOD	Dr Josheena Jose	 Dr. JOSHEENA JOSE



BC6B13 AUDITING AND CORPORATE GOVERNANCE

Lecture hours per week: 5, Credits: 4

Internal: 20 External: 80, Examination 2.5 Hours

Objective:

To provide knowledge of auditing principles and techniques and to familiarize the students with the understanding of issues and practices of corporate governance in the global and Indian context.

Module I:

Auditing – Meaning – Objects - Basic Principles and Techniques – Auditing and investigation
- Classification of Audit – Management audit – Proprietary audit – Performance audit – Tax audit – Social audit – Environmental audit - Audit Planning – Qualities of an auditor – Advantages and limitations of audit
(10 hours, 10marks)

Module II

Audit Procedures: Vouching - Definition - Features - Examining vouchers -Vouching of cash book - Vouching of trading transactions - Verification and valuation of assets and liabilities: Meaning - Definition and objects - Vouching v/s verification - Verification and Valuation of different assets and liabilities**(20 hours, 20marks)**

Module III

Internal Control - Internal Check - Internal Audit --Definitions - Necessity - Difference between internal check and internal control - Fundamental Principles of internal check - Difference between internal check and internal audit - Special Areas of Audit: Tax audit and Management Audit - Recent trends in auditing - Relevant Auditing and Assurance Standards (AASs) - Rights duties and liabilities of auditor - Audit committee - Auditor's Report - Contents and types –Auditors certificate. **(20 hours, 25marks)**

Module IV: Conceptual Framework of Corporate Governance: Meaning, Theories, Models and Benefits of Corporate Governance; Board Committees and their Functions; Insider Trading; Rating Agencies; Green Governance/E-governance; Clause 49 of Listing Agreement; Class Action; Whistle Blowing; Shareholders Activism **(20 hours, 15marks)**

Module V

Major Corporate governance failures - BCCI (UK) - Maxwell Communication (UK) - Enron (USA – Satyam Computer Services Ltd - TATA Finance - Kingfisher Airlines - Common Governance Problems Noticed in various Corporate Failures - Codes and Standards on Corporate Governance.**(10 hours, 10marks)**

References:

1. Institute of Chartered Accountants of India, Auditing and Assurance Standards, ICAI, New Delhi.
2. Relevant Publications of ICAI on Auditing(CARO).
3. Gupta, Kamal and Ashok Arora, Fundamentals of Auditing, TataMc-Graw Hill Publishing Co. Ltd., New Delhi.
4. Ghatalia, S.V., Practical Auditing, Allied Publishers Private L td., New Delhi.
5. Singh, A. K. and Gupta Lovleen, Auditing Theory and Practice, Galgotia Publishing Company.
6. Mallin, Christine A., Corporate Governance (Indian Edition), Oxford University Press, New Delhi.
7. Rani, Geeta D., and R.K. Mishra, Corporate Governance- Theory and Practice, Excel Books, New Delhi.
8. Bob Tricker, Corporate Governance-Principles, Policies, and Practice (Indian Edition), Oxford University Press, New Delhi.
9. Sharma, J.P., Corporate Governance, Business Ethics, and CSR, Ane Books Pvt Ltd, New Delhi.

Objective

To provide knowledge of auditing principles and techniques and to familiarize the students with the understanding of issues and practices of corporate governance in the global and Indian context.

Course Outcome	
CO1	Students can define general audit terminology
CO2	Students can plan an audit taking into account concepts of evidence, risk and materiality
CO3	Students will know how to prepare and use working papers, such as checklists
CO4	Students know how to report results of audit
CO5	Students will know the steps for performing an audit

LESSON PLAN

Unit/ session / hours (time Required)	Topics for student preparation (input)	Procedure (process) Student centric Method of teaching	Activity	Learnin g outcome (output)	Assess ment
Module 1 Auditing 10 hours	Objectives- principles- classification- types of audit- auditor	<ul style="list-style-type: none"> Lecture Discussion Participative Learning 	<ul style="list-style-type: none"> Group Discussi on 	To get a basic knowledge about Auditing	Evaluati on Through MCQ
Module-2 Audit Procedures 20 Hours	Vouching- features- examining vouchers- verification- valuation	<ul style="list-style-type: none"> Lecture Discussion Participative Learning 	<ul style="list-style-type: none"> Market analysis 	To understan d the significanc e of vouching & valuation	Evaluatio n Through MCQ
Module-3 Internal Control 20 Hours	Internal check- Internal Audit- principles- special areas of audit-AASs- Auditors Committee- Auditors report	<ul style="list-style-type: none"> Lecture Discussion Participative Learning 	<ul style="list-style-type: none"> News Analysis 	To get a clear idea of internal control	Evaluatio n Through MCQ
Module-4 Conceptual Framework of Corporate Governance 20 Hours	Meaning- theories- models- benefits-board committees	<ul style="list-style-type: none"> Lecture Discussion Participative Learning 	<ul style="list-style-type: none"> Group Discussi on 	To understan d the importanc e of corporate governanc e	Evaluatio n Through MCQ
Unit/ session	Topics for student	Procedure (process)	Activity	Learning outcome	Assess ment

/ hours (time Required)	preparation (input)	Student centric Method of teaching		(output)	
Module-5 Corporate governance failures 10 Hours	BCCI- Maxwell Communication-Enron-TATA Finance- Kingfisher- codes & standards	<ul style="list-style-type: none"> • Lecture • Discussion • Participative Learning 	<ul style="list-style-type: none"> • Analysis of current failures 	To get an overall idea of corporate failures	Evaluation Through MCQ

UNIT WISE BREAK UP

LECTURE HOURS: 80

OBJECTIVE

- a) To help the students to acquire conceptual knowledge of the fundamentals of Auditing
- b) To enable student to know about corporate governance and major failures

Module Number	Topic	No. of Lecture Hours	Pre-class activity	Pedagogy (in class)	Out of class assignment
Module 1: Auditing (10 Hours)					
Unit 1.	Auditing	5	Check the knowledge in Auditing	Lecture and Discussion	To make short notes on Auditing
Unit 2.	Types of audit	5			
Module 2: Audit Procedures (20 Hours)					
Unit 1.	Vouching	10	To read about vouching	Lecture and Discussion	Case study
Unit 2.	Verification	10	To learn about verification	Lecture and Discussion	Short note on verification
Module 3:Internal control(20Hours)					
Unit 1	Internal check & Internal audit	12	To understand about internal control	Lecture and Discussion	Short notes on internal control
Unit 2	Special areas of audit	8	To read on the types of auditors certificate	Lecture and Discussion	Prepare audit report

Module Number	Topic	No. of Lecture Hours	Pre-class activity	Pedagogy (in class)	Out of class assignment
Module 4					
Conceptual framework of corporate governance (20 Hours)					
Unit 1.	Corporate governance	10	To read about corporate governance	Lecture and Discussion	Short case studies
Unit 2.	Board committees	10	To understand about different committees	Lecture and Discussion	Short case studies
Module 5: Major corporate governance failures (10 Hours)					
Unit 1	Failures	10	To read about failures	Lecture and Discussion	To write about current failures on corporate governance



**Teacher in Charge: Jebin K Davis
&**



Ms. NEELIMA P.A





CHRIST COLLEGE
(AUTONOMOUS) IRINJALAKUDA - KERALA

COURSE PLAN

BC6B14-FINANCIAL DERIVATIVES (SIXTH SEMESTER)

PG DEPARTMENT OF COMMERCE

Teacher in charge	Renson John	
HOD	Dr Josheena Jose	 Dr. JOSHEENA JOSE



BC6B14-FINANCIAL DERIVATIVES

Lecture Hours/ week : 5 Credits : 5

Maximum Marks : 100 (External : 80, Internal :20) Duration of Examination : 3 Hours

Objectives:

- To acquire knowledge about financial derivatives and their features.
- To know about various risks associated with derivatives.

Module I

Financial Derivatives: Introduction - Meaning – Types of financial derivatives: Forwards – Futures – Options – Swaps – Economic functions of derivative contracts. (10 Hours, 10 marks)

Module II

Derivative Markets: History of financial derivative market – Participants in a derivative market – Cash market Vs derivative market – Stock market derivatives in India – Other derivatives in India – The regulatory frame work for derivatives trading in India. (15 Hours, 20 marks)

Module III

Forward Contracts : Features – Limitations of forward markets – Introduction to Futures – Meaning and definition - Features of futures – Difference between forwards and futures – Futures - terminology – Types of future contracts - Financial futures – Stock futures – Currency futures - Interest rate futures – Index futures - Commodity futures – Futures pay-offs – Trading strategies in stock futures (20 Hours, 20 marks)

Module IV

Options: Meaning – Definition – Need - Difference between options and futures – Fundamental option strategies – Types of options contracts - Call – Put – options – Intrinsic value Vs Time value of options - Trading strategies in stock options.(20 Hours, 20 marks)

Module V

Swaps: Meaning – Definition - Features of swaps – Terms used in swaps – Types of swaps: Interest rate swap - Currency swap - Commodity swap - Equity swap – Difference between Swaps and Futures.(15Hours, 10 marks)

Reference Books:

- 1.Hull John. C, Options, Futures and Other Derivatives, Pearson Educations Publishers, New Delhi (Latest Edition).
- 2.S.L.Gupta, Prentice Hall of India Private Ltd, New Delhi.
- 3.L.M Bhole , Financial Institutions and Markets – Structure, Growth and Innovations , Tata McGraw Hill Publishing Co. Ltd. New Delhi.
- 4.D.C. Patwari&A.Bhargava , Options and Futures, An Indian Perspective , JAICO Publishing

OBJECTIVES

- a) To familiarize student with the application of derivatives**
- b) To enable student to grasp the importance of derivative techniques in stock market**

Course Outcomes

CO1	To give understanding about the applications of derivatives.
CO2	To provide exposure of stock market in India.
CO3	To introduce the students about the concept of Forwards and Futures.
CO4	To acquire knowledge about the Option Contracts.
CO5	To acquire knowledge about the Swaps Contracts.

LESSON PLAN

Unit/ session/ hours (timeRequired)	Topics for student preparation (input)	Procedure (process) Student centric Method of teaching	Activity	Learning outcome (output)	Assessment
Module 1 Financial Derivatives 10 hours	Introduction - Meaning – Types of financial derivatives: Forwards – Futures – Options – Swaps – Economic functions of derivative contracts.	<ul style="list-style-type: none"> • Discussion • Participative learning 	<ul style="list-style-type: none"> • Peer Group Discussion on importance of derivatives 	To understand the importance of derivatives	Evaluation Through MCQ
Module-2 Derivative Markets 15Hours	Stock market derivatives in India – Other derivatives in India – The regulatory frame work for derivatives trading in India.	<ul style="list-style-type: none"> • Lecture • Discussion • Participative Learning • Experiential learning 	<ul style="list-style-type: none"> • History of derivatives • Stock market in India 	To understand the significance stock market in India	Evaluation through tests Evaluation through debate on stock market analysis
Module-3 Forward Contracts 20 Hours	Futures - terminology – Types of future contracts - Financial futures – Stock futures – Currency futures - Interest rate futures – Index futures - Commodity futures – Futures pay-offs – Trading strategies in stock futures .	<ul style="list-style-type: none"> • Lecture • Discussion • Participative Learning 	<ul style="list-style-type: none"> • Discussion on Forwards and Futures 	To understand the significance of Forwards and Futures Contracts	Evaluation through tests

Unit/ session/ hours (time Required)	Topics for student preparation (input)	Procedure (process) Student centric Method of teaching	Activity	Learning outcome (output)	Assessment
Module-4: Options 20 Hours	Meaning – Definition – Need - Difference between options and futures – Fundamental option strategies – Types of options contracts - Call – Put – options	<ul style="list-style-type: none"> • Discussion • Lecture with the help of power Point presentation • Participative Learning • Experiential learning 	<ul style="list-style-type: none"> • Discuss ion on Options 	To understand the significance and application of Options contracts	PLG activity – Evaluation through debate
Module-5: Swaps 15 Hours	Meaning – Definition - Features of swaps – Terms used in swaps – Types of swaps: Interest rate swap - Currency swap - Commodity swap - Equity swap – Difference between Swaps and Futures.	<ul style="list-style-type: none"> • Lecture • Discussion • Participative Learning 	<ul style="list-style-type: none"> • Discuss ion on Swaps Contrac ts 	To understand the significance of Swaps Contracts	Evaluation through tests

UNIT WISE BREAK UP

LECTURE HOURS: 80

OBJECTIVE

- a) To familiarize student with the application of derivatives
- b) To enable student to grasp the importance of derivative techniques in stock market

Module Number	Topic	No. of Lecture Hours	Pre- class activity	Pedagogy (in class)	Out of class assignment
Module 1 : Financial Derivatives (10 hours)					
Unit 1.	Definition and Meaning of Derivatives	7	Check the knowledge in Derivatives	Lecture and Discussion	To make short notes on the features, scope applications of derivatives
Unit 2.	Characteristics and Scope of Derivatives	3			
Module 2: Derivative Markets (15 Hours)					
Unit 1.	History of Derivatives	5	To read history of derivatives	Lecture and Discussion	Short case study of stock market
Unit 2.	Importance of Derivatives	5	To learn the importance of derivatives	Lecture and Discussion	Derivative in stock market
Unit 3	Stock Market in India	5	To understand Stock market application	Lecture and Discussion	Analyses of stock market
Module 3: Forward Contracts(20 Hours)					
Unit 1	Concept of Forward contracts	4	To understand Forwards and its types	Lecture and Discussion	Forward contract application

Module Number	Topic	No. of Lecture Hours	Pre- class activity	Pedagogy (in class)	Out of class assignment
Unit 2	Concept of Futures Contracts	8	To read on the concept of Futures	Lecture and Discussion	Futures contract application
Unit 3	Stock Index Futures	8	To analyze stock index futures	Lecture and Discussion	Stock index futures application
Module 4: Options contracts (20 Hours)					
Unit 1.	Concept of Options contracts	4	To realize the applications of Option contracts	Lecture and Discussion	Application of option contracts
Unit 2.	Call Option	8	To realize the applications Call option	Lecture and Discussion	Application of call option
Unit 3.	Put Option	8	To realize the applications of Put option	Lecture and Discussion	Application of put option
Module 5: Swaps (15 Hours)					
Unit 1.	Introduction to swaps contracts	5	To read about the concept of Swaps	Lecture and Discussion	To write about the meaning definition and scope of Swaps
Unit 2.	Types of Swaps	5	To learn the steps in Swaps contracts	Lecture and Discussion	Short case studies of swaps contracts
Unit 3.	Foreign exchange swaps	5	To analyze foreign exchange	Lecture and Discussion	Foreign exchange rate



Teacher in Charge: Renson John

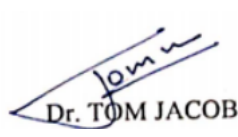



CHRIST COLLEGE
(AUTONOMOUS) IRINJALAKUDA - KERALA

COURSE PLAN

BC6 B15 FINANCIAL MANAGEMENT (SIXTH SEMESTER)

PG DEPARTMENT OF COMMERCE

Teacher in charge	Dr Tom Jacob	 Dr. TOM JACOB
HOD	Dr Josheena Jose	 Dr. JOSHEENA JOSE

BC6 B15 FINANCIAL MANAGEMENT

Lecture Hours per week: 5 Credits: 5

Internal: 20, External: 80

Objectives:

- a) To familiarize the students with the concepts, tools and practices of financial management.
- b) To learn about the decisions and processes of financial management in a business firm.

Module I

Introduction: Nature, scope and objectives of financial management - Time value of money and mathematics of finance - Concept of risk and return.

(10 Hours, 15 marks)

Module II

Investment Decision: Capital budgeting process - Estimation of relevant cash flows - Payback Period method - Accounting Rate of Return - Net Present Value - Net Terminal Value - Internal Rate of Return - Profitability Index - Capital budgeting under risk - Certainty Equivalent Approach and Risk Adjusted Discount Rate.

(18 Hours, 20marks)

Module III

Financing Decision: Cost of capital and financing decision - Estimation of components of cost of capital : Equity capital - Retained earnings - Debt and Preference capital - Weighted average cost of capital and Marginal cost of capital - Sources of long term financing - Capital structure - Operating and financial leverage - Determinants of capital structure.

(18 Hours, 20 marks)

Module IV

Dividend Decision: Relevance and irrelevance of dividend decision - Cash and stock dividends - Dividend policy in practice. **(8 Hours, 10marks)**

Module V

Working Capital Management: Meaning and nature of working capital - Determination of working capital requirement - A brief overview of Cash management, Inventory management and Receivables management. **(10 Hours, 15marks)**

Reference Books:

1. Home, J.C. Van: "Financial Management and Policy". Prentice Hall of India , New Delhi.
2. Khan and Jain: "Financial Management Text and Problems", Tata McGraw Hill, New Delhi.
3. Pandey, I.M: "Financial Management", Vikas Publications.
4. Bhalla, V.K.: "Financial Management &Policy," Anmol Publications.Delhi.
5. Chandra, P: "Financial Management - Theory and Practice", Tata Me Graw Hill.
6. Singh, J.K.: "Financial Management- Text and Problems". Dhanpat Rai and Company. Delhi.
7. R. S. Kulshrestha: Financial Management. Sahitya Bhawan.
8. R. P.Rastogi: Fundamentals of Financial Management, Galgotia Publications. New Delhi.
9. Ravi M Kishore: Fundamentals of Financial Management. Tax man Publications.). 10
Battacharya, Hrishikas: Working Capital Management - Strategies and Techniques,
Prentice Hall of India, NewDelhi

Objectives:

- a) To familiarize the students with the concepts, tools and practices of financial management.
- b) To learn about the decisions and processes of financial management in a business firm.

Course Outcomes

Course Outcomes	
C01	To understand various concepts related to financial management.
C02	Students can develop the analytical skills this would facilitate the decision making in Business situations.
C03	Students can identify the importance of various decision making areas of financial management
C04	To acquaint students with advanced treatment of various concepts and tools and techniques used in Financial Management.
C05	To study in detail, various tools and techniques in the area of finance.

LESSON PLAN

Unit/ session/ hours (time Required)	Topics for student preparation (input)	Procedure (process) Student centric Method of teaching	Activity	Learning outcome (output)	Assessment
Module 1 Introduction to financial management 15 hours	Definitions-Scope-models-Nature of FM, Time value of money and mathematics of finance - Concept of risk and return.	<ul style="list-style-type: none"> • Discussion • Lecture • Participative learning 	<ul style="list-style-type: none"> • Seminar 	To understand various concepts related to financial management	Evaluation Through MCQ
Module-2 Investment Decision 20 Hours	-Payback Period method - Accounting Rate of Return - Net Present Value - Net Terminal Value - Internal Rate of Return - Profitability Index - Capital budgeting under risk	<ul style="list-style-type: none"> • Lecture • Discussion • Problem solving 	<ul style="list-style-type: none"> • Case study • Market analysis 	Students can develop the analytical skills this would facilitate the decision making in Business situations.	Evaluation Through test
Module-3 Financing Decision 20 Hours	Cost of capital : Equity capital - Retained earnings - Debt and Preference capital -Weighted average cost of capital and Marginal cost of capital	<ul style="list-style-type: none"> • Lecture • Discussion • Problem solving 	<ul style="list-style-type: none"> • Case Study 	Students can identify the importance of various decision making areas of financial management	Evaluation Through MCQ

Unit/ session/ hours (time required)	Topics for student preparation (input)	Procedure (process) Student centric Method of teaching	Activity	Learning outcome (output)	Assessment
Module-4: Dividend Decision 10 Hours	Relevance and irrelevance of dividend decision	<ul style="list-style-type: none"> • Discussion • Lecture with the help of power Point presentation • Experiential Learning 	Case study	To acquaint students with advanced treatment of various concepts and tools and techniques used in Financial Management.	. Case study Analysis
Module-5: Working Capital Management 15 Hours	Meaning and nature of working capital - Determination of working capital requirement - A brief overview of Cash management, Inventory management and Receivables management	<ul style="list-style-type: none"> • Lecture • Discussion • Problem solving methods 	Case Study	To study in detail, various tools and techniques in the area of finance..	Critical evaluation of WC Management of companies

UNIT WISE BREAK UP

LECTURE HOURS: 80

OBJECTIVE

- a) To familiarize the students with the concepts, tools and practices of financial management.
- b) To learn about the decisions and processes of financial management in a business firm.

Module Number	Topic	No. of Lecture Hours	Pre- class activity	Pedagogy (in class)	Out of class assignment
Module 1 : Introduction to financial management (15 Hours)					
Unit 1.	Nature, scope and objectives of financial management	8	Check the knowledge in FM and time value.	Lecture and Discussion	Assignment Write a short note on scope of FM
Unit 2.	Time value of money and mathematics of finance	7			
Module 2: Investment Decision(20 Hours)					
Unit 1.	Meaning of Capitalization, difference between capitalization, capital structure and financial structure	4	To understand the concept of capitalization and capital structure	Lecture and seminar	Critical Evaluation of CS of Selected companies
Unit 2.	Capital Budgeting Techniques	8	To learn the categories of capital budgeting techniques.	Lecture and Problems/ Case study	Evaluation through MCQs
Unit 3	Risk in capital budgeting	8	To analyses the risk in long term investment.	Illustrations and Work sheet	

Module Number	Topic	No. of Lecture Hours	Pre- class activity	Pedagogy (in class)	Out of class assignment
Module 3:Financing Decision(20 Hours)					
Unit 1	Cost of capital and financing decision - Estimation of components of cost of capital	2	To understand the concept of cost of capital.	Lecture and Discussion	Case study analysis
Unit 2	Equity capital - Retained earnings - Debt and Preference capital -Weighted average cost of capital and Marginal cost of capital	10	To learn about the different sources of capital.	Lecture and Problems/ Case study	
Unit 3	Capital structure - Operating and financial leverage - Determinants of capital structure	8	Discuss the different types of leverages.	Lecture and Problems/ Case study	
Module 4: Dividend Decision(10 Hours)					
Unit 1.	Relevance and irrelevance of dividend decision	5	To learn about the meaning of dividend.	Lecture and Problems/ Case study	Assignment on effect of dividend on valuation of firms
Unit 2.	Types of dividend	3	To discuss about the various types of dividend.	Lecture and Discussion	
Unit 3.	Dividend policy in practice	2	To learn about dividend payout ratio	Lecture and Discussion	
Module 5:Working Capital Management(15Hours)					
Unit 1	Meaning and nature of working capital - Determination of working capital requirement	8	To read about various concepts of working capital	Lecture and Discussion	Case study on optimum working capital concept
Unit 2	A brief overview of Cash management, Inventory management	4	To learn the concept of cash and inventory management	Lecture and Discussion	

Module Number	Topic	No. of Lecture Hours	Pre- class activity	Pedagogy (in class)	Out of class assignment
Unit 3	Receivables management	3	To learn brief idea of receivable Management	Lecture and Discussion	Assignment on Receivables management

Teacher in Charge:


Dr. TOM JACOB