### 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 – IV**

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

	IV Semester B Com Finance (2020 - 23)					
SL. No.	Name of Subjects with Code	Name of the Teacher	Duty Hours per week			
1.	4A13 COM INFORMATIC SKILLS	SRUTHI N AND ANJU K PAULOSE	5			
2.	4A14 COM ENVIRONMENTAL STUDIES AND DISASTER MANAGEMENT	SRUTHI THERESE ABRAHAM	5			
3.	4B05 COM CORPORATE ACCOUNTING	ANJU K PAULOSE	6			
4.	4B06 COM INVESTMENT MANAGEMENT	SANVA P	5			
5.	4C04 COM CORPORATE LAW AND BUSINESS REGULATIONS	SAPNA JOHN	4			
	NAME OF CLASS IN CHARGE	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	4B06 COM INVESTMENT MANAGEMENT	4B05 COM CORPORATE ACCOUNTING	4A13 COM INFORMATIC SKILLS	4B05 COM CORPORATE ACCOUNTING	4A14 COM ENVIRONMENTAL STUDIES AND DISASTER MANAGEMENT
2	4A14 COM ENVIRONMENTAL STUDIES AND DISASTER MANAGEMENT	4B06 COM INVESTMENT MANAGEMENT	4C04 COM CORPORATE LAW AND BUSINESS REGULATIONS	4A13 COM INFORMATIC SKILLS	4B05 COM CORPORATE ACCOUNTING
3	4B06 COM INVESTMENT MANAGEMENT	4B05 COM CORPORATE ACCOUNTING	4C04 COM CORPORATE LAW AND BUSINESS REGULATIONS	4A14 COM ENVIRONMENTAL STUDIES AND DISASTER MANAGEMENT	4A13 COM INFORMATIC SKILLS
4	4B05 COM CORPORATE ACCOUNTING	4C04 COM CORPORATE LAW AND BUSINESS REGULATIONS	4B06 COM INVESTMENT MANAGEMENT	4A14 COM ENVIRONMENTAL STUDIES AND DISASTER MANAGEMENT	4A13 COM INFORMATIC SKILLS
5	4C04 COM CORPORATE LAW AND BUSINESS REGULATIONS	4A14 COM ENVIRONMENTAL STUDIES AND DISASTER MANAGEMENT	4B06 COM INVESTMENT MANAGEMENT	4A13 COM INFORMATIC SKILLS	4B05 COM CORPORATE ACCOUNTING
6	4A14 COM ENVIRONMENTAL STUDIES AND DISASTER MANAGEMENT	4B06 COM INVESTMENT MANAGEMENT	4A13 COM INFORMATIC SKILLS	4C04 COM CORPORATE LAW AND BUSINESS REGULATIONS	4B05 COM CORPORATE ACCOUNTING

Subject Code:	4A13 COM
Subject Name:	GENERAL AWARENESS COURSE III : GENERAL INFORMATICS SKILLS
No. of Credits:	4((3+1)
No. of Contact Hours:	5
Hours per Week:	5
Name of the Teacher:	Sruthi N and Anju K Paulose

#### **SYLLABUS**

**Unit I** Overview of information Technology. Features of Modern Personal Computer and Peripherals – Computer Networks – Types of Networks – Components of Networks – Topology – Internet – Uses of Internet. [10 Hours]

**Unit II** Social Informatics: IT and society – issues and concerns -Digital divide – Cyber ethics – Cybercrimes – Cyber Laws – Cyber addictions- Information over Load – Health Issues – Guide lines for Proper Usage of computers and internet. E Waste. [10 Hours]

**Unit III** IT Applications: E Governance– overview of IT Application in Medicine, Health care, Business and Commerce.– Industry. [10 Hours]

**Unit IV** Knowledge Skills for Higher Education : Data, Information and Knowledge - Knowledge Management -Internet as a knowledge repository - Academic search techniques - Case study of academic websites – Basic concepts of IPR – Copyrights and Patents - Introduction to use of IT in teaching and learning - Case study of educational software - Academic Service – INFLIBNET – NICENET - BRENT. [12 Hours]

**Unit V** Programmes for Office Management: MS word – window concepts – Menus, tiles, Edit, View, tools, tables, Mail Merge. MS Excel – Spread sheet – operators - Arithmetic – Relation Functions – Formulae – Payroll Preparation. MS Power point - creating slides and presentations, adding media clips and charts, special effects, setting slid timings 77 [24 Hours]

**Unit VI** Computerized Accounting (Using Accounting Software) Meaning, features and advantages of computerised Accounting – Company Creation- Accounts Information Ledger – Groups– Cost Centers – Accounts with inventory- stock item and stock Group creation – voucher – types - entry – P/L A/c, B/S, Bank Reconciliation. [24 Hours]

## **TEACHING SCHEDULE**

No of Weeks	Dates	Session	Торіс
	03-01-2022	1	Overview of information Technology.
1		2	Features of Modern Personal Computer and Peripherals –
	To	3	Features of Modern Personal Computer and Peripherals
1	08-01-2022	4	Computer Networks
	08-01-2022	5	Types of Networks
		08 January	Second Saturday
		6	Components of Networks
	10-01-2022	7	Topology
2	То от 2022	8	Internet
2	15-01-2022	9	Uses of Internet.
	13-01-2022	10	MODULE 1 EXAM
		11	Social Informatics: IT and society
		12	Issues and concerns
	17-01-2022	13	Digital divide
3	To 22-01-2022	14	Cyber ethics
0		15	Cybercrimes, Cyber Laws
		16	Cyber addictions, Information over Load
		17	Health Issues
		18	Guide lines for Proper Usage of computers and internet.
	24-01-2022	19	E Waste
4	To 29-01-2022	26 January	Republic Day
-		20	MODULE 2 EXAM
		21	IT Applications
		22	E Governance
		31 January	Don Bosco
	31-01-2022 To	23	overview of IT Application
5		24	Medicine
	05-02-2022	25	Health care
		26	Business
		27	Commerce
	07.02.2022	28	Commerce
	07-02-2022	29	Industry.
6	To	30	MODULE 3 EXAM
	12-02-2022	31	Knowledge Skills for Higher Education
		32	Data, Information.

No of Weeks	Dates	Session	Торіс
		12 February	Second Saturday
		33	Knowledge, Knowledge Management
	14-02-2022	34	Internet as a knowledge repository
7	To	35	Academic search techniques
/	19-02-2022	36	Case study of academic websites
	19-02-2022	37	Basic concepts of IPR
		38	Copyrights and Patents
		39	I Internal Examination
	21-02-2022	40	I Internal Examination
8	21 02 2022 То	41	I Internal Examination
0	26-02-2022	42	I Internal Examination
	20-02-2022	43	I Internal Examination
		44	I Internal Examination
		45	Introduction to use of IT in teaching and learning
	28-02-2022	01 March	MahaSivarathri
9	20 02 2022 To	46	Case study of educational software
9	05-03-2022	47	Academic Service – INFLIBNET – NICENET - BRENT
		48	MODULE 4 EXAM
		49	Programmes for Office Management
		50	MS word
	07-03-2022	51	Window concepts
10	To 12-03-2022	52	Menus
10		53	Tiles
		54	Edit
		12 March	Second Saturday
		55	Edit
	14-03-2022	56	View
11	То	57	Tools
	19-03-2022	58	Tables
	19-03-2022	59	Tables
		60	Mail Merge.
		61	MS Excel
	21-03-2022	62	Spread sheet
12		63	Operators - Arithmetic, Relation
12	To 26-03-2022	64	Functions
		65	Payroll Preparation.
		66	MS Power point
13	28-03-2022	67	Creating slides and presentations

No of Weeks	Dates	Session	Торіс
	То	68	Adding media clips and charts
	02-04-2022	69	Special effects, setting slide timings
		70	features and advantages of computerised Accounting Co
		71	Computerized Accounting
		72	Meaning of computerised Accounting
		73	Features and advantages of computerised
	04-04-2022	74	Company Creation—
14	То	75	Accounts Information Ledger
17	09-04-2022	76	Groups– Cost Centers
	09-04-2022	77	Accounts with inventory
		09 April	Second Saturday
		78	Stock item and stock Group creation
	11-04-2022	79	Voucher – types
15	5 To 16-04-2022	13 April	Easter Holidays
		14 April	Easter Holidays
	10 04 2022	15 April	Easter Holidays
		16 April	Easter Holidays
		18 April	Easter Holidays
	18-04-2022	80	Voucher entry
16	То	81	P/L A/c
	23-04-2022	82	Balance sheet
		83	Bank Reconciliation
		84	Module 6 EXAM
		85	II Internal Examination
	25-04-2022	86	II Internal Examination
17	То	87	II Internal Examination
1/		88	II Internal Examination
	30-04-2022	89	II Internal Examination
		90	II Internal Examination

Subject Code:	4A14COM
Subject Name:	ENVIRONMENTAL STUDIES AND DISASTER MANAGEMENT
No. of Credits:	4
No. of Contact Hours:	90
Hours per Week:	5
Name of the Teacher:	SRUTHI THERESE ABHRAHAM

#### COURSE OUTCOME

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

CO 1: Understand the components of environment and need for the protection of environment

CO 2: Understand the effect of pollution on environment and the ways of protecting the environment

CO 3: Explain the social issues relating to environmental pollution

CO 4: Clearly understand the various environmental hazards and the ways of managing disaster.

Unit I : Brief discussion on the components of the Environment, Scope and importance of Environmental studies- Environmental problems associated with the exploitation of natural resources- Environmental protection, major environmental movements in India. Environment protection Act 1986- impacts on companies, violation and penalties, Environment Impact Assessment, Environment Protection related compliances for start-up manufacturing enterprises. (15 hours)

**Unit II : Environmental Pollution-** types, causes, effects- Bhopal gas tragedy, A brief discussion on Global Warming- Climate Change- Ozone Depletion,-Acid Rain, Standards and control measures required by industries in compliance to The Air (Prevention of Pollution and Control) Act 1989, Water Pollution, importance of water pollution control and steps required to be taken by industries eg; Sewage treatment plant, water treatment plant etc. Relevance of environment legislation to business enterprises, Legislation vs. Social obligation of the business (20 hours)

Unit III: Social issues and environment- unsustainable and sustainable development, urban problems related to energy, water conservation, water harvesting, resettlement and rehabilitation of people, environmental ethics, waste land reclamations, consumerism and waste products (15 hours)

**Unit IV : Environmental hazards and disasters-**Meaning, types-natural hazards and disaster-Planetary hazards/Disasters: (a) Endogenous Hazards: volcanic eruption-Earth quakes-Landslides (b)Exogenous Hazards :infrequent events-cyclones-lightning-hailstorms. Cumulative atmospheric hazards/disasters: floods-Droughts-Heat waves. Extra planetary hazards/disasters. Man induced hazards and disasters: physical hazards/disaster-soil erosion-chemical hazards/disaster. (**20 Hours**)

**Unit V: Phases of disaster management-**Stages:1)pre-disaster stage(preparedness),2)Emergency stage, 3)post disaster stage .Institutional framework of disaster management-disaster mitigation

institutions, education on disaster, community involvement in disaster management, role of media. (20 Hours)

No of Weeks	Dates	Session	Торіс
		1	Unit I Brief discussion on the components of the environment
	03-01-2022	2	Scope and importance of environmental studies
1	То	3	Environmental problems associated with the exploitation of natural resources
	08-01-2022	4	Environmental protection
		5	Major environmental movements in India
		08 January	Second Saturday
		6	Major environmental movements in India
	10-01-2022	7	Environmental Protection Act 1986-impacts on companies
2	То	8	Environmental Impact Assessment
2	15-01-2022	9	Environmental Impact Assessment
	15-01-2022	10	Environment Protection related compliances for start-up manufacturing enterprises
		11	Class test I
		12	Unit II Environmental Pollution
	17-01-2022	13	Types, causes, effect
3	To 22-01-2022	14	Bhopal gas tragedy
5		15	Global warming, climate change
		16	Ozone depletion, Acid rain
		17	Prevention of Pollution and Control Act 1989
		18	Prevention of Pollution and Control Act 1989
	24-01-2022	19	Water Pollution
4	To 29-01-2022	26 January	Republic Day
-		20	Importance of water pollution control
		21	Sewage treatment plant, water treatment plant etc.
		22	Relevance of environment legislation to business
		31 January	Don Bosco
	31-01-2022	23	Relevance of environment legislation to business enterprises
5	То	24	Legislation Vs Social obligation of the business
	05-02-2022	25	Legislation Vs Social obligation of the business
		26	Revision

		27	Class test II
		28	Unit III Social issues and environment
6	07-02-2022	29	Unsustainable and sustainable development
		30	Urban problems related to energy
	To	31	Water conservation
	12-02-2022	32	Water conservation
		12 February	Second Saturday
		33	Water harvesting
	14-02-2022	34	Resettlement and rehabilitation of people
7		35	Resettlement and rehabilitation of people
7	To	36	Environmental ethics
	19-02-2022	37	Environmental ethics
		38	Waste land reclamation
		39	I Internal Examination
	21-02-2022	40	I Internal Examination
8	To	41	I Internal Examination
0	-	42	I Internal Examination
	26-02-2022	43	I Internal Examination
		44	I Internal Examination
	28-02-2022 To 05-03-2022	45	Consumerism and waste products
		01 March	Maha Sivarathri
9		46	Consumerism and waste products
9		47	Revision
		48	Class test III
		49	Unit IV Environmental hazards and disasters -meaning
		50	Types -Natural hazards and disaster
	07-03-2022	51	Planetary hazards
10	To	52	Endogenous hazards
10	12-03-2022	53	Volcanic eruption
		54	Earth quakes
		12 March	Second Saturday
		55	Landslides
	14-03-2022	56	Exogenous Hazards -Infrequent events
11	То	57	Cyclones
	19-03-2022	58	Lighting
	17 05 2022	59	Hailstorms
		60	Cumulative atmosphere hazards-floods
	21-03-2022	61	Droughts
12	To	62	Heat waves
		63	Extra planetary hazards

	26-03-2022	64	Man induced hazards& disaster
		65	Physical hazards/disaster -soil erosion
		66	Chemical change disaster
		67	Revision
		68	Class test IV
	28-03-2022	69	Unit V Phases of disaster management
13	То	70	Pre-disaster stage.
	02-04-2022	70	Emergency stage
		71	Post disaster stage.
		72	Institutional framework for disaster management
	04.04.0000	74	Disaster mitigation institutions
	04-04-2022	75	Education on disaster
14	То	76	Community involvement in disaster management
	09-04-2022	77	Role of media in disaster management
		09 April	Second Saturday
		78	Revision
	11-04-2022	79	Class test V
15		13 April	Easter Holidays
15	То	14 April	Easter Holidays
	16-04-2022	15 April	Easter Holidays
		16 April	Easter Holidays
		18 April	Easter Holidays
	18-04-2022	80	Revision
16	To To	81	Revision
10		82	Revision
	23-04-2022	83	Revision
		84	Revision
		85	II Internal Examination
	25-04-2022	86	II Internal Examination
17		87	II Internal Examination
17	To	88	II Internal Examination
	30-04-2022	89	II Internal Examination
		90	II Internal Examination

Subject Code:	4B05 COM
Subject Name:	CORPORTE ACCOUNTING
No. of Credits:	4
No. of Contact Hours:	108
Hours per Week:	6
Name of the Teacher:	ANJU K PAULOSE

#### **CORE COURSE V : CORPORATE ACCOUNTING**

SEMESTER	COURSE CODE	HOURS PER WEEK	CREDIT	EXAM HRS
IV	4B05 COM	6	4	3
COURSE OUTCOME				

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

CO 1: Understand the mode of presentation and understanding of financial reporting . CO 2: Learn the accounting procedure for recording transaction relating to the issue and redemption of shares and debentures.

CO 3: Imbibe the techniques of recording transactions in respect of

amalgamation, reconstruction and liquidation of companies..

CO 4: Understand the concept of IFRS and Ind AS

#### Unit I: Issue of shares and debentures:

Issue of shares – issue at par, premium and discount – under and over subscription – pro- rata allotment - calls in arrear – calls in advance – forfeiture and reissue – redemption of preference shares – redemption out of profit and out of proceeds of fresh issue – issue and redemption of debentures- redemption by purchase (only)

(20 Hrs)

#### **Unit II: Final Accounts of Companies:**

Preparation of Balance Sheet and Profit & Loss Account (in new format) – compulsory transfer to Reserve (Corporate dividend tax need not be considered). Computation of Profit prior to incorporation

(25 Hrs)

#### Unit III: Accounting for Amalgamation and reconstruction:

Meaning and types of amalgamation – purchase consideration – methods of ascertaining purchase consideration - Amalgamation in the nature of Merger and Amalgamation in the nature of purchase – differences – methods of accounting – Pooling of interest method and purchase method — accounting entries in the books of both transferor and transferee companies (excluding intercompany holdings) –

reconstruction – types – External and Internal reconstructions – Accounting entries only.

#### Unit IV: Liquidation of companies:

Meaning and types of winding up – Statement of Affairs – Deficiency or SurplusAccounts – Liquidator's Final Statement of Account.

#### Unit V: Accounting Standards for Financial Reporting:

Objectives and uses of financial statements for users – Role/objectives of accounting standards - Development of accounting standards in India - Requirements of international accounting standards -International organizations engaged in accounting harmonization - IASB – FASB Role of IASB in developing IFRS - IFRS adoption or convergence in India -Implementation plan in India - Ind AS - Differences between Ind AS and IFRS -Conceptual framework - Definition of financial elements - Principles of recognition, measurements, presentation and disclosure.

(18 Hrs)

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

1. Advanced Accounts VolumeII : Shukla: M.C., T.S.Grewal and S.C.Guptha (S.Chand&Co.,New Delhi)

2. Advanced Accountancy, Volume II :Guptha R.L. and M.Radhaswami (Sulthan Chand& Co. New Delhi)

3. Corporate Accounting :Maheshwari. S.N. and S.K.Maheshwari, (Vikas publishingHouse, New Delhi)

4. Corporate Accounting : Ashok Sehgal and Deepak Sehgal,(Taxman Publication, NewDelhi)

5. Corporate Accounting : S.P. Jain and K.L.Narang (Kalyani Publishers, New Delhi)

7. Financial Accounting :B.K.Banerjee (PHI Pvt.Ltd.New Delhi)

No of Weeks	Dates	Session	Торіс
		1	Module 01 Issue of shares
		2	Issue of shares-issue at par,
	03-01-2022	3	Issue of shares-issue at par,
1	То	4	Issue of shares- at premium
	08-01-2022	5	Issue of shares- at premium
		6	Issue of shares- at premium
		7	issue of shares at discount Pro-rata allotment

## **TEACHING SCHEDULE**

(30 Hrs)

(15 Hrs)

No of Weeks	Dates	Session	Торіс
		08 January	Second Saturday
		9	issue of shares at discount
		10	Under subscription of shares
	10-01-2022	11	Under subscription of shares
2	То	12	Over subscription of shares
	15-01-2022	13	Calls in arrears- Call in advance
		14	Forfeiture of shares- Reissue of shares
		15	Redemption of preference shares
		16	Redemption out of profit
		17	Redemption out of proceed of fresh issue
	17-01-2022	18	Issue of debentures
3	То	19	Redemption of debentures
	22-01-2022	20	Unit Test 01
		21	Module 02 Final accounts of companies
		22	Statement of financial position/ Balance sheet
		23	Explanation of equity and liabilities
		24	Statement of profit and loss account
		25	Explanation of items of SOPL
4	24-01-2022	26 January	Explanation of items of SOPL Republic Day Treatment of some special items
-	То	26	Treatment of some special items
	29-01-2022	27	Income tax, Current Tax Assets & Current Tax liabilities
	-	28	Deferred tax, Tax deducted at source(payment on salary & Interest on Income)
		29	Advance payment of Tax And Provision for taxation
		31 January	Don Bosco
		29	Dividend
	31-01-2022	30	Practical Problems
_		31	Practical Problems
5	To	32	Other Usual Adjustments
	05-02-2022	33	Practical Problems
		35	Practical Problems
		36	Practical Problems
	07-02-2022	37	Treatments in Final accounts
		38	Practical Problems
6		39	Practical Problems
6	To	40	Practical Problems
	12-02-2022	41	Treatments in Final accounts
		42	Profit Prior to Incorporation

No of Weeks	Dates	Session	Торіс
		12 February	Second Saturday
		43	Practical Problems
		44	Practical Problems
	14-02-2022	45	Unit Test 02
7	То	46	Module 03 Amalgamation :Meaning, Objectives & Important Terms
	19-02-2022	47	Purchase Consideration: Methods
		48	Purchase Consideration: Methods
		49	Accounting in the books of Transferor Company
		50	I Internal Examination
	21-02-2022	51	I Internal Examination
8	To	52	I Internal Examination
o	-	53	I Internal Examination
	26-02-2022	54	I Internal Examination
		55	I Internal Examination
		56	Accounting in the books of Transferee Company
	28-02-2022	01 March	Maha Sivarathri
9	То	57	Practical problems
	05-03-2022	58	Practical problems
		59	Practical problems
		60	Practical problems
		61	Practical problems
		62	Practical problems
		63	External Reconstruction
	07-03-2022	64	Practical problems
10	То	65	Practical problems
	12-03-2022	66	Practical problems
		67	Internal Reconstruction-meaning, objectives, Forms
		12 March	Second Saturday
		68	Alteration of share capital
		69	Practical problems
	14-03-2022 <b>11</b> To 19-03-2022	70	Reduction of share capital
11		71	Practical problems
11		72	Re-organisation of capital
	17-03-2022	73	Practical problems
		74	Practical problems
		75	Unit test 03
12	21-03-2022	76	Module 04- Meaning, Functions

No of Weeks	Dates	Session	Торіс
	То	77	Statement of affairs-content, procedure
	26-03-2022	78	Deficiency or surplus account
		79	Practical problems
		80	Practical problems
		81	Practical problems
		82	Liquidator's final statement of account
		83	Liquidator's remuneration
		84	Practical Problem
	28-03-2022	85	Practical Problem
13	То	86	Practical Problem
	02-04-2022	87	Calls in arrears & calls in advance
		88	Practical Problem
		89	Practical Problem
		90	Unit Test 04
	04-04-2022	91	Module 05 : Accounting standards For Financial Reporting
14		92	Objectives and uses of financial statements for users
14	To	93	Role/ objectives of accounting standards
	09-04-2022	94	Development of accounting standard in India
		95	Requirement of international accounting standards
		09 April	Second Saturday
		96	International organisation engaged in accounting harmonization
	11-04-2022	97	IASB
15	То	13 April	Easter Holidays
	16-04-2022	14 April	Easter Holidays
		15 April	Easter Holidays
		16 April	Easter Holidays
		18 April	Easter Holidays
	18-04-2022	98	FASB Role of IASB in developing IFRS
16	То	99	IFRS adoption or convergence in India
	23-04-2022	100	Implementation plan in India- In AS
	23-04-2022	101	Difference between Ind AS and IFRS
		102	Conceptual Framework-financial elements-principles
		103	II Internal Examination
	25-04-2022 To	104	II Internal Examination
17		105	II Internal Examination
	30-04-2022	106	II Internal Examination
	20 01 2022	107	II Internal Examination
		108	II Internal Examination

Subject Code:	4B06 COM
Subject Name:	INVESTMENT MANAGEMENT
No. of Credits:	4
No. of Contact Hours:	90
Hours per Week:	5
Name of the Teacher:	SANVA P

#### **SYLLABUS**

#### **Objective:** -

To facilitate the students to understand the concepts of investments and to enable them to analyze the risk and returns characteristics of securities and portfolios in a dynamic market environment.

#### Module –I:

Investment – Meaning, Definition- Need – Benefits –Investment alternatives-Investment attributes- Investment v/s speculation-arbitrage- hedging- Role in Economic Development – Factors influencing investment- Different investment avenues – Salient features – Return – Meaning – Types – Risk- Meaning – Sources of Risk. [15 Hours]

#### Module – II:

Securities: Different types of securities – Equity, Debt, Preference shares, money market instruments, Government securities, swaps, options and derivatives,- Mutual funds: entities in mutual funds –types of schemes [15 Hours]

#### Module – III:

Securities Market: Participants-Primary Equity market- methods of raising equity-stock investbook building-Secondary equity market-procedure for buying and selling security,types of orders online trading, stock market indices BSE and NSE-Sensex and Nifty [20 Hours]

#### Module – IV:

Security Analysis: Fundamental analysis – Economic, industry and company analysis – Technical analysis – Tools- Charting techniques-(Basic concepts only) [20 Hours]

#### Module- V:

Portfolio Management Process : Meaning and types of portfolio – Scope and Objectives of Port Folio Management - Portfolio Management Process (Theory only)

[20 Hours]

#### **Books for Reference**

- 1. Investment Analysis & Portfolio Management : Prasanna Chandra, Tata McGraw Hill
- 2. Investment Management :Saram Harry, Prentice Hall
- 3. Portfolio Management : Francis & Aricher
- 4. Portfolio Management : S. Kevin

5.Security Analysis & Portfolio Management : PunithavathyPandyan, VikasPublishing House, Pvt. Ltd

No of Weeks	Dates	Session	Торіс
	03-01-2022	1	Investment – Meaning, Definition
		2	Need – Benefits of investment
1	To	3	Investment alternatives
T	08-01-2022	4	Investment attributes
	08-01-2022	5	Investment v/s speculation
		08 January	Second Saturday
		6	Gambling, Hedging
	10-01-2022	7	Role in Economic Development
2	То То	8	Factors influencing investment
4	15-01-2022	9	Different investment avenues – Salient features
	13-01-2022	10	Return – Meaning – Types
		11	Risk- Meaning – Sources of Risk
		12	Systematic risk
	17-01-2022	13	Unsystematic risk
3	То	14	Difference between systematic and unsystematic risk
3	22-01-2022	15	
	22-01-2022	16	
		17	Types of security
		18	Equity
	24-01-2022	19	Debt
4	21 от 2022 То	26 January	Republic Day
-	29-01-2022	20	Preference shares
	29-01-2022	21	Money market instruments- meaning, features
		22	Types of money market instruments
		31 January	Don Bosco
	31-01-2022	23	Government securities
5	то То	24	Derivatives- meaning - features
5	05-02-2022	25	Types of derivatives
	05-02-2022	26	Mutual fund- meaning - definition
		27	Types of Mutual fund
	07-02-2022	28	Entities in Mutual fund
6	To	29	Types of schemes
	10	30	Class Test

## **TEACHING SCHEDULE**

No of Weeks	Dates	Session	Торіс
	12-02-2022	31	Security market
		32	Stock market participants
		12 February	Second Saturday
		33	Primary market - features
	14-02-2022	34	Methods of raising equity capital
7	То	35	Book Building
,	19-02-2022	36	Process
	17-02-2022	37	Secondary market
		38	NSE
		39	I Internal Examination
	21-02-2022	40	I Internal Examination
8	То	41	I Internal Examination
U	26-02-2022	42	I Internal Examination
	20-02-2022	43	I Internal Examination
		44	I Internal Examination
		45	Online trading
	28-02-2022	01 March	Maha Sivarathri
9	20 02 2022 То	46	Stock market indices         BSE         BSE SENSEX
,	05-03-2022	47	
	05-05-2022	48	
		49	NIFTY
	07-03-2022	50	Class Test
		51	Security analysis – meaning - features
10	То	52	Fundamental analysis – meaning - features
10	12-03-2022	53	Economic analysis
	12-03-2022	54	Industry analysis
		12 March	Second Saturday
		55	Company analysis
	14-03-2022	56	Limitations and importance of fundamental analysis
11	То	57	Technical Analysis – meaning - features
	19-03-2022	58	Assumptions- various price fields
	17 05 2022	59	Advantages and critisism
		60	Stock chart
		61	Line chart
	21-03-2022	62	Bar chart
12	То	63	Japanese candle stick
	26-03-2022	64	Trend and trend reversal
		65	Chart pattern – support and resistance

No of Weeks	Dates	Session	Торіс
		66	Cup and handle, head and shoulder
		67	Triangle, swap
	28-03-2022	68	Mathematical indicators
13	20 03 2022 To	69	Mathematical indicators
15	02-04-2022	70	Class Tsest
	02-04-2022	71	Portfolio management
		72	Meaning and features of portfolio
		73	Importance
	04-04-2022	74	Risk element
14	То	75	Types of portfolio
17	09-04-2022	76	Types of portfolio
	09-04-2022	77	Types of portfolio
		09 April	Second Saturday
		78	Scope of portfolio management
	11-04-2022	79	Objective of portfolio management
15	То	13 April	Easter Holidays
	16-04-2022	14 April	Easter Holidays
	10-04-2022	15 April	Easter Holidays
		16 April	Easter Holidays
		18 April	Easter Holidays
	18-04-2022	80	Portfolio management process
16	То	81	Portfolio management process
	23-04-2022	82	Portfolio management process Class Test
		83	
		84	Revision II Internal Examination
		85	II Internal Examination
	25-04-2022 To 30-04-2022	86	
17		87	II Internal Examination
		88	II Internal Examination
		89	II Internal Examination
		90	II Internal Examination

Subject Code:	4C04 COM
Subject Name:	Corporate Law and Business Regulations
No. of Credits:	4
No. of Contact Hours:	72
Hours per Week:	4
Name of the Teacher:	Sapna John

#### SYLLABUS

Unit I: Companies Act 2013- Definition- Features- Classification- Authorities of Company Law- Central Govt. - Company Law Board- SEBI- Liquidator- Court- Registrar - Tribunal. (12 Hrs)

**Unit II: Formation of Company-** Promotion- Stages-Types of promoters-Registration & Incorporation- raising of capital- Commencement of Business- Lifting Corporate Veil. (13 Hrs)

Unit III: Memorandum of Association- Contents- Articles of Association- Contents-Difference- Table A- Alterations- Doctrine of Ultra vires- Constructive notice & indoor management - Prospectus- types-Contents—Misstatement in prospectus. (15Hrs)

Unit IV: Members of Company- Acquiring membership - Termination of membership-Rights -Duties- Obligations- Directors- Appointment-Qualifications & Disqualifications - Retirement & Removal of Directors. (12 Hrs)

**Unit V: Company meeting-** General Meeting- Board Meeting- Class Meeting- Essential of valid Meetings- chairman-Motion- Resolution- types of resolutions-Methods of voting. (10 Hrs)

**Unit VI: Winding up-** Modes of Winding Up- Winding up by the Tribunal- provisions-voluntary winding up – conditions and provisions - Liquidator- Rights, powers & Duties of Liquidator- effects of winding up. (10 Hrs)

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

- 1. Mercantile Law, M C Shukla
- 2. Business Law, R S N Pillai, Bhagavathi
- 3. Company Law P P Scogna
- 4. Business & Corporate Law, L R Potti

## **TEACHING SCHEDULE**

	Dates	Session	Торіс
		1	Companies Act 2013 – Introduction
	03-01-2022	2	Company – definitions and features
1	То	3	Classification
	08-01-2022	4	Authorities of company law
		08 January	Second Saturday
	10-01-2022	5	Formation of company
2	То	6	Promotion
2	15-01-2022	7	Types of promoters
	13-01-2022	8	Types of promoters
	17-01-2022	9	Functions of promoters
3	То	10	Incorporation
5	22-01-2022	11	Raising of capital
	22-01-2022	12	Commencement of business
		13	Lifting corporate veil
	24-01-2022	14	Memorandum of Association
4	То	26 January	Republic Day
	29-01-2022	15	Contents
		16	Alteration of memorandum
		31 January	Don Bosco
	31-01-2022	17	Articles of Association
5	То	18	Alteration of articles
	05-02-2022	19	Contents
		20	Differences between memorandum and articles
		21	Doctrine of ultra vires
	07-02-2022	22	Prospectus
6	То	23	Types
	12-02-2022	24	Contents
		12 February	Second Saturday
		25	Misstatement in prospectus
	14-02-2022	26	Remedies for misstatement in prospectus
7	То	27	Class test
	19-02-2022	28	Revision
		29	Revision
	21-02-2022	30	I Internal Examination
8	21 02 2022 То	31	I Internal Examination
	10	32	I Internal Examination

	Dates	Session	Торіс
	26-02-2022	33	I Internal Examination
		34	I Internal Examination
		35	I Internal Examination
		36	Members of company
	28-02-2022	01 March	Maha Sivarathri
9	То	37	Acquiring membership
	05-03-2022	38	Termination of membership
		39	Liabilities of members
		40	Rights of member
	07-03-2022	41	Duties of member
10	То	42	Obligations of member
	12-03-2022	43	Appointment of directors
		12 March	Second Saturday
	14-03-2022	44	Qualifications
11	To	45	Disqualifications
11		46	Retirements of directors
	19-03-2022	47	Removal of directors
	21-03-2022	48	Class test
12	To	49	Company meetings
12	26-03-2022	50	Meeting of directors
	20-03-2022	51	Meeting of shareholders
	28-03-2022	52	Class meeting
13	20 03 2022 To	53	Meetings of creditors and debenture holders
15	02-04-2022	54	Requisites of a valid meeting
	02-04-2022	55	Resolutions
		56	Class Test
	04-04-2022	57	Winding up
14	То	58	Modes of winding up
	09-04-2022	59	Voluntary winding up
		09 April	Second Saturday
		60	Winding up by the tribunal
	11-04-2022	61	Powers of tribunal
15	То	13 April	Easter Holidays
	16-04-2022	14 April	Easter Holidays
		15 April	Easter Holidays
		16 April 18 April	Easter Holidays Easter Holidays
16	18-04-2022	62	Conditions and provisions
10	<b>16</b> To	62	Rights of liquidator
		05	Manis of Inquitator

	Dates	Session	Торіс
	23-04-2022	64	Duties & powers of liquidator
		65	Class Test
		66	Revision
17	25-04-2022 To 30-04-2022	67	II Internal Examination
		68	II Internal Examination
		69	II Internal Examination
		70	II Internal Examination
		71	II Internal Examination
		72	II Internal Examination