

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

*(Affiliated to Kannur University Approved by Government of Kerala)*

**ANGADIKADAVU P.O., IRITTY, KANNUR – 670706**



**COURSE PLAN**

**BCOM FINANCE**

**(2020 – 23)**

**SEMESTER - III**

**ACADEMIC YEAR - (2021-22)**

### III Semester B Com Finance(2020 - 23)

SL. No.	Name of Subjects with Code	Name of the Teacher	Duty Hours per week
1.	3A12 COM ENTREPRENEURSHIP DEVELOPMENT	Sruthi Therese Abraham	90
2.	3B03 COM ADVANCED ACCOUNTING	Sanva P	108
3.	3B04 COM FINANCIAL MANAGEMENT	Nishamol N V	90
4.	3CO2COM BUSINESS REGULATORY FRAMEWORK	Sapna Sabu Vargeese	72
5.	3C03 COM BUSINESS ECONOMICS	Shilpa Vijithran	90
	<b>Name of Class Incharge</b>	Sanva P	

### 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	ADVANCED ACCOUNTING	BUSINESS ECONOMICS	FINANCIAL MANAGEMENT	ADVANCED ACCOUNTING	ENTERPEURSHIP DEVELOPMENT
2	FINANCIAL MANAGEMENT	BUSINESS REGULATORY FRAMEWORK	ENTERPEURSHIP DEVELOPMENT	ADVANCED ACCOUNTING	BUSINESS ECONOMICS
3	ADVANCED ACCOUNTING	BUSINESS REGULATORY FRAMEWORK	BUSINESS ECONOMICS	FINANCIAL MANAGEMENT	ENTERPEURSHIP DEVELOPMENT
4	ENTERPEURSHIP DEVELOPMENT	FINANCIAL MANAGEMENT	ADVANCED ACCOUNTING	BUSINESS REGULATORY FRAMEWORK	BUSINESS ECONOMICS
5	BUSINESS ECONOMICS	ADVANCED ACCOUNTING	FINANCIAL MANAGEMENT	ENTERPEURSHIP DEVELOPMENT	BUSINESS REGULATORY FRAMEWORK
6	FINANCIAL MANAGEMENT	BUSINESS REGULATORY FRAMEWORK	ADVANCED ACCOUNTING	BUSINESS ECONOMICS	ENTERPEURSHIP DEVELOPMENT

<b>Subject Code:</b>	<b>3A12 COM</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 THERESE ABRAHAM</b>

## SYLLABUS

### 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

**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.

**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.

**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 75 analysis and feasibility study. Contents of project report. Preparation of Project Report for a Micro enterprise

**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} start ups, 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
1	12-07-2021 To 17-07-2021	1	Concept of Entrepreneurship
		2	Meaning- definition
		3	Importance of Entrepreneurship
		4	Functions of Entrepreneurship
		5	Difference between Entrepreneurs and Manager
		6	Types of entrepreneurs
2	19-07-2021 To 24-07-2021	7	Types of entrepreneurs
		20 July	<b>Bakrid- Holiday</b>
		8	Intrapreneurs
		9	Difference between entrepreneur and intrapreneur
		10	Role of first generation entrepreneurs
3	26-07-2021 To 31-07-2021	11	Practice of Entrepreneurship development
		12	Women Entrepreneurship
		13	Women Entrepreneurship in Kerala
		14	Reasons for the slow growth of women Entrepreneurship
		15	Challenges of women Entrepreneurship
		16	Remedies to solve problems of women Entrepreneurship
4	02-08-2021	17	Development of women Entrepreneurship
		18	Assistance women Entrepreneurship

No of Weeks	Dates	Session	Topic
	To 07-08-2021	19	Concept of student Entrepreneurship
		20	Importance of student Entrepreneurship
		21	Methods of imparting Entrepreneurship education
		22	Revision
		23	Unit Test No 01
5	09-08-2021 To 14-08-2021	24	Motives influencing entrepreneurs
		25	Factors effecting entrepreneurial growth
		26	Factors effecting entrepreneurial growth
		27	Rural Entrepreneurship
		28	Need for Entrepreneurship
6	16-08-2021 To 21-08-2021	29	Assignment on rural Entrepreneurship in India
		30	Advantages of Rural Entrepreneurship
		31	Problems of Rural Entrepreneurship
		32	Steps to be taken to promote Rural Entrepreneurship
		19 August	<b>Moharam/Onam Vacation</b>
		20 August	Onam Vacation
7	23-08-2021 To 28-08-2021	21 August	Onam Vacation
		23 August	Onam Vacation
		24 August	Onam Vacation
		25 August	Onam Vacation
		26 August	Onam Vacation
		27 August	Onam Vacation
8	30-08-2021 To 04-09-2021	28 August	Onam Vacation
		30 August	Onam Vacation
			Study Leave
			Study Leave
			Study Leave
9	06-09-2021 To 11-09-2021		Study Leave
			Study Leave
			I Sem University Examination
			I Sem University Examination
			I Sem University Examination
10	13-09-2021 To		I Sem University Examination
			I Sem University Examination
			I Sem University Examination

No of Weeks	Dates	Session	Topic
	18-09-2021		I Sem University Examination
			I Sem University Examination
			I Sem University Examination
11	20-09-2021 To 25-09-2021	33	Seminar presentation on Rural Entrepreneurship
		21 September	Sree Narayana Guru Samadhi
		34	Rural Entrepreneurship development
		35	Social Entrepreneurship-meaning and definitions
		36	Types of Social Entrepreneurship
		37	Difference between Business and Social Entrepreneurship
12	27-09-2021 To 02-10-2021	38	Characteristics of Social Entrepreneurship
		39	Role of entrepreneur in economic development
		40	Meaning of entrepreneurial motivation
		41	Motivating factors
		42	Advantages & disadvantages of entrepreneur
		2 October	Gandhi Jayanthi
13	04-10-2021 To 09-10-2021	43	Types of competencies, Developing competencies
		44	Need for Achievement
		45	Entrepreneurial competencies
		46	Techniques of developing entrepreneurial competencies
		47	Institutional efforts of Govt. In developing Entrepreneurship
		48	Entrepreneurial Development Programmes, Need for EDP
14	11-10-2021 To 16-10-2021	49	Objectives of EDP, Phases and steps in EDP
		50	Course content and curriculum of EDP
		51	Role of EDP
		14 October	Mahanavami
		15 October	Vijayadasami
		52	Business idea generation, Screening of project ideas
15	18-10-2021 To 23-10-2021	53	Setting up of a new business
		19 October	Milad-i-Sherif
		54	Micro, Small and Medium enterprise, Features of MSMEs
		55	Objectives, advantages & disadvantages
		56	Problems and prospectus of MSMEs
		57	Incentives and subsidies
16	25-10-2021	58	Unit Test No 02

No of Weeks	Dates	Session	Topic
	To 30-10-2021	59	Taxation benefits of MSMEs
		60	Project :meaning and features
		61	Contents of project report: preparation
		62	Library reference for seminar
		63	Group discussion based on reference
17	01-11-2021 To 06-11-2021	64	Unit Test 03
		65	Group discussion based on reference
		66	Group wise seminar presentation
		67	Industries Board
		68	MSME institutes
18	08-11-2021 To 13-11-2021	69	Industrial Estates
		70	<b>I Internal Examinations</b>
		71	<b>I Internal Examinations</b>
		72	<b>I Internal Examinations</b>
		73	Specilaised Institutions
19	15-11-2021 To 19-11-2021	74	Technical Consultancy Organisations
		75	Loans and advances available for entrepreneurs
		76	Schemes for financial institutions
		77	Starts ups
			<b>Study Leave</b>
20	22-11-2021 To 26-11-2021		<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
21	29-11-2021 To 03-12-2021		<b>II Semester University Examination</b>
			<b>II Semester University Examination</b>
			<b>II Semester University Examination</b>
			<b>II Semester University Examination</b>
			<b>II Semester University Examination</b>
22	06-12-2021	78	Role of universities and and colleges in developing Entrepreneurships
		79	Role of NGOs
		80	Entrepreneurial ecosystem in Kerala
		81	Demonstration of seminar content
		82	Demonstration of seminar content
		83	Specialised Institutions
22	06-12-2021	84	Types of start ups
		85	Financial supports to start ups

No of Weeks	Dates	Session	Topic
	To 10-12-2021	86	Revision
		87	Revision
		88	Question paper Discussions
		89	Question paper Discussions
23	13-12-2021 To 17-12-2021	90	Question paper Discussions
			<b>II Internal Examination</b>
			<b>II Internal Examination</b>
			<b>II Internal Examination</b>
24	20-12-2021 To 24-12-2021		<b>II Internal Examination</b>
			<b>II Internal Examination</b>
			<b>II Internal Examination</b>
		<b>23-12-2021</b>	<b>Christmas Celebration</b>
25			<b>Christmas Vacation</b>
			<b>Christmas Vacation</b>
			<b>Christmas Vacation</b>
			<b>Christmas Vacation</b>
			<b>Christmas Vacation</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>

## SYLLABUS

### **CORE COURSE III : ADVANCED ACCOUNTING**

<b>SEMESTER</b>	<b>COURSE CODE</b>	<b>HOURS PER WEEK</b>	<b>CREDIT</b>	<b>EXAM HRS</b>
<b>III</b>	<b>3B03 COM</b>	<b>6</b>	<b>4</b>	<b>3</b>

### **COURSE OUTCOME**

After studying the course, the students shall be able to;

- CO 1. Understand the theoretical and practical knowledge of the basics of accounting.
- CO 2. Acquire the knowledge of accounting for royalty, Consignment and Hire Purchase
- CO 3. Imbibe the accounting concepts of Inland Branch Business.
- CO 4. Comprehend the procedure for determining profit and financial position from incomplete records.

#### **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
1	12-07-2021 To 17-07-2021	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
		7	Problem on Ledger
2	19-07-2021 To 24-07-2021	8	Final Accounts of Sole Trading Concern
		20 July	<b>Bakrid- Holiday</b>
		9	Problem on Sole Trading Concern
		10	Problem on Sole Trading Concern

No of Weeks	Dates	Session	Topic
		11	Manufacturing Account
		12	Problem on Manufacturing Account
		13	Problem on Manufacturing Account
3	26-07-2021 To 31-07-2021	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
		18	Problem on Final accounts
		19	Problem on Final accounts
		20	Adjusting and Closing Entries
4	02-08-2021 To 07-08-2021	21	Problems on final accounts
		22	Problems on final accounts
		23	Problems on final accounts
		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
5	09-08-2021 To 14-08-2021	28	Problems on royalty under first method
		29	Problems on royalty under first method
		30	Problems on royalty under Second method
		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
6	16-08-2021 To 21-08-2021	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
		19 August	<b>Moharam/Onam Vacation</b>
		20 August	<b>Onam Vacation</b>
		21 August	<b>Onam Vacation</b>
7	23-08-2021 To 28-08-2021	23 August	<b>Onam Vacation</b>
		24 August	<b>Onam Vacation</b>
		25 August	<b>Onam Vacation</b>
		26 August	<b>Onam Vacation</b>
		27 August	<b>Onam Vacation</b>
		28 August	<b>Onam Vacation</b>

No of Weeks	Dates	Session	Topic
8	30-08-2021 To 04-09-2021	30 August	Onam Vacation
			Study Leave
			Study Leave
			Study Leave
			Study Leave
			Study Leave
9	06-09-2021 To 11-09-2021		Study Leave
			Study Leave
			I Sem University Examination
			I Sem University Examination
			I Sem University Examination
			I Sem University Examination
10	13-09-2021 To 18-09-2021		I Sem University Examination
			I Sem University Examination
			I Sem University Examination
			I Sem University Examination
			I Sem University Examination
			I Sem University Examination
11	20-09-2021 To 25-09-2021	39	Extra Problems on royalty
		21 September	Sree Narayana Guru Samadhi
		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
		45	Class test
12	27-09-2021 To 02-10-2021	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
		2 October	Gandhi Jayanthi
		51	Unsold stock – valuation
13	04-10-2021 To 09-10-2021	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

No of Weeks	Dates	Session	Topic
			remains unsold
		56	Hire purchase Accounting - meaning and objectives
		57	Ledger accounts in the books of Hire vendor and Hire Purchaser
14	11-10-2021 To 16-10-2021	58	Problems
		59	Full Cash Price - Problems
		60	Actual Cash Price
		14 October	<b>Mahanavami</b>
		15 October	<b>Vijayadasami</b>
		61	Problems on Actual Cash Price
		62	Interest Suspense Methods
15	18-10-2021 To 23-10-2021	63	Problems on Interest Suspense Methods
		19 October	<b>Milad-i-Sherif</b>
		64	Interest calculations, repossession
		65	Ascertainment of Cash Price
		66	Instalment System - differences between Hire Purchase and Instalment Systems
		67	Class Test
		68	Inland Branch Accounts : meaning concept theory
16	25-10-2021 To 30-10-2021	69	Accounts of dependent and independent branches
		70	Debtors system, journal and ledger format
		71	Problems under Debtors system
		72	Problems under Debtors system
		73	Stock and Debtors System – theory , format
		74	Cost price method
		75	Problem on Cost price method
17	01-11-2021 To 06-11-2021	76	Invoice price method
		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
18	08-11-2021 To 13-11-2021	83	<b>I Internal Examinations</b>
		84	<b>I Internal Examinations</b>
		85	<b>I Internal Examinations</b>
		86	Preparation of consolidated accounts
		87	Problem on Preparation of consolidated accounts

No of Weeks	Dates	Session	Topic
		88	Problem on Preparation of consolidated accounts
		89	Problem on Preparation of consolidated accounts
19	15-11-2021 To 19-11-2021	90	Class Test
		91	Single Entry meaning – features - difference between single entry and double entry system
		92	Computation of missing figures
			<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
20	22-11-2021 To 26-11-2021		<b>II Semester University Examination</b>
			<b>II Semester University Examination</b>
			<b>II Semester University Examination</b>
			<b>II Semester University Examination</b>
			<b>II Semester University Examination</b>
21	29-11-2021 To 03-12-2021	93	Problem on missing figures
		94	Problem on missing figures
		95	Methods of profit determination
		96	Problem on profit determination
		97	Problem on profit determination
		98	Capital comparison method
		99	Problem on Capital comparison method
22	06-12-2021 To 10-12-2021	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
		105	Class Test
		106	Revision
23	13-12-2021 To 17-12-2021	107	Revision
		108	Question paper discussion
			<b>II Internal Examination</b>
			<b>II Internal Examination</b>
24	20-12-2021 To		<b>II Internal Examination</b>
			<b>II Internal Examination</b>
			<b>II Internal Examination</b>

No of Weeks	Dates	Session	Topic
	24-12-2021	<b>23-12-2021</b>	<b>Christmas Celebration</b>
25			<b>Christmas Vacation</b>
			<b>Christmas Vacation</b>
			<b>Christmas Vacation</b>
			<b>Christmas Vacation</b>
			<b>Christmas Vacation</b>
			<b>Christmas Vacation</b>

<b>Subject Code:</b>	<b>3B04 COM</b>
<b>Subject Name:</b>	<b>CORE COURSE IV : FINANCE I – FINANCIAL MANAGEMENT</b>
<b>No. of Credits:</b>	<b>04</b>
<b>No. of Contact Hours:</b>	<b>90</b>
<b>Hours per Week:</b>	<b>05</b>
<b>Name of the Teacher:</b>	<b>Nishamol NV</b>

### **ELECTIVE STREAM III – FINANCE**

#### **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.

### **Marks including choice:**

<b>Unit</b>	<b>Marks</b>
I	15
II	10
III	13
IV	10
V	8
<b>Total</b>	<b>56</b>

## TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	12-07-2021 To 17-07-2021	1	<b>Module I</b> Financial management- meaning- definition
		2	Financial management- objectives
		3	Functions of Financial Management
		4	Scope of Financial Management
		5	Time value of money
		6	Time value of money
2	19-07-2021 To 24-07-2021	7	Economic evaluation of investment projects
		20 July	<b>Bakrid- Holiday</b>
		8	Nature of investment decisions
		9	Investment evaluation criteria
		10	Payback period method – Meaning
		11	Merits and demerits of PBP
3	26-07-2021 To 31-07-2021	12	Problems
		13	Problems
		14	ARR-Meaning
		15	Merits and demerits of PBP
		16	Problems
		17	Problems
4	02-08-2021 To 07-08-2021	18	NPV
		19	Problems
		20	Problems
		21	IRR
		22	Problems
		23	Problems
5	09-08-2021 To 14-08-2021	24	Capital rationing.
		25	CLASS TEST
		26	<b>Module II</b> Working capital management: Meaning
		27	Working capital management: Significance
		28	Factors affecting working capital
		29	Factors affecting working capital
6	16-08-2021 To	30	Types of working capital
		31	Types of working capital
		32	Principles of working capital management

No of Weeks	Dates	Session	Topic
	21-08-2021	19 August	<b>Moharam/Onam Vacation</b>
		20 August	Onam Vacation
		21 August	Onam Vacation
7	23-08-2021 To 28-08-2021	23 August	Onam Vacation
		24 August	Onam Vacation
		25 August	Onam Vacation
		26 August	Onam Vacation
		27 August	Onam Vacation
		28 August	Onam Vacation
8	30-08-2021 To 04-09-2021	30 August	Onam Vacation
			Study Leave
			Study Leave
			Study Leave
			Study Leave
9	06-09-2021 To 11-09-2021		Study Leave
			Study Leave
			I Sem University Examination
			I Sem University Examination
			I Sem University Examination
10	13-09-2021 To 18-09-2021		I Sem University Examination
			I Sem University Examination
			I Sem University Examination
			I Sem University Examination
			I Sem University Examination
11	20-09-2021 To 25-09-2021	33	Principles of working capital management
		21 September	<b>Sree Narayana Guru Samadhi</b>
		34	Operating cycle method of estimating working capital.
		35	Operating cycle method of estimating working capital.
		36	Problems
		37	Problems
12	27-09-2021 To 02-10-2021	38	Problems
		39	Problems
		40	Class Test
		41	<b>Module III</b> Capital structure-Meaning

No of Weeks	Dates	Session	Topic
		42	Capital structure-Importance
		2 October	<b>Gandhi Jayanthi</b>
13	04-10-2021 To 09-10-2021	43	Capital structure-Factors
		44	Optimum capital structure
		45	Trading on equity
		46	Theories of capital structure
		47	NI approach
		48	NI approach
14	11-10-2021 To 16-10-2021	49	NOI approach
		50	NOI approach
		51	Traditional theory
		14 October	<b>Mahanavami</b>
		15 October	<b>Vijayadasami</b>
		52	Traditional theory
15	18-10-2021 To 23-10-2021	53	MM theory (Theoretical aspects only)
		19 October	<b>Milad-i-Sherif</b>
		54	Leverage: Meaning
		55	Leverage: Meaning
		56	Financial Leverage
		57	Operating Leverage
16	25-10-2021 To 30-10-2021	58	Combined Leverage
		59	Problems
		60	Class Test
		61	<b>Module IV</b> Cost of capital:- Meaning
		62	Cost of capital:- significance
		63	Determination of cost of capita
17	01-11-2021 To 06-11-2021	64	Computation of cost of individual components
		65	Cost of debt
		66	Problems
		67	Preference capital
		68	Problems
		69	Equity capital
18	08-11-2021 To 13-11-2021	70	<b>I Internal Examinations</b>
		71	<b>I Internal Examinations</b>
		72	<b>I Internal Examinations</b>
		73	Retained earnings
		74	Weighted average cost of capital
		75	Class Test

No of Weeks	Dates	Session	Topic
19	15-11-2021 To 19-11-2021	76	<b>Module V</b> Dividend- Meaning
		77	Types of Dividend
			<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
20	22-11-2021 To 26-11-2021		<b>II Semester University Examination</b>
			<b>II Semester University Examination</b>
			<b>II Semester University Examination</b>
			<b>II Semester University Examination</b>
			<b>II Semester University Examination</b>
21	29-11-2021 To 03-12-2021	78	Types of Dividend
		79	Types of Dividend
		80	Factors determining dividend
		81	Dividend policy
		82	Conservative v/s liberal policy
		83	Conservative v/s liberal policy
22	06-12-2021 To 10-12-2021	84	Factors determining dividend policy
		85	Factors determining dividend policy
		86	Class Test
		87	Revision
		88	Revision
		89	Revision
23	13-12-2021 To 17-12-2021	90	Revision
			<b>II Internal Examination</b>
			<b>II Internal Examination</b>
			<b>II Internal Examination</b>
			<b>II Internal Examination</b>
24	20-12-2021 To 24-12-2021		<b>II Internal Examination</b>
			<b>II Internal Examination</b>
		<b>23-12-2021</b>	<b>Christmas Celebration</b>
			<b>Christmas Vacation</b>
25			<b>Christmas Vacation</b>
			<b>Christmas Vacation</b>
			<b>Christmas Vacation</b>
			<b>Christmas Vacation</b>

<b>Subject Code:</b>	<b>3CO2COM</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 offers – 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 Bailor 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	12-07-2021 To 17-07-2021	1	Law: Meaning and definition
		2	Contract: Meaning and definition
		3	Nature of the contract
		4	Types of contracts
		5	Offer: Meaning and definition
2	19-07-2021 To 24-07-2021	6	Essentials
		20 July	<b>Bakrid- Holiday</b>
		7	Acceptance
		8	Essentials
3	26-07-2021 To 31-07-2021	9	Consideration
		10	Definition and essentials
		11	Stranger to contract
		12	Contracts without consideration
4	02-08-2021 To 07-08-2021	13	Capacity of parties
		14	Position of minor
		15	Persons of unsound mind
		16	Persons disqualified by law
5	09-08-2021 To 14-08-2021	17	Free consent
		18	Coercion
		19	Undue influence
		20	Fraud
6	16-08-2021 To 21-08-2021	21	Misrepresentation
		22	Mistake
		23	Legality of object and consideration
		24	Agreements opposed to public policy
7	23-08-2021 To	25	Void agreements
		26	Contingent contracts
		19 August	<b>Moharam/Onam Vacation</b>
		20 August	<b>Onam Vacation</b>
7	23-08-2021 To	21 August	<b>Onam Vacation</b>
		23 August	<b>Onam Vacation</b>
		24 August	<b>Onam Vacation</b>
7	23-08-2021 To	25 August	<b>Onam Vacation</b>
		24 August	<b>Onam Vacation</b>

No of Weeks	Dates	Session	Topic
	28-08-2021	26 August	Onam Vacation
		27 August	Onam Vacation
		28 August	Onam Vacation
8	30-08-2021 To 04-09-2021	30 August	Onam Vacation
			Study Leave
			Study Leave
			Study Leave
			Study Leave
9	06-09-2021 To 11-09-2021		Study Leave
			Study Leave
			I Sem University Examination
			I Sem University Examination
			I Sem University Examination
10	13-09-2021 To 18-09-2021		I Sem University Examination
			I Sem University Examination
			I Sem University Examination
			I Sem University Examination
			I Sem University Examination
11	20-09-2021 To 25-09-2021	27	Quasi contract
		21 September	Sree Narayana Guru Samadhi
		28	Performance of contract
		29	Discharge of contract
		30	Discharge by mutual agreement
12	27-09-2021 To 02-10-2021	31	Discharge by impossibility
		32	Breach of contract and remedies
		33	Suit for damages
		34	Suit upon quantum meruit
		2 October	Gandhi Jayanthi
13	04-10-2021 To 09-10-2021	35	Class test
		36	Contract of indemnity
		37	Contract of guarantee
		38	Rights of surety
		39	Discharge of surety
14	11-10-2021	40	Contract of bailment
		41	Duties of bailor and bailee



No of Weeks	Dates	Session	Topic
	To 16-10-2021	42	Rights of bailor and bailee
		14 October	<b>Mahanavami</b>
		15 October	<b>Vijayadasami</b>
15	18-10-2021 To 23-10-2021	43	Essentials of a valid lien
		19 October	<b>Milad-i-Sherif</b>
		44	Pledge or pawn
		45	Contract of agency - essentials
16	25-10-2021 To 30-10-2021	46	Creation of an agency
		47	Rights and duties of an agent
		48	Rights and duties of the principal
		49	Delegation of authority
17	01-11-2021 To 06-11-2021	50	Personal liability of agents
		51	Termination of agency
		52	Sale of goods Act
		53	Essentials
18	08-11-2021 To 13-11-2021	54	Sale and agreement to sell
		55	Formalities
		56	Conditions
			<b>I Internal Examinations</b>
19	15-11-2021 To 19-11-2021		<b>I Internal Examinations</b>
			<b>I Internal Examinations</b>
		57	Implied conditions
		58	Warranties
20	22-11-2021 To 26-11-2021	59	Doctrine of caveat emptor
		60	Transfer of property in goods
			<b>Study Leave</b>
			<b>Study Leave</b>
21	29-11-2021 To		<b>Study Leave</b>
			<b>Study Leave</b>
			<b>II Semester University Examination</b>
			<b>II Semester University Examination</b>
21	29-11-2021 To		<b>II Semester University Examination</b>
			<b>II Semester University Examination</b>
			<b>II Semester University Examination</b>
21	29-11-2021 To	61	Delivery of the goods
		62	Duties of the buyer
		63	Rights of the seller

No of Weeks	Dates	Session	Topic
	03-12-2021	64	Duties of the seller
		65	Unpaid seller
22	06-12-2021 To 10-12-2021	66	Rights of an unpaid seller
		67	Right of stoppage in transit
		68	Right of resale
		69	Auction sale
		70	<i>Revision</i>
23	13-12-2021 To 17-12-2021	71	<i>Revision</i>
		72	<i>Revision</i>
			<b>II Internal Examination</b>
			<b>II Internal Examination</b>
			<b>II Internal Examination</b>
24	20-12-2021 To 24-12-2021		<b>II Internal Examination</b>
			<b>II Internal Examination</b>
			<b>II Internal Examination</b>
		<b>23-12-2021</b>	<b>Christmas Celebration</b>
			<b>Christmas Vacation</b>
25			<b>Christmas Vacation</b>
			<b>Christmas Vacation</b>
			<b>Christmas Vacation</b>
			<b>Christmas Vacation</b>
			<b>Christmas Vacation</b>

<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>SHILPA VICHITHRAN</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 macro economics - 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) 86

**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 K Dewett: Economic Theory
8. Dutt & Sundaram: Indian Economy
9. Petersen &. "Lewis: Managerial Economics
10. Mote V L peul. S & Gupta G S: Managerial Economics
11. H. Craig Petersen & W. Cris lewis: Managerial Economics
12. Dr. P.N. Reddy and H.R, Appanaiah : Essentials of Business Economics
13. Barry Keating and J. Holton Wilson: Managerial Economics
14. Dwivedi, D.N: Microeconomics: Theory and Applications,
15. N. Gregory Mankiw, 'Macroeconomics'
16. B A Prakash, Kerala's Economic Development Emerging Issues and Challenges

## TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	12-07-2021 To 17-07-2021	1	Economics: Meaning & Definitions
		2	Difference between Micro and Macro economics
		3	Managerial economics; Definitions
		4	Characteristics of
		5	Nature Managerial Economics
		6	Scope of Managerial Economics
2	19-07-2021 To 24-07-2021	7	Relationship of managerial economics with other disciplines
		20 July	<b>Bakrid- Holiday</b>
		8	Role of managerial economist
		9	Responsibility of managerial economist
		10	Unit Test 01
		11	Meaning of Utility
3	26-07-2021 To 31-07-2021	12	Consumer's equilibrium in terms of the utility analysis
		13	Law of diminishing marginal utility
		14	Assumptions of the Law, Limitations and exceptions of Law
		15	Demand : Meaning, Law of Demand
		16	Demand schedule and curve
		17	Determinants of Law of demand
4	02-08-2021 To 07-08-2021	18	Reasons for downward sloping demand curve
		19	Exceptions of Law of demand
		20	Demand function and Types of demand
		21	Importance of law of demand
		22	Meaning and definition of elasticity of demand
		23	Price elasticity and Types of price elasticity
5	09-08-2021 To 14-08-2021	24	Measurement of price elasticity of Demand
		25	Measurement of price elasticity of Demand
		26	Uses of price ELASTICITY
		27	Income elasticity, Cross elasticity & Advertising elasticity
		28	Supply and Determinants of supply
		29	Determinants of supply
6	16-08-2021 To	30	Demand estimation and Demand forecasting
		31	Objectives, Role and importance of demand forecasting
		32	Steps in demand forecasting

No of Weeks	Dates	Session	Topic
	21-08-2021	19 August	<b>Moharam/Onam Vacation</b>
		20 August	Onam Vacation
		21 August	Onam Vacation
7	23-08-2021 To 28-08-2021	23 August	Onam Vacation
		24 August	Onam Vacation
		25 August	Onam Vacation
		26 August	Onam Vacation
		27 August	Onam Vacation
		28 August	Onam Vacation
8	30-08-2021 To 04-09-2021	30 August	Onam Vacation
			Study Leave
			Study Leave
			Study Leave
			Study Leave
9	06-09-2021 To 11-09-2021		Study Leave
			Study Leave
			I Sem University Examination
			I Sem University Examination
			I Sem University Examination
10	13-09-2021 To 18-09-2021		I Sem University Examination
			I Sem University Examination
			I Sem University Examination
			I Sem University Examination
			I Sem University Examination
11	20-09-2021 To 25-09-2021	33	Short-term and long-term demand forecasting
		21 September	Sree Narayana Guru Samadhi
		34	Methods and limitations of demand forecasting
		35	Methods of demand forecasting for new products
		36	Criteria of a good forecasting method
		37	Production function
12	27-09-2021 To 02-10-2021	38	Cobb Douglas production function
		39	Law of production
		40	Law of diminishing return
		41	Law of return to scale
		42	Isoquants, isocost, optimum combination of outputs

No of Weeks	Dates	Session	Topic
		2 October	<b>Gandhi Jayanthi</b>
13	04-10-2021 To 09-10-2021	43	Pricing policies and objectives of pricing
		44	Factors effecting pricing
		45	Cost plus pricing and marginal cost pricing
		46	Going rate pricing and BEP pricing
		47	Product line pricing and pricing of a new product
		48	National Income
14	11-10-2021 To 16-10-2021	49	Computation of national Income
		50	Methods and difficulties
		51	Economy's income and expenditure
		14 October	<b>Mahanavami</b>
		15 October	<b>Vijayadasami</b>
		52	Measurement of GDP
15	18-10-2021 To 23-10-2021	53	Components of GDP
		19 October	<b>Milad-i-Sherif</b>
		54	Real versus nominal GDP
		55	GDP deflator
		56	Monitary policies
		57	Instruments of monetary policies
16	25-10-2021 To 30-10-2021	58	Qualitative or selective techniques
		59	Pros and cons of monetary policy
		60	Fiscal policy
		61	Instruments of fiscal policy
		62	Pros and cons of fiscal policy
		63	Demonetisation
17	01-11-2021 To 06-11-2021	64	Objectives and impact
		65	Characteristics of Indian economy
		66	Major development issues of Indian economy
		67	Poverty
		68	Causes and Govt programmes for poverty alleviation
		69	Inequality in income distribution in India
18	08-11-2021 To 13-11-2021	70	<b>I Internal Examinations</b>
		71	<b>I Internal Examinations</b>
		72	<b>I Internal Examinations</b>
		73	Black money
		74	Govt. Initiatives to eliminate black money
		75	Impact of black money
19		76	Unemployment

No of Weeks	Dates	Session	Topic
	15-11-2021 To 19-11-2021	77	Remedial measures to reduce unemployment
			<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
20	22-11-2021 To 26-11-2021		<b>II Semester University Examination</b>
			<b>II Semester University Examination</b>
			<b>II Semester University Examination</b>
			<b>II Semester University Examination</b>
			<b>II Semester University Examination</b>
21	29-11-2021 To 03-12-2021	78	Kerala economy
		79	Assignment on “Kerala model of development”
		80	Achievement of Kerala’s development experience
		81	Decentralised planning in Kerala
		82	An overview of Kerala Economy
		83	Unit Test 02
22	06-12-2021 To 10-12-2021	84	Revision module 01
		85	Question paper discussion
		86	Revision module 02
		87	Question paper discussion
		88	Revision module 03& 04
		89	Question paper discussion
23	13-12-2021 To 17-12-2021	90	Revision Module 05
			<b>II Internal Examination</b>
			<b>II Internal Examination</b>
			<b>II Internal Examination</b>
24	20-12-2021 To 24-12-2021		<b>II Internal Examination</b>
			<b>II Internal Examination</b>
			<b>II Internal Examination</b>
		<b>23-12-2021</b>	<b>Christmas Celebration</b>
			<b>Christmas Vacation</b>
25			<b>Christmas Vacation</b>
			<b>Christmas Vacation</b>
			<b>Christmas Vacation</b>
			<b>Christmas Vacation</b>
			<b>Christmas Vacation</b>



