

**DON BOSCO ARTS & SCIENCE COLLEGE**  
**(Affiliated to Kannur University)**  
**ANGADIKADAVU, IRITTY, KANNUR**



**COURSE PLAN**

**BBA**

**SEMESTER - 5**

**ACADEMIC YEAR 2015 - 16**

SL No.	Name of Subjects	Name of the Teacher	Hours per week	Credits
<b>V Sem BBA (2013 - 16)</b>				
1.	<b>5B09 BBA</b> - Corporate Accounting	<b>Stephy Emmanuel</b>	<b>4</b>	
2.	<b>5B10 BBA</b> - International Business	<b>Athira P</b>	<b>4</b>	
3.	<b>5B11 BBA</b> - Cost Accounting	<b>Priya K M</b>	<b>5</b>	
4.	<b>5B12 BBA</b> - Financial Management	<b>Roshini P K</b>	<b>5</b>	
5.	<b>5B13 BBA</b> - Capital Market & Investment Management	<b>Babitha Varghese</b>	<b>5</b>	
6.	<b>5D01 BBA</b> - Basic Accounting	<b>Centil Abraham K</b>	<b>2</b>	

### TIME TABLE

Day	9.50am– 10.45am	10.45am– 11.40am	11.55am– 12.50am	1.40am– 2.35am	2.35am – 3.30am
<b>1</b>	<b>5B10 BBA</b> International Business	<b>5B09 BBA</b> Corporate Accounting	<b>5B11 BBA</b> Cost Accounting	<b>5B13 BBA</b> Capital Market & Investment Management	<b>5B12 BBA</b> Financial Management
<b>2</b>	<b>5B09 BBA</b> Corporate Accounting	<b>5B10 BBA</b> International Business	<b>5B11 BBA</b> Cost Accounting	<b>5B12 BBA</b> Financial Management	<b>5B13 BBA</b> Capital Market & Investment Management
<b>3</b>	<b>5B12 BBA</b> Financial Management	<b>5B10 BBA</b> International Business	<b>5B11 BBA</b> Cost Accounting	<b>5B09 BBA</b> Corporate Accounting	<b>5B13 BBA</b> Capital Market & Investment Management
<b>4</b>	<b>5B13 BBA</b> Capital Market & Investment Management	<b>5B12 BBA</b> Financial Management	<b>5D01 BBA</b> Basic Accounting	<b>5B10 BBA</b> International Business	<b>5B11 BBA</b> Cost Accounting
<b>5</b>	<b>5B13 BBA</b> Capital Market & Investment Management	<b>5B11 BBA</b> Cost Accounting	<b>5D01 BBA</b> Basic Accounting	<b>5B09 BBA</b> Corporate Accounting	<b>5B12 BBA</b> Financial Management

## 5B09 BBA (Core - VI): CORPORATE ACCOUNTING

**No. of Credits - 4 No. of Contact hours 72**

### **Objective:**

*The objective of this course is to help the students to acquire conceptual knowledge of the fundamentals of the corporate accounting and the techniques of preparing the financial statements.*

### **Module I**

**Final accounts of companies** - preparation of balance sheet and profit and loss account.

[9 Hours]

### **Module II**

**Acquisition & Profits prior to incorporation** – meaning computation of purchase consideration – acquisition entries in the books of the company (closing entries in Vendor's books not necessary) – computation of profits prior to incorporation – treatment of prior profit or loss.

[15 Hours]

### **Module III**

**Accounting for Amalgamation & Reconstruction** – Meaning and types of amalgamation in the nature of Merger and amalgamation in the nature of purchase- comparison of both- accounting methods – Pooling of Interests Method & Purchase Method – Purchase consideration – Accounting entries in the books of both transfer and transferee companies (excluding inter – company holdings) – Reconstruction – types – internal & external reconstructions – Accounting entries.

[25Hours]

### **Module IV**

**Final accounts of Insurance Companies** – Component of final accounts of Life and General Insurance Business.

[8 Hours]

### **Module V**

**Accounts of Banking Companies** – introduction – final accounts in new format – Balance Sheet – Profit & Loss Account with relevant schedules – slip system of posting – Non Banking Assets (NBA) and Non Performing Assets (NPA) – Classification of advances – computation provision for doubtful debts.

[15 Hours]

### **Reference:**

1. Advanced Accounts Volume II Shukla: M.C., T.S.Grewal and S.C.Guptha (S.Chand & Co, New Delhi)
2. Advanced Accountancy, Volume II: Guptha R.L. and M.Radhaswami (Sulthan) Chand & Sons, New Delhi)
3. Corporate Accounting: Maheshwari. S.N. and S.K.Maheshwari, (Vikas publishing House, New Delhi)
4. Corporate Accounting: Ashok Sehgal and Deepak Sehgal, (Taxman Publication, New Delhi)
5. Corporate Accounting: S.P. Jain and K.L.Narang (Kalyani Publishers, New Delhi)
6. Fundamentals of Corporate: Monga J.R (Mayur Paper backs, Accounting New Delhi)

## TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	01-06-2015 To 05-06-2015	01	Introduction to Corporate Accounting
		02	Meaning of Profit Prior to Incorporation
		03	Treatment of Profit Prior to Incorporation & Loss Prior to Incorporation
		04	Basis of Apportionment
2	08-06-2015 To 12-06-2015		<b>Spoken English Course</b>
			<b>Spoken English Course</b>
			<b>Spoken English Course</b>
			<b>Spoken English Course</b>
3	15-06-2015 To 19-06-2015	05	Time Basis
		06	Turn Over Basis
		07	Actual Basis
		08	Post-Incorporation
4	22-06-2015 To 26-06-2015	09	Procedures of Profit / Loss Prior to Incorporation
		10	Calculation of Sales Ratio
		11	Calculation of Weighed Time Ratio
		12	Meaning of Acquisition of Business / Purchase Consideration
5	29-06-2015 To 03-07-2015	13	Methods of Calculating Purchase Consideration
		14	Net Asset Method / Net Payment Method
		15	Journal Entries in the books of Purchasing Company
		16	Revaluation Account
6	06-07-2015 To 10-07-2015	17	Debtors & Creditors Taken Over on behalf of Vendor
		18	Introduction of Preparation of Final Accounts
		19	Treatment of Some Special Items
		20	Proposed Dividend, Interim Dividend
7	13-07-2015 To 17-07-2015	21	Corporate Dividend Tax (CDT)
		22	Profit & Loss Account
		23	Practical Problems
		24	Profit & Loss Appropriation Account
			<b>Ramsan - Holiday</b>
8	20-07-2015 To 24-07-2015	25	Company's Balance Sheet
		26	Introduction to Final Accounts of Banking Companies
		27	Sources of Income & Expenses
		28	Provisions of Banking Regulation Act, 1949
9	27-07-2015 To 31-07-2015	29	Non- Banking Assets(NBA)
		30	Non- Performing Assets(NPA)
		31	Identification & Income from NPA
		32	Statutory Reserve

No of Weeks	Dates	Session	Topic
10	03-08-2015 To 07-08-2015	33	Important Books maintained by a Bank
		34	Features of Bank Accounting
		35	Advantages, Disadvantages & Working of the Slip System
		36	Preparation of Final Accounts
11	10-08-2015 To 14-08-2015	37	Format of P&L Account
		38	Schedules 13 - 16
		12 - Aug	<b>First Internal for UG/PG</b>
		13 - Aug	<b>First Internal for UG/PG</b>
		14 - Aug	<b>First Internal for UG/PG</b>
12	17-08-2015 To 21-08-2015	17 - Aug	<b>First Internal for UG/PG</b>
		18 - Aug	<b>First Internal for UG/PG</b>
		19 - Aug	<b>First Internal for UG/PG</b>
		20 - Aug	<b>First Internal for UG/PG</b>
		21 - Aug	<b>Onam Celebration</b>
13	24-08-2015 To 28-08-2015		<b>Holiday</b>
			<b>Holiday</b>
			<b>Holiday</b>
			<b>Holiday</b>
			<b>Holiday</b>
14	31-08-2015 To 04-09-2015	39	Format of Balance Sheet
		40	Schedules 1-12
		41	Classification of Advances
		42	Bills Discounted and Purchased
15	07-09-2015 To 11-09-2015	43	Loans, Cash Credit, Overdraft
		44	Treatment of Interest on Doubtful Debts
		45	Practical Problems
		46	Treatment of Rebate on Bills Discounted
16	14-09-2015 To 18-09-2015	47	Practical Problems
		48	Life Insurance Companies / Features of LIC
		49	Important terms in LIC
		17 - Sep	<b>Annual Retreat</b>
		18 - Sep	<b>Annual Retreat</b>
		19 - Sep	<b>Annual Retreat</b>
17	21-09-2015 To 25-09-2015	21 - Sep	<b>Sree Narayana Guru Samadhi – Holiday</b>
		50	Preparation of final accounts of LIC
		51	Component of final accounts of Life
		24 - Sep	<b>Bakrid - Holiday</b>
		25 - Sep	<b>COMET</b>
18	28-09-2015 To 02-10-2015	52	General Insurance Business
		53	Meaning and types of amalgamation
		54	Amalgamation in the nature of Merger
		55	Amalgamation in the nature of purchase

No of Weeks	Dates	Session	Topic
		02 - Oct	<b>Gandhi Jayanthi – Holiday</b>
19	05-10-2015 To 09-10-2015	05 - Oct	<b>Second Internal for UG/PG</b>
		06 - Oct	<b>Second Internal for UG/PG</b>
		07 - Oct	<b>Second Internal for UG/PG</b>
		08 - Oct	<b>Second Internal for UG/PG</b>
		09 - Oct	<b>Second Internal for UG/PG</b>
		10 - Oct	<b>Second Internal for UG/PG</b>
20	12-10-2015 To 16-10-2015	56	Comparison of Amalgamation in the nature of Merger & Amalgamation in the nature of purchase
		57	Accounting methods of Amalgamation
		58	Pooling of Interests Method
		59	Accounting entries in the books of both transfer companies
21	19-10-2015 To 23-10-2015	60	Accounting entries in the books of transferee companies
		61	Reconstruction of companies
		62	Accounting entries of internal & external reconstruction.
		22 - Oct	<b>Mahanavami - Holiday</b>
		23 - Oct	<b>Vijayadasami - Holiday</b>
22	26-10-2015 To 30-10-2015	63	Revision
		64	Revision / Previous year question paper discussion
			<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
23	02-11-2015 To 06-11-2015		<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
		<b>04 - Nov</b>	<b>V Sem UG University Exam Begins</b>

## **5B10 BBA: INTERNATIONAL BUSINESS**

**No of Credits: 3**

**No of contact hours: 72**

**Objectives:** This course is intended to give the students an exposure to the basic concepts of international business and to the dynamics of conducting international business operations.

### **SYLLABUS**

#### **Module - I**

**Introduction to International Business:** Globalization and its growing importance in world economy – Impact of globalization – International business vs. domestic business– complexities of international business - Modes of entry into international business. International Business Environment : National and foreign environments and their components – economic, cultural and political-legal environments - Global trading environment – recent trends in world trade in goods and services – Trends in India’s foreign trade. [15 Hours]

#### **Module - II**

**Theories of International Trade:** an overview – Commercial Policy Instruments – tariff and non-tariff measures – Balance of payment account and its components. International Organizations and Arrangements: WTO – Its objectives, principles, organizational structure and functioning – An overview of other organizations –UNCTAD, World Bank and IMF – Commodity and other trading agreements. [15 Hours]

#### **Module – III**

**Regional Economic Co –operation :** Forms of regional groupings – Integration efforts among countries in Europe, North America and Asia – International Financial Environment : International financial system and institutions – Foreign exchange markets and risk management – Foreign investment – types and flows; Foreign investment in Indian perspective. [15Hours]

#### **Module – IV**

Organizational structure for international business operations; Key issues involved in making international production, finance, marketing and human resources decisions; International business negotiations – Developments and Issues in International Business: Outsourcing and its potentials for India; Strategic alliances, mergers and acquisitions; Role of IT in international business; International business and ecological considerations. [15 Hours]

#### **Module – V**

Foreign Trade promotion measures and organizations in India; Special economic zones(SEZs) and 100% exports oriented units (EOUs); Measures for promoting foreign investment into and from India; Indian joint ventures and acquisitions abroad –Financing of foreign trade and payment terms. [12 Hours]

#### **Reference:**

1. International Business: Justine Paul
2. International Business- Concept, Environment, Structure and Strategy: Sumathi Varma, Ane Books Pvt. Ltd.
3. International Trade and Financial Environment: M.K Bhat, Ane Books Pvt Ltd.
4. International Business-An Introduction: Margaret Woods, Ane Books Pvt Ltd.

## TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	01-06-2015 To 05-06-2015	1	Introduction to international business
		2	Globalization
		3	Importance & impact of globalization
		4	International vs. domestic market
2	08-06-2015 To 12-06-2015		<b>Spoken English Course</b>
			<b>Spoken English Course</b>
			<b>Spoken English Course</b>
			<b>Spoken English Course</b>
3	15-06-2015 To 19-06-2015	5	Complexities of international business
		6	Modes of entry in to international business
		7	Factors influencing FDI
		8	International business environment introduction
4	22-06-2015 To 26-06-2015	9	National & foreign environment and their components
		10	Socio cultural environment
		11	Technological environment
		12	Political environment
5	29-06-2015 To 03-07-2015	13	Economic environment
		14	Legal environment
		15	Global trading environment
		16	Trends in world trade in goods and services
6	06-07-2015 To 10-07-2015	17	Trends in India's foreign trade
		18	Summary of 1 <sup>st</sup> module & questions discussion
		19	Class test on module 1
		20	Theories of international trade introduction
7	13-07-2015 To 17-07-2015	21	Mercantilism & absolute cost advantage theory
		22	Comparative cost advantage theory
		23	Comparative cost advantage with money
		24	Relative factor endowments / huckscher –owen theory
8	20-07-2015 To 24-07-2015	25	Country similarity theory
		26	Product life cycle theory
		27	Global strategic rivalry theory
			<b>Ramsan - Holiday</b>
9	27-07-2015 To 31-07-2015	28	Porters national competitive advantage theory
		29	Commercial policy instruments
		30	Tariff & non-tariff measures
		31	Balance of payment account & its components
10	03-08-2015 To	32	International organizations & arrangements
		33	WTO objectives and principles



No of Weeks	Dates	Session	Topic
	07-08-2015	34	WTO organization structure and functions
		35	Overview of other organisations
11	10-08-2015 To 14-08-2015	36	Summary of module 2 & questions discussions
		37	Class Test
			<b>First Internal for UG/PG</b>
			<b>First Internal for UG/PG</b>
			<b>Karkkida Vavu -Holiday</b>
12	17-08-2015 To 21-08-2015		<b>First Internal for UG/PG</b>
			<b>First Internal for UG/PG</b>
			<b>First Internal for UG/PG</b>
			<b>First Internal for UG/PG</b>
			<b>Onam Celebration</b>
13	24-08-2015 To 28-08-2015		<b>Holiday</b>
			<b>Holiday</b>
			<b>Holiday</b>
			<b>Holiday</b>
			<b>Holiday</b>
14	31-08-2015 To 04-09-2015	38	UNCTAD
		39	World bank
		40	IMF
		41	Commodity and other trading arrangements
15	07-09-2015 To 11-09-2015	42	International Financial Environment
		43	International financial system and institutions
		44	Foreign exchange markets
		45	Integration efforts among countries in Europe, North America and Asia
16	14-09-2015 To 18-09-2015	46	International financial environment / International financial system & institutions
		47	Foreign exchange markets & risk management / Foreign investment-types & flows
			<b>Annual Retreat</b>
			<b>Annual Retreat</b>
			<b>Annual Retreat</b>
17	21-09-2015 To 25-09-2015		<b>Sree Narayana Guru Samadhi - Holiday</b>
		48	Foreign investment in Indian perspective
		49	Summary of module 3 & questions discussion
			<b>Bakrid - Holiday</b>
18	28-09-2015 To 02-10-2015	50	Developments and Issues & role of IT in International Business
		51	Outsourcing and its potentials for India
		52	Strategic alliances, mergers and acquisitions
		53	Model test for second internal
			<b>Gandhi Jayanthi - Holiday</b>
19	05-10-2015		<b>Second Internal for UG/PG</b>

No of Weeks	Dates	Session	Topic
	To 09-10-2015		<b>Second Internal for UG/PG</b>
			<b>Second Internal for UG/PG</b>
			<b>Second Internal for UG/PG</b>
			<b>Second Internal for UG/PG</b>
			<b>Second Internal for UG/PG</b>
20	12-10-2015 To 16-10-2015	54	International business and ecological considerations
		55	Organizational structure for international business
		55	Key issues involved in international production & finance
		56	Key issues involved in international marketing & hr
21	19-10-2015 To 23-10-2015	57	Foreign trade promotion measures & organizations in India
		58	Special economic zones (SEZs) and 100% exports oriented units (EOUs)
		59	Measures for promoting foreign investment into and from India
			<b>Mahanavami - Holiday</b>
			<b>Vijayadasami - Holiday</b>
22	26-10-2015 To 30-10-2015	60	Indian joint ventures and acquisitions abroad
		61	Financing of foreign trade and payment terms
		62	Revision of whole syllabus
		63	Previous year's question paper discussion
			<b>Study Leave</b>
			<b>Study Leave</b>
23	02-11-2015 To 06-11-2015		<b>Study Leave</b>
			<b>Study Leave</b>
		<b>04 - Nov</b>	<b>V Sem UG University Exam Begins</b>

## 5B11 BBA (CORE-XI) COST ACCOUNTING

**No. of Credits -4**

**No. of Contact hours -90**

**Objectives:**

*To acquaint the students with the basic concepts used in Cost Accounting and the Various methods involved in Cost Accounting system.*

### **Module I**

**Introduction to Cost Accounting** – concepts, objectives and uses Financial Accounting and Cost Accounting – Elements of cost and cost classification – cost centre and cost unit, preparation of cost sheet.

[15 Hours]

### **Module II**

**Materials:** Concepts, control of purchase and purchase procedure – Storage and issue of materials – methods of material issue pricing (FIFO, LIFO, Simple and weighted averages), stock levels, E.O.Q, ABC Analysis, VED Analysis.

[15 Hours]

### **Module III**

**Labour:** Concepts - Time keeping. Time booking- Wage system -Time rate, Piece rate, Taylor's differential piece rate system - Incentive system of wage payment -Halsey and Rowan Plan - Treatment of idle time - overtime – Labour turnover.

[10 Hours]

### **Module IV**

**Overheads:** Concepts classification, Allocation and apportionment -Direct, Step ladder and race portal Methods - Absorption of overheads -Labour hour rate method and machine hour rate method and machine hour rate method- Under and over absorption of over heads.

[24 Hours]

### **Module V**

**Methods of Costing:** Job costing batch costing- Contract costing - Process costing including process losses, abnormal loss and gain - Joint products and by products [theory only] Service[transport] costing

[36 Hours]

### **References**

1. Cost Accounting principles and Practice : Iyengar . S.P
2. Cost Accounting : S.P.Jain & K.L. Narang
3. Management Accounting : Dr. S.P.Gupta
4. Management Accounting : R.K.Sharma & S.K.Gupta
5. Cost Accounting : Jawahar Lal.
6. Cost Accounting : Dr. A.D. Agarwal
7. Practical Cost Accounting : Dr. A.D. Agarwal

## TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	01-06-2015 To 05-06-2015	1	NATURE OF COST ACCOUNTING - Meaning and scope of cost accounting
		2	Importance of cost accounting
		3	Meaning of cost, cost unit cost centre
		4	Difference between cost and Financial Accounting
		5	Elements of cost
2	08-06-2015 To 12-06-2015	08 - July	<b>Spoken English Course</b>
			<b>Spoken English Course</b>
			<b>Spoken English Course</b>
			<b>Spoken English Course</b>
			<b>Spoken English Course</b>
3	15-06-2015 To 19-06-2015	6	Preparation of Cost sheet
		7	Preparation of Cost sheet (continuation)
		8	Treatment of stock-stock of raw material
		9	Treatment of stock-stock of work in progress
		10	Treatment of stock-stock of finished goods
4	22-06-2015 To 26-06-2015	11	Preparation of cost sheet
		12	Preparation of cost sheet
		13	Calculation of tender price
		14	Calculation of tender price
		15	Class test
5	29-06-2015 To 03-07-2015	16	ELEMENTS OF COST - Meaning and classification of materials
		17	Purchasing – Centralized purchasing and its advantages & disadvantages
		18	Store keeping
		19	Stores stock level –Maximum level Minimum level &Reorder level
		20	Stores stock level (continuation)
6	06-07-2015 To 10-07-2015	21	Economic Order Quantity
		22	Meaning and process of material control
		23	Methods of pricing issues –
		24	Preparation of stores ledger under LIFO method
		25	Preparation of stores ledger under LIFO method
7	13-07-2015 To 17-07-2015	26	Preparation of stores ledger under FIFO method
		27	Preparation of stores ledger under FIFO method
		28	Preparation of stores ledger under simple average method
		29	Preparation of stores ledger under simple average method
			<b>Ramsan – Holiday</b>
8	20-07-2015	30	<del>Preparation of stores ledger under Weighted average</del>

No of Weeks	Dates	Session	Topic
			method
	To 24-07-2015	31	Preparation of stores ledger under Weighted average method
		32	Perpetual inventory ,periodic inventory
		33	ABC analysis
		34	VED analysis
		35	Labour – Meaning & definition ,classification
9	27-07-2015 To 31-07-2015	36	Computation of labour cost
		37	Computation of labour cost
		38	Treatment of idle time
		39	Overtime wages
		40	Methods of remuneration
10	03-08-2015 To 07-08-2015	41	Methods of remuneration
		42	Incentive wage system
		43	Incentive wage system
		44	Class Test
		45	Revision
11	10-08-2015 To 14-08-2015	46	Revision
		12 - Aug	<b>First Internal for UG/PG</b>
		13 - Aug	<b>First Internal for UG/PG</b>
		14 - Aug	<b>Karkkida Vavu -Holiday</b>
		17 - Aug	<b>First Internal for UG/PG</b>
12	17-08-2015 To 21-08-2015	18 - Aug	<b>First Internal for UG/PG</b>
		19 - Aug	<b>First Internal for UG/PG</b>
		20 - Aug	<b>First Internal for UG/PG</b>
		21 - Aug	<b>Onam Celebration</b>
			<b>Holiday</b>
13	24-08-2015 To 28-08-2015		<b>Holiday</b>
			<b>Holiday</b>
			<b>Holiday</b>
			<b>Holiday</b>
			<b>Holiday</b>
		47	Meaning and importance of overheads
14	31-08-2015 To 04-09-2015	48	Classification and collection of overheads
		49	Allocation and apportionment of overheads
		50	Absorption of overheads
		51	Job costing
		52	Job costing
+ 15	07-09-2015 To 11-09-2015	53	Job costing
		54	Revision
		55	Batch costing
		56	Batch costing
16	14-09-2015 To	57	Contract costing
		58	Contract costing

No of Weeks	Dates	Session	Topic
	18-09-2015	59	Contract costing
		17 - Sep	<b>Annual Retreat</b>
		18 - Sep	<b>Annual Retreat</b>
		19 - Sep	<b>Annual Retreat</b>
17	21-09-2015 To 25-09-2015	21 - Sep	<b>Sree Narayana Guru Samadhi - Holiday</b>
		60	Revision
		61	Class test
		24 - Sep	<b>Bakrid - Holiday</b>
		25 - Sep	<b>COMET</b>
18	28-09-2015 To 02-10-2015	62	Treatment of profit in incomplete contracts
		63	Treatment of profit in incomplete contracts
		64	Treatment of profit in incomplete contracts
		65	Revision
			<b>Gandhi Jayanthi – Holiday</b>
19	05-10-2015 To 09-10-2015	05 - Oct	<b>Second internal for UG/PG</b>
		06 - Oct	<b>Second internal for UG/PG</b>
		07 - Oct	<b>Second internal for UG/PG</b>
		08 - Oct	<b>Second internal for UG/PG</b>
		09 - Oct	<b>Second internal for UG/PG</b>
		10 - Oct	<b>Second internal for UG/PG</b>
20	12-10-2015 To 16-10-2015	66	PROCESS COSTING – Meaning and characteristics
		67	Normal loss and Abnormal loss
		68	Preparation of process account
		69	Preparation of process account
		70	Preparation of process account
21	19-10-2015 To 23-10-2015	71	Job costing
		72	Job costing
		73	Job costing
		22 - Oct	<b>Mahanavami - Holiday</b>
		23 - Oct	<b>Vijayadasami - Holiday</b>
22	26-10-2015 To 30-10-2015	74	Revision
		75	Revision
		76	Revision
		77	Previous year question paper discussion
		78	Previous year question paper discussion
23	02-11-2015 To 06-11-2015		<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
		<b>04 - Nov</b>	<b>V Sem UG University Exam begins</b>

## 5B12 BBA: FINANCIAL MANAGEMENT

**No of Credits: 4**

**No of contact hours: 90**

**Objectives:** *To familiarize the students with the fundamental principles of financial management and equip them with the tools of effectively managing the finance of an enterprise.*

### SYLLABUS

#### **Module I**

**Financial Management:** Meaning, scope and objectives –profit maximization –wealth maximization.

[10 Hours]

#### **Module II**

**Cost of capital:** Meaning and importance – computation of cost of Debt –cost of preference share capital- cost of equity – weighted average cost of capital.

[20 Hours]

#### **Module III**

**Management of working capital:** Definition and concepts of working capital- factors affecting working capital – financial of working capital – management of cash, receivables and inventory.

[20 Hours]

#### **Module IV**

**Capital budgeting:** Meaning – importance – investment project evaluation techniques-Payback period – average rate of return – Net Present Value Methods – Profitability Index – IRR.

[20 Hours]

#### **Module V**

**Capital structure:** Meaning –financial structure- overcapitalization – under capitalization – factors affecting capital structure- EBIT –EPS analysis.

[20 Hours]

#### **References:**

1. Financial management : M.Y.Khan & P.K.Jain
2. Financial management : I.M Raudey
3. Financial management : R.K.Sharue & Shakhi K.Gupta
4. Financial management : Prasanna Chandra
5. Financial management : Geoffrey Knott, Ane Books,Pvt Ltd

## TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	01-06-2015 To 05-06-2015	1	<b>Financial management</b> -Meaning
		2	Nature of financial management
		3	Functions of financial management
		4	Scope of FM under traditional approach
		5	Scope of FM under modern approach
2	08-06-2015 To 12-06-2015	08 - July	<b>Spoken English Course</b>
			<b>Spoken English Course</b>
			<b>Spoken English Course</b>
			<b>Spoken English Course</b>
			<b>Spoken English Course</b>
3	15-06-2015 To 19-06-2015	6	Objectives of fm-profit maximization
		7	Wealth maximization objectives
		8	Test paper- module 1
		9	<b>Cost of capital</b> :Meaning and importance
		10	Factors determining cost of capital
4	22-06-2015 To 26-06-2015	11	Cost of irredeemable preference shares
		12	Cost of redeemable preference shares
		13	cost of equity capital-Dividend price method
		14	Dividend yield plus growth method
		15	Earning price method
5	29-06-2015 To 03-07-2015	16	Cost of retained earnings -problem
		17	Weighted average cost of capital-based on book value
		18	WACC-based on book value and market value
		19	Weighted average cost of capital - problems
		20	Test paper –module 2
6	06-07-2015 To 10-07-2015	21	Quiz competition
		22	<b>Management of working capital</b> –meaning and definition
		23	Concept of working capital
		24	Types of working capital
		25	Importance of working capital
7	13-07-2015 To 17-07-2015	26	Factors affecting working capital
		27	Principles of working capital management
		28	Approaches to financing working capital
		29	Optimum working capital
			<b>Ramsan - Holiday</b>
8	20-07-2015 To 24-07-2015	30	Methods of estimating working capital requirements
		31	Management of cash
		32	Management of receivables
		33	Management of inventories



No of Weeks	Dates	Session	Topic
		34	Test paper –module 3
9	27-07-2015 To 31-07-2015	35	Seminar on working capital management
		36	<b>Capital budgeting</b> - meaning
		37	Importance of capital budgeting
		38	Capital budgeting process
		39	Investment project evaluation techniques
		40	Pay Back Period Method - meaning
10	03-08-2015 To 07-08-2015	41	Pay Back Period Method - problems
		42	Pay Back Period Method -problems
		43	Average Rate of Return -meaning
		44	Average Rate of Return - problems
11	10-08-2015 To 14-08-2015	45	Average Rate of Return - problems
		46	Net Present Value Method - meaning
		12 - Aug	<b>First internal for UG/PG</b>
		13 - Aug	<b>First internal for UG/PG</b>
12	17-08-2015 To 21-08-2015	14 - Aug	<b>Karkkida Vavu -Holiday</b>
		17 - Aug	<b>First internal for UG/PG</b>
		18 - Aug	<b>First internal for UG/PG</b>
		19 - Aug	<b>First internal for UG/PG</b>
		20 - Aug	<b>First internal for UG/PG</b>
13	24-08-2015 To 28-08-2015	21 - Aug	<b>Onam Celebration</b>
			<b>Holiday</b>
			<b>Holiday</b>
			<b>Holiday</b>
			<b>Holiday</b>
14	31-08-2015 To 04-09-2015		<b>Holiday</b>
		47	Net Present Value Method - problems
		48	Net Present Value Method - problems
		49	Profitability index –meaning, merits, demerits
		50	Profitability index - problems
15	07-09-2015 To 11-09-2015		Profitability index - problems
		51	IRR –meaning, merits ,demerits
		52	Computation of IRR - Problems
		53	Computation of IRR - Problems
		54	Discounted payback period
16	14-09-2015 To 18-09-2015	55	Test paper – Module 4
		56	<b>Capital structure</b> - meaning
		57	Meaning of financial structure
		58	Difference between capital structure and financial structure
		17 - Sep	<b>Annual Retreat</b>
18 - Sep	<b>Annual Retreat</b>		

No of Weeks	Dates	Session	Topic
		19 - Sep	<b>Annual Retreat</b>
17	21-09-2015 To 25-09-2015	21 - Sep	<b>Sree Narayana Guru Samadhi - Holiday</b>
		59	Capitalization
		60	Over capitalization- meaning and causes
		24 - Sep	<b>Bakrid - Holiday</b>
		25 - Sep	<b>COMET</b>
18	28-09-2015 To 02-10-2015	61	Consequences and remedies of over capitalization
		62	Under capitalization –meaning and causes
		63	Consequences and remedies of under capitalization
			Factors affecting capital structure
		02 - Oct	<b>Gandhi Jayanthi - Holiday</b>
19	05-10-2015 To 09-10-2015	05 - Oct	<b>Second Internal for UG/PG</b>
		06 - Oct	<b>Second Internal for UG/PG</b>
		07 - Oct	<b>Second Internal for UG/PG</b>
		08 - Oct	<b>Second Internal for UG/PG</b>
		09 - Oct	<b>Second Internal for UG/PG</b>
		10 - Oct	<b>Second Internal for UG/PG</b>
20	12-10-2015 To 16-10-2015	64	Financial leverage
		65	Factors affecting financial leverage
		66	Earnings Before Interest and Tax
		67	Operating leverage
		68	EPS Analysis
21	19-10-2015 To 23-10-2015	69	Test paper –module 5
		70	Revision
		71	Revision
22	26-10-2015 To 30-10-2015	72	Previous year question paper discussion
		73	Previous year question paper discussion
		74	Previous year question paper discussion
			<b>Study Leave</b>
			<b>Study Leave</b>
23	02-11-2015 To 06-11-2015		<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
		<b>04 - Nov</b>	<b>V Sem UG University Exam Begins</b>

## **5B13 BBA (Core - XIII): CAPITAL MARKET & INVESTMENT MANAGEMENT**

**No of Credits: 4**

**No of contact hours: 90**

**Objectives:** - To familiarize the students with the nature and functioning of the capital market in India and enable them to learn management of investments.

### **SYLLABUS**

**Module – I Introduction:** Meaning and importance – Structure of Indian financial system – money market and capital market – characteristics of capital market in India- Instruments in capital market: equity shares, preference shares, debentures, bonds, Govt. securities, and new instruments – Recent developments in the Indian Capital market.

[15 Hours]

**Module – II Primary and secondary market:** Primary market: Definition and functions – Methods of floatation of New issues: Offer through prospectus, Offer of sale, private placement, and Right issue – Cost of floatation – Operators in the new issue market: Managers to the issue, underwriters, brokers to the issue – Merchant banking – Minimum subscription – allotment – Listing.

Secondary Market : Stock exchanges in India – Origin, growth organization, membership and functions – Trading mechanism of stock exchanges – Trading and settlement – Speculative traders v/s genuine investors – Types of speculators – Bulls, bears, stags and lame duck -Trading in dematerialized securities – Central Depository system – The National Securities Depository Ltd. (NSD) – OTCEI – NSE.

[30 Hours]

**Module - III Regulation of Capital Markets:** The Securities and Exchange Board of India (SEBI) - constitution, powers and functions – role of SEBI in regulating the primary and secondary markets – Investor protection.

[15 Hours]

**Module – IV Portfolio Management Process:** Investment, speculations and investment, investment objectives, the investment process, security analysis, construction of portfolio.

[15 Hours]

**Module – V Investment Avenues:** Corporate Securities - government bonds – post office saving certificate and deposits – public provident fund scheme, mutual fund schemes, bank deposits – LIC –Real Estate – Other emerging avenues.

[15 Hours]

### **References: -**

1. Security Market in India - Balakrishnan and S.S.Nart
2. Investment Management - V.A.Avadhani
3. Investment Management - Preethi Sigh
4. Portfolio Management - S. Kevin.
5. Stock Exchange Trading in India - L.C.Gupta
6. Debentures and Debenture Market in India - A. Circon Bureau study
7. The Working of stock exchange in India - H.R. Machiraju
8. How the stock market works - John M. Dalton (Editor)
9. How Mutual Funds Work - Albert J. Fredman and Russ Willies.

## TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	01-06-2015 To 05-06-2015	01	An overview of capital market
		02	An overview of capital market
		03	Meaning and importance of Indian Financial System
		04	Structure of Indian financial system
		05	Structure of Indian financial system
2	08-06-2015 To 12-06-2015		<b>Spoken English Course</b>
			<b>Spoken English Course</b>
			<b>Spoken English Course</b>
			<b>Spoken English Course</b>
			<b>Spoken English Course</b>
3	15-06-2015 To 19-06-2015	06	Introduction to money market
		07	Features of money market and its instruments
		08	Introduction to capital market
		09	Financial Instruments in the capital market
		10	Difference between money market and capital market
4	22-06-2015 To 26-06-2015	11	Equity shares and its types
		12	Preference shares and its types
		13	Bonds, debentures and its types
		14	Government securities and other new instruments
		15	Importance of capital market in a country
5	29-06-2015 To 03-07-2015	16	Class test on module 1
		17	An overview on components of capital market
		18	Primary market ,its importance and functions
		19	Method of raising funds in primary market
		20	Continuation of methods of raising funds in capital market
6	06-07-2015 To 10-07-2015	21	Minimum subscription and over subscription
		22	Cost of floatation
		23	Operators in the new issue market
		24	Merchant banking and its functions
		25	Brokers to the issue and its types
7	13-07-2015 To 17-07-2015	26	Minimum subscription
		27	Arrears in shares
		28	Allotment
		29	Continuation with the topic allotment
			<b>Ramsan - Holiday</b>
8	20-07-2015 To 24-07-2015	30	Listing
		31	Procedures for listing
		32	An overview of secondary market
		33	Functions of stock exchange

No of Weeks	Dates	Session	Topic
		34	Benefits of stock exchange
9	27-07-2015 To 31-07-2015	35	Methods of trading on a stock exchange
		36	Continuation of Methods of trading on a stock exchange
		37	Members in a stock exchange
		38	Trading and its types
		39	Settlement
10	03-08-2015 To 07-08-2015	40	Book building method
		41	An overview of speculation
		42	Types of speculations
		43	Trading in dematerialized securities
		44	Central depository system
11	10-08-2015 To 14-08-2015	45	Continuation of depository system (NSDL & OTCEI)
		46	Revision of module 2
			<b>First internal for UG/PG</b>
			<b>First internal for UG/PG</b>
			<b>Karkkida Vavu -Holiday</b>
12	17-08-2015 To 21-08-2015		<b>First internal for UG/PG</b>
			<b>First internal for UG/PG</b>
			<b>First internal for UG/PG</b>
			<b>First internal for UG/PG</b>
			<b>Onam Celebration</b>
13	24-08-2015 To 28-08-2015		<b>Holiday</b>
			<b>Holiday</b>
			<b>Holiday</b>
			<b>Holiday</b>
			<b>Holiday</b>
14	31-08-2015 To 04-09-2015	47	An overview on SEBI
		48	An overview on SEBI
		49	Powers and functions of SEBI
		50	Role of SEBI in Regulating Primary n\$ Secondary Market
		51	Investor Protection
15	07-09-2015 To 11-09-2015	52	Continuation of investor Protection
		53	Investment
		54	Speculations and Investment
		55	Investment objectives and its process
		56	Security analysis
16	14-09-2015 To 18-09-2015	57	Construction of portfolio
		58	Corporate securities
		59	Govt. Bonds
			<b>Annual Retreat</b>

No of Weeks	Dates	Session	Topic
			<b>Annual Retreat</b>
			<b>Annual Retreat</b>
			<b>Sree Narayana Guru Samadhi - Holiday</b>
17	21-09-2015 To 25-09-2015	60	Seminar, Viva
		61	Seminar, Viva
			<b>Bakrid - Holiday</b>
			<b>Comet</b>
18	28-09-2015 To 02-10-2015	62	Continuation on govt bonds
		63	Post Office saving certificate and deposits
		64	Public Provident Fund scheme
		65	Bank deposits
			<b>Gandhi Jayanthi - Holiday</b>
19	05-10-2015 To 09-10-2015		<b>Second internal for UG/PG</b>
			<b>Second internal for UG/PG</b>
			<b>Second internal for UG/PG</b>
			<b>Second internal for UG/PG</b>
			<b>Second internal for UG/PG</b>
			<b>Second internal for UG/PG</b>
20	12-10-2015 To 16-10-2015	66	LIC & Real estates
		67	Mutual fund scheme
		68	Continuation of mutual funds
		69	Other emerging avenues
		70	Revision on module 3
21	19-10-2015 To 23-10-2015	71	Revision on module 4
		72	Revision on module 5
		73	Previous year's question paper discussion
			<b>Mahanavami - Holiday</b>
		<b>Vijayadasami - Holiday</b>	
22	26-10-2015 To 30-10-2015	74	Revision on module 2
		75	Revision on module 2
			<b>Study Leave</b>
			<b>Study Leave</b>
23	02-11-2015 To 06-11-2015		<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
		<b>04 - Nov</b>	<b>V Sem UG University Exam Begins</b>

## **5D01 BBA (T) (Open Course - 1): BASIC ACCOUNTING**

**No. of Credits: 2 No. of Contact Hours: 36**

**Objectives:**

*To enable the students to acquire knowledge of accounting principles and practice.*

**Module- I**

**Introduction:** Basic Accounting concepts - Kinds of Accounts - Double Entry Book Keeping - Rules of Debit and Credit.

[6Hours]

**Module- II**

**Recording of Transactions:** Preparation of Journal and Ledger Accounts - Simple problems.

[8 Hours]

**Module- III**

**Subsidiary books** - cash book – types of cash book – problems (single column and two columns only) - purchase book - sales book - sales return - purchase return books – Journal proper

[6 Hours]

**Module - IV**

**Trial balance** – Meaning and purpose-Preparation of trial balance

[6 Hours]

**Module -V**

**Financial Statements** –Trading and Profit & Loss Account – Balance sheet – Simple Problems

[10Hours]

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

**Reference Books:**

1. Grewal, T.S: Double Entry Book Keeping
2. Jain and Narang: Advanced Accountancy
3. Shukla and Grewal: Advanced Accountancy
4. Gupta and Radhaswamy: Advanced Accountancy
5. Gupta R.L: Advanced Accountancy

## TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	22-06-2015 To 26-06-2015	1	Introduction of Accounting
		2	Basic accounting concept
2	29-06-2015 To 03-07-2015	3	Business transaction , identification of cash\credit transaction
		4	Double entry book keeping
3	06-07-2015 To 10-07-2015	5	Kinds of Accounts
		6	Rules of debit & Credit-Problems
4	13-07-2015 To 17-07-2015	7	Preparation of journal- simple problems
		8	Preparation of journal- simple problems
5	20-07-2015 To 24-07-2015	9	Preparation of journal- simple problems
		10	Preparation of journal- simple problems
6	27-07-2015 To 31-07-2015	11	Preparation of ledger- simple problems
		12	Preparation of ledger- simple problems
7	03-08-2015 To 07-08-2015	13	Preparation of ledger- simple problems
		14	Preparation of ledger- simple problems
8	10-08-2015 To 14-08-2015	15	Cash book, types of cash book
		16	Cash book –simple problems
		12 - Aug	<b>First internal for UG/PG</b>
		13 - Aug	<b>First internal for UG/PG</b>
		14 - Aug	<b>Karkkida Vavu -Holiday</b>
9	17-08-2015 To 21-08-2015	17 - Aug	<b>First internal for UG/PG</b>
		18 - Aug	<b>First internal for UG/PG</b>
		19 - Aug	<b>First internal for UG/PG</b>
		20 - Aug	<b>First internal for UG/PG</b>
		21 - Aug	<b>Onam Celebration</b>
10	24-08-2015 To 28-08-2015		<b>Onam Vacation</b>
			<b>Onam Vacation</b>
			<b>Onam Vacation</b>
			<b>Onam Vacation</b>
			<b>Onam Vacation</b>
11	31-08-2015 To 04-09-2015	17	Purchase book- simple problems
		18	Sales book-simple problems
12	07-09-2015 To 11-09-2015	19	Journal proper simple problems
		20	Journal proper simple problems
13	14-09-2015 To 18-09-2015	21	Trial balance meaning and purpose
		22	Trial balance simple problems



No of Weeks	Dates	Session	Topic
14	21-09-2015 To 25-09-2015	23	Trial balance simple problems
		24	Trading And profit & loss account simple problems
15	28-09-2015 To 02-10-2015	25	Trading And profit & loss account simple problems
		26	Trading And profit & loss account simple problems
16	05-10-2015 To 09-10-2015	05 - Oct	<b>Second internal for UG/PG</b>
		06 - Oct	<b>Second internal for UG/PG</b>
		07 - Oct	<b>Second internal for UG/PG</b>
		08 - Oct	<b>Second internal for UG/PG</b>
		09 - Oct	<b>Second internal for UG/PG</b>
		10 - Oct	<b>Second internal for UG/PG</b>
17	12-10-2015 To 16-10-2015	27	Trading And profit & loss account simple problems
		28	Balance sheet preparation
18	19-10-2015 To 23-10-2015	29	Balance sheet simple problem
		30	Balance sheet simple problem
19	26-10-2015 To 30-10-2015	31	Previous year question paper discussion
			<b>Study Leave</b>
20	02-11-2015 To 06-11-2015		<b>Study Leave</b>
			<b>Study Leave</b>
		<b>04 - Nov</b>	<b>V Sem UG University Exam Begins</b>