

**DON BOSCO ARTS & SCIENCE COLLEGE**  
**ANGADIKADAVU**

*(Affiliated to Kannur University Approved by Government of Kerala)*  
**ANGADIKADAVU P.O., IRITTY, KANNUR – 670706**



**COURSE PLAN**

**B COM FINANCE**

**(2018 – 21)**

**SEMESTER - III**

**ACADEMIC YEAR - (2019-20)**

### III Semester B COM FINANCE (2018 - 21)

SL. No.	Name of Subjects with Code	Name of the Teacher	Duty Hours per week
1.	3A11 COM Disaster Management	Centil Abraham K	4
2.	3A12 COM Numerical Skills for Business	Najumunnisa.K	4
3.	3C03 COM Basics of Research Methodology	Deepthy Joseph	3
4.	3B05 COM Advanced Accounting	Nishamol N.V	5
5.	3B06 COM Financial Management	Roshini P.K	5
6.	3C04 COM Business Regulatory Framework	Sapna John	4
7.			
	Class Incharge	Nishamol N.V	

### TIME TABLE

Day	09.50 Am - 10.45 Am	10.45 Am - 11.40 Am	11.55 Am -12.50 Pm	01.40 Pm - 02.35 Pm	02.35 Pm - 03.30 Pm
1	3B06 COM Financial Management	3C04 COM Business Regulatory Framework	3A11 COM Disaster Management	3C04 COM Business Regulatory Framework	3B05 COM Advanced Accounting
2	3A12 COM Numerical Skills for Business	3C04 COM Business Regulatory Framework	3B05 COM Advanced Accounting	3B06 COM Financial Management	3A11 COM Disaster Management
3	3A11 COM Disaster Management	3B06 COM Financial Management	3A12 COM Numerical Skills for Business	3C04 COM Business Regulatory Framework	3B05 COM Advanced Accounting
4	3C04 COM Business Regulatory Framework	3B05 COM Advanced Accounting	3C04 COM Business Regulatory Framework	3A12 COM Numerical Skills for Business	3B06 COM Financial Management
5	3B05 COM Advanced Accounting	3C04 COM Business Regulatory Framework	3A11 COM Disaster Management	3B06 COM Financial Management	3A12 COM Numerical Skills for Business

<b>Subject Code:</b>	<b>3A11 COM</b>
<b>Subject Name:</b>	<b>Disaster Management</b>
<b>No. of Credits:</b>	<b>4</b>
<b>No. of Contact Hours:</b>	<b>72</b>
<b>Hours per Week:</b>	<b>4</b>
<b>Name of Faculty:</b>	<b>Centil Abraham K.</b>

### **Objective:-**

The main objective of the course is to study the emerging approaches in disaster reduction & management.

### **Module-I**

**Environmental Hazards, Environmental Disasters and Environmental Stress-**  
Meaning- Different types and classes of environmental hazards and disasters

### **Module-II**

**Types of Environmental Hazards & Disasters** – Natural Hazards and Disasters- Planetary Hazards/Disasters: (a) Endogenous Hazards: Volcanic Eruption– Earthquakes- Landslides. (b) Exogenous Hazards: Infrequent events - Cyclones – Lightning – Hailstorms Cumulative atmospheric hazards/disasters: Floods – Droughts – Cold waves – Heat waves. Extra Planetary Hazards/ disasters. Man-induced Hazards & Disasters: Physical hazards/ Disasters-Soil Erosion – Chemical hazards/ disasters: - Release of toxic chemicals, nuclear explosion-Biological hazards/ disasters - Population Explosion

### **Module III**

**Phases of Disaster Management-** Three Stages: 1) Pre-disaster stage (Preparedness) – Preparing hazard zoning maps, predictability/forecasting and warning- Preparing disaster preparedness plan - Land use zoning - Preparedness through (IEC) Information, education & Communication Pre-disaster stage (mitigation) - Disaster resistant house construction - Population reduction in vulnerable areas - Awareness. 2) Emergency stage-Rescue training for search & operation at National & regional level – Immediate relief – Assessment surveys. 3) Post Disaster stage-Rehabilitation: Political, administrative aspect – social aspect – economic aspect – environmental aspect

### **Module-IV**

**Institutional Framework-** Provision of immediate relief measures to disaster affected people – Prediction of hazards and disasters-measures of adjustment to natural hazards. Disaster Mitigation Institutions - Meteorological Observatory – Seismological Observatory- Volcanology Institution-Hydrology Laboratory -.Industrial Safety Inspectorate – Institution of Urban & Regional Planners-Chambers of Architects-Engineering Council- National Standards Committee. Integrated Planning-Contingency management preparedness – Education on disasters – Community

involvement – The adjustment of human population to natural hazards & disasters in the context of Kerala. Role of Media

**References:**

1. R.B Singh(Ed) :Disaster Management, Rawat Publications, New Delhi
2. H.K Gupta(Ed) :Disaster Management, Universiters Press, India:
3. R.B Singh : Space Technology for Disaster Mitigation in India (INCED), University of Tokyo
4. Dr.Satender :Disaster Management in Hills, Concept Publishing Co., New Delhi
5. M.C Gupta : Manuals on Natural Disaster Management in India, National Centre for DisasterManagement, IIPA, New Delhi.
6. R.K Bhandani : An Overview on Natural and Man made Disaster & their 44 Reduction, CSIR, NewDelhi.
7. Kates B.I & White G.F: The Environment as Hazards, Oxfords, New York
8. SavinderSingh : Environmental Geography, PrayagPustakBhavan
9. . R.B Singh(Ed) :Environmental Geography, Heritage Publishers, New Delhi

## **TEACHING SCHEDULE**

No of Weeks	Dates	Session	Topic
1	06-06-2019 To 07-06-2019	1	<b>Module 1</b> Introduction to Disaster Management
		2	Meaning and Definitions
		3	Environmental Hazards
2	10-06-2019 To 14-06-2019	4	Environmental Disasters
		5	Environmental Stress
		6	Different types of Environmental Stress
		7	Difference between Hazards and Disasters
3	17-06-2019 To 21-06-2019	8	Disaster cycle
		9	Disaster management cycle
		10	Disaster classification
		11	Risk
4	24-06-2019 To 28-06-2019	12	Vulnerability
		13	Types of vulnerability
		14	Class Test
		15	<b>Module 2:</b> Classification of Hazards
5	01-07-2019 To 05-07-2019	16	Man made hazards
		17	Natural hazards
		18	Volcanic eruption
		19	Types of volcanic eruption
6	08-07-2019 To 12-07-2019	20	Earthquake
		21	Effects of Earthquake
		22	After effects & examples of Earthquake
		23	Landslide
		24	Types of Landslide
		25	Hail storm
7	15-07-2019 To 19-07-2019	26	Drought
		27	After effects and types of drought
		28	Discussion
		29	Seminar
		30	Class Test
		31	Revision
8	22-07-2019	22 July	<b>First Internal Exam</b>
			<b>First Internal Exam</b>

No of Weeks	Dates	Session	Topic
	<b>To</b> <b>26-07-2019</b>		<b>First Internal Exam</b>
			<b>First Internal Exam</b>
			<b>First Internal Exam</b>
			<b>First Internal Exam</b>
<b>9</b>	<b>29-07-2019</b> <b>To</b> <b>02-08-2019</b>	32	Cold waves
		33	Heat waves
		34	After effects of Cold waves and Heat waves
		<b>31 July</b>	<b>Karkadaka Vavu</b>
		35	Population explosion
		36	Features and effects of Population explosion
		37	Bio terrorism
<b>10</b>	<b>05-08-2019</b> <b>To</b> <b>09-08-2019</b>	38	Features of Bio terrorism
		39	Pest infestation
		40	Seminar
		41	Flood
		42	After effects of Flood
		43	Class Test
<b>11</b>	<b>12-08-2019</b> <b>To</b> <b>16-08-2019</b>	44	Seminar
		45	Seminar
		<b>15 Aug</b>	<b>Independence day</b>
		46	<b>Module 3:</b> Pre-disaster stage Preparedness
		47	Predictability
<b>12</b>	<b>19-08-2019</b> <b>To</b> <b>23-08-2019</b>	48	Forecasting and warning
		49	Preparing disaster preparedness plan
		50	Preparedness through (IEC) Information, education
		51	Seminar
		<b>23 Aug</b>	<b>Sreekrishna Jayanthi</b>
<b>13</b>	<b>26-08-2019</b> <b>To</b> <b>30-08-2019</b>	52	Pre-disaster stage (mitigation) and Disaster resistant house construction
		53	Awareness of people
		<b>28 Aug</b>	<b>Ayyankali Jayanthi</b>
		54	Search and rescue
		55	Seminar
<b>14</b>	<b>02-09-2019</b> <b>To</b> <b>06-09-2019</b>	56	Seminar
		57	Seminar
		58	Class Test
		59	Seminar

No of Weeks	Dates	Session	Topic
		60	Seminar
			Onam Celebration
15	09-09-2019 To 13-09-2019		<b>Muharram</b>
			<b>First Onam</b>
			<b>Thiruvonam</b>
			<b>Third Onam</b>
			<b>Fourth Onam - SreeNarayana Guru Jayanthi</b>
16	16-09-2019 To 20-09-2019	61	Provision of immediate relief measures to disaster affected people
		62	Prediction of hazards and disasters
		63	Disaster mitigation institutions
		64	Meteorological observatory
		65	Seismological observatory
17	23-09-2019 To 27-09-2019	66	Volcanology Institution - Hydrology Laboratory
		67	Chambers of Architects - Engineering Council - Nation
		68	Contingency management preparedness
		69	Role of Media in disaster management
		70	Revision
18	30-09-2019 To 04-10-2019	71	Revision
		72	Revision
		2 Oct	<b>Gandhi Jayanthi</b>
		03 Oct	<b>Second Internal</b>
			<b>Second Internal</b>
			<b>Second Internal</b>
19	07-10-2019 To 11-10-2019	07 Oct	<b>Mahanavami</b>
		08 Oct	<b>Vijayadashami</b>
			<b>Second Internal</b>
			<b>Second Internal</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
20	14-10-2019 To 18-10-2019		<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
21	21-10-2019	21 Oct	<b>University Exam Begin</b>

No of Weeks	Dates	Session	Topic
	<b>To</b> <b>25-10-2019</b>		



<b>Subject Code:</b>	<b>3A12 COM</b>
<b>Subject Name:</b>	<b>Numerical Skills for Business</b>
<b>No. of Credits:</b>	<b>4</b>
<b>No. of Contact Hours:</b>	<b>72</b>
<b>Hours per Week:</b>	<b>4</b>
<b>Name of Teacher</b>	<b>Najumunnisa K.</b>

**Objective: -**

To understand basic concepts in mathematics which are applied in the managerial decision making. To develop an understanding of numeric problems in business and social sciences, and techniques used to model such problems. To develop mathematical skills needed to analyze numeric data used in business and social sciences.

**Module I**

Arithmetic -Average, mixtures - Ratios and proportions-Computation of interest-Simple interest,compound interest, effective yield -Future value, present value - Amortization, depreciation –Continuous compounding

**Module II**

Set theory and simple application of Venn diagram-Truth table and its applications-Indices and surds

**Module III**

Linear simultaneous equations (upto 3 variables only)-Quadratic equations-Solution of linear inequalities(by geometric method only)

**Module IV**

Matrix Algebra :Introduction –Definition –Types of Matrix-Matrix operations-Addition and subtraction-Matrix multiplication- Transpose of a matrix-Determinants of a square matrix-determinants of order two and order three-Inverse of a matrix-Solving simultaneous linear equations – Rank of a matrix

**References**

1. Raymond Barnett, Michael Ziegler - Essentials of College Mathematics for Business, Economics, Life Sciences and Social Sciences
2. Sancheti and V.K. Kapoor - Business Mathematics
3. M. Raghavachari - Mathematics for Management
4. Dr. P.R. Vittal - Business Maths & Statistics
5. Chandran & Agarwal - Business Mathematics -
6. Raghavachari - Mathematics for Management,

## **TEACHING SCHEDULE**

No of Weeks	Dates	Session	Topic
1	06-06-2019 To 07-06-2019	1	Arithmetic –Average
		2	<b>Problems</b>
		3	Average
2	10-06-2019 To 14-06-2019	4	Problems
		5	Class Test
		6	Mixtures
		7	Ratios and proportions
3	17-06-2019 To 21-06-2019	8	<b>Problems</b>
		9	Simple interest
		10	<b>pr oblems</b>
		11	compound interest
4	24-06-2019 To 28-06-2019	12	<b>pr oblems</b>
		13	effective yield
		14	Future value
		15	<b>Problems</b>
5	01-07-2019 To 05-07-2019	16	Amortization,
		17	<b>Problems</b>
		18	present value
		19	<b>Problems</b>
6	08-07-2019 To 12-07-2019	20	depreciation
		21	Continuouscompounding
		22	Class test
		23	Set theory- Definition and examples
		24	Operations of a set
		25	<b>Important laws of sets</b>
7	15-07-2019 To 19-07-2019	26	Problems
		27	Venn diagram
		28	<b>Problems</b>
		29	<b>Problems</b>
		30	<b>Problems</b>
		31	Class Test
8	22-07-2019 To	23 July	<b>First Internal Exam</b>
			<b>First Internal Exam</b>
			<b>First Internal Exam</b>

No of Weeks	Dates	Session	Topic
	<b>26-07-2019</b>		<b>First Internal Exam</b>
			<b>First Internal Exam</b>
			<b>First Internal Exam</b>
<b>9</b>	<b>29-07-2019 To 02-08-2019</b>	32	Truth Table
		33	Problems
		34	Problems
		<b>31 July</b>	<b>KarkadakaVavu</b>
		35	Class Test
		36	Indices
		37	Problems
<b>10</b>	<b>05-08-2019 To 09-08-2019</b>	38	Problems
		39	Problems
		40	Surds
		41	Problems
		42	Problems
		43	Problems
<b>11</b>	<b>12-08-2019 To 16-08-2019</b>	44	Problems
		45	<b>Class Test</b>
		<b>15 Aug</b>	<b>Independence day</b>
		46	Linear equations
		47	Problems
<b>12</b>	<b>19-08-2019 To 23-08-2019</b>	48	Linear simultaneous equations
		49	Problems
		50	Problems
		51	Problems
		<b>23 Aug</b>	<b>SreekrishnaJayanthi</b>
<b>13</b>	<b>26-08-2019 To 30-08-2019</b>	52	<b>Linear Equation in three unknowns</b>
		53	Problems
		<b>28 Aug</b>	<b>AyyankaliJayanthi</b>
		54	Quadratic equation
		55	Problems
<b>14</b>	<b>02-09-2019 To 06-09-2019</b>	56	-Solution of linear inequalities(by geometric method only)
		57	Class Test
		58	Matrix Algebra :Introduction –Definition
		59	Types of Matrix
		60	<b>Problems</b>
			Onam Celebration
	<b>09-09-2019</b>		<b>Muharram</b>

No of Weeks	Dates	Session	Topic
<b>15</b>	<b>To 13-09-2019</b>		<b>First Onam</b>
			<b>Thiruvonam</b>
			<b>Third Onam</b>
			<b>Fourth Onam - SreeNarayana Guru Jayanthi</b>
<b>16</b>	<b>16-09-2019 To 20-09-2019</b>	61	Matrix operations
		62	Problems
		63	Transpose of a matrix-Determinants
		64	Problems
		65	Inverse of a matrix
<b>17</b>	<b>23-09-2019 To 27-09-2019</b>	66	Problems
		67	Problems
		68	Solving simultaneous linear equations
		69	Solving by Inverse
		70	Solving by Crammers rule
<b>18</b>	<b>30-09-2019 To 04-10-2019</b>	71	Rank of matrix
		72	Question paper discussion
		<b>2 Oct</b>	<b>Gandhi Jayanthi</b>
		<b>03 Oct</b>	<b>Second Internal</b>
			<b>Second Internal</b>
			<b>Second Internal</b>
<b>19</b>	<b>07-10-2019 To 11-10-2019</b>	<b>07 Oct</b>	<b>Mahanavami</b>
		<b>08 Oct</b>	<b>Vijayadashami</b>
			<b>Second Internal</b>
			<b>Second Internal</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
<b>20</b>	<b>14-10-2019 To 18-10-2019</b>		<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
<b>21</b>	<b>21-10-2019 To 25-10-2019</b>	<b>21 Oct</b>	<b>University Exam Begin</b>

<b>Subject Code:</b>	<b>3C03 COM</b>
<b>Subject Name:</b>	<b>Basics of Research Methodology</b>
<b>No. of Credits:</b>	<b>3</b>
<b>No. of Contact Hours:</b>	<b>54</b>
<b>Hours per Week:</b>	<b>3</b>
<b>Name of Faculty:</b>	<b>Deepthy Joseph</b>

**Objectives:-**

To help the degree students to understand how to do research in the area of Commerce and Management

**MODULE I :**

**Introduction to Research-** Meaning – Purpose – Criteria of good research – Social Science Research – Functions or uses of social science research – limitations of social science research - steps in Research Process (a brief account only)

**MODULE II :**

**Research Problem-** Meaning of research problem – mode of selection – sources of problems - formulation of problem – formulation process

**MODULE III:**

**Research Design or Plan-** Meaning – importance – contents of a research plan

**MODULE IV:**

**Data Collection-** Primary data – primary data collection methods : - observation , interview, questionnaires , schedules .Secondary Data – meaning – sources of secondary data .

**MODUE V :**

**Sampling techniques-** Characteristics of good sampling – method of sampling : random sampling methods – simple, stratified, systematic, cluster, area , multi-stage. Non probability sampling : - Convenient sampling, judgment sampling, quota sampling, snow ball sampling. Advantages and Disadvantages of sampling.

**MODULE VI :**

**Report Writing-** Introduction, types of reports, steps in report writing, contents of the research report , footnote and bibliography

**Reference**

1. Research Methodology by O. R. Krishnaswamy
2. Research Methodology by P. Saravnavel
3. Research Methodology by C. R. Kothari
4. Research Methodology by D. K. Bhattacharya

5. Methodology of Research in Social Sciences by Dr.O . R. Krishnaswamy and Dr .  
M. Ranganatham

## **TEACHING SCHEDULE**

No of Weeks	Dates	Session	Topic
<b>1</b>	<b>06-06-2019 To 07-06-2019</b>	1	Introduction to Research
		2	Meaning of research
<b>2</b>	<b>10-06-2019 To 14-06-2019</b>	3	Purpose of research
		4	Criteria of good research
		5	Social Science Research
<b>3</b>	<b>17-06-2019 To 21-06-2019</b>	6	Seminar
		7	Functions or uses of social science research
		8	Limitations of social science research
<b>4</b>	<b>24-06-2019 To 28-06-2019</b>	9	Steps in Research Process
		10	Seminar
		11	Revision
<b>5</b>	<b>01-07-2019 To 05-07-2019</b>	12	Class Test
		13	Research Problem
		14	Meaning of research problem
<b>6</b>	<b>08-07-2019 To 12-07-2019</b>	15	Mode of selection
		16	Sources of problems
		17	Seminar
<b>7</b>	<b>15-07-2019 To 19-07-2019</b>	18	Formulation of problem
		19	Formulation process
		20	Class Test
<b>8</b>	<b>22-07-2019 To 26-07-2019</b>	<b>23 July</b>	<b>First Internal Exam</b>
			<b>First Internal Exam</b>
			<b>First Internal Exam</b>
			<b>First Internal Exam</b>
			<b>First Internal Exam</b>
<b>9</b>	<b>29-07-2019 To 02-08-2019</b>	21	Group Discussion
		<b>31 July</b>	<b>Karkadaka Vavu</b>
		22	Research Design or Plan
		23	Meaning of research design
<b>10</b>	<b>05-08-2019</b>	24	Importance of research

No of Weeks	Dates	Session	Topic
	<b>To</b> <b>09-08-2019</b>	25	Contents of a research plan
		26	Class Test
		27	Data Collection
<b>11</b>	<b>12-08-2019</b> <b>To</b> <b>16-08-2019</b>	28	Primary data, primary data collection methods
		29	Observation
		<b>15 Aug</b>	<b>Independence day</b>
		30	Interview
		31	Questionnaires
<b>12</b>	<b>19-08-2019</b> <b>To</b> <b>23-08-2019</b>	32	Schedules
		33	Secondary Data meaning
		34	Sources of secondary data
		35	Class Test
		<b>23 Aug</b>	<b>SreekrishnaJayanthi</b>
<b>13</b>	<b>26-08-2019</b> <b>To</b> <b>30-08-2019</b>	36	Sampling techniques
		37	Characteristics of good sampling
		<b>28 Aug</b>	<b>AyyankaliJayanthi</b>
		38	Method of sampling : random sampling methods simple, stratified
		39	Systematic , cluster area , multi-stage
<b>14</b>	<b>02-09-2019</b> <b>To</b> <b>06-09-2019</b>	40	Non probability sampling : Convenient sampling, judgment sampling
		41	Quota sampling, snow ball sampling
		42	Advantages of sampling
		43	Disadvantages of sampling
		44	Class Test
			Onam Celebration
<b>15</b>	<b>09-09-2019</b> <b>To</b> <b>13-09-2019</b>		<b>Muharram</b>
			<b>First Onam</b>
			<b>Thiruvonam</b>
			<b>Third Onam</b>
			<b>Fourth Onam - SreeNarayana Guru Jayanthi</b>
<b>16</b>	<b>16-09-2019</b> <b>To</b> <b>20-09-2019</b>	45	Report Writing
		46	Introduction of report writing
		47	Types of reports
		48	Steps in report writing
<b>17</b>	<b>23-09-2019</b> <b>To</b>	49	Seminar
		50	Contents of the research report
		51	Footnote e and bibliography



No of Weeks	Dates	Session	Topic
	<b>27-09-2019</b>	52	Revision
<b>18</b>	<b>30-09-2019 To 04-10-2019</b>	53	Revision
		54	Previous question discussion
		<b>2 Oct</b>	<b>Gandhi Jayanthi</b>
		<b>03 Oct</b>	<b>Second Internal</b>
			<b>Second Internal</b>
			<b>Second Internal</b>
<b>19</b>	<b>07-10-2019 To 11-10-2019</b>	<b>07 Oct</b>	<b>Mahanavami</b>
		<b>08 Oct</b>	<b>Vijayadashami</b>
			<b>Second Internal</b>
			<b>Second Internal</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
<b>20</b>	<b>14-10-2019 To 18-10-2019</b>		<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
<b>21</b>	<b>21-10-2019 To 25-10-2019</b>	<b>21 Oct</b>	<b>University Exam Begin</b>

<b>Subject Code:</b>	<b>3B05 COM</b>
<b>Subject Name:</b>	<b>Advanced Accounting</b>
<b>No. of Credits:</b>	<b>4</b>
<b>No. of Contact Hours:</b>	<b>90</b>
<b>Hours per Week:</b>	<b>5</b>
<b>Name of Teacher</b>	<b>Nishamol N.V</b>

**Objectives:-**

To help the students to acquire the conceptual knowledge of accounting for special transactions and to help them to learn the techniques of preparing the accounts and financial statements

**Module I**

Inland Branch Accounts: Accounts of dependent and independent branches – Debtors system, Stock and Debtors Method (at cost price and invoice price) – Incorporation of branch transaction in the books of H.O. Reconciliation and preparation of consolidated accounts – Departmental accounts – Accounting procedure- Analytical day book and ledgers- Allocation of expenses – Inter departmental transfers-Provision for unrealized profit.

**Module II**

Self balancing – meaning and object- Difference between self balancing and sectional balancing –Control accounts- Transfer from one ledger to another – contra balances – Sectional balancing –preparation of total Debtors and Total creditors account.

**Module III**

Accounting from Incomplete Records- Features, Drawbacks-Computation of profit by Net Worth method-Final Statement of Affairs – Conversion of single entry to double entry – preparation of final accounts

**Module IV**

Royalty accounts – Types of royalties – Minimum rent – Short workings – Recoupment of short workings - Entries in the books of the parties

**Module V**

Hire Purchase, Installment systems and Lease Accounting: Hire purchase – interest calculations-repossession– installment sale.- concept operating and financial lease (theory only)

**References :**

1. Advanced Accounts Volume II :Shukla: M.C., T.S.Grewal and S.C.Guptha (S.Chand&Co.,NewDelhi)
2. Advanced Accountancy, Volume II :Guptha R.L. and M.Radhaswami (Sulthan Chand & Co. NewDelhi)
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, New Accounting Delhi)
7. Financial Accounting :B.K.Banerjee (PHI Pvt.Ltd.New Delhi)

## **TEACHING SCHEDULE**

No of Weeks	Dates	Session	Topic
<b>1</b>	<b>06-06-2019 To 07-06-2019</b>	1	<b>Inland Branch Accounts: meaning and features</b>
		2	Accounts of dependent and independent branches : format
		3	Problems
<b>2</b>	<b>10-06-2019 To 14-06-2019</b>	4	Problems
		5	Debtors system : meaning and its features
		6	Problems
		7	Stock and Debtors Method :at cost price
		8	Problems
<b>3</b>	<b>17-06-2019 To 21-06-2019</b>	9	Problems
		10	Problems
		11	Stock and Debtors : At invoice price
		12	Problems
		13	Problems
		14	Problems
<b>4</b>	<b>24-06-2019 To 28-06-2019</b>	15	Incorporation of branch transaction in the books of H.O.
		16	Problems
		17	Reconciliation and preparation of consolidated accounts – Departmental accounts
		18	Reconciliation and preparation of consolidated accounts – Departmental accounts
		19	Problems
		20	Accounting procedure- Analytical day book and ledgers- Allocation of expenses
		21	Accounting procedure- Analytical day book and ledgers- Allocation of expenses
<b>5</b>	<b>01-07-2019 To 05-07-2019</b>	22	Accounting procedure- Analytical day book and ledgers- Allocation of expenses
		23	Problems
		24	Inter departmental transfers
		25	Problems
		26	Problems
		27	Provision for unrealized profit
<b>6</b>	<b>08-07-2019 To</b>	28	Problems
		29	Problems
		30	Class test
		31	<b>Self balancing – meaning and object</b>

No of Weeks	Dates	Session	Topic
	<b>12-07-2019</b>	32	Sectional balancing :meaning and features
		33	Difference between self balancing and Sectional balancing
		34	Control accounts
		35	Transfer from one ledger to another – contra balances
<b>7</b>	<b>15-07-2019 To 19-07-2019</b>	36	Preparation of total Debtors
		37	Problems
		38	Problems
		39	Preparation of Total creditors account
		40	Problems
		41	Problems
		42	Class Test
<b>8</b>	<b>22-07-2019 To 26-07-2019</b>	<b>23 July</b>	<b>First Internal Exam</b>
			<b>First Internal Exam</b>
			<b>First Internal Exam</b>
			<b>First Internal Exam</b>
			<b>First Internal Exam</b>
<b>9</b>	<b>29-07-2019 To 02-08-2019</b>	43	<b>Royalty accounts : meaning and features</b>
		44	Basic terms in royalties
		45	Types of royalties
		<b>31 July</b>	<b>KarkadakaVavu</b>
		46	Minimum rent
		47	Short workings
		48	Recoupment of shortworkings
<b>10</b>	<b>05-08-2019 To 09-08-2019</b>	49	Journal Entries in the books of the parties
		50	Journal Entries in the books of the parties
		51	Problems
		52	Problems
		53	Problems
		54	Class test
		55	<b>Accounting from Incomplete Records-meaning and Features</b>
<b>11</b>	<b>12-08-2019 To 16-08-2019</b>	56	Merits and Drawbacks of Accounting from Incomplete Records
		57	Computation of profit by Net Worth method
		<b>15 Aug</b>	<b>Independence day</b>
		58	Statement of affairs
		59	Statement of profit or loss

No of Weeks	Dates	Session	Topic
12	19-08-2019 To 23-08-2019	60	Problems
		61	Problems
		62	Conversion of single entry to double entry
		63	Conversion of single entry to double entry: steps
		23 Aug	SreekrishnaJayanthi
13	26-08-2019 To 30-08-2019	64	Total debtors account
		65	Total creditors account
		66	Problems
		28 Aug	AyyankaliJayanthi
		67	Bills receivable account
		68	Problems
14	02-09-2019 To 06-09-2019	69	Bills payable account
		70	Problems
		71	Preparation of Trading and P&L Account and Balance sheet
		72	Problems
		73	Class test
		74	Hire purchase : meaning and features
		75	Differentiate hire purchase and sales
			Onam Celebration
15	09-09-2019 To 13-09-2019		Muharram
			First Onam
			Thiruvonam
			Third Onam
			Fourth Onam - SreeNarayana Guru Jayanthy
16	16-09-2019 To 20-09-2019	76	Basic terms in hire purchase system
		77	Methods in hire purchase system
		78	Debtors system: meaning and features
		79	Journal entries in the books of hire purchaser
		80	Journal entries in the books of hire vendor
		81	Problems
17	23-09-2019 To 27-09-2019	82	Problems
		83	Problems
		84	Installment system: meaning and features
		85	Difference between installment and hire purchase system
		86	Leasing : meaning and features
		87	Operational lease
18	30-09-2019	88	Financial lease

No of Weeks	Dates	Session	Topic
	<b>To</b> <b>04-10-2019</b>	89	Class test
		90	Revision
		<b>2 Oct</b>	<b>Gandhi Jayanthi</b>
		<b>03 Oct</b>	<b>Second Internal</b>
			<b>Second Internal</b>
			<b>Second Internal</b>
<b>19</b>	<b>07-10-2019</b> <b>To</b> <b>11-10-2019</b>	<b>07 Oct</b>	<b>Mahanavami</b>
		<b>08 Oct</b>	<b>Vijayadashami</b>
			<b>Second Internal</b>
			<b>Second Internal</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
<b>20</b>	<b>14-10-2019</b> <b>To</b> <b>18-10-2019</b>		<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
<b>21</b>	<b>21-10-2019</b> <b>To</b> <b>25-10-2019</b>	<b>21 Oct</b>	<b>University Exam Begin</b>

<b>Subject Code:</b>	<b>3B06 COM</b>
<b>Subject Name:</b>	<b>Financial Management</b>
<b>No. of Credits:</b>	<b>3</b>
<b>No. of Contact Hours:</b>	<b>90</b>
<b>Hours per Week:</b>	<b>5</b>
<b>Name of Faculty:</b>	<b>Roshini P K</b>

### **Objectives:**

To acquaint the students with the fundamental concepts of corporate finance and the various finance functions.

### **Module I**

**Financial Management** :-Finance - Definition - Nature and scope of finance function – Financial Management - Meaning – Scope, goals and Objectives – Profit maximization Vs Wealth maximization – finance, investment and dividend functions - Role of finance manager. (10 Hrs)

### **Module II**

**Economic evaluation of investment projects:** Nature of investment decisions – investment evaluation criteria – payback period method -Average rate of return method- - NPV – IRR – capital rationing capital budgeting under risks and uncertainty. (25 Hrs)

### **Module III**

**Working capital management:** Meaning, significance, factors and types of working capital – principles of working capital management- operating cycle method of estimating working capital. (15 Hrs)

### **Module IV**

**Capital structure** — Meaning - planning the pattern of capital structure – factors influencing the pattern of capital structure- Theories of capital structure – NI approach ;NOI approach- traditional theory- MM theory (Theoretical aspects only) (20 Hrs)

### **Module V**

**Cost of capital:**– Meaning- significance – determination of cost of capital – computation of cost of individual components – cost of debt – preference capital – equity capital-retained earnings-Weighted average cost of capital. (20 Hrs)

### **Reference :**

1. Financial Management : I.M Pandey.
2. Financial Management : M.Y Khan & S.P. Jain
3. Financial Management : Dr. Prasanna Chandra
4. Financial Management : Ravi M. Kishore
5. Financial Management : Dr. S.N. Maheswari
6. Financial Management : P.V. Khulkarni
7. Financial Management : R.K Sharma & Shashi K. Gupta.



## **TEACHING SCHEDULE**

No of Weeks	Dates	Session	Topic
<b>1</b>	<b>06-06-2019 To 07-06-2019</b>	1	Finance - Definition
		2	Nature and scope of finance function
		3	Financial Management-meaning and definition
<b>2</b>	<b>10-06-2019 To 14-06-2019</b>	4	Scope of financial management
		5	Profit maximization
		6	Wealth maximization
		7	Profit maximization vs Wealth maximization
		8	finance, investment and dividend functions
		9	Role of finance manager
<b>3</b>	<b>17-06-2019 To 21-06-2019</b>	10	Class test
		11	Nature of investment decisions
		12	investment evaluation criteria
		13	payback period method
		14	Practical problem
		15	Practical problem
		16	Average rate of return
<b>4</b>	<b>24-06-2019 To 28-06-2019</b>	17	Practical problem
		18	Practical problem
		19	NPV
		20	Practical problem
		21	Practical problem
		22	IRR
<b>5</b>	<b>01-07-2019 To 05-07-2019</b>	23	Practical problem
		24	Practical problem
		25	Profitability index
		26	Practical problem
		27	Practical problem
		28	Discounted pay back period
<b>6</b>	<b>08-07-2019 To 12-07-2019</b>	29	Practical problem
		30	Practical problem
		31	capital rationing
		32	capitalbudgeting under risks and uncertainty
		33	Practical problem
		34	Practical problem

No of Weeks	Dates	Session	Topic
		35	Class test
7	15-07-2019 To 19-07-2019	36	working capital management-meaning and definition
		37	significance, factors of working capital
		38	types of working capital
		39	principles of working capital management
		40	operating cycle
		41	Practical problem
		42	Practical problem
8	22-07-2019 To 26-07-2019	23 July	First Internal Exam
			First Internal Exam
			First Internal Exam
			First Internal Exam
			First Internal Exam
			First Internal Exam
9	29-07-2019 To 02-08-2019	43	Practical problem
		44	method of estimating working capital
		45	Practical problem
		31 July	Karkadaka Vavu
		46	Practical problem
		47	Practical problem
		48	Practical problem
10	05-08-2019 To 09-08-2019	49	Practical problem
		50	Class test
		51	Capital structure — Meaning and features
		52	planning the pattern of capital structure
		53	factors influencing the pattern of capital structure
		54	Theories of capital structure
		55	capitalization
11	12-08-2019 To 16-08-2019	56	Over capitalization
		57	Under capitalization
		15 Aug	Independence day
		58	Theories of capitalization
		59	Theories of capitalization
12	19-08-2019 To 23-08-2019	60	Theories of capital structure
		61	NI approach
		62	NI approach
		63	NOI approach
		23 Aug	Sreekrishna Jayanthi

No of Weeks	Dates	Session	Topic
13	26-08-2019 To 30-08-2019	64	NOI approach
		65	traditional theory
		66	traditional theory
		28 Aug	<b>AyyankaliJayanthi</b>
		67	traditional theory
		68	MMtheory
14	02-09-2019 To 06-09-2019	69	MMtheory
		70	Class Test
		71	Cost of capital:- Meaning- significance
		72	determination of cost of capital
		73	computation of cost of individual components
		74	cost of debt-practical problem
		75	cost of debt-practical problem
15	09-09-2019 To 13-09-2019		<b>Muharram</b>
			<b>First Onam</b>
			<b>Thiruvonam</b>
			<b>Third Onam</b>
			<b>Fourth Onam - SreeNarayana Guru Jayanthy</b>
16	16-09-2019 To 20-09-2019	76	cost of preference capital-practical problem
		77	cost of preference capital-practical problem
		78	cost of equity -capital-practical problem
		79	cost of equity -capital-practical problem
		80	cost of equity -capital-practical problem
		81	cost of retained earnings-practical problem
17	23-09-2019 To 27-09-2019	82	cost of retained earnings-practical problem
		83	cost of retained earnings-practical problem
		84	Weighted average cost of capital
		85	Practical problem
		86	Practical problem
		87	Class test
18	30-09-2019 To 04-10-2019	88	Question paper discussion
		89	Question paper discussion
		90	Question paper discussion
		2 Oct	<b>Gandhi Jayanthy</b>
		03 Oct	<b>Second Internal</b>
			<b>Second Internal</b>
	<b>Second Internal</b>		

No of Weeks	Dates	Session	Topic
19	07-10-2019 To 11-10-2019	07 Oct	Mahanavami
		08 Oct	Vijayadashami
			Second Internal
			Second Internal
			Study Leave
			Study Leave
20	14-10-2019 To 18-10-2019		Study Leave
			Study Leave
			Study Leave
			Study Leave
			Study Leave
			Study Leave
21	21-10-2019 To 25-10-2019	21 Oct	University Exam Begin

<b>Subject Code:</b>	<b>3C04 COM</b>
<b>Subject Name:</b>	<b>Business Regulatory Framework</b>
<b>No. of Credits:</b>	<b>3</b>
<b>No. of Contact Hours:</b>	<b>72</b>
<b>Hours per Week:</b>	<b>4</b>
<b>Name of Faculty:</b>	<b>Sapna John</b>

### **Module I**

ICA 1872-Nature of Contract- Essential elements with examples- classifications- Offer & acceptance-Legal Rules- Kinds of Offer- Revocation- Consideration- Stranger to contract without consultant void-Exceptions- Stranger to contract- Capacity to contract- Free consent- Coercion- difference—Mistake- Misrepresentation- Fraud- Legality of object- Illegal and Unlawful agent- Opposed to public policy-Contract expressly declared to be void

### **Module II**

Discharge of contract- Remedies for Breach of contract- Quasi Contract

### **Module III**

Special contract- Identity- Guarantee- Distinctions- Kinds of Guarantee- Nature of Surety- Rights & Duties- Discharge of surety- Contract of Agency- Creation of Agency Termination- Rights & Liabilities of Agents- Personal Liability of Agents

### **Module IV**

Bailment & Pledge- Definition- Essentials- Difference- Kinds of Bailment- Duties of Bailer & Bailee-Lien

### **Module V**

Sale of Goods Act 1930- Essentials- Difference between Sale & Agreement to sell- Conditions & warranties- Distinctions implied – Conditions & Warranty- Doctrine of Caveat Emptor- Exceptions-Transfer of Property- Rights & Duties- Unpaid seller- Auction Sale

### **Reference**

1. Mercantile Law, Chowla & Garg
2. Mercantile Law, N D Kapoor
3. Business & Corporate Law, L R Potti
4. Mercantile Law, M C Shukla

## **TEACHING SCHEDULE**

No of Weeks	Dates	Session	Topic
1	06-06-2019 To 07-06-2019	1	Nature of Contract
		2	Essential elements
		3	Offer
2	10-06-2019 To 14-06-2019	4	Acceptance
		5	Types
		6	Legal rules
		7	Kinds of Offer
3	17-06-2019 To 21-06-2019	8	Revocation
		9	Consideration
		10	Features
		11	Consideration
4	24-06-2019 To 28-06-2019	12	Stranger to contract
		13	Free consent
		14	Coercion
		15	Mistake-Misrepresentation
5	01-07-2019 To 05-07-2019	16	Fraud
		17	Illegal and Unlawful agent
		18	Class test
		19	Special contract
6	08-07-2019 To 12-07-2019	20	Identity- Guarantee
		21	Distinctions
		22	Kinds of Guarantee
		23	Class test
		24	Nature of Surety
		25	Rights & Duties
7	15-07-2019 To 19-07-2019	26	Discharge of surety
		27	Contract of Agency
		28	Creation of Agency Termination
		29	Revision
		30	Revision
		31	Revision
8	22-07-2019 To	23 July	First Internal Exam
			First Internal Exam
			First Internal Exam

No of Weeks	Dates	Session	Topic
	<b>26-07-2019</b>		<b>First Internal Exam</b>
			<b>First Internal Exam</b>
			<b>First Internal Exam</b>
<b>9</b>	<b>29-07-2019 To 02-08-2019</b>	32	Bailment
		33	Features
		34	Pledge
		<b>31 July</b>	<b>Karkadaka Vavu</b>
		35	Definition- Essentials
		36	Difference
		37	Kinds of Bailment
<b>10</b>	<b>05-08-2019 To 09-08-2019</b>	38	Duties of Bailor
		39	Bailee
		40	Lien
		41	Seminar
		42	Seminar
		43	Seminar
<b>11</b>	<b>12-08-2019 To 16-08-2019</b>	44	Seminar
		45	Seminar
		<b>15 Aug</b>	<b>Independence day</b>
		46	Bailor
		47	Bailment features
<b>12</b>	<b>19-08-2019 To 23-08-2019</b>	48	Class Test
		49	<b>Difference-bailor and bailee</b>
		50	<b>Seminar</b>
		51	<b>Seminar</b>
		<b>23 Aug</b>	<b>Sreekrishna Jayanthi</b>
<b>13</b>	<b>26-08-2019 To 30-08-2019</b>	52	<b>Seminar</b>
		53	Sale of Goods Act 1930
		<b>28 Aug</b>	<b>Ayyankali Jayanthi</b>
		54	Definition and meaning
		55	Rights and duties of buyer and seller
<b>14</b>	<b>02-09-2019 To 06-09-2019</b>	56	Essentials
		57	Difference between Sale & Agreement to sell
		58	Conditions
		59	Warranties
		60	<b>Class Test</b>
			Onam Celebration

No of Weeks	Dates	Session	Topic
15	09-09-2019 To 13-09-2019		Muharram
			First Onam
			Thiruvonam
			Third Onam
			Fourth Onam - SreeNarayana Guru Jayanthi
16	16-09-2019 To 20-09-2019	61	Implied warranty
		62	Implied condition
		63	Doctrine of caveat emptor
		64	Exceptions
		65	Transfer of title by non owners
17	23-09-2019 To 27-09-2019	66	Exceptions
		67	Performance of contract of sale
		68	Delivery of goods
		69	Revision
		70	Revision
18	30-09-2019 To 04-10-2019	71	Revision
		72	Revision
		2 Oct	Gandhi Jayanthi
		03 Oct	Second Internal
			Second Internal
			Second Internal
19	07-10-2019 To 11-10-2019	07 Oct	Mahanavami
		08 Oct	Vijayadashami
			Second Internal
			Second Internal
			Study Leave
			Study Leave
20	14-10-2019 To 18-10-2019		Study Leave
			Study Leave
			Study Leave
			Study Leave
			Study Leave
			Study Leave
21	21-10-2019 To 25-10-2019	21 Oct	University Exam Begin



