

**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** **(2019 – 22)**

### **SEMESTER - III**

**ACADEMIC YEAR - (2020-21)**

<b>III Semester B Com Finance (2019 - 22)</b>			
<b>SL. No.</b>	<b>Name of Subjects with Code</b>	<b>Name of the Teacher</b>	<b>Duty Hours per week</b>
<b>1.</b>	<b>3A12 Com Entrepreneurship Development</b>	<b>Sruthi Theres Abraham</b>	<b>5</b>
<b>2.</b>	<b>3B03 Com Advanced Accounting</b>	<b>Sanva P</b>	<b>6</b>
<b>3.</b>	<b>3B04 Com Financial Management</b>	<b>Nisha Mol N V</b>	<b>5</b>
<b>4.</b>	<b>BC02 Com Business Regulatory Framework</b>	<b>Sapna John</b>	
<b>5.</b>	<b>3C03 Com Business Economics</b>	<b>Centil Abraham K</b>	<b>5</b>
	<b>Name Of Class Incharge</b>	<b>Sruthi Theres Abraham</b>	

**TIME TABLE**

<b>Day</b>	<b>09.50 Am - 10.45 Am</b>	<b>10.45 Am -11.40 Am</b>	<b>11.55 Am - 12.50 Pm</b>	<b>01.40 Pm - 02.35 Pm</b>	<b>02.35 Pm - 03.30 Pm</b>
<b>1</b>	Advanced Accounting	Entrepreneurship Development	Business Economics	Financial Management	Business Regulatory Framework
<b>2</b>	Entrepreneurship Development	Advanced Accounting	Business Economics	Business Regulatory Framework	Financial Management
<b>3</b>	Business Economics	Entrepreneurship Development	Advanced Accounting	Financial Management	Advanced Accounting
<b>4</b>	Financial Management	Business Economics	Entrepreneurship Development	Advanced Accounting	Business Regulatory Framework
<b>5</b>	Business Regulatory Framework	Financial Management	Business Economics	Entrepreneurship Development	Advanced Accounting

<b>Subject Code:</b>	<b>3A12COM</b>
<b>Subject Name:</b>	<b>ENTREPRENEURSHIP DEVELOPMENT</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 the Teacher:</b>	<b>SRUTHI THERES ABRAHAM</b>

## **COURSE OUTCOME**

After the completion of the course the learners should be able to

CO 1: Identify the characteristics of an entrepreneur

CO 2: describe the importance of entrepreneurs in the economic development of a nation

CO 3: identify the different types of entrepreneurs

CO 4: to strengthen their skill and quality as an entrepreneur

### **Unit I :**

Concept of Entrepreneurship- meaning- definition- importance Functions- Distinction between entrepreneur and a manager. Types of entrepreneurs- Student entrepreneurship-concept and importance. Role of first generation entrepreneurs. Intrapreneur- Practices to entrepreneurship development Concept of women entrepreneurship-problems of women entrepreneurs. Assistance available to women entrepreneurs (18 Hrs)

### **Unit II :**

Factors affecting Entrepreneurial Growth-motives influencing entrepreneurs. Rural entrepreneurship-role of entrepreneur in Economic development. Social entrepreneurship. Factors affecting Entrepreneurial Growth-Rural entrepreneurship-role of entrepreneur in Economic development. (18 Hrs)

### **Unit III:**

Entrepreneurial motivation Motivating factors Achievement Motivation Entrepreneurial competencies Developing competencies. Institutional efforts and role of Government in developing entrepreneurship- Entrepreneurship Development Programme (EDP) - Need- Objectives-Course content and curriculum of EDP. Phases of EDP, Stories of successful entrepreneurs. (16 Hrs)

#### **Unit IV:**

Launching of new enterprise. Sources of business ideas. Setting up of new business. Micro, Small & Medium Enterprises- MSMED Act 2006 - Characteristics- Objectives Importance MSMEs as a seed bed of entrepreneurship. Entrepreneurship incubators -Problems and prospects of MSMEs- Incentives and subsidies- Taxation benefits to MSMEs. Institutional finance to entrepreneurs' .project: meaning and features, project analysis and feasibility study. Contents of project report. Preparation of Project Report for a Micro enterprise. (20 hrs)

#### **Unit V**

Support systems for entrepreneurs and MSMEs: Industries Board- State Small Industries Development Corporations- MSME Institute-DICs- Industrial Estates-Specialized institutions- Technical Consultancy Organizations lead bank schemes. Loans and advances available for entrepreneurs, schemes of financial institutions,(latest data} startups, role of universities and colleges in developing entrepreneurship. Role of NGOs. entrepreneurial ecosystem in Kerala. (18 Hrs)

#### **Reference:**

1. Entrepreneurial Development : P. Saravanavel
2. Entrepreneurial Development :C. B Gupta and N.P Sreenivasan
3. A complete Guide to Successful Entrepreneurship; G.N. Pandey
4. Business and Society Davis Keith and Williams C. Fredarick
5. Entrepreneurship : R.V. Badi& N V Badi
6. Entrepreneurship Development : S.S. Khanka
7. Entrepreneurship : Robert D Hisrich and Michael P Peters
8. Project Evaluation and Management :Singh and Mahadev
9. MSME Act 2006

## TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
<b>1</b>	15-06-2020 To 19-06-2020	1	Concept of Entrepreneurship- meaning- definition
		2	Importance , Functions
		3	Distinction between entrepreneur and a manager.
		4	Types of entrepreneurs
		5	Student entrepreneurship-concept and importance.
<b>2</b>	22-06-2020 To 26-06-2020	6	Role of first generation entrepreneurs.
		7	Intrapreneur
		8	Practices to entrepreneurship development Concept of
		9	Concept of women entrepreneurship
		10	problems of women entrepreneurs.
<b>3</b>	29-06-2020 To 03-07-2020	11	Assistance available to women entrepreneurs
		12	Seminar
		13	Seminar
		14	Class test
		03 July	St. Thomas Day
<b>4</b>	06-07-2020 To 10-07-2020	15	Factors affecting Entrepreneurial growth
		16	Factors affecting Entrepreneurial growth
		17	motives influencing entrepreneurs.
		18	motives influencing entrepreneurs.
		19	Rural entrepreneurship
<b>5</b>	13-07-2020 To 17-07-2020	20	Role of entrepreneur in Economic development.
		21	Role of entrepreneur in Economic development
		22	Social entrepreneurship.
		23	Seminar
		24	Seminar
<b>6</b>	20-07-2020 To 24-07-2020	20 July	Karkkidaka Vavu
		25	Seminar
		26	Class test
		27	Entrepreneurial motivation
		28	Motivating factors
<b>7</b>	27-07-2020 To 31-07-2020	29	Achievement Motivation
		30	Entrepreneurial competencies
		31	Developing competencies.

No of Weeks	Dates	Session	Topic
		32	Institutional efforts and role of Government in developing entrepreneurship.
		31 July	Bakrid
8	03-08-2020 To 07-08-2020	33	Entrepreneurship Development Programme (EDP)
		34	Need
		35	Objectives
		36	Course content and curriculum of EDP.
		37	Phases of EDP
9	10-08-2020 To 14-08-2020	38	Stories of successful entrepreneurs
		39	Seminar
		40	Class test
		41	Launching of new enterprise
		42	Sources of business ideas.
10	17-08-2020 To 21-08-2020	43	Setting up of new business.
		44	Micro, Small & Medium Enterprises-
		45	MSMED Act 2006
		46	Characteristics
		47	Objectives
11	24-08-2020 To 28-08-2020	48	Importance MSMEs as a seed bed of entrepreneurship.
		49	Entrepreneurship incubators
		50	Problems and prospects of MSMEs
		51	Seminar
		28 August	Ayyankali Jayanthi
12	31-08-2020 To 04-09-2020		Onam Holiday
			Onam Holiday
			Onam Holiday
			Onam Holiday
			Onam Holiday
13	07-09-2020 To 11-09-2020	52	Seminar
		53	Seminar
		54	Incentives and subsidies.
		10 September	Sreekrishna Jayanthi
		55	Taxation benefits to MSMEs.
14	14-09-2020 To 18-09-2020	56	Institutional finance to Entrepreneurs
		57	project: meaning and features,
		58	project analysis

No of Weeks	Dates	Session	Topic
		59	feasibility study
		60	Contents of project report.
15	21-09-2020 To 25-09-2020	21 September	Sreenarayana Guru Samadhi
			3 <sup>rd</sup> Semester 1 <sup>st</sup> Internal Exam
			3 <sup>rd</sup> Semester 1 <sup>st</sup> Internal Exam
			3 <sup>rd</sup> Semester 1 <sup>st</sup> Internal Exam
			3 <sup>rd</sup> Semester 1 <sup>st</sup> Internal Exam
16	28-09-2020 To 02-10-2020		3 <sup>rd</sup> Semester 1 <sup>st</sup> Internal Exam
			3 <sup>rd</sup> Semester 1 <sup>st</sup> Internal Exam
		61	Preparation of Project Report for a Micro enterprise
		62	Preparation of Project Report for a Micro enterprise
		63	Preparation of Project Report for a Micro enterprise
17	05-10-2020 To 09-10-2020	64	Class test
		65	Support systems for entrepreneurs and MSMEs:
		66	Industries Board
		67	State Small Industries Development Corporations
		68	MSME Institute
18	12-10-2020 To 16-10-2020	69	DICs
		70	Industrial Estates
		71	Specialized institutions-Technical Consultancy Organizations
		72	lead bank schemes.
		73	Loans and advances available for entrepreneurs,
19	19-10-2020 To 23-10-2020	74	schemes of financial institutions
		75	Startups
		76	role of universities and colleges in developing entrepreneurship.
		77	Role of NGOs.
		78	entrepreneurial ecosystem in Kerala
20	26-10-2020 To 30-10-2020	26 October	Vijayadasami
		79	Seminar
		29 October	Miladi-I-Sherif
		80	Seminar
		81	Seminar
21	02-11-2020 To 06-11-2020	82	Seminar
		83	Seminar
		84	Revision

No of Weeks	Dates	Session	Topic
		85	Revision
		86	Revision
<b>22</b>	09-11-2020 To 13-11-2020	87	Revision
		88	Revision
		89	Revision
		90	Revision
			<b>Study Leave</b>
			<b>Study Leave</b>
<b>23</b>	16-11-2020 To 20-11-2020		<b>Study Leave</b>
			<b>3<sup>rd</sup> Semester 2<sup>nd</sup> Internal Exam</b>
			<b>3<sup>rd</sup> Semester 2<sup>nd</sup> Internal Exam</b>
			<b>3<sup>rd</sup> Semester 2<sup>nd</sup> Internal Exam</b>
			<b>3<sup>rd</sup> Semester 2<sup>nd</sup> Internal Exam</b>
<b>24</b>	23-11-2020 To 27-11-2020		<b>3<sup>rd</sup> Semester 2<sup>nd</sup> Internal Exam</b>
			<b>3<sup>rd</sup> Semester 2<sup>nd</sup> Internal Exam</b>
			<b>3<sup>rd</sup> Semester 2<sup>nd</sup> Internal Exam</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
<b>25</b>	30-11-2020 To 04-12-2020		<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
<b>26</b>	07-12-2020 To 11-12-2020		<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
<b>27</b>	14-12-2020		<b>3<sup>rd</sup> Semester University Examination Begins</b>



<b>Subject Code:</b>	<b>3B03</b>
<b>Subject Name:</b>	<b>ADVANCED ACCOUNTING</b>
<b>No. of Credits:</b>	<b>4</b>
<b>No. of Contact Hours:</b>	<b>108</b>
<b>Hours per Week:</b>	<b>6</b>
<b>Name of the Teacher:</b>	<b>SANVA P</b>

### **Unit : 1**

**Introduction to Accounting** : meaning and objectives of Accounting - Journal - Ledger Trial Balance - Final Accounts of Sole Trading Concern - Manufacturing Account - preparation of Trading and Profit and Loss Accounts - preparation of Balance Sheet - Adjusting and Closing Entries

### **Unit II**

**Royalty accounts** : meaning - minimum rent - short workings - recoupment of short workings - accounting procedures in the books of the parties ( sub lease not required )

### **Unit III :**

**Accounts of Special Transactions** : Consignment Accounts - concepts - accounting treatment -cost price and invoice price - unsold stock - loss of goods - Hire purchase Accounting - meaning and objectives - ledger accounts in the books of Hire vendor and Hire Purchaser - Full Cash Price , Actual Cash Price and Interest Suspense Methods ( ( HP trading account not required ) - interest calculations - ascertainment of Cash Price - repossession - Instalment System ( meaning only ) - differences between Hire Purchase and Instalment Systems

### **Unit IV :**

**Inland Branch Accounts** : Accounts of dependent and independent branches - Debtors system . Stock and Debtors System ( at cost price and invoice price ) - Incorporation of branch Trial Balance in the books of H.O. - Preparation of consolidated accounts .

### **Unit V :**

**Accounts from Incomplete Records** : Single Entry meaning – features - difference between single entry and double entry system - Methods of profit determination - Capital comparison method - Conversion method .

### **References :**

1. Advanced Accounting M.C.Shukla & T.S.Grewal
2. Advanced Accounting : R.L.Guptha
3. Advanced Accounting S.N.Maheshwari
4. Advanced Accounting B.S.Raman
5. Advanced Accounting : Ashok Sehgal & Deepak Sehgal
6. Advanced Accounting S KR Paul
7. Advanced Accounts Volumell : Shukla : M.C. , T.S.Grewal and S.C.Guptha ( S.Chand & Co . , New Delhi )
8. Advanced Accountancy , Volume II Guptha R.L. and M.Radhaswami ( Sulthan Chand & Co New Delhi )
9. Financial Accounting : B.K . Banerjee ( PHI Pvt.Ltd . New Delhi )

### TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
<b>1</b>	15-06-2020 To 19-06-2020	1	Accounting - introduction , meaning and objectives
		2	Journal – theory, format, rules
		3	Problem on journal
		4	Ledger- theory
		5	Problem on Ledger
		6	Trial Balance
<b>2</b>	22-06-2020 To 26-06-2020	7	Problem on Ledger
		8	Final Accounts of Sole Trading Concern
		9	Problem on Sole Trading Concern
		10	Problem on Sole Trading Concern
		11	Manufacturing Account
		12	Problem on Manufacturing Account
<b>3</b>	29-06-2020 To 03-07-2020	13	Problem on Manufacturing Account
		14	Preparation of Trading and Profit and Loss Accounts
		15	Problem on Trading and Profit and Loss Accounts
		16	Problem on Trading and Profit and Loss Accounts
		17	Preparation of Balance Sheet
		03 July	St. Thomas Day
<b>4</b>	06-07-2020 To 10-07-2020	18	Problem on Final accounts
		19	Problem on Final accounts
		20	Adjusting and Closing Entries
		21	Problems on final accounts
		22	Problems on final accounts
		23	Problems on final accounts
<b>5</b>	13-07-2020 To 17-07-2020	24	Problems on final accounts
		25	Problems on final accounts
		26	Royalty accounts : meaning - minimum rent - short workings - recoupment of short workings
		27	accounting procedures in the books of lessor
		28	Problems on royalty under first method
		29	Problems on royalty under first method
<b>6</b>	20-07-2020 To	20 July	Karkkidaka Vavu
		30	Problems on royalty under Second method

No of Weeks	Dates	Session	Topic
	24-07-2020	31	Class Test
		32	Problems on royalty under Second method
		33	Problems on royalty when minimum rent varies
		34	Problems on royalty when minimum rent varies
7	27-07-2020 To 31-07-2020	35	accounting procedures in the books of lessee
		36	Problems on royalty when there is strike
		37	Problems on royalty when there is strike
		38	Problems on royalty when there is strike
		39	Extra Problems on royalty
		31 July	Bakrid
8	03-08-2020 To 07-08-2020	39	Extra Problems on royalty
		40	Consignment Accounts - concepts – introduction, features, terms
		41	Accounting treatment
		42	Journal entries in the books of consignor
		43	Cost price and invoice price
		44	Problems on Cost price method
9	10-08-2020 To 14-08-2020	45	Class test
		46	Problems on Cost price method
		47	Journal entries in the books of consignor
		48	Invoice price method
		49	Problems on Invoice price method
		50	Problems on Invoice price method
10	17-08-2020 To 21-08-2020	51	Unsold stock – valuation
		52	Problems on valuation of Unsold stock
		53	Loss of goods – normal and abnormal - treatment
		54	Problems on loss
		55	Problems on consignment when loss occurs and goods remains unsold
		56	Hire purchase Accounting - meaning and objectives
11	24-08-2020 To 28-08-2020	57	Ledger accounts in the books of Hire vendor and Hire Purchaser
		58	Problems
		59	Full Cash Price - Problems
		60	Actual Cash Price
		61	Problems on Actual Cash Price
		28 August	Ayyankali Jayanthi
12	31-08-2020 To		Onam Holiday
			Onam Holiday

No of Weeks	Dates	Session	Topic
	04-09-2020		<b>Onam Holiday</b>
			<b>Onam Holiday</b>
			<b>Onam Holiday</b>
<b>13</b>	07-09-2020 To 11-09-2020	62	Interest Suspense Methods
		63	Problems on Interest Suspense Methods
		64	Interest calculations, repossession
		65	Ascertainment of Cash Price
		<b>10 September</b>	<b>Sreekrishna Jayanthi</b>
		66	Instalment System - differences between Hire Purchase and Instalment Systems
<b>14</b>	14-09-2020 To 18-09-2020	67	Class Test
		68	Inland Branch Accounts : meaning concept theory
		69	Accounts of dependent and independent branches
		70	Debtors system, journal and ledger format
		71	Problems under Debtors system
		72	Problems under Debtors system
<b>15</b>	21-09-2020 To 25-09-2020	<b>21 September</b>	<b>Sreenarayana Guru Samadhi</b>
			<b>3<sup>rd</sup> Semester 1<sup>st</sup> Internal Exam</b>
			<b>3<sup>rd</sup> Semester 1<sup>st</sup> Internal Exam</b>
			<b>3<sup>rd</sup> Semester 1<sup>st</sup> Internal Exam</b>
			<b>3<sup>rd</sup> Semester 1<sup>st</sup> Internal Exam</b>
<b>16</b>	28-09-2020 To 02-10-2020		<b>3<sup>rd</sup> Semester 1<sup>st</sup> Internal Exam</b>
			<b>3<sup>rd</sup> Semester 1<sup>st</sup> Internal Exam</b>
		73	Stock and Debtors System – theory , format
		74	Cost price method
		75	Problem on Cost price method
		76	Invoice price method
<b>17</b>	05-10-2020 To 09-10-2020	77	Problem on Invoice price method
		78	Problem on Invoice price method
		79	Incorporation of branch Trial Balance in the books of H.O.
		80	Problem on Incorporation
		81	Problem on Incorporation
		82	Problem on Incorporation
<b>18</b>	12-10-2020 To 16-10-2020	83	Preparation of consolidated accounts
		84	Problem on Preparation of consolidated accounts
		85	Problem on Preparation of consolidated accounts
		86	Problem on Preparation of consolidated accounts

No of Weeks	Dates	Session	Topic
		87	Class Test
		88	Single Entry meaning – features - difference between single entry and double entry system
19	19-10-2020 To 23-10-2020	89	Computation of missing figures
		90	Problem on missing figures
		91	Problem on missing figures
		92	Methods of profit determination
		93	Problem on profit determination
		94	Problem on profit determination
20	26-10-2020 To 30-10-2020	26 October	Vijayadasami
		95	Problem on profit determination
		96	Problem on profit determination
		29 October	Miladi-I-Sherif
		97	Problem on profit determination
		98	Capital comparison method
21	02-11-2020 To 06-11-2020	99	Problem on Capital comparison method
		100	Problem on Capital comparison method
		101	Problem on Capital comparison method
		102	Conversion method
		103	Problem on Conversion method
		104	Problem on Conversion method
22	09-11-2020 To 13-11-2020	105	Class Test
		106	Revision
		107	Revision
		108	Question paper discussion
			Study Leave
23	16-11-2020 To 20-11-2020		Study Leave
			Study Leave
			3 <sup>rd</sup> Semester 2 <sup>nd</sup> Internal Exam
			3 <sup>rd</sup> Semester 2 <sup>nd</sup> Internal Exam
			3 <sup>rd</sup> Semester 2 <sup>nd</sup> Internal Exam
24	23-11-2020 To 27-11-2020		3 <sup>rd</sup> Semester 2 <sup>nd</sup> Internal Exam
			3 <sup>rd</sup> Semester 2 <sup>nd</sup> Internal Exam
			3 <sup>rd</sup> Semester 2 <sup>nd</sup> Internal Exam
			Study Leave
			Study Leave
25	30-11-2020 To 04-12-2020		Study Leave
			Study Leave
			Study Leave

No of Weeks	Dates	Session	Topic
			Study Leave
			Study Leave
26	07-12-2020 To 11-12-2020		Study Leave
			Study Leave
			Study Leave
			Study Leave
			Study Leave
27	14-12-2020		3 <sup>rd</sup> Semester University Examination Begins

<b>Subject Code:</b>	<b>3B04 COM</b>
<b>Subject Name:</b>	<b>FINANCE I- FINANCIAL MANAGEMENT</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 the Teacher:</b>	<b>Nishamol NV</b>

### **CORE COURSE IV : FINANCE I – FINANCIAL MANAGEMENT**

<b>SEMESTER</b>	<b>COURSE CODE</b>	<b>HOURS PER WEEK</b>	<b>CREDIT</b>	<b>EXAM HRS</b>
<b>III</b>	<b>3B04 COM</b>	<b>5</b>	<b>4</b>	<b>3</b>

#### **COURSE OUTCOME**

After studying the following chapters, the students shall be able to :

CO 1: understand the concept, importance and techniques of capital budgeting.

CO 2: gain knowledge about sources and uses of working capital and significance of working capital management.

CO 3: explain optimum capital structure, theories of capital structure, distinguish between financial and operating leverage.

CO 4: describe the concept of cost of capital and compute the component cost of capital and weighted average cost of capital.

CO 5: differentiate the types of dividend, explain dividend policy and factors affecting dividend policy

#### **Unit I**

Financial management- meaning- definition- objectives- time value of money- Economic evaluation of investment projects: Nature of investment decisions – investment evaluation criteria – payback period method - Average rate of return method- - NPV –IRR – capital rationing.

[25 Hours]

#### **Unit II**

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

[15 Hours]

#### **Unit III**

**Capital structure:** Optimum capital structure - Theories of capital structure – NI approach ;NOI approach- traditional theory- MM theory (Theoretical aspects only) Leverage: Meaning – Financial, Operating and Combined Leverage (Simple Problems only)

[20 Hours]

#### **Unit IV**

**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.

[15 Hours]

#### **Unit V**

**Dividend Decision** – Dividend- Meaning – Types of Dividend - Dividend policy –conservative v/s liberal policy – factors determining dividend policy

[15 Hours]

#### **References:**

1. Financial Management : M.Y Khan & S.P. Jain
2. Financial Management : Dr. Prasannachandra
3. Financial Management : Ravi M. Kishore
4. Financial Management : Dr. S.N. Maheswari
5. Financial Management : I.M Pandey.
6. Financial Management : M.Y Khan & S.P. Jain
7. Financial Management : Dr. Prasannachandra
8. Financial Management : Ravi M. Kishore
- 9 Financial Management : Dr. S.N. Maheswari
10. Financial Management : P.V. Khulkarni
11. Financial Management : R.K Sharma &ShasiK.Guptha.



## TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
<b>1</b>	15-06-2020 To 19-06-2020	1	<b>Module 1:</b> Financial management- meaning- definition
		2	Objectives
		3	Functions and need of financial management
		4	Merits and demerits of financial management
		5	Time value of money
<b>2</b>	22-06-2020 To 26-06-2020	6	Economic evaluation of investment projects
		7	Nature of investment decisions
		8	Investment evaluation criteria
		9	Payback period method
		10	Payback period method
<b>3</b>	29-06-2020 To 03-07-2020	11	Problems
		12	Problems
		13	Average rate of return method
		14	Average rate of return method
		03 July	St. Thomas Day
<b>4</b>	06-07-2020 To 10-07-2020	15	Problems
		16	Problems
		17	NPV
		18	NPV
		19	Problems
<b>5</b>	13-07-2020 To 17-07-2020	20	Problems
		21	IRR
		22	IRR Vs. NPV
		23	Problems
		24	Capital rationing
<b>6</b>	20-07-2020 To 24-07-2020	20 July	Karkkidaka Vavu
		25	Class test
		26	<b>Module 2:</b> Working capital management: Meaning
		27	Working capital management: significance
		28	Features of Working capital management
<b>7</b>	27-07-2020 To 31-07-2020	29	Working capital management: types
		30	Working capital management: types
		31	Principles of working capital management
		32	Principles of working capital management

No of Weeks	Dates	Session	Topic
		31 July	Bakrid
8	03-08-2020 To 07-08-2020	33	
		34	Principles of working capital management
		35	Operating cycle method of estimating working capital
		36	Operating cycle method of estimating working capital
		37	Operating cycle method of estimating working capital
9	10-08-2020 To 14-08-2020	38	Problems
		39	Problems
		40	Class test
		41	<b>Module 3:</b> Capital structure: Meaning
		42	Capital structure: Features
10	17-08-2020 To 21-08-2020	43	Factors affecting Capital structure
		44	Optimum capital structure
		45	Optimum capital structure
		46	Theories of capital structure
		47	NI approach
11	24-08-2020 To 28-08-2020	48	NOI approach
		49	Traditional theory
		50	MM theory
		51	MM theory
		28 August	Ayyankali Jayanthi
12	31-08-2020 To 04-09-2020		Onam Holiday
			Onam Holiday
			Onam Holiday
			Onam Holiday
			Onam Holiday
13	07-09-2020 To 11-09-2020	52	Leverage: Meaning
		53	Leverage: Meaning
		54	Financial Leverage
		10 September	Sreekrishna Jayanthi
		55	Problems
14	14-09-2020 To 18-09-2020	56	Operating Leverage
		57	Problems
		58	Combined Leverage
		59	Problems
		60	Class test
15	21-09-2020 To	21 September	Sreenarayana Guru Samadhi
			3 <sup>rd</sup> Semester 1 <sup>st</sup> Internal Exam

No of Weeks	Dates	Session	Topic
	25-09-2020		<b>3<sup>rd</sup> Semester 1<sup>st</sup> Internal Exam</b>
			<b>3<sup>rd</sup> Semester 1<sup>st</sup> Internal Exam</b>
			<b>3<sup>rd</sup> Semester 1<sup>st</sup> Internal Exam</b>
<b>16</b>	28-09-2020 To 02-10-2020		<b>3<sup>rd</sup> Semester 1<sup>st</sup> Internal Exam</b>
			<b>3<sup>rd</sup> Semester 1<sup>st</sup> Internal Exam</b>
		61	<b>Module 4:</b> Cost of capital:– Meaning
		62	Cost of capital:– Meaning- significance
		63	Determination of cost of capital
<b>17</b>	05-10-2020 To 09-10-2020	64	Cost of debt
		65	Problems
		66	Problems
		67	Cost of preference capital
		68	Problems
<b>18</b>	12-10-2020 To 16-10-2020	69	Problems
		70	Cost of equity capital
		71	Problems
		72	Problems
		73	Problems
<b>19</b>	19-10-2020 To 23-10-2020	74	Cost of retained earnings
		75	Problems
		76	Problems
		77	Problems
		78	Weighted average cost of capital
<b>20</b>	26-10-2020 To 30-10-2020	<b>26 October</b>	<b>Vijayadasami</b>
		79	Problems
		<b>29 October</b>	Problems
		80	Problems
		81	Problems
<b>21</b>	02-11-2020 To 06-11-2020	82	<b>Module 5:</b> Dividend- Meaning
		83	Dividend policy
		84	Types of Dividend
		85	Types of Dividend
		86	Conservative v/s liberal policy
<b>22</b>	09-11-2020 To 13-11-2020	87	Conservative v/s liberal policy
		88	Factors determining dividend policy
		89	Class test
		90	Revision
			<b>Study Leave</b>

No of Weeks	Dates	Session	Topic
<b>23</b>	16-11-2020 To 20-11-2020		<b>Study Leave</b>
			<b>Study Leave</b>
			<b>3<sup>rd</sup> Semester 2<sup>nd</sup> Internal Exam</b>
			<b>3<sup>rd</sup> Semester 2<sup>nd</sup> Internal Exam</b>
			<b>3<sup>rd</sup> Semester 2<sup>nd</sup> Internal Exam</b>
<b>24</b>	23-11-2020 To 27-11-2020		<b>3<sup>rd</sup> Semester 2<sup>nd</sup> Internal Exam</b>
			<b>3<sup>rd</sup> Semester 2<sup>nd</sup> Internal Exam</b>
			<b>3<sup>rd</sup> Semester 2<sup>nd</sup> Internal Exam</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
<b>25</b>	30-11-2020 To 04-12-2020		<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
<b>26</b>	07-12-2020 To 11-12-2020		<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
<b>27</b>	14-12-2020		<b>3<sup>rd</sup> Semester University Examination Begins</b>

<b>Subject Code:</b>	<b>3CO2 COM</b>
<b>Subject Name:</b>	<b>BUSINESS REGULATORY FRAMEWORK</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 the Teacher:</b>	<b>SAPNA JOHN</b>

### **SYLLABUS**

**Unit I:** Indian Contract Act – Contract –meaning- types –Essentials of valid contract – Offer – types of offer – essential elements – Revocation-- Acceptance – essentials – Communication of offer and acceptance- Consideration – Essentials – stranger to the consideration- exceptions to consideration-Capacity to contract- minor-unsound mind - persons disqualified by law. (15 Hrs)

**Unit II:** Free consent – meaning – Coercion – Undue influence – Misrepresentation – Fraud – Mistake (Basic concepts of these 5 elements) – Legality of object – Contracts expressly declared to be void- wagering contract-contingent contract. (12 Hrs)

**Unit III:** Performance of Contract – Modes of performance-Tender and its essentials- Appropriation of payments- Discharge of Contract- ways of discharging contract- Breach of Contract-Remedies of breach of contract – Quasi contract. (15 Hrs)

**Unit IV:** Special Contracts – Indemnity contracts – Guarantee contract – Differences – Kinds of Guarantee - Rights, duties and discharge of surety – Contract of Agency – Creation and termination of Agency. ( 14 Hrs)

**Unit V:** Bailment and Pledge – Essentials – Kinds of Bailment – Rights and duties of Bailer and Bailee –Sale of goods Act – sale and agreement to sell – Conditions and Warranties – Express and Implied – Doctrine of Caveat emptor – Unpaid seller – rights and duties ( As per Transfer of Properties Act ) (16 Hrs)

#### **Books for Reference:**

1. Mercantile Law, Chowla and Garge
2. Mercantile Law – N D Kapoor
3. Business and Corporate Law – L R Potti
4. Mercantile Law – R S N Pillai and Bhagavathy

### TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	15-06-2020 To 19-06-2020	1	Law : Meaning and definition
		2	Contract : Meaning and definition
		3	Nature of the contract
		4	Types of contract
2	22-06-2020 To 26-06-2020	5	Offer : Meaning and definition
		6	Essentials
		7	Acceptance
		8	Essentials
3	29-06-2020 To 03-07-2020	9	Consideration
		10	Definition and essentials
		11	Stranger to contract
		03 July	St. Thomas Day
4	06-07-2020 To 10-07-2020	12	Capacity of parties
		13	Position of minor
		14	Persons of unsound mind
		15	Persons disqualified by law
5	13-07-2020 To 17-07-2020	16	Free consent
			Coercion
		17	Undue influence
		18	Fraud
6	20-07-2020 To 24-07-2020	20 July	Karkkidaka Vavu
		19	Misrepresentation
		20	Legality of object and consideration
		21	Agreements opposed to public policy
7	27-07-2020 To 31-07-2020	22	Void agreements
		24	Contingent contracts
		24	Performance of contract
		31 July	Bakrid
8	03-08-2020 To 07-08-2020	25	Discharge of contract
		26	Discharge by mutual agreement
		27	Discharge by impossibility
		28	Breach of contract and remedies
9	10-08-2020 To 14-08-2020	30	Suit for damages
		31	Suit upon quantum meruit
		32	Class test
		33	Contract of indemnity

No of Weeks	Dates	Session	Topic
10	17-08-2020 To 21-08-2020	34	Contract of guarantee
		35	Rights of surety
		36	Discharge of surety
		37	Contract of bailment
11	24-08-2020 To 28-08-2020	38	Duties of bailor and bailee
		39	Essentials of a valid lien
		40	Pledge or pawn
		28 August	Ayyankali Jayanthi
12	31-08-2020 To 04-09-2020		Onam Holiday
			Onam Holiday
			Onam Holiday
			Onam Holiday
			Onam Holiday
13	07-09-2020 To 11-09-2020	41	Contract of agency – essentials
		42	Creation of an agency
		43	Rights and duties of an agent
		10 September	Sreekrishna Jayanthi
14	14-09-2020 To 18-09-2020	44	Delegation of authority
		45	Revision
		46	Revision
		47	Revision
15	21-09-2020 To 25-09-2020	21 September	Sreenarayana Guru Samadhi
			3 <sup>rd</sup> Semester 1 <sup>st</sup> Internal Exam
			3 <sup>rd</sup> Semester 1 <sup>st</sup> Internal Exam
			3 <sup>rd</sup> Semester 1 <sup>st</sup> Internal Exam
			3 <sup>rd</sup> Semester 1 <sup>st</sup> Internal Exam
16	28-09-2020 To 02-10-2020		3 <sup>rd</sup> Semester 1 <sup>st</sup> Internal Exam
			3 <sup>rd</sup> Semester 1 <sup>st</sup> Internal Exam
		48	Personal liability of agents
		49	Sale of goods Act
17	05-10-2020 To 09-10-2020	50	Essentials
		51	Sale and agreement to sell
		52	Formalities
		53	Conditions
18	12-10-2020 To 16-10-2020	54	Implied conditions
		55	Warranties
		56	Doctrine of caveat emptor
		57	Transfer of property in goods

No of Weeks	Dates	Session	Topic
19	19-10-2020 To 23-10-2020	58	Transfer of title by non-owners
		59	Delivery of the goods
		60	Rights of the buyer
		61	Duties of the buyer
20	26-10-2020 To 30-10-2020	26 October	Vijayadasami
		62	Rights of the seller
		29 October	Miladi-I-Sherif
		63	Duties of the seller
21	02-11-2020 To 06-11-2020	64	Rights of an unpaid seller
		65	Right of stoppage in transit
		66	Right of resale
		67	Auction sale
22	09-11-2020 To 13-11-2020	68	Class test
		69	Revision
		70	Revision
		71	Revision
		72	Class test
23	16-11-2020 To 20-11-2020		Study Leave
			Study Leave
			3 <sup>rd</sup> Semester 2 <sup>nd</sup> Internal Exam
			3 <sup>rd</sup> Semester 2 <sup>nd</sup> Internal Exam
			3 <sup>rd</sup> Semester 2 <sup>nd</sup> Internal Exam
24	23-11-2020 To 27-11-2020		3 <sup>rd</sup> Semester 2 <sup>nd</sup> Internal Exam
			3 <sup>rd</sup> Semester 2 <sup>nd</sup> Internal Exam
			3 <sup>rd</sup> Semester 2 <sup>nd</sup> Internal Exam
			Study Leave
			Study Leave
25	30-11-2020 To 04-12-2020		Study Leave
			Study Leave
			Study Leave
			Study Leave
			Study Leave
26	07-12-2020 To 11-12-2020		Study Leave
			Study Leave
			Study Leave
			Study Leave
			Study Leave
27	14-12-2020		3 <sup>rd</sup> Semester University Examination Begins



<b>Subject Code:</b>	<b>3C03 COM</b>
<b>Subject Name:</b>	<b>BUSINESS ECONOMICS</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 the Teacher:</b>	<b>Centil Abraham K.</b>

### **COURSE OUTCOME**

After studying this course, students shall be able to;

CO 1: Understand the concept of economics and its use in business

CO 2: Understand the concept of demand, elasticity and demand forecasting

CO 3: Understand production function and law of production

CO 4: Understand the methods of determining price of a product

CO 5: Explain the methods of computing national income.

CO 6: Conceive the developmental issues of Indian economy and Kerala economy

**Unit I:** Managerial Economics: Economics- meaning- definitions -Differences between micro economics and macroeconomics - Managerial economics- Definition and characteristics – Nature and Scope – characteristics- distinction between managerial economics and general economics - Relationship of managerial economics with other disciplines – role and responsibility of managerial economist.

**(18 Hrs)**

**Unit II:** Demand estimation- demand- Law of demand-demand curve- exceptions of law of demand-elasticity of demand – price – income- advertisement- cross- uses- measurement Law of diminishing marginal utility. Supply- determinants- Law of supply - Demand forecasting – short term and long term- methods of forecasting- forecasting demand for new product.

**(20 Hrs)**

**Unit III:** Production and production function- Cobb Douglas production function- law of production – law of diminishing returns – law of returns to scale - isoquants, isocost, optimum combination of inputs, economies and diseconomies of scale.

**(15 Hrs)**

**Unit IV:** Pricing and pricing policies- objectives of pricing - factors affecting pricing policy types of pricing- cost plus pricing – marginal cost pricing – going rate pricing – BEP pricing – product line pricing – pricing of a new product.

**(15 Hrs)**

**Unit V:** National Income –concept and meaning - Computation of NI- Methods and Difficulties - Economy's income and expenditure – Measurement of GDP – components of GDP – Real versus nominal GDP –GDP deflator – monetary and fiscal policies- pros and cons –Demonetization –meaning – objects and impact. Development issues of Indian economy- Poverty, Inequality, Unemployment and Black money–Features of Kerala economy-Kerala model of development-decentralized planning in Kerala.

**(22 Hrs)**

**Reference:**

1. R.L. Varshney and K.L. Maheswari, Managerial Economics
2. Ahuja. HL; Business Economics, S. Chand & co.
3. D.N. Dwivedi, Managerial Economics
4. Dr. S. Sankaran, Managerial Economics
5. DM Mithani: Business Economics
6. Seth M L Text Book of Economic Theory
7. K KDewett: Economic Theory
8. Dutt& Sundaram: Indian Economy

**TEACHING SCHEDULE**

No of Weeks	Dates	Session	Topic
<b>1</b>	15-06-2020 To 19-06-2020	1	<b>Module I:</b> Managerial Economics: Economics – meaning - definitions
		2	Differences between micro economics and macro economics
		3	Managerial economics – introduction
		4	Definition and characteristics
		5	Nature of managerial economics
<b>2</b>	22-06-2020 To 26-06-2020	6	Scope of managerial economics
		7	Scope of managerial economics
		8	Distinction between managerial economics and general

No of Weeks	Dates	Session	Topic
			economics
		9	Distinction between managerial economics and general economics
		10	Revision
3	29-06-2020 To 03-07-2020	11	Relationship of managerial economics with other disciplines
		12	Relationship of managerial economics with other disciplines
		13	Relationship of managerial economics with other disciplines
		14	Revision
		03 July	St. Thomas Day
4	06-07-2020 To 10-07-2020	15	Revision Role of managerial economist in business
		16	Responsibility of managerial economist
		17	Revision
		18	CLASS TEST – 1
		19	Module II: Demand estimation – introduction
5	13-07-2020 To 17-07-2020	20	Utility – meaning and law of diminishing marginal utility
		21	Assumptions of law of diminishing marginal utility
		22	Practical use of law of diminishing marginal utility
		23	Demand - introduction
		24	Demand curve
6	20-07-2020 To 24-07-2020	20 July	Karkkidaka Vavu
		25	Law of demand
		26	Exceptions of law of demand
		27	Factors affecting demand
		28	Demand function
7	27-07-2020 To 31-07-2020	29	Elasticity of demand – introduction
		30	Price elasticity of demand
		31	Income elasticity of demand
		32	Advertisement elasticity of demand, Cross elasticity of demand
		31 July	Bakrid
8	03-08-2020 To 07-08-2020	33	Measurement of elasticity of demand
		34	Supply- determinants - Law of supply
		35	Demand forecasting - short term and long term
		36	Methods of demand forecasting - forecasting demand for new product

No of Weeks	Dates	Session	Topic
		37	Revision
9	10-08-2020 To 14-08-2020	38	<b>CLASS TEST – 2</b>
		39	<b>Module III:</b> Production – introduction
		40	Production function
		41	Cobb Douglas production function
		42	Laws of production – introduction
10	17-08-2020 To 21-08-2020	43	Law of diminishing returns
		44	Assumptions of law of diminishing returns
		45	Law of returns to scale
		46	Law of returns to scale
		47	Assumptions law of returns to scale
11	24-08-2020 To 28-08-2020	48	Isoquants
		49	Isocost
		50	Optimum combination of inputs
		51	Economies and diseconomies of scale
		<b>28 August</b>	<b>Ayyankali Jayanthi</b>
12	31-08-2020 To 04-09-2020		<b>Onam Holiday</b>
			<b>Onam Holiday</b>
			<b>Onam Holiday</b>
			<b>Onam Holiday</b>
			<b>Onam Holiday</b>
13	07-09-2020 To 11-09-2020	52	Revision
		53	<b>CLASS TEST – 3</b>
		54	<b>Module IV:</b> Pricing and pricing policies
		<b>10 September</b>	<b>Sreekrishna Jayanthi</b>
		55	Objectives of pricing
14	14-09-2020 To 18-09-2020	56	Factors affecting pricing policy
		57	Types of pricing
		58	Cost plus pricing – marginal cost pricing
		59	Going rate pricing – BEP pricing
		60	Revision
15	21-09-2020 To 25-09-2020	<b>21 September</b>	<b>Sreenarayana Guru Samadhi</b>
			<b>3<sup>rd</sup> Semester 1<sup>st</sup> Internal Exam</b>
			<b>3<sup>rd</sup> Semester 1<sup>st</sup> Internal Exam</b>
			<b>3<sup>rd</sup> Semester 1<sup>st</sup> Internal Exam</b>
			<b>3<sup>rd</sup> Semester 1<sup>st</sup> Internal Exam</b>
16	28-09-2020 To		<b>3<sup>rd</sup> Semester 1<sup>st</sup> Internal Exam</b>
			<b>3<sup>rd</sup> Semester 1<sup>st</sup> Internal Exam</b>

No of Weeks	Dates	Session	Topic
	02-10-2020	61	Revision
		62	Product line pricing
		63	Methods of Product line pricing
17	05-10-2020 To 09-10-2020	64	Methods of Product line pricing
		65	Pricing of a new product
		66	Pricing of a new product
		67	Revision
		68	<b>CLASS TEST – 4</b>
18	12-10-2020 To 16-10-2020	69	<b>Module V: National Income –concept and meaning</b>
		70	Computation of national income – introduction
		71	Methods of calculating national income
		72	Difficulties in measuring national income
		73	Economy's income and expenditure
19	19-10-2020 To 23-10-2020	74	Measurement of GDP
		75	Components of GDP – Real versus nominal
		76	GDP – GDP deflator
		77	Monitory and fiscal policies
		78	Pros and cons of monitory and fiscal policies
20	26-10-2020 To 30-10-2020	26 October	<b>Vijayadasami</b>
		79	Demonetization –meaning – objects and impact
		29 October	<b>Miladi-I-Sherif</b>
		80	Development issues of Indian economy
		81	Poverty, Inequality
21	02-11-2020 To 06-11-2020	82	Unemployment and Black money
		83	Features of Kerala economy
		84	Kerala model of development
		85	Decentralized planning in Kerala
		86	Revision
22	09-11-2020 To 13-11-2020	87	<b>CLASS TEST – 5</b>
		88	Revision of important concepts from the syllabus
		89	Previous year question paper discussion
		90	Previous year question paper discussion
			<b>Study Leave</b>

No of Weeks	Dates	Session	Topic
<b>23</b>	16-11-2020 To 20-11-2020		<b>Study Leave</b>
			<b>Study Leave</b>
			<b>3<sup>rd</sup> Semester 2<sup>nd</sup> Internal Exam</b>
			<b>3<sup>rd</sup> Semester 2<sup>nd</sup> Internal Exam</b>
			<b>3<sup>rd</sup> Semester 2<sup>nd</sup> Internal Exam</b>
<b>24</b>	23-11-2020 To 27-11-2020		<b>3<sup>rd</sup> Semester 2<sup>nd</sup> Internal Exam</b>
			<b>3<sup>rd</sup> Semester 2<sup>nd</sup> Internal Exam</b>
			<b>3<sup>rd</sup> Semester 2<sup>nd</sup> Internal Exam</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
<b>25</b>	30-11-2020 To 04-12-2020		<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
<b>26</b>	07-12-2020 To 11-12-2020		<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
<b>27</b>	14-12-2020		<b>3<sup>rd</sup> Semester University Examination Begins</b>